Hanford Elementary School District

REGULAR BOARD MEETING AGENDA

Wednesday, September 13, 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# 24-01 – Wilson
  Case# 24-02 – Wilson
  Case# 24-03 – Wilson
  Case# 23-07 – Wilson Revoke Readmission

- **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 Discipline/Dismissal/Release (GC 54957)

OPEN SESSION
6:00 P.M.

Take action on closed session items

6:00 P.M. PUBLIC HEARING: Instructional Materials Funding Realignment Program (Rubalcaba)

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

- *Materials related to an item on this agenda submitted to the Board after distribution of the agenda packet are available for public inspection at the superintendent's Office located at 714 N. White Street, Hanford, CA during regular business hours.*
- *Any individual who requires disability-related accommodations or modifications, including auxiliary aides and services, in order to participate in the Board meeting should contact the Superintendent in writing.*

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 August 18, 2023; August 23,2023; August 25, 2023 and September 1, 2023.
b) Approve minutes of the Regular Board Meeting held on August 23, 2023.
c) Approve interdistrict transfers as recommended.
d) Approve donation of new clothing from First Christian Reform Church.
e) Approve adoption of Simas Staff by Hanford Save Mart Supermarket

3. INFORMATION ITEMS

a) Receive for information Bond Program status update (Endo)
b) Receive for information the Notice of Completion for Central Kitchen Freezer Replacement Project (Potter)
c) Receive for information revised Administrative Regulation: (Strickland)
    - 5113 – Absences and Excuses
d) Receive for information revised Board Policy and Administrative Regulation: (Strickland)
    - 6173 – Education for Homeless Children
e) Receive for information revised Board Policy and Administrative Regulation: (Strickland)
    - 6173.1 – Education for Foster Youth
f) Receive for information revised Board Policy: (Martinez)
    - 4030 – Nondiscrimination in Employment
g) Receive for information revised Board Policy: (Martinez)
    - 4112.2 - Certification
h) Receive for information revised Administrative Regulation (Martinez)
    - 4112.2 - Certification
i) Receive for information revised Exhibit: (Martinez)
    - 4112.9/4212.9/4312.9 – Employee Notification
j) Receive for information revised Administrative Regulation: (Martinez)
    - 4161.8/4261.8/4361.8 – Family Care and Medical Leave

4. BOARD POLICIES AND ADMINISTRATION

a) Consider approval of the Memorandum of Understanding with The Regents of the University of California (Gabler)
b) Consider approval of contract SchoolWorks for HESD Demographics Update & School Attendance Boundary Adjustments (Gabler)
c) Consider approval of consultant contract with Lemoore Karate School – Evan Calhoun (Strickland)
d) Consider approval of consultant contract with Bricks4Kids (Strickland)
e) Consider approval of Resolution #03-24: Sufficiency of Instructional Materials (Rubalcava)
f) Consider award to American Inc. for procuring equipment for the John F. Kennedy Classroom HVAC project (Potter)
g) Consider approval to solicit bids for HVAC replacement in the Administration and Kitchen at John F. Kennedy (Potter)

h) Consider approval of revised Board Policy: (Heugly)
   - 1312.3 – Uniform Complaint Procedures (UCP)

i) Consider approval of Administrative Regulation: (Heugly)
   - 1312.4 – Williams Complaints Procedures

j) Consider approval of revised Board Bylaw and Exhibit: (Gabler)
   - 9270 – Conflict of Interest

k) Consider adopting Resolution #05-24: Conflict of Interest Code (Gabler)

5. PERSONNEL (Martinez)

a) Employment

Classified
- Eliana Jimenez, READY Program Tutor – 4.5 hrs., Roosevelt, effective 8/14/23

Classified Temps/Subs
- Rose Barcellos, Substitute Yard Supervisor, effective 8/23/23
- Joe Cano, Substitute Groundskeeper I and Warehouse/Reprographics and Mail Technician, effective 8/16/23
- Izumi Nakazawa, Substitute Yard Supervisor, effective 8/28/23
- Abigail Olguin-Serna, Substitute Bilingual Clerk Typist I and Substitute Telephone Clerk, effective 8/15/23
- Fatima Perico, Substitute Yard Supervisor, effective 8/30/23
- Jessica Sweeden, Substitute Yard Supervisor, effective 9/1/23
- Jewel Zamora, Substitute Yard Supervisor, effective 9/5/23

More Hours/Days
- Adriana Canchola, from Yard Supervisor – 2.5 hrs., Hamilton to Yard Supervisor – 3.0 hrs., Hamilton, effective 8/15/23
- Maria Palacios, from Yard Supervisor – 3.25 hrs., Wilson, to Yard Supervisor – 3.5 hrs., Wilson, effective 8/16/23
- Veronica Sanchez, from Bus Driver – 4.5 hrs., Transportation to Bus Driver – 6.0 hrs., Transportation, effective 8/21/23

Voluntary Reduction of hours
- Freda Delgadillo, from Yard Supervisor – 3.5 hrs., Wilson, to Yard Supervisor – 3.0 hrs., Wilson, effective 8/16/23

Short Term Classified
- Cristina Castorena, Short-Term Yard Supervisor – 1.5 hrs., Roosevelt, effective 9/5/23-10/27/23
- Guadalupe Gonzalez, Short-Term Yard Supervisor – 1.0 hrs., Jefferson, effective 8/28/23-10/27/23
- LeAnna Mattos, Short-Term Yard Supervisor – 3.0 hrs., Wilson, effective 8/28/23-10-27/23
- Cristina Nuno, Short-Term Yard Supervisor – 3.5 hrs., King, effective 8/28/23-10/27/23
- Adilene Ochoa, Short-Term Yard Supervisor – 3.5 hrs., Lincoln, effective 8/28/23-10/27/23
- Francisca Perez, Short-Term Yard Supervisor – 1.5 hrs., King, effective 8/28/23-10/27/23
- Erica Tijero, Short-Term Yard Supervisor – 2.0 hrs., King, effective 8/28/23-10/27/23

Employment and Certification of Temporary Athletic Team Coaches pursuant to Title 5 CCR 5594

- Mariah Benitez, Girls 4-6th Softball, Hamilton, effective 8/28/23-11/4/23
- Luis Botello, Boys 4-6th Football, Roosevelt, effective 8/21/23-11/4/23
- Rachel Castellanos, Girls 4-6th Softball, Roosevelt, effective 8/21/23-11/4/23
- Joseph Hernandez, Jr. High Drum Coach, Kennedy and Wilson, effective 8/23/23-6/7/24
- James Joyce, Boys 4-6th Football, Richmond, effective 8/28/23-11/4/23
- Christopher Kuenning, Girls 4-6th Softball, Washington, effective 8/21/23-11/4/23
- Michael Quinoñes, Boys 4-6th Football, Washington, effective 8/21/23-11/4/23

b) Resignations

Classified

- Oralia Alvidrez, Food Service Worker I – 3.25 hrs., Washington, effective 6/2/23
- DeMerio Carre, Yard Supervisor – 2.5 hrs., Washington, effective 8/21/23
- Elizabeth Chavez, READY Program Tutor – 4.5 hrs., Simas, effective 8/29/23
- Jenny Gonzalez, Yard Supervisor – 3.25 hrs., Lincoln effective 6/2/23
- Madison Lee, READY Program Tutor – 4.5 hrs., Richmond, effective 8/22/23
- Therese Marquez, READY Program Tutor – 4.5 hrs., Richmond, effective 6/2/23
- Jenny Rodriguez Cruz, Yard Supervisor – 3.5 hrs., Simas, effective 6/2/23
- Silvia Villegas Esteves, Educational Tutor, K-8 – 4.5 hrs., Jefferson, effective 8/29/23

Termination due to Failure to Respond to Annual Notification

- Perla Cooper, Substitute Yard Supervisor, effective 12/15/22
- Edgar Lopez, Substitute Groundskeeper I and Maintenance Worker I, effective 4/3/23

6. FINANCIAL (Endo)

a) Consider approval of the unaudited actuals financial report
b) Consider adoption of Resolution #07-24: 2022-2023 Budget Revisions: Unaudited Actuals
c) Consider approval of the request for exemption form the required expenditures for classroom teacher's salaries
d) Consider adoption of Resolution #08-24: Gann Limit
e) Consider approval of the Kings County's Government Accounting Standard 31 Report
f) Consider approval of the Kings County Treasurer's Quarterly Compliance Report
g) Consider adoption of Resolution #06-24: Accounting of Developer Fees
h) Consider adoption of Resolution #09-24: Allowing the District to Self-Certify its Micro-Purchase Threshold to $50,000

ADJOURN MEETING

HANFORD ELEMENTARY SCHOOL DISTRICT
AGENDA REQUEST FORM

TO: Joy Gabler
FROM: Jay Strickland
DATE: August 31, 2023

For:
- ☒ Board Meeting
- ☐ Superintendent's Cabinet
- ☐ Information
- ☒ Action

Date you wish to have your item considered: September 13, 2023

ITEM: Administrative Panel Recommendations

PURPOSE:
Case# 24-01 – Wilson
Case# 24-02 – Wilson
Case# 24-03 – Wilson
Case# 23-07 – Wilson Revoke Readmission

PUBLIC HEARING NOTICE

Instructional Materials Funding Realignment Program

In accordance with Education Code Section 60119, the Hanford Elementary School District will hold a public hearing to determine whether each pupil in each school in the district has sufficient instructional materials. The date, time and place are as follows:

Place: Hanford Elementary School
District Office Board Room
714 N. White Street
Hanford, CA 93230

Date: September 13, 2023

Time: 6:00 p.m.

At the public hearing, the Board of Trustees of the Hanford Elementary School District will determine through a resolution as to whether each pupil in each school in the district has sufficient textbooks and instructional materials. Any inquiries regarding this matter should be directed to:

Jill Rubalcava
Assistant Superintendent of Curriculum, Instruction, and Professional Development
Hanford Elementary School District
714 N. White Street
P.O. Box 1067
Hanford, CA 93230
(559) 585-3672

Posted: August 30, 2023

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 09/01/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/13/2023

ITEM:
Consider approval of warrants.

PURPOSE:
The administration is requesting the approval of the warrants as listed on the registers dated: 08/18/23, 08/23/23, 08/25/23 and 09/01/23.

FISCAL IMPACT:
See attached.

RECOMMENDATIONS:
Approve the warrants.

13 Hanford Elementary School District

Warrant Register For Warrants
Dated 08/18/2023

8/18/2023 7:31:00AM

Warrant Number	Vendor Number	Vendor Name	Amount
12723062	2	A-Z BUS SALES INC – Materials/Supplies	$23.41
12723063	8180	AIRGAS INC. – Materials/Supplies	$31.61
12723064	6253	AT&T – Telephone Communications	$138.95
12723065	7988	BALLOONS BY MITZI – Materials/Supplies	$170.00
12723066	3258	BANK OF AMERICA – Materials/Supplies, Travel/Conference	$5,406.28
12723067	1690	BATTERY SYSTEMS – Materials/Supplies	$169.91
12723068	1363	BEST BUY – Food Services-Food	$31.31
12723069	8217	CI SOLUTIONS – Materials/Supplies, Other Services	$4,738.50
12723070	5936	CHARLES COLE – Reimburse-Materials/Supplies	$200.00
12723071	4815	DIGITECH INTEGRATIONS INC – Materials/Supplies, Services/Repair	$15,971.17
12723072	1750	EMPIRE SUPPLY COMPANY INC. – Materials/Supplies	$1,108.59
12723073	497	EMPLOYMENT DEVELOPMENT DEPT. – Unemployment Insurance	$898.99
12723074	8225	FEDERICO GAYTAN – Materials/Supplies	$643.50
12723075	1393	GAS COMPANY – Utilities	$434.23
12723076	8226	TATIANA HOOMANAWANUI – Materials/Supplies	$300.00
12723077	711	THE HORN SHOP – Services/Repair	$4,847.09
12723078	8235	ELIANA JIMENEZ – Reimburse-Other Services	$39.00
12723079	808	KINGS WASTE & RECYCLING – Utilities	$281.20
12723080	986	LAWNMOWER MAN – Materials/Supplies, Services/Repair	$186.93
12723081	838	LAWRENCE TRACTOR COMPANY – Materials/Supplies	$300.96
12723082	7553	MARIA LAWSON – Reimburse-Materials/Supplies	$200.00
12723083	7353	AMANDA LEYVA – Reimburse-Materials/Supplies	$108.00
12723084	7260	LOWE'S PRO SERVICES – Materials/Supplies	$2,372.08
12723085	7404	MADISON MORAN – Reimburse-Materials/Supplies	$113.27
12723086	8100	NAPA AUTO PARTS – Materials/Supplies	$997.68
12723087	8210	PACIFIC SHREDDING – Services	$1,494.00
12723088	1119	PERIPOLE INC – Materials/Supplies	$1,497.10
12723089	1125	PETUNIA'S PLACE – Books	$81.13
12723090	1285	SAFETY-KLEEN SYSTEMS INC. – Materials/Supplies	$416.27
12723091	1303	SAVE MART SUPERMARKETS – Food Services-Food	$284.93
12723092	3131	SHERWIN-WILLIAMS CO – Materials/Supplies	$76.09
12723093	1874	APRIL M. SILVA – Reimburse-Materials/Supplies	$170.92
12723094	1356	SILVAS OIL COMPANY INC. – Materials/Supplies	$692.45
12723095	1801	SMART & FINAL STORES (HFD KIT) – Food Services-Food	$142.07
12723096	1392	SOUTHERN CALIFORNIA EDISON CO. – Utilities	$48,143.65
12723097	1403	STANISLAUS FOUNDATION – DENTAL – Health/Welfare Benefits	$28,164.04
12723098	1521	UNITED REFRIGERATION INC. – Materials/Supplies	$1,244.12
12723099	1647	VERITIV OPERATING COMPANY – Warehouse Inventory	$357.27
12723100	8013	SARAH ZUFELT – Reimburse-Materials/Supplies	$11.79

Total Amount of All Warrants: **$122,488.49**

13 Hanford Elementary School District

Credit Card Register For Payments Dated 08/18/2023

8/18/2023 7:31:27AM

Document Number	Vendor Number	Vendor Name	Amount
14036744	297	BRADY INDUSTRIES – Warehouse Inventory	$49.88
14036745	415	DELRAY TIRE & RETREADING INC. – Services/Repair	$205.01
14036746	1802	MEDALLION SUPPLY – Materials/Supplies	$263.16
14036747	1002	MORGAN & SLATES INC. – Materials/Supplies	$275.34
14036748	1637	WOODWIND & BRASSWIND – Materials/Supplies	$68.43

Total Amount of All Credit Card Payments: **$861.82**

13 Hanford Elementary School District

Warrant Register For Warrants
Dated 08/23/2023

8/25/2023 7:30:43AM

Warrant Number	Vendor Number	Vendor Name	Amount
12723459	1367	SISC III – Health/Welfare Benefits	$646,890.25

Total Amount of All Warrants: **$646,890.25**

13 Hanford Elementary School District

Warrant Register For Warrants
Dated 08/25/2023

8/25/2023 7:29:55AM

Warrant Number	Vendor Number	Vendor Name	Amount
12723582	7094	ABEL AGUILAR – Reimburse-Other Services	$85.00
12723583	6431	AMAZON.COM – Materials/Supplies, Warehouse Inv, Books	$8,149.65
12723584	7302	ALEXIS ANDRADA – Reimburse-Materials/Supplies	$164.24
12723585	59	ARAMARK UNIFORM & CAREER – Services	$3,287.38
12723586	59	ARAMARK UNIFORM & CAREER – Food Services-Other Services	$377.97
12723587	6253	AT&T – Telephone Communications	$2,496.01
12723588	7399	BIMBO BAKERIES USA – Food Services-Food	$2,928.24
12723589	184	BUREAU OF EDUCATION & RESEARCH – Other Services	$732.00
12723590	4918	CALIFORNIA COMMISSION ON TEACHER – Other Services	$1,670.00
12723591	1667	CDW GOVERNMENT INC. – Materials/Supplies	$1,636.62
12723592	8227	CELEBRATE EVERYTHING SIGNS – Materials/Supplies	$80.00
12723593	8217	CI SOLUTIONS – Materials/Supplies	$11,911.85
12723594	405	DASSEL'S PETROLEUM INC. – Materials/Supplies	$3,590.44
12723595	405	DASSEL'S PETROLEUM INC. – Materials/Supplies	$60.85
12723596	7456	EIDE BAILLY LLP – Other Services	$3,201.00
12723597	8063	FIDELITY SECURITY LIFE INSURANCE CO. – Health/Welfare Benefits	$10,580.57
12723598	8063	FIDELITY SECURITY LIFE INSURANCE CO. – Health/Welfare Benefits	$280.54
12723599	1393	GAS COMPANY – Utilities	$118.04
12723600	591	GOLD STAR FOODS – Food Services-Food	$5,257.41
12723601	5946	THE HARTFORD – Health/Welfare Benefits	$1,400.81
12723602	764	RICHARD JOHNSTON – Reimburse-Materials/Supplies	$66.00
12723603	838	LAWRENCE TRACTOR COMPANY – Equipment	$17,850.24
12723604	7821	LOW COST EARBUDS – Warehouse Inventory	$3,831.99
12723605	7732	METLIFE SMALL MARKET – Health/Welfare Benefits	$4,377.55
12723606	7404	MADISON MORAN – Reimburse-Materials/Supplies	$87.85
12723607	8236	CANDY OCHOA – Food Services-Refund	$12.90
12723608	1058	ODP BUSINESS SOLUTIONS LLC – Warehouse Inv, Materials/Supplies	$2,592.90
12723609	6946	MARIA PORRAS – Reimburse-Other Services	$143.00
12723610	1168	PRODUCERS DAIRY PRODUCTS – Food Services-Food	$8,392.77
12723611	7580	PRUDENTIAL OVERALL SUPPLY – Food Services-Other Services	$86.98
12723612	1188	QUILL LLC – Warehouse Inventory	$204.12
12723613	7287	RAMOS MOBILE DETAILING – Services/Repair	$12,025.00
12723614	1253	ROBINSON'S INTERIORS INC. – Services/Repair	$24,700.00
12723615	1303	SAVE MART SUPERMARKETS – Food Services-Food	$6.98
12723616	1801	SMART & FINAL STORES (HFD KIT) – Food Services-Food	$31.94
12723617	1392	SOUTHERN CALIFORNIA EDISON CO. – Utilities	$24,117.16
12723618	1403	STANISLAUS FOUNDATION – DENTAL – Health/Welfare Benefits	$11,666.60
12723619	1444	SYSCO FOODSERVICES OF MODESTO – Food Services-Food	$37,125.20

Total Amount of All Warrants: **$205,327.80**

13 Hanford Elementary School District

Credit Card Register For Payments
Dated 08/25/2023

8/25/2023 7:30:17AM

Document Number	Vendor Number	Vendor Name	Amount
14036811	7427	EDUCATION.COM – Other Services	$600.00
14036812	5007	JORGENSEN COMPANY – Food Services-Other Services	$1,829.54
14036813	827	LA TAPATIA TORTILLERIA INC. – Food Services-Food	$1,072.50
14036814	831	LAKESHORE LEARNING MATERIALS – Materials/Supplies	$104,844.03
14036815	1214	REALLY GOOD STUFF – Materials/Supplies	$132.53
14036816	2524	ROCHESTER 100 INC. – Materials/Supplies	$1,376.55
14036817	1466	TERMINIX INTERNATIONAL – Food Services-Other Services	$40.00
14036818	7170	WEVIDEO INC. – Other Services	$89.00

Total Amount of All Credit Card Payments: **$109,984.15**

13 Hanford Elementary School District

Warrant Register For Warrants Dated 09/01/2023

9/1/2023 7:35:15AM

Warrant Number	Vendor Number	Vendor Name	Amount
12724243	6909	AAF FLANDERS – Materials/Supplies	$8,203.60
12724244	3970	MICHELLE ADAMS – Reimburse-Materials/Supplies	$100.44
12724245	7003	ALL VALLEY PRINTING INC. – Materials/Supplies	$324.43
12724246	7879	CARMEN ALVAREZ-VARGAS – Advance-Travel/Conference	$164.00
12724247	949	AMERICAN INCORPORATED – Equipment	$45,163.00
12724248	2352	AMS.NET – Other Services	$720.00
12724249	73	APPLE INC. – Materials/Supplies	$9,579.45
12724250	91	AUTOMATED OFFICE SYSTEMS – Materials/Supplies, Services/Repair	$14,549.06
12724251	3208	BEYOND PLAY LLC – Materials/Supplies	$282.74
12724252	7366	BRECK'S ELECTRIC MOTORS INC. – Materials/Supplies	$1,768.91
12724253	236	STATE OF CALIFORNIA – Other Services	$1,032.00
12724254	253	JAIME CAMACHO – Reimburse-Materials/Supplies	$200.00
12724255	1667	CDW GOVERNMENT INC. – Materials/Supplies	$49,777.82
12724256	7891	CINTAS CORPORATION NO. 2 – Materials/Supplies	$241.13
12724257	344	CMEA TREASURER CENTRAL SECTION – Other Services	$450.00
12724258	1833	COALITION FOR ADEQUATE HOUSING C.A.S.H. – Membership Dues	$736.00
12724259	5905	KATELYN CRUSE – Reimburse-Materials/Supplies	$200.00
12724260	4486	GABRIEL DE LEON – Reimburse-Materials/Supplies	$149.81
12724261	6725	DARRYN ELLIOTT – Reimburse-Materials/Supplies	$200.00
12724262	6723	JENNIFER ELLIOTT – Reimburse-Materials/Supplies	$196.52
12724263	533	FOUNDATION FOR EDUCATIONAL – Travel/Conference	$2,820.00
12724264	1393	GAS COMPANY – Utilities	$280.13
12724265	7254	ERIC GONZALES – Reimburse-Other Services	$39.00
12724266	7251	NICHOLAS GRILLIAS – Reimburse-Materials/Supplies	$34.33
12724267	7646	CITY OF HANFORD – Other Services	$1,575.00
12724268	7228	SAMANTHA HERNANDEZ – Advance-Travel/Conference, Mileage	$456.13
12724269	3024	HILTON HOTEL – ANAHEIM – Travel/Conference	$304.66
12724270	7593	INCIDENT IQ LLC – Other Services	$11,532.77
12724271	4597	IVS COMPUTER TECHNOLOGY – Services/Repair, Other Services	$9,422.06
12724272	7608	JT2 INC DBA TODD COMPANIES – Services/Repair	$2,047.00
12724273	780	GREGORY B. KELLEY – Reimburse-Materials/Supplies	$53.63
12724274	7596	KHAN ACADEMY INC. – Other Services	$6,500.00
12724275	801	KINGS COUNTY MOBILE LOCKSMITH – Materials/Supplies	$928.79
12724276	8239	AMY LESLIE – Reimburse-Materials/Supplies	$76.87
12724277	6617	LESLIE MARAIN – Advance-Travel/Conference, Mileage	$359.90
12724278	2761	MHS – Materials/Supplies	$119.99
12724279	3424	JACQUELINE MONZON – Reimburse-Materials/Supplies	$199.94
12724280	8238	IZUMI NAKAZAWA – Reimburse-Other Services	$39.00
12724281	6693	NEWSELA – Other Services	$56,857.00
12724282	7989	NOTHING BUNDT CAKES – Materials/Supplies	$1,452.00
12724283	1125	PETUNIA'S PLACE – Books	$35,158.53
12724284	3689	PIONEER VALLEY ED. PRESS – Materials/Supplies	$792.79
12724285	5850	SAMANTHA PURSELL – Reimburse-Materials/Supplies	$200.00
12724286	7992	REMSCAPE INC – Other Services	$5,800.00
12724287	1227	RENAISSANCE LEARNING INC. – Other Services	$15,045.00
12724288	1303	SAVE MART SUPERMARKETS – Food Services-Food	$341.92
12724289	3484	DIANA M. SILVA – Reimburse-Materials/Supplies	$200.00
12724290	1801	SMART & FINAL STORES (HFD KIT) – Food Services-Food	$219.40

Warrant Register For Warrants
Dated 09/01/2023

Warrant Number	Vendor Number	Vendor Name	Amount
12724291	7405	SOFTCHOICE CORPORATION – Other Services	$64,169.76
12724292	1404	STANISLAUS FOUNDATION – ADMIN – Health/Welfare Benefits	$2,883.42
12724293	1403	STANISLAUS FOUNDATION – DENTAL – Health/Welfare Benefits	$17,008.55
12724294	4541	STONEY'S CONCRETE LLC – Materials/Supplies	$366.00
12724295	7019	KYLIE STRICKLAND – Reimburse-Materials/Supplies	$165.66
12724296	1702	TRIPLE J CONCRETE – Materials/Supplies	$198.31
12724297	1544	VALLEY OAK CABINET MFG. – Services/Repair	$100.00
12724298	1558	VERIZON WIRELESS – Telephone Communications	$1,504.99
12724299	1575	WALMART COMMUNITY RFCSLLC – Materials/Supplies	$100.43
12724300	7514	WELLNESS TOGETHER INC – Travel/Conference	$1,415.66

Total Amount of All Warrants: **$374,807.53**

13 Hanford Elementary School District

Credit Card Register For Payments Dated 09/01/2023

9/1/2023 7:35:35AM

Document Number	Vendor Number	Vendor Name	Amount
14036867	4876	BRAIN POP – Other Services	$4,854.52
14036868	3089	COMMITTEE FOR CHILDREN – Other Services	$7,767.00
14036869	6573	IXL LEARNING – Other Services	$2,500.00
14036870	1111	J W PEPPER & SON INC – Books	$292.78
14036871	5840	KELLY SPICERS STORES – Materials/Supplies	$2,079.68
14036872	831	LAKESHORE LEARNING MATERIALS – Materials/Supplies	$22,718.94
14036873	2524	ROCHESTER 100 INC. – Materials/Supplies	$1,044.00
14036874	5391	STARFALL EDUCATION – Other Services	$355.00
14036875	1466	TERMINIX INTERNATIONAL – Services	$472.00

Total Amount of All Credit Card Payments: **$42,083.92**

Hanford Elementary School District
Minutes of the Regular Board Meeting
August 23, 2023

Minutes of the Regular Board Meeting of the Hanford Elementary School District Board of Trustees on August 23, 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, Hernandez, and Strickland were present. Trustee Garner was absent.

HESD Managers Present Joy C. Gabler, Superintendent, and the following administrators were present: Kristina Baldwin, David Endo, Amy Fochetti, Matt Gamble, David Goldsmith, Lucy Gomez, Robert Heugly, Rick Johnston, Jennifer Levinson, Jaime Martinez, William Potter, Jill Rubalcava, Cruz Sanchez-Leal and Jay Strickland.

PRESENTATION, REPORTS AND COMMUNICATIONS

Public Comments None

Board and Staff Comments Joy C. Gabler, Superintendent, shared the 2023 Summer Program video from REMSCAPE.

Requests to Address the Board None

Dates to Remember President Revious reviewed dates to remember: Jefferson Back-to-School Night – August 24th; Elementary Back-to-School Night – August 31st; Holiday-Labor Day – September 4th; Regular Board Meeting – September 13th.

CONSENT ITEMS

Trustee Garcia made a motion to take consent items "a" through "b" together. Trustee Hernandez seconded; motion carried 4-0:

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

Trustee Garcia then made a motion to approve consent items "a" through "b". Trustee Hernandez seconded; motion carried 4-0:

Garcia – Yes
Garner – Absent
Hernandez – Yes

Revious – Yes
Strickland – Yes

The items approved are as follows:

a) Warrant listings dated August 2, 2023; August 4, 2023 and August 11, 2023.
b) Minutes of the Regular Board Meeting held on August 9, 2023.

INFORMATION ITEMS

Monthly Financial Report 7/1/23-7/31/23

a) David Endo, Chief Business Official, presented for information the monthly financial report for the period of 07/01/2023-07/31/2023. He stated everything is going according to plan.

BB/E 9270

b) Joy Gabler, Superintendent, presented for information the revised Board Bylaw and Exhibit:
- 9270 – Conflict of Interest

BP 1312.3

c) Robert Heugly, Director of Program Development, Assessment & Accountability, presented for information the revised Board Policy:
- 1312.3 – Uniform Complaint Procedures

AR 1312.4

d) Robert Heugly, Director of Program Development, Assessment & Accountability, presented for information the revised Administrative Regulation:
- 1312.4 – Williams Complaint Procedures

BOARD POLICIES AND ADMINISTRATION

Categorial Aid Programs

a) Trustee Garcia made a motion to approve consolidated application for funding categorical aid programs (Summer 2023 Release for the 2023-24 School Year). Trustee Hernandez seconded; motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

Kings County Sports Official

b) Trustee Strickland made a motion to approve consultant contract with Kings County Sports Officials. Trustee Hernandez seconded; motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

Sports Officiating Services

c) Trustee Garcia made a motion to approve consultant contract with Sports Officiating Services for Junior High Sports. Trustee Strickland seconded; motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

Student Laptop Computers

d) Trustee Strickland made a motion to approve the 2023 Student Laptop Computer purchase bid to Dell Technologies. Trustee Hernandez seconded; motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

REMSCAPE

e) Trustee Garcia made a motion to approve the consultant contract with REMSCAPE for videography projects. Trustee Hernandez seconded; motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

BP/E 3555

Trustee Garcia made a motion to approve the revised Board Policy and Administrative Regulation 5123 – Promotion/Acceleration/Retention. Trustee Hernandez seconded; motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

PERSONNEL

Trustee Garcia made a motion to take Personnel items "a" through "f" together. Trustee Hernandez seconded; the motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

Trustee Garcia then made a motion to approve Personnel items "a" through "f". Trustee Hernandez seconded; the motion carried 4-0:

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

The following items were approved:

Item "a" – Employment

Classified

- Queila Alarcon, Yard Supervisor – 3.5 hrs., Wilson, effective 8/15/23 REVISED
- Victoria Barrientos-Ghena, Special Education Aide – 5.0 hrs., Roosevelt, effective 8/15/23
- Hailey Belton, READY Program Tutor – 4.5 hrs., Lincoln, effective 8/10/23
- Patricia Castellanos, Yard Supervisor – 3.5 hrs., King, effective 8/15/23
- Silvia Castillo, READY Program Tutor – 4.5 hrs., Jefferson, effective 8/10/23
- Amy Cole, Special Education Aide – 5.0 hrs., Jefferson, effective 8/15/23
- Juliana Evans, READY Program Tutor – 4.5 hrs., Hamilton, effective 8/10/23
- Miriam Garcia, READY Program Tutor – 4.5 hrs., Washington, effective 8/10/23
- Mariah Henegar, Yard Supervisor – 3.5 hrs., Simas, effective 8/15/23 REVISED
- James Joyce, Special Education Aide – 5.0 hrs., Kennedy, effective 8/15/23
- Miguel Landeros, READY Program Tutor – 4.5 hrs., Washington, effective 8/10/23
- Madison Lee, READY Program Tutor – 4.5 hrs., Richmond, effective 8/10/23
- Kyle Martinez, READY Program Tutor – 4.5 hrs., King, effective 8/10/23
- Cindy Quesada, READY Program Tutor – 4.5 hrs., Jefferson, effective 8/10/23
- Jasmine Vidal, READY Program Tutor – 4.5 hrs., Roosevelt, effective 8/11/23

Classified Temps/Subs

- William Davis, Substitute Paraprofessional (TK/K), effective 8/15/23
- Audrey Dragt, Substitute READY Program Tutor, effective 8/15/23
- Amber McRoberts, Substitute Yard Supervisor, effective 8/15/23
- Araceli Mendez, Substitute Yard Supervisor, effective 8/15/23
- Adilene Ochoa, Substitute Yard Supervisor, effective 8/15/23
- Samantha Ramirez, Substitute READY Program Tutor, effective 8/15/23

Item "b" – Transfers

Promotion/Transfer

- Melissa Acosta, from Bus Driver – 6.0 hrs., Transportation to Dispatcher – 8.0 hrs., Transportation, effective 8/2/23

Voluntary Transfer

- Monique Cantu, from READY Program Tutor – 4.5 hrs., Lincoln to READY Program Tutor – 4.5 hrs., Roosevelt, effective 8/10/23
- Haillee Larios, from READY Program Tutor – 4.5 hrs., Lincoln to READY Program Tutor – 4.5 hrs., Roosevelt, effective 8/14/23

Item "c" – Resignations

Classified

- Madisen Brown-Perriera, Yard Supervisor – 3.5 hrs., Kennedy, effective 6/2/23
- Alma Campos Medina, Substitute Yard Supervisor, effective 6/2/23
- Esmeralda Ledesma, Yard Supervisor – 3.25 hrs., Lincoln, effective 6/2/23
- Laurie Tolbert, Special Circumstances Aide – 5.75 hrs., Monroe, effective 6/2/23

Termination due to Failure to Respond to Annual Notification

- Lynette Reyes, Substitute Translator, Yard Supervisor and Food Service Worker II, effective 2/3/23

Rescind offer of Employment Contract

- Travis Williams, Band Teacher

Retirement

- Norma Ramirez, Special Education Aide – 5.0 hrs., Lincoln, effective 6/2/23

Item "d" – Non-Permanent Certificated Staff Certify Employment Status of Non-Permanent Certificated Staff for 2023-24 School Year (EC 44916)

- See attached Listing

Item "e" – Variable Waiver Request Approve Variable Term Waiver Request, EC 44253.3

- BCLAD Waiver for Sophia Medina, 1st Grade Dual Immersion Teacher, Jefferson Academy

Item "f" – Resolution 04-24 Adopt Resolution No. 04-24 – Teacher Assignment, EC 44263

- Frederick Williams, Jr., Elementary Physical Education Teacher

Adjournment There being no further business, President Revious adjourned the meeting at 5:44 p.m.

Respectfully submitted,

Joy C. Gabler,
Secretary to the Board of Trustees

Approved: _____ _____
Timothy Revious, President Lupe Hernandez, Clerk

No	A/D	Sch Req'd	Home Sch	Date
I-186	A	Simas	Tulare	9/01/2023
I-187	A	Simas	Tulare	9/01/2023
I-188	A	Kennedy	Lakeside	9/01/2023
I-189	A	Richmond	Pioneer	9/01/2023
I-190	A	Hamilton	Lemoore	9/01/2023
I-191	A	Jefferson	Clovis	9/01/2023
I-192	A	Jefferson	Clovis	9/01/2023
I-193	A	Jefferson	Clovis	9/01/2023
I-194	A	Roosevelt	Armona	9/01/2023
I-195	A	Roosevelt	Lemoore	9/01/2023
I-196	A	Wilson	Armona	9/01/2023
I-197	A	Wilson	Armona	9/01/2023
I-198	A	Simas	Armona	9/01/2023
I-199	A	Washington	Pioneer	9/01/2023
I-200	A	Roosevelt	Lemoore	9/01/2023
I-201	A	Roosevelt	Armona	9/01/2023
I-202	A	Lincoln	Pioneer	9/01/2023
I-203	A	Richmond	Pioneer	9/01/2023
I-204	A	Kennedy	Kit Carson	9/01/2023
I-205	A	Wilson	Pioneer	9/01/2023
I-206	A	King	Pioneer	9/01/2023
I-207	A	King	Pioneer	9/01/2023
I-208	D	Wilson	KRH	9/01/2023

I-209	A	Monroe	Pioneer	9/01/2023
I-210	A	Monroe	Pioneer	9/01/2023
I-211	A	Monroe	Pioneer	9/01/2023
I-212	A	Monroe	Pioneer	9/01/2023
I-213	D	Wilson	Lemoore	9/01/2023
I-214	A	Wilson	Pioneer	9/01/2023
I-215	A	Kennedy	Pioneer	9/01/2023
I-216	D	Kennedy	KRH	9/01/2023
I-217	A	Washington	Lemoore	9/01/2023
I-218	A	Monroe	Pioneer	9/01/2023
I-219	A	Roosevelt	Armona	9/01/2023
I-220	A	Roosevelt	Armona	9/01/2023
I-221	A	King	Lemoore	9/01/2023
I-222	A	King	Pioneer	9/01/2023
I-223	A	King	KRH	9/01/2023
I-224	A	Monroe	Pioneer	9/01/2023
I-225	A	King	Lakeside	9/01/2023
I-226	A	King	Lakeside	9/01/2023
I-227	A	King	Lakeside	9/01/2023
I-228	A	King	Lakeside	9/01/2023
I-229	A	Simas	Pioneer	9/01/2023
I-230	A	Jefferson	Lakeside	9/01/2023
I-231	A	Jefferson	Visalia	9/01/2023

I-232	A	Jefferson	Pioneer	9/01/2023
I-233	A	Jefferson	Pioneer	9/01/2023
I-234	A	Jefferson	Pioneer	9/01/2023
I-235	A	Jefferson	Pioneer	9/01/2023
I-236	A	Jefferson	Pioneer	9/01/2023
I-237	A	Jefferson	Armona	9/01/2023
I-238	A	Jefferson	KRH	9/01/2023
I-239	A	Jefferson	Armona	9/01/2023
I-240	A	Jefferson	Pioneer	9/01/2023
I-241	A	Jefferson	Riverdale	9/01/2023
I-242	A	Jefferson	Pioneer	9/01/2023
I-243	A	Jefferson	Armona	9/01/2023
I-244	A	Jefferson	Armona	9/01/2023
I-245	A	Jefferson	Tulare	9/01/2023
I-246	A	Jefferson	Visalia	9/01/2023

No	A/D	Sch Req'd	Home Sch	Date
O-157	A	Lemoore	Richmond	9/01/2023
O-158	A	Pioneer	Wilson	9/01/2023
O-159	A	Kit Carson	Washington	9/01/2023
O-160	A	Armona	King	9/01/2023
O-161	A	Caruthers	Simas	9/01/2023
O-162	A	Caruthers	Simas	9/01/2023
O-163	A	Lakeside	Wilson	9/01/2023

O-164	A	Lemoore	Richmond	9/01/2023
O-165	A	Lemoore	Richmond	9/01/2023
O-166	A	Kit Carson	Kennedy	9/01/2023
O-167	A	Armona	Lincoln	9/01/2023
O-168	A	Armona	Lincoln	9/01/2023
O-169	A	Armona	Lincoln	9/01/2023
O-170	A	Armona	Roosevelt	9/01/2023
O-171	A	Armona	King	9/01/2023
O-172	A	KRH	Washington	9/01/2023
O-173	A	KRH	Washington	9/01/2023
O-174	A	Armona	Richmond	9/01/2023
O-175	A	Kit Carson	Wilson	9/01/2023
O-176	A	Armona	Monroe	9/01/2023
O-177	A	Lemoore	Wilson	9/01/2023
O-178	A	Lemoore	Washington	9/01/2023
O-179	A	Avenal	Monroe	9/01/2023
O-180	A	Avenal	Monroe	9/01/2023
O-181	A	Kit Carson	Kennedy	9/01/2023
O-182	A	Kit Carson	Kennedy	9/01/2023
O-183	A	Kit Carson	Richmond	9/01/2023
O-184	A	Kit Carson	Kennedy	9/01/2023
O-185	A	Kit Carson	Kennedy	9/01/2023
O-186	A	Kit Carson	Kennedy	9/01/2023

O-187	A	Kit Carson	Lincoln	9/01/2023
O-188	A	Kit Carson	Lincoln	9/01/2023
O-189	A	Lemoore	Hamilton	9/01/2023
O-190	A	Lemoore	Hamilton	9/01/2023
O-191	A	Riverdale	Simas	9/01/2023
O-192	A	Armona	King	9/01/2023
O-193	A	Lemoore	Monroe	9/01/2023
O-194	A	Lemoore	Monroe	9/01/2023
O-195	A	Lakeside	Kennedy	9/01/2023
O-196	A	Lakeside	Lincoln	9/01/2023

HANFORD ELEMENTARY SCHOOL DISTRICT

Agenda Request Form

TO: Joy Gabler

FROM: Cruz Sanchez-Leal

DATE: 08/29/2023

FOR: (X) Board Meeting
( ) Superintendent's Cabinet

FOR: ( ) Information
(X) Action

Date you wish to have your item considered: September 13, 2023

ITEM: Consider approval of donations for new clothing from First Christian Reform Church.

PURPOSE: To be given to students in need for the 2023-2024 instructional year.

FISCAL IMPACT:

none

RECOMMENDATION: Approve donation.

HANFORD ELEMENTARY SCHOOL DISTRICT

Agenda Request Form

TO: Joy Gabler

FROM: Amy Fochetti

DATE: 09/01/2023

FOR: (X) Board Meeting
( ) Superintendent's Cabinet

FOR: ( ) Information
(X) Action

Date you wish to have your item considered: September 6, 2023

ITEM: Consider approval of Adoption of Simas Staff by Savemart Supermarket, Hanford, CA.

PURPOSE: Promote school and community relations through donations to the Simas staff to include, but not limited to events such as welcome back, staff appreciation, etc. Donations to include refreshment goodies.

FISCAL IMPACT:

None

RECOMMENDATION: Approve

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 09/01/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 09/13/2023

ITEM:
Receive for information Bond Program status update.

PURPOSE:
Jason List with Isom Advisors will be presenting the current status of the District's bond program and potential future bond measure.

FISCAL IMPACT:
None.

RECOMMENDATIONS:
This item if for information only.

Isom Advisors A Division of URBAN FUTURES | Incorporated

Hanford Elementary School District

District Financial Analysis

by

Isom Advisors,
a Division of Urban Futures, Inc.

September 13, 2023



1470 Maria Lane, Suite 315, Walnut Creek, CA 94596 | (925) 478-7450

About the District

District Bond & Assessed Value History

District's tax base has grown by 136% since 2005

Hanford Elementary School District

Hanford ESD Historical Assessed Value		
Fiscal Year Ending	**Total Value**	**% Change**
2005	$1,528,753,220	
2006	$1,703,407,932	11.42%
2007	$1,979,489,672	16.21%
2008	$2,146,968,264	8.46%
2009	$2,340,022,325	8.99%
2010	$2,301,663,342	-1.64%
2011	$2,266,508,632	-1.53%
2012	$2,292,251,170	1.14%
2013	$2,276,317,500	-0.70%
2014	$2,308,291,171	1.40%
2015	$2,335,256,121	1.17%
2016	$2,428,483,680	3.99%
2017	$2,552,465,969	5.11%
2018	$2,696,455,752	5.64%
2019	$2,800,323,993	3.85%
2020	$2,954,494,115	5.51%
2021	$3,089,757,068	4.58%
2022	$3,173,972,972	2.73%
2023	$3,327,467,924	4.84%
2024	$3,614,342,787	8.62%
	Average	**4.73%**

Source: Kings County/California Municipal Statistics

- District's 2023-24 assessed value is approximately $3.6 billion.
- Nineteen-year average assessed value growth rate is 4.73%
- District's gross bonding capacity is approximately $45.2 million (1.25% x assessed value)
- District's outstanding G.O. bond is $21.6 million
- District's net bonding capacity, or debt limit, is $23.6 million
- 2022-23 tax rate for the District is $41.16 per $100,000 of assessed valuation

G.O. Bond Proceeds

District can generate between $22.5 million and $34.5 million

Hanford Elementary School District

Hanford ESD Bond Proceeds at Varying Tax Rates [1]				
Tax Rate per $100,000	Series A 2025	Series B 2027	Series C 2029	Total Bond Proceeds
$19.00	$7,500,000	$7,300,000	$7,700,000	$22,500,000
$23.00	$9,000,000	$8,800,000	$9,300,000	$27,100,000
$25.00	$9,800,000	$9,600,000	$10,200,000	$29,600,000
$30.00	$11,800,000	$11,500,000	$12,500,000	$34,500,000

[1] Assumes AV growth of 3.75%- and 30-year bond terms

Source: Isom Advisors

- With projected annual assessed value growth of 3.75%, the District can generate up to $34.5 million
- Depending on tax rate selected and assessed value assumptions, District can generate significant proceeds

Project Summary

Masterplan

Project Summary & Cost

Hanford Elementary School District

- Hamilton, MLK Jr., Monroe, Simas, Jefferson, JFK, and Wilson have yet to be modernized.
- There remains a funding gap of approximately $27 million from the District's 2021 Masterplan.

Modernization Category	Hamilton Elementary	Lee Richmond Elementary	Lincoln Elementary	Martin Luther King Jr. Elementary	Monroe Elementary	Roosevelt Elementary	Simas Elementary	Washington Elementary	Jefferson Academy	John F. Kennedy Junior High	Woodrow Wilson Junior High	Modernization Projects Total
Site Systems												
Flatwork		$30,420		$44,200								$74,620
Landscaping & Irrigation		$39,000									$12,480	$51,480
Playground	$208,000	$104,000	$104,000		$208,000	$208,000	$208,000	$104,000	$208,000			$1,352,000
Playfields / Playcourts		$41,600										$41,600
Parking & Traffic Circulation				$95,940		$75,400					$364,000	$535,340
Security & Safety	$198,900	$328,900	$68,900	$166,400	$68,900	$94,900	$588,900	$68,900	$73,060	$65,000	$223,340	$1,946,100
ADA compliance (excluding restrooms)				$88,400	$23,400	$19,500	$23,400	$65,000	$19,500	$113,100	$348,400	$700,700
Outdoor Facilities					$123,500	$156,000	$123,500			$260,000	$383,500	$1,046,500
Site Systems Total	**$406,900**	**$543,920**	**$172,900**	**$394,940**	**$423,800**	**$553,800**	**$943,800**	**$237,900**	**$300,560**	**$438,100**	**$1,331,720**	**$5,748,340**
Building Systems												
Roofing		$262,080	$1,221,480		$1,286,064	$1,058,980	$41,756		$1,131,780		$657,800	$5,659,940
HVAC		$172,250	$476,450	$77,350	$113,750	$450,450	$692,250		$78,000	$677,300	$702,000	$3,439,800
Exterior Upgrades		$191,048	$170,820		$1,991,600	$123,500		$78,000	$2,018,640	$109,200	$3,999,606	$8,682,414
Building Systems Total	**$0**	**$625,378**	**$1,868,750**	**$77,350**	**$3,391,414**	**$1,632,930**	**$734,006**	**$78,000**	**$3,228,420**	**$786,500**	**$5,359,406**	**$17,782,154**
Room Systems												
Instructional Spaces Interior Upgrades	$208,000	$499,600		$195,000	$597,350	$2,716,180	$149,500		$327,600	$451,360	$861,900	$6,006,490
Support Services Interior Upgrades	$32,500	$66,950	$82,940	$37,700		$58,500	$78,000			$107,250		$463,840
Restroom Interior Upgrades				$130,000	$717,600	$130,000			$401,700		$1,033,500	$2,412,800
Cafeteria/MPR Interior Upgrades	$97,500	$63,700	$41,600	$123,500	$110,500	$39,000	$83,850		$196,300	$45,500	$176,800	$978,250
Library Interior Upgrades				$45,500			$20,800			$54,600		$120,900
Athletic Interior Spaces Upgrades										$97,500		$97,500
Room Systems Total	**$338,000**	**$630,250**	**$124,540**	**$531,700**	**$1,425,450**	**$2,943,680**	**$332,150**		**$925,600**	**$756,210**	**$2,072,200**	**$10,079,780**
Modernization Projects Total	**$744,900**	**$1,799,548**	**$2,166,190**	**$1,003,990**	**$5,240,664**	**$5,130,410**	**$2,009,956**	**$315,900**	**$4,454,580**	**$1,980,810**	**$8,763,326**	**$33,610,274**

New Facilities Category	Hamilton Elementary	Lee Richmond Elementary	Lincoln Elementary	Martin Luther King Jr. Elementary	Monroe Elementary	Roosevelt Elementary	Simas Elementary	Washington Elementary	Jefferson Academy	John F. Kennedy Junior High	Woodrow Wilson Junior High	Future New Facilities Projects Total
New Classrooms & Portable Replacement					$2,762,500	$4,550,000						$7,312,500
Future New Facilities Projects					**$2,762,500**	**$4,550,000**						**$7,312,500**
Facilities Master Plan Total	**$744,900**	**$1,799,548**	**$2,166,190**	**$1,003,990**	**$8,003,164**	**$9,680,410**	**$2,009,956**	**$315,900**	**$4,454,580**	**$1,980,810**	$8,763,326	**$40,922,774**

Voter Demographics

Voter Demographics

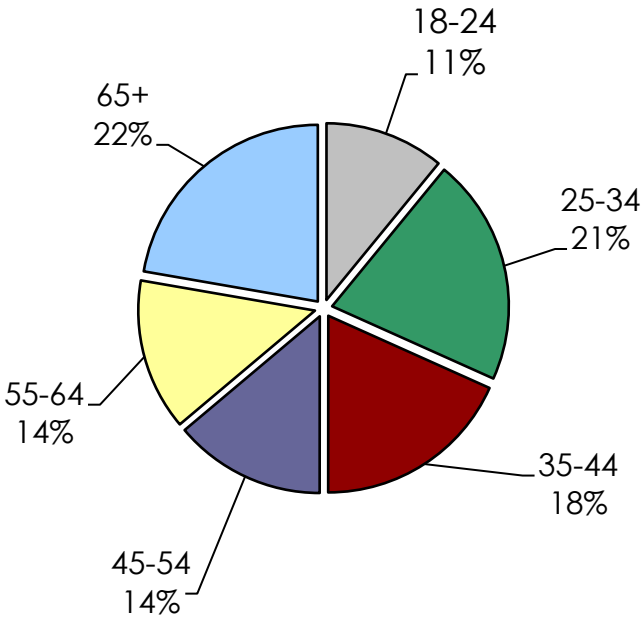
Voter demographics are politically balanced

Hanford Elementary School District

- District has 22,011 total voters
- Plurality of voters are Republicans (37%)
- 75% of voters vote-by-mail
- 44% of District voters are Latino
- District has a younger voting population with only 36% of voters aged 55 and older

District Voter Demographics		
	Total	**Percent**
Republicans	**8,057**	**37%**
Democrats	7,740	35%
Other	6,214	28%
VBM Voters	16,551	75%

Voter Age Demographics



Source: Political Data

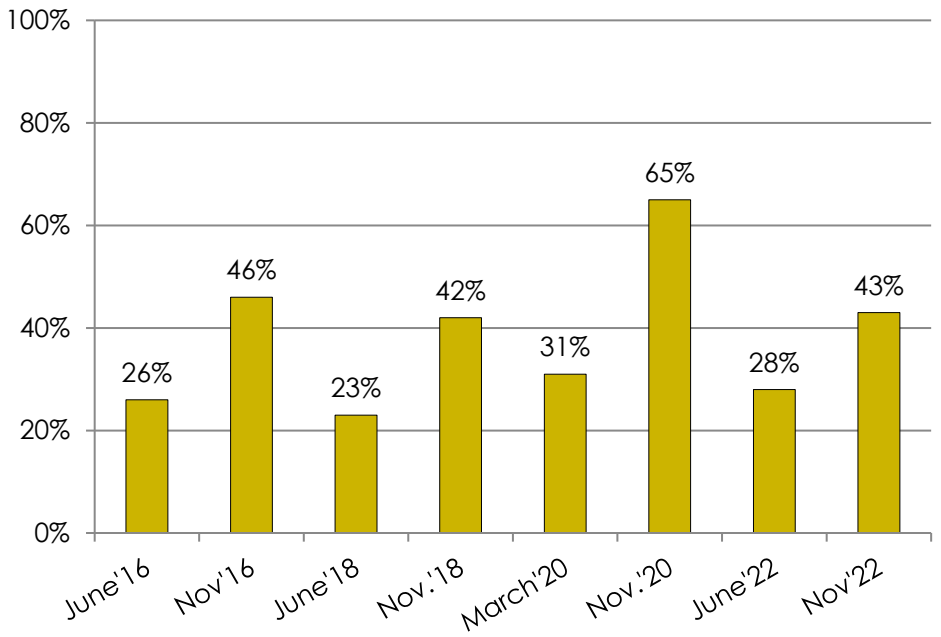
Voter Turnout

Turnout can have a significant bearing on success

Hanford Elementary School District

- Historical voter turnout has ranged from a low of 23% in June of 2018 to a high of 65% in November 2020
- Voter turnout varies considerably by election date and type of election and must be considered as different voters show up for different elections
- March 2024 turnout is estimated to be 35%; November 2024 turnout is estimated to be 70%

Recent District Voter Turnouts



Source: Political Data

Next Steps

November 2024 Timeline

Following these steps is key to the District's success

Hanford Elementary School District

Task	Responsible Party	Date
Update needs list/master plan	District	Ongoing
Board Meeting - Approve "exploring" feasibility of a Bond	**District**	**September 2023**
Prepare and Conduct Survey	Consultant	October 2023
Board Meeting – Survey Results Presentation	**Consultant**	**November 2023**
Initiate public information program, speaking with elected officials, stakeholders, teachers/staff, community service groups to discuss proposed tax measure	District	March – June
Prepare Resolution for Calling Election, including Ballot Language, and Project List to reflect community feedback	Consultant/ Attorneys	April
Finalize Capital and Financing Plan based on Community Outreach	Consultant	June
Board Meeting – Adopt Resolution Calling Election	District	June
Deadline to Submit Resolution Calling Election	**District**	**August 2024**
Prepare and Submit Argument in Favor of Measure	Consultant/District	August
Form campaign committee and conduct campaign kick-off meeting	Campaign Committee	August
Run Campaign	Campaign Committee	August – November
Election Day		**November 5, 2024**

Regulatory Disclosure

Disclosure of Conflicts of Interest and Legal or Disciplinary Events. Pursuant to Municipal Securities Rulemaking Board ("MSRB") Rule G-42, on Duties of Non-Solicitor Municipal Advisors, Municipal Advisors are required to make certain written disclosures to clients and potential clients which include, amongst other things, Conflicts of Interest and any Legal or Disciplinary events of Isom Advisors, a Division of Urban Futures, Inc. ("Isom") and its associated persons.

Conflicts of Interest. Compensation. Isom represents that in connection with the issuance of municipal securities, Isom may receive compensation from an Issuer or Obligated Person for services rendered, which compensation is contingent upon the successful closing of a transaction and/or is based on the size of a transaction. Consistent with the requirements of MSRB Rule G-42, Isom hereby discloses that such contingent and/or transactional compensation may present a potential conflict of interest regarding Isom's ability to provide unbiased advice to enter into such transaction. This conflict of interest will not impair Isom's ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Issuer.

It should be noted that other forms of compensation (i.e. hourly or fixed fee based) may also present a potential conflict of interest regarding Isom's ability to provide advice regarding a municipal security transaction. These other potential conflicts of interest will not impair Isom's ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Issuer.

Other Municipal Advisor Relationships. Isom serves a wide variety of other clients that may from time to time have interests that could have a direct or indirect impact on the interests of another Isom client. These other clients may, from time to time and depending on the specific circumstances, have competing interests. In acting in the interests of its various clients, Isom could potentially face a conflict of interest arising from these competing client interests. Isom fulfills its regulatory duty and mitigates such conflicts through dealing honestly and with the utmost good faith with its clients.

If Isom becomes aware of any additional potential or actual conflict of interest after this disclosure, Isom will disclose the detailed information in writing to the issuer or obligated person in a timely manner.

Legal or Disciplinary Events. Isom does not have any legal events or disciplinary history on Isom's Form MA and Form MA-I, which includes information about any criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation. The Issuer may electronically access Isom's most recent Form MA and each most recent Form MA-I filed with the Commission at the following website: www.sec.gov/edgar/searchedgar/companysearch.html.

There have been no material changes to a legal or disciplinary event disclosure on any Form MA or Form MA-I filed with the SEC. If any material legal or regulatory action is brought against Isom, Isom will provide complete disclosure to the Issuer in detail allowing the Issuer to evaluate Isom, its management and personnel.

HANFORD ELEMENTARY SCHOOL DISTRICT

Agenda Request Form

TO: Joy C. Gabler

FROM: Bill Potter

DATE: February

FOR: (X) Board Meeting
( ) Superintendent's Cabinet

FOR: (X) Information
( ) Action

Date you wish to have your item considered: August 31, 2023

ITEM:
Receive for information the Notice of Completion for Central Kitchen Freezer Replacement Project.

PURPOSE:
The Notice of Completion was filed with the Kings County Recorder's Office on August31, 2023

FISCAL IMPACT:
The Notice of Completion was recorded and will be posted for 35 days allowing vendors and subcontractors to present claims for unpaid work prior to release of the 5% retainage to the General Contractor.

RECOMMENDATION:
None.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler
FROM: Jason Strickland
DATE: August 29, 2023

For:
☒ Board Meeting
☐ Superintendent's Cabinet
☒ Information
☐ Action

Date you wish to have your item considered: 09/13/23

ITEM: Receive the following revised Administrative Regulation/Board Policy for information:

AR 5113 - Absences and Excuses

PURPOSE: Regulation updated to reflect NEW LAW (SB 955, 2022) which includes, as another type of required excused absence, the absence of a middle school or high school student for the purpose of participating in a civic or political event, as defined, provided that the student notifies the school ahead of the absence, and NEW LAW (AB 181, 2022) which no longer requires the State Board of Education to update its illness verification regulations as necessary to account for including, as a personal illness excused absence, a student's absence for the benefit of the student's mental or behavioral health. Regulation also updated to clarify that absences for participation in religious exercise or to receive moral and religious instruction are excused, but that in order for districts to receive average daily attendance funding for such absences, the Governing Board is required to first adopt a resolution permitting an excused absence for such purposes.

FISCAL IMPACT (if any): None

RECOMMENDATION (if any): Review for Information and consider for adoption at the next regular Board meeting.

Regulation 5113: Absences And Excuses **Status:** ADOPTED

Original Adopted Date: ~~05/16/2001~~11/01/2011 | **Last Revised Date:** 03/01/~~10/2018~~2023 | **Last Reviewed Date:** 03/01/~~10/2018~~2023

Excused Absences

~~A~~

Subject to any applicable limitation, condition, or other requirement specified in law, a student's absence shall be excused for any of the following reasons:

1. Personal illness, including absence for the benefit of the student's mental or behavioral health. (Education Code 48205)

2. Quarantine under the direction of a county or city health officer. (Education Code 48205)

3. ~~3.~~ Medical, dental, optometrical, or chiropractic service or appointment. (Education Code 48205)

4. Attendance at funeral services for a member of the student's immediate family. (Education ~~, which~~ Code 48205)

   ~~4.~~ Such absence shall be limited to one day if the service is conducted in California or three days if the service is conducted out of state. (Education Code 48205)

   ~~Immediate family shall be defined as mother, father, grandmother, grandfather, spouse, son/son-in-law, daughter/daughter-in-law, brother, sister, or any relative living in the student's immediate household. (Education Code 45194, 48205)~~

5. Jury duty in the manner provided for by law. (Education Code 48205)

   ~~The illness~~

~~6.~~ Illness or medical appointment of a child to whom the student is the custodial parent ~~6.~~ . (Education Code 48205)

7. Upon advance written request by the parent/guardian and the approval of the principal or designee, justifiable personal reasons including, but not limited to: (Education Code 48205)

   a. Appearance in court

   b. Attendance at a funeral service

   c. ~~Observation~~Observance of a religious holiday or ceremony ~~of his/her religion~~

   d. Attendance at religious retreats for no more than four hours per semester

   e. Attendance at an employment conference

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f. Attendance at an educational conference ~~offered by a nonprofit organization~~ on the legislative or judicial process offered by a nonprofit organization

8. Service as a member of a precinct board for an election pursuant to Elections Code 12302. (Education Code 48205)

9. To spend time with an immediate family member who is an active duty member of the uniformed services, as defined in Education Code 49701, and has been called to duty for deployment to a combat zone or a combat support position or is on leave from or has immediately returned from such deployment. (Education Code 48205)

   ~~To attend his/her~~ Such absence shall be granted for a period of time to be determined at the discretion of the Superintendent or designee. (Education Code 48205)

10. Attendance at the student's naturalization ceremony to become a United States citizen. ~~(Education~~ (Education Code 48205)

11. Participation in a cultural ceremony or event which relates to the habits, practices, beliefs, and traditions of a certain group of people. (Education Code 48205)

12. For a middle school or high school student, engagement in a civic or political event, provided that the student notifies the school ahead of the absence. Unless otherwise permitted by the Superintendent or designee, students shall be limited to one such school day-long absence per school year. (Education Code 48205)

~~11.~~13. Participation in religious exercises or to receive moral and religious instruction ~~in accordance with district policy, subject to the following conditions:~~ at the student's place of worship or other suitable place away from school property as designated by the religious group, church, or denomination. (Education Code 46014)

   ~~a. The student's parent/guardian shall provide written consent for the absence.~~

   ~~b. The student shall attend~~ Absence for student participation in religious exercises or instruction shall not be considered an absence for the purpose of computing average daily attendance if the student attends at least the minimum school day.

   ~~c. The student shall be~~ as specified in AR 6112 - School Day, and is not excused from school for this purpose on ~~no~~ more than four days per school month. (Education Code 46014)

14. Work in the entertainment or allied industry. (Education Code 48225.5)

   Work for a student who holds a work permit authorizing work in the entertainment or allied industries for a period of not more than five consecutive days. For this purpose, student absence shall be excused for a maximum of up to five absences per school year. (Education Code 48225.5)

15. Participation with a nonprofit performing arts organization in a performance for a public school audience. (Education Code 48225.5)

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A student may be excused for up to five such absences per school year provided that the student's parent/guardian provides a written explanation of such absence to the school. (Education Code 48225.5)

16. Other reasons authorized at the discretion of the principal or designee based on the student's specific circumstances. (Education Code 48205, 48260)

For the purpose of the absences described above, immediate family means the student's parent/guardian, brother or sister, grandparent, or any other relative living in the student's household. (Education Code 48205)

Method of Verification

~~When~~
Student absence to care for a child for whom the student ~~who has been absent returns~~is the custodial parent shall not require a physician's note. (Education Code 48205)

For other absences, the student shall, upon returning to school~~, he/she shall~~ following the absence, present a satisfactory explanation, either in person or by written note, verifying the reason for the absence. Absences shall be verified by the student's parent/guardian, other person having charge or control of the ~~minor~~student, or the student if age 18 or older. (Education Code 46012; 5 CCR 306)

When an absence is planned, the principal or designee shall be notified prior to the date of the absence when possible.

The following methods may be used to verify student absences:

1. Written note, fax, email, or voice mail from parent/guardian or parent representative.
2. Conversation, in person or by telephone, between the verifying employee and the student's parent/guardian or parent representative. The employee shall subsequently record the following:
    a. Name of student
    b. Name of parent/guardian or parent representative
    c. Name of verifying employee
    d. Date(s) of absence
    e. Reason for absence
3. Visit to the student's home by the verifying employee, or any other reasonable method which establishes the fact that the student was absent for the reasons stated. The employee shall document the verification and include the information specified in ~~item~~Item #2 above.
4. Physician's verification.

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a. When excusing students for confidential medical services or verifying such appointments, district staff shall not ask the purpose of such appointments but may request a note from the medical office to confirm the time of the appointment.

b. If a student shows a pattern of chronic absenteeism due to illness, district staff may require physician verification of any further student absences.

Parental Notifications

At the beginning of each school year, the Superintendent or designee shall:

1. Notify parents/guardians of the right to excuse a student from school in order to participate in religious exercises or to receive moral and religious instruction at their places of worship, or at other suitable places away from school property designated by a religious group, church, or denomination. (Education Code 46014, 48980)

2. Notify students in grades 7-12 and the parents/guardians of all students enrolled in the district that school authorities may excuse any student from school to obtain confidential medical services without the consent of the student's parent/guardian. (Education Code 46010.1)

~~2.~~3. Notify parents/guardians that a student shall not have ~~his/her~~a grade reduced or lose academic credit for any excused absence if missed assignments and tests that can reasonably be provided are satisfactorily completed within a reasonable period of time~~, and~~. Such notice shall include the full text of Education Code 48205 ~~in the notice~~. (Education Code 48980)

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
5 CCR 306	Explanation of absence
5 CCR 420-421	Record of verification of absence due to illness and other causes
Ed. Code 1740	Employment of personnel to supervise attendance
Ed. Code 37201	School month
Ed. Code 37223	Weekend classes
Ed. Code 41601	Reports of average daily attendance
Ed. Code 42238-42250.1	Apportionments
Ed. Code 46000	Attendance records

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Ed. Code 46010-46015	Absences
Ed. Code 46110-46120	Attendance in kindergarten and elementary schools
Ed. Code 46140-46148	Attendance in junior high and high schools
Ed. Code 48200-48208	Children ages 6-18; compulsory full-time attendance
Ed. Code 48210-48216	Exclusions from attendance
Ed. Code 48225.5	Work permit; excused absence; entertainment or allied industries; participation in not-for-profit performing arts organization
Ed. Code 48240-48246	Supervisors of attendance
Ed. Code 48260-48273	Truants
Ed. Code 48292	Filing complaint against parent
Ed. Code 48320-48324	School attendance review boards
Ed. Code 48340-48341	Improvement of student attendance
Ed. Code 48980	Parent/Guardian notifications
Ed. Code 49067	Unexcused absences as cause of failing grade
Ed. Code 49701	Provisions of the Interstate Compact on Educational Opportunities for Military Children
Elec. Code 12302	Student participation on precinct boards
Fam. Code 6920-6930	Consent by minor for medical treatment
W&I Code 11253.5	Compulsory school attendance
W&I Code 601-601.5	Habitually truant minors
Management Resources	**Description**
Attorney General Opinion	66 Ops.Cal.Atty.Gen. 244 (1983)
Attorney General Opinion	87 Ops.Cal.Atty.Gen. 168 (2004)
Court Decision	American Academy of Pediatrics et al v. Lungren et al (1997) 16 Cal.4th 307
CSBA Publication	Improving Student Achievement by Addressing Chronic Absence, Policy Brief, December 2010
Website	CSBA District and County Office of Education Legal Services
Website	CSBA

Cross References

Code	**Description**
0450	~~Comprehensive Safety Plan~~ Comprehensive Safety Plan
0450	~~Comprehensive Safety Plan~~ Comprehensive Safety Plan
0470	~~COVID-19 Mitigation Plan~~ COVID-19 Mitigation Plan

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3516	~~Emergencies And Disaster Preparedness Plan~~ Emergencies And Disaster Preparedness Plan
3516	~~Emergencies And Disaster Preparedness Plan~~ Emergencies And Disaster Preparedness Plan
4119.41	~~Employees With Infectious Disease~~ Employees With Infectious Disease
4219.41	~~Employees With Infectious Disease~~ Employees With Infectious Disease
4319.41	~~Employees With Infectious Disease~~ Employees With Infectious Disease
5000	~~Concepts And Roles~~ Concepts And Roles
5020	~~Parent Rights And Responsibilities~~ Parent Rights And Responsibilities
5020	~~Parent Rights And Responsibilities~~ Parent Rights And Responsibilities
5112.1	~~Exemptions From Attendance~~ Exemptions From Attendance
5112.1	~~Exemptions From Attendance~~ Exemptions From Attendance
5112.2	~~Exclusions From Attendance~~ Exclusions From Attendance
5112.5	Open/Closed Campus
~~5112.5~~	~~Open/Closed Campus~~
~~5113.1~~	~~Chronic Absence And Truancy~~
~~5113.1~~	~~Chronic Absence And Truancy~~
~~5113.11~~	~~Attendance Supervision~~
~~5113.12~~	~~District School Attendance Review Board~~
~~5113.12~~	~~District School Attendance Review Board~~
~~5121~~	~~Grades/Evaluation Of Student Achievement~~
~~5121~~	~~Grades/Evaluation Of Student Achievement~~
~~5131~~	~~Conduct~~
~~5131.4~~	~~Student Disturbances~~
~~5131.4~~	~~Student Disturbances~~
~~5141.21~~	~~Administering Medication And Monitoring Health Conditions~~
~~5141.21~~	~~Administering Medication And Monitoring Health Conditions~~
~~5141.22~~	~~Infectious Diseases~~
~~5141.22~~	~~Infectious Diseases~~
~~5141.33~~	~~Head Lice~~
~~5144.1~~	~~Suspension And Expulsion/Due Process~~

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~~5144.1 Suspension And Expulsion/Due Process~~

~~5145.6 Parent/Guardian Notifications~~

~~5145.6-E PDF(1) Parent/Guardian Notifications~~

~~5146 Married/Pregnant/Parenting Students~~

~~5147 Dropout Prevention~~

~~6020 Parent Involvement~~

~~6020 Parent Involvement~~

~~6111 School Calendar~~

~~6111 School Calendar~~

~~6112 School Day~~

~~6112 School Day~~

~~6141.2 Recognition Of Religious Beliefs And Customs~~

~~6141.2 Recognition Of Religious Beliefs And Customs~~

~~6145 Extracurricular And Cocurricular Activities~~

~~6154 Homework/Makeup Work~~

~~6158 Independent Study~~

~~6158 Independent Study~~

~~6164.2 Guidance/Counseling Services~~

~~6173.2 Education Of Children Of Military Families~~

~~6173.2 Education Of Children Of Military Families~~

~~6177 Summer Learning Programs~~

~~6183 Home And Hospital Instruction~~

~~6185 Community Day School~~

~~6185 Community Day School~~

5113.1 Chronic Absence And Truancy

5113.1 Chronic Absence And Truancy

5113.11 Attendance Supervision

5113.12 District School Attendance Review Board

5113.12 District School Attendance Review Board

5121 Grades/Evaluation Of Student Achievement

5121 Grades/Evaluation Of Student Achievement

5131 Conduct

5131.4 Student Disturbances

5131.4 Student Disturbances

5141.21 Administering Medication And Monitoring Health Conditions

5141.21 Administering Medication And Monitoring Health Conditions

5141.22 Infectious Diseases

5141.22 Infectious Diseases

5141.33 Head Lice

5144.1 Suspension And Expulsion/Due Process

5144.1 Suspension And Expulsion/Due Process

5145.6 Parent/Guardian Notifications

5145.6-E(1) Parent/Guardian Notifications

5146 Married/Pregnant/Parenting Students

5147 Dropout Prevention

6020 Parent Involvement

6020 Parent Involvement

6111 School Calendar

6112 School Day

6112 School Day

6141.2 Recognition Of Religious Beliefs And Customs

6141.2 Recognition Of Religious Beliefs And Customs

6145 Extracurricular And Cocurricular Activities

6145 Extracurricular And Cocurricular Activities

6154 Homework/Makeup Work

6158 Independent Study

6158 Independent Study

6164.2 Guidance/Counseling Services

6173.2 Education Of Children Of Military Families

6173.2 Education Of Children Of Military Families

6176 Weekend/Saturday Classes 6177 Summer Learning Programs

6183 Home And Hospital Instruction

6184 Continuation Education

6184 Continuation Education

6185 Community Day School

6185 Community Day School

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler
FROM: Jason Strickland
DATE: August 29, 2023

For:
☒ Board Meeting
☐ Superintendent's Cabinet
☒ Information
☐ Action

Date you wish to have your item considered: 09/13/23

ITEM: Receive the following revised Administrative Regulation for information:

AR/BP 6173 - Education for Homeless Children

PURPOSE: Policy updated to reflect NEW LAW (AB 408, 2022) which (1) mandates that districts establish homeless education program policies and update those policies at least once every three years, and (2) requires the liaison for homeless students to offer annual training to district employees providing services to students experiencing homelessness and to inform such employees of the availability of training and the services provided by the liaison. Policy also updated to reflect NEW LAW (AB 2375, 2022) which requires districts, regardless of whether they received American Rescue Plan Act of 2021 funds, to annually administer a housing questionnaire for the purpose of identifying students experiencing homelessness, including unaccompanied minors, and annually report that number of students to the California Department of Education (CDE). Additionally, policy updated to reflect NEW LAW (SB 532, 2022) which requires districts to annually report to CDE the number of students experiencing homelessness who graduated with an exemption from district-established graduation requirements that are in addition to statewide coursework requirements. Policy updated throughout to change language from "homeless student" to "student experiencing homelessness."

FISCAL IMPACT (if any): None

RECOMMENDATION (if any): Review for Information and consider for adoption at the next regular Board meeting.

~~Board~~ **Policy Manual**
Hanford Elementary School District

Policy 6173: Education For Homeless Children **Status:** ADOPTED

Original Adopted Date: ~~04/27/2016~~07/01/2005 **| Last Revised Date:** ~~09/13/2017~~03/01/2023 **| Last Reviewed Date:** ~~09/13/2017~~03/01/2023

The Governing Board believes that the identification of ~~homeless~~ students experiencing homelessness is critical to improving the educational outcomes of such students and ensuring that ~~homeless~~ students experiencing homelessness have access to the same free and appropriate public education provided to other students within the district. The district shall provide ~~homeless~~ students experiencing homelessness with access to education and other services necessary for such students to meet the same challenging academic standards as other students.

When there are at least 15 ~~homeless~~ students experiencing homelessness in the district or a district school, the district's local control and accountability plan (LCAP) shall include goals and specific actions to ~~improve student achievement and other outcomes of homeless students. (Education Code 52052, 52060, 52064)~~ improve student achievement and other outcomes of students experiencing homelessness. (Education Code 52052, 52060, 52064)

The Superintendent or designee shall ~~regularly~~ review district policies at least once every three years and recommend updates ~~to district policies~~ to ensure removal of any barriers to the education of homeless students and unaccompanied youth. Any such review shall address identification, enrollment, and retention of such students, including those barriers that are due to absences or outstanding fees or fines. (Education Code 48851.3, 42 USC 11432)

The Superintendent or designee shall designate an appropriate staff person to serve as a liaison for homeless children and youths. The district liaison for homeless students shall fulfill the duties specified in 42 USC 11432 to assist in identifying and supporting ~~homeless~~ students experiencing homelessness to succeed in school, and as specified in Education Code 48851.3 related to trainings for district staff providing assistance to students experiencing homelessness.

The Superintendent or designee shall ensure that each district school identifies all ~~homeless children and youths~~students experiencing homelessness and unaccompanied youths enrolled at the school. (Education Code 48851)

To ensure easy identification of ~~homeless~~ students experiencing homelessness, the Superintendent or designee shall annually provide and administer a housing questionnaire developed by the California Department of Education (CDE) to all parents/guardians of students and all unaccompanied youths. (Education Code 48851)

If the primary language of a ~~student's~~student's parent/guardian or an unaccompanied youth is not English, either the housing questionnaire shall be made available in the primary language of the ~~student's~~student's parent/guardian or the unaccompanied youth pursuant to Education Code 48985, or an appropriate

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translation of the housing questionnaire shall be provided upon request of a ~~student's~~student's parent/guardian or an unaccompanied youth. (Education Code 48851)

The Superintendent or designee shall report to CDE the number of students experiencing homelessness, including unaccompanied youths, enrolled in the district as identified from the housing questionnaire described above. (Education Code 48851)

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In addition, the Superintendent or designee shall ensure that the district liaison's contact information and other information on homelessness, including, but not limited to, information regarding the educational rights and resources available to persons experiencing homelessness, are posted on the district and school web sites as specified in the accompanying administrative regulation. (Education Code 48852.6)

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The Superintendent or designee shall ensure that placement decisions for ~~homeless~~ students experiencing homelessness are based on the student's best interest as defined in law and administrative regulation.

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Each ~~homeless~~ student experiencing homelessness shall be provided services that are comparable to services offered to other students in the school, including, but not limited to, transportation, educational programs for which the student meets the eligibility criteria (such as federal Title I services or similar state or local programs, programs for students with disabilities, and educational programs for English learners), career and technical education programs, programs for gifted and talented students, and school nutrition programs. ~~(~~(Education Code 48850; 42 USC 11432)

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~~Homeless students~~Students experiencing homelessness shall not be segregated into a separate school or program based on their status as homeless and shall not be stigmatized in any way. ~~However~~, the Superintendent or designee may separate ~~homeless~~ students experiencing homelessness on school grounds as necessary for short periods of time for health and safety emergencies or to provide temporary, special, and supplementary services to meet ~~the~~their unique needs ~~of homeless students~~. (42 USC 11432, 11433)

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The Superintendent or designee shall ensure that information and/or materials for ~~homeless~~ students experiencing homelessness are provided in a manner and form understandable to the student's parents/guardians ~~of homeless students~~ and to unaccompanied youths.

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Information about ~~a homeless student's~~the living situation of a student experiencing homelessness shall be considered part of a student's educational record, subject to the Family Educational Rights and Privacy Act, shall not be deemed to be directory information as defined in 20 USC 1232g, and shall not be released without written consent. (42 USC 11432)

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The Superintendent or designee shall coordinate with other agencies and entities to ensure that ~~homeless children and youth~~students experiencing homelessness are promptly identified, ensure that ~~homeless~~ students experiencing homelessness have access to and are in reasonable proximity to available education and related support services, and raise the awareness of school personnel and service providers of the effects of short-term stays in a shelter and other challenges associated with homelessness. Toward these ends, the Superintendent or designee shall collaborate with local social services agencies, other agencies or entities providing services to ~~homeless children and youth~~students experiencing homelessness, and, if applicable, transitional housing facilities. In addition, the Superintendent or designee shall coordinate

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transportation, transfer of school records, and other interdistrict activities with other local educational agencies. As necessary, the Superintendent or designee shall coordinate, within the district and with other involved local educational agencies, services for ~~homeless~~ students experiencing homelessness and services for students with disabilities. (42 USC 11432)

At least annually, the district liaison and other appropriate staff shall participate in professional development and other technical assistance activities to assist them in identifying and meeting the needs of ~~homeless~~ students experiencing homelessness. Such professional development and technical assistance shall include, but are not limited to, training on the district's homeless education program policies, definitions of terms related to homelessness, ~~the~~recognition of signs ~~of~~that students are experiencing or are at risk of experiencing homelessness, the steps that should be taken once a potentially homeless student is identified, and how to connect ~~homeless~~ students experiencing homelessness with appropriate housing and service providers. (Education Code 48851.3, 48852.5; 42 USC 11432)

~~The Superintendent or designee shall report to CDE the number of homeless children and youths and unaccompanied youths enrolled in the district as identified from the housing questionnaire described above. (Education Code 48851)~~

At least annually, the Superintendent or designee shall report to the Board on the identification of and outcomes for ~~homeless~~ students experiencing homelessness, which may include, but are not limited to, the housing questionnaire responses, school attendance, student achievement test results, promotion and retention rates by grade level, graduation rates, suspension/expulsion rates, and other outcomes related to any goals and specific actions identified in the LCAP. Based on the evaluation data, the district shall revise its strategies as needed to more effectively identify and support the education of ~~homeless~~ students experiencing homelessness.

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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
5 CCR 4600-4670	Uniform complaint procedures
Ed. Code 39807.5	Payment of transportation costs by parents
Ed. Code 48850	Academic achievement of students in foster care and homeless children
Ed. Code 48850-48859	Education of foster youth and homeless students
Ed. Code 48851	Identification of homeless children and youths and unaccompanied youths; housing questionnaire
Ed. Code 48851.3	Homeless education program policies; liaison responsibilities

Ed. Code 48851.5	Local educational agency liaison for homeless children and youths
Ed. Code 48852.3	Monitoring for compliance with chapter
Ed. Code 48852.5	Notice of educational rights of homeless students
Ed. Code 48852.6	Information regarding homelessness
Ed. Code 48852.7	Education of homeless students; immediate enrollment
Ed. Code 48859	Definitions
Ed. Code 48915.5	Recommended expulsion; foster youth with disabilities
Ed. Code 48918.1	Notice of recommended expulsion
Ed. Code 48985	Notices to parents in language other than English
Ed. Code 51225.1-51225.3	Graduation requirements
Ed. Code 52052	Accountability; numerically significant student subgroups
Ed. Code 52060-52077	Local control and accountability plan
Federal	**Description**
20 USC 1087vv	Free Application for Federal Student Aid; definitions
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
20 USC 1400-1482	Individuals with Disabilities Education Act
20 USC 6311	State plan
42 USC 11431-11435	McKinney-Vento Homeless Assistance Act
42 USC 12705	Cranston-Gonzalez National Affordable Housing Act; state and local strategies
Management Resources	**Description**
California Child Welfare Council Publication	Partial Credit Model Policy and Practice Recommendations, September 2013
California Department of Education Publication	Federal Program Monitoring Instrument
California Department of Education Publication	Homeless Education Dispute Resolution Process, March 2020
National Center for Homeless Education Homeless Liaison Toolkit, 2020 Publication	
U.S. Department of Education Guidance	Education for Homeless Children and Youths Program, NonRegulatory Guidance, August 2018
Website	CSBA District and County Office of Education Legal Services
Website	California State University
Website	University of California
Website	California Department of Education, Homeless Children and Youth Education
Website	National Center for Homeless Education at SERVE
Website	National Homelessness Law Center

Website	U.S. Department of Education - Education for Homeless Children and Youths Grants for State and Local Activities
Website	California Community Colleges
Website	California Interscholastic Federation
Website	California Child Welfare Council

Cross References

Code	Description
0410	~~Nondiscrimination In District Programs And Activities~~ Nondiscrimination In District Programs And Activities
0415	~~Equity~~ Equity
0460	~~Local Control And Accountability Plan~~ Local Control And Accountability Plan
~~0460~~	~~Local Control And Accountability Plan~~
~~0470~~	~~COVID-19 Mitigation Plan~~
~~0500~~	~~Accountability~~
~~1113~~	~~District And School Websites~~
~~1113~~	~~District And School Websites~~
~~1312.3~~	~~Uniform Complaint Procedures~~
~~1400~~	~~Relations Between Other Governmental Agencies And The Schools~~
~~3260~~	~~Fees And Charges~~
~~3260~~	~~Fees And Charges~~
~~3515.4~~	~~Recovery For Property Loss Or Damage~~
~~3515.4~~	~~Recovery For Property Loss Or Damage~~
~~3541~~	~~Transportation Routes And Services~~
~~3550~~	~~Food Service/Child Nutrition Program~~
~~3550~~	~~Food Service/Child Nutrition Program~~
~~3553~~	~~Free And Reduced Price Meals~~
~~3553~~	~~Free And Reduced Price Meals~~
~~3553-E PDF(2)~~	~~Free And Reduced Price Meals~~
~~4112.9~~	~~Employee Notifications~~
~~4112.9-E PDF(1)~~	~~Employee Notifications~~
~~4131~~	~~Staff Development~~
~~4212.9~~	~~Employee Notifications~~
~~4212.9-E PDF(1)~~	~~Employee Notifications~~

4231 Staff Development

4312.9 Employee Notifications

4312.9-E PDF(1) Employee Notifications

4331 Staff Development

5111 Admission

5111 Admission

5111.1 District Residency

5111.1 District Residency

5113.1 Chronic Absence And Truancy

5113.1 Chronic Absence And Truancy

5113.11 Attendance Supervision

5125 Student Records

5125 Student Records

5125.1 Release Of Directory Information

5125.1 Release Of Directory Information

5125.1-E PDF(1) Release Of Directory Information

5125.2 Withholding Grades, Diploma Or Transcripts

5132 Dress And Grooming

5132 Dress And Grooming

5141.22 Infectious Diseases

5141.22 Infectious Diseases

5141.26 Tuberculosis Testing

5141.31 Immunizations

5141.31 Immunizations

5141.32 Health Screening For School Entry

5141.6 School Health Services

5141.6 School Health Services

5144.1 Suspension And Expulsion/Due Process

5144.1 Suspension And Expulsion/Due Process

5144.2 Suspension And Expulsion/Due Process (Students With Disabilities)

5145.6 Parent/Guardian Notifications

5145.6-E PDF(1) Parent/Guardian Notifications

~~5148.2 Before/After School Programs~~

~~5148.2 Before/After School Programs~~

~~6011 Academic Standards~~

~~6143 Courses Of Study~~

~~6143 Courses Of Study~~

~~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~~

~~6162.51 State Academic Achievement Tests~~

~~6162.51 State Academic Achievement Tests~~

~~6164.2 Guidance/Counseling Services~~

~~6164.5 Student Success Teams~~

~~6164.5 Student Success Teams~~

~~6171 Title I Programs~~

~~6171 Title I Programs~~

~~6173.1 Education For Foster Youth~~

~~6173.1 Education For Foster Youth~~

~~6174 Education For English Learners~~

~~6174 Education For English Learners~~

~~6177 Summer Learning Programs~~

~~6179 Supplemental Instruction~~

~~6190 Evaluation Of The Instructional Program~~

0460 Local Control And Accountability Plan

0470 COVID-19 Mitigation Plan

0500 Accountability

1113	District And School Websites
1113	District And School Websites
1113-E(1)	District And School Websites
1312.3	Uniform Complaint Procedures
1312.3	Uniform Complaint Procedures
1312.3-E(1)	Uniform Complaint Procedures
1312.3-E(2)	Uniform Complaint Procedures
1400	Relations Between Other Governmental Agencies And The Schools
3250	Transportation Fees
3250	Transportation Fees
3260	Fees And Charges
3260	Fees And Charges
3515.4	Recovery For Property Loss Or Damage
3515.4	Recovery For Property Loss Or Damage
3541	Transportation Routes And Services
3550	Food Service/Child Nutrition Program
3550	Food Service/Child Nutrition Program
3553	Free And Reduced Price Meals
3553	Free And Reduced Price Meals
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
5111	Admission
5111	Admission
5111.1	District Residency
5111.1	District Residency

5113.1 Chronic Absence And Truancy

5113.1 Chronic Absence And Truancy

5113.11 Attendance Supervision

5125 Student Records

5125 Student Records

5125.1 Release Of Directory Information

5125.1 Release Of Directory Information

5125.1-E(1) Release Of Directory Information

5125.2 Withholding Grades, Diploma Or Transcripts

5132 Dress And Grooming

5132 Dress And Grooming

5141.22 Infectious Diseases

5141.22 Infectious Diseases

5141.26 Tuberculosis Testing

5141.31 Immunizations

5141.31 Immunizations

5141.32 Health Screening For School Entry

5141.6 School Health Services

5141.6 School Health Services

5144.1 Suspension And Expulsion/Due Process

5144.1 Suspension And Expulsion/Due Process

5144.2 Suspension And Expulsion/Due Process (Students With Disabilities)

5145.6 Parent/Guardian Notifications

5145.6-E(1) Parent/Guardian Notifications

5148.2 Before/After School Programs

5148.2 Before/After School Programs

5148.3 Preschool/Early Childhood Education

5148.3 Preschool/Early Childhood Education

6011 Academic Standards

6120 Response To Instruction And Intervention

6143 Courses Of Study

6143 Courses Of Study

6145 Extracurricular And Cocurricular Activities

6145 Extracurricular And Cocurricular Activities

6145.2 Athletic Competition

6145.2 Athletic Competition

6146.1 High School Graduation Requirements

6146.3 Reciprocity Of Academic Credit

6146.3 Reciprocity Of Academic Credit

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

6162.51 State Academic Achievement Tests

6162.51 State Academic Achievement Tests

6164.2 Guidance/Counseling Services

6164.5 Student Success Teams

6164.5 Student Success Teams

6171 Title I Programs

6171 Title I Programs

6172 Gifted And Talented Student Program

6172 Gifted And Talented Student Program

6173.1 Education For Foster Youth

6173.1 Education For Foster Youth

6174 Education For English Learners

6174 Education For English Learners

6177 Summer Learning Programs

6178 Career Technical Education

6178 Career Technical Education

6179 Supplemental Instruction

6190 Evaluation Of The Instructional Program

Regulation 6173: Education For Homeless Children **Status:** ADOPTED

Original Adopted Date: ~~04/27/2016~~12/01/2014 | **Last Revised Date:** ~~09/13/2017~~03/01/2023 | **Last Reviewed Date:** 03/01/2023

Definitions

Homeless students or *students experiencing homelessness* means students who lack a fixed, regular, and adequate nighttime residence and includes: (Education Code ~~48852.7~~48859; 42 USC 11434a)

1. Students who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals
   ~~(cf. 6173.1 - Education for Foster Youth)~~
2. Students who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as regular sleeping accommodations for human beings
3. Students who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings
4. Migratory children who qualify as homeless because they are living in conditions described in items #1-3 above

Unaccompanied youth includes a homeless child or youth ~~who are~~ not in the physical custody of a parent or guardian. (Education Code 48859; 42 USC 11434a)
~~(20 USC 11434a)~~

School of origin means the school that the ~~homeless~~ student experiencing homelessness attended when permanently housed or the school in which ~~he/she~~the student was last enrolled, including a preschool. If the school the ~~homeless~~ student experiencing homelessness attended when permanently housed is different from the school in which ~~he/she~~the student was last enrolled, or if there is some other school that ~~he/she~~the student attended within the preceding 15 months and with which ~~he/she~~the student is connected, the district liaison ~~shall determine~~for homeless students, in consultation with and with the agreement of the ~~homeless~~ student experiencing homelessness and the person holding the right to make educational decisions for the student, ~~and~~shall determine which school is, in the best interests of the ~~homeless~~ student~~, which school shall be~~ experiencing homelessness, deemed the school of origin. (Education Code 48852.7; 42 USC 11432)

Best interest means that, in making educational and school placement decisions for a ~~homeless~~ student experiencing homelessness, consideration is given to, among other factors, educational stability, the opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress, and the student's access to academic resources, services, and extracurricular and enrichment activities that are available to all district students. (Education Code 48850, 48853; 42 USC 11432)

District Liaison

The Superintendent designates the following staff person as the district liaison for homeless students: (42 USC 11432)
~~Jason Strickland~~

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~~P.O. Box 1067~~
~~Hanford, Ca 93232~~
Jason Strickland
(title or position)
Assistant Superintendent of Student Services
(address)
P.O. Box 1067 Hanford, Ca 93232
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jstrickland@hanfordesd.org
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559-585-3642

The district's liaison for homeless students shall: (Education Code 48851.3, 48851.5, 48852.5; 42 USC 11432)

1. Ensure that ~~homeless~~ students experiencing homelessness are identified by school personnel through outreach and coordination activities with other entities and agencies
~~(cf. 1400 - Relations Between Other Governmental Agencies and the Schools)~~
~~(cf. 3553 - Free and Reduced Price Meals)~~
2. Ensure that ~~homeless~~ students experiencing homelessness are enrolled in, and have a full and equal opportunity to succeed in, district schools

3. Ensure that ~~homeless~~ families and ~~children and youth~~students experiencing homelessness have access to and receive educational services for which they are eligible, including services through Head Start and Early Head Start programs, early intervention services under Part C of the federal ~~3.~~ Individuals with Disabilities Education Act, and other preschool programs administered by the district
~~(cf. 5148.3 - Preschool/Early Childhood Education)~~
4. Ensure that ~~homeless~~ families and students experiencing homelessness receive referrals to health care services, dental services, mental health and substance abuse services, housing services, and other appropriate services
~~(cf. 5141.6 - School Health Services)~~
5. Inform parents/guardians of the educational and related opportunities available to their children and ensure that they are provided with meaningful opportunities to participate in the education of their children
~~(cf. 5145.6 - Parental Notifications)~~
6. Disseminate public notice of the educational rights of ~~homeless~~ students experiencing homelessness in locations frequented by parents/guardians of ~~homeless children and youth~~students experiencing homelessness and by unaccompanied youth, including schools, ~~family~~ shelters, public libraries, and hunger relief agencies (soup kitchens). The rights shall be presented in a manner and form understandable to the parents/guardians of homeless students and unaccompanied youth.

7. Mediate enrollment disputes in accordance with law and the section "Resolving Enrollment ~~7.~~ Disputes" below

8. Fully inform parents/guardians of ~~homeless~~ students experiencing homelessness and unaccompanied youth of all transportation services, including transportation to the school of origin, and assist them in accessing transportation to the school of choice
~~(cf. 3541 - Transportation Routes and Services)~~
~~9. Ensure that school personnel providing services to homeless students receive professional development and other support (cf. 4131 - Staff Development)~~

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~~(cf. 4231 - Staff Development)~~
~~(cf. 4331 - Staff Development)~~

9. Offer annual training related to the district's homeless education program policies to school personnel who provide services to students experiencing homelessness, including principals and other school leaders, attendance officers, teachers, enrollment personnel, and specialized instructional support personnel, to ensure that such employees are informed of available training, professional development, and other support, and the services provided by the district liaison for homeless students

10. Ensure that unaccompanied youth are enrolled in school, have opportunities to meet the same challenging state academic standards established for other students, and are informed
~~10.~~ of their status as independent students under 20 USC 1087vv and that they may receive assistance from the district liaison to receive verification of their independent student status for purposes of applying for federal student aid pursuant to 20 USC 1090

11. Coordinate and collaborate with state coordinators and community and school personnel responsible for the provision of education and related services to ~~homeless~~ students experiencing homelessness, including the collection and provision of comprehensive data to the state coordinator as required by law

In addition, when notified pursuant to Education Code 48918.1, the district liaison ~~or school site liaison~~ shall assist, facilitate, or represent a ~~homeless~~ student experiencing homelessness who is undergoing a disciplinary proceeding that could result in ~~his/her~~the student's expulsion. When notified pursuant to Education Code 48915.5, the district liaison ~~or school site liaison~~ shall participate in an individualized education program (IEP) team meeting to make a manifestation determination regarding the behavior of a student with a disability.
~~(cf. 5144.1 - Suspension and Expulsion/Due Process)~~
~~(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))~~
~~(cf. 6159 - Individualized Education Program)~~
The Superintendent or designee shall inform ~~homeless children and youth~~students experiencing homelessness, their parents/guardians, school personnel, service providers, and advocates working with homeless families of the duties of the district's liaison. ~~He/she~~The Superintendent or designee shall also provide the name and contact information of the district's liaison to the California Department of Education (CDE) for publishing on ~~the~~ CDE's web site. (42 USC 11432)

Enrollment

The district shall make placement decisions for ~~homeless~~ students experiencing homelessness based on the student's best interest. ~~(~~ (Education Code 48850; 42 USC 11432)

In determining ~~the~~a student's best interest ~~of the~~, a student experiencing homelessness shall, to the extent feasible, be placed in the school of origin, unless the student's parent/guardian or the unaccompanied youth requests otherwise. (Education Code 48852.7; 42 USC 11432)

When determining the best interest of any student experiencing homelessness, the district shall ~~consider~~give priority to the request of the student's parent/guardian, or in the case of an unaccompanied youth, the request of the student. The student's educational stability and opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress and other student-centered factors related to the student's best interest, including ~~factors related to~~ the impact of mobility on the student's achievement, education, health, and safety, ~~giving priority to the request of the student's parent/guardian or, in the case of an unaccompanied youth, the youth. (42 USC 11432)~~shall also be considered. (Education Code 48850; 42 USC 11432)

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Such factors may include, but are not limited to, the age of the student, the distance of the commute and the impact it may have on the student's education, personal safety issues, the student's need for special instruction, the length of anticipated stay in the temporary shelter or other temporary location, likely area of future housing, school placement of siblings, and the time remaining in the school year.

However, placement decisions shall not be based on whether a ~~homeless~~ student experiencing homelessness lives with ~~his/her~~the student's homeless parent/guardian or has been temporarily placed elsewhere. (42 USC 11432)

In the case of an unaccompanied youth, the district liaison shall assist in placement or enrollment decisions, give priority to the views of the student, and provide notice to the student of ~~his/her~~the right to appeal ~~rights.~~ (42 USC 11432)

~~In determining a student's best interest, a homeless student shall, to the extent feasible, be placed in his/her school of origin, unless the student's parent/guardian or the unaccompanied youth requests otherwise. (Education Code 48852.7; 42 USC 11432)~~

Once a placement decision has been made, the principal or designee shall immediately enroll the student in the school of choice. The student shall be enrolled even if ~~he/she:~~the student: (Education Code ~~48852.7; 42 USC 11432)~~
48850, 48852.7; 42 USC 11432)

1. Has outstanding fees, fines, textbooks, or other items or monies due to the school last attended ~~(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)~~

2. Does not have clothing normally required by the school, such as school uniforms ~~(cf. 5132 - Dress and Grooming)~~
3. Is unable to produce records normally required for enrollment, such as previous academic records, proof of residency, and records of immunization and other required health records ~~(cf. 5111 - Admission)~~

~~(cf. 5111.1 - District Residency)~~
~~(cf. 5125 - Student Records)~~
~~(cf. 5141.26 - Tuberculosis Testing)~~
~~(cf. 5141.31 - Immunizations)~~
~~(cf. 5141.32 - Health Screening for School Entry)~~

4. Has missed application or enrollment deadlines during any period of homelessness

The principal or designee shall immediately contact the school last attended by the student to obtain the relevant records. If the student needs to obtain immunizations or does not possess immunization or other required health records, the principal or designee shall immediately refer the parent/guardian to the district liaison for homeless students. The district liaison shall assist the parent/guardian, or the student if ~~he/she~~the student is an unaccompanied youth, in obtaining the necessary immunizations, screenings, or records for the student. (42 USC 11432)

If the student is placed at a school other than ~~his/her~~the school of origin or the school requested by ~~his/her~~the student's parent/guardian or the student, if an unaccompanied youth, the Superintendent or designee shall provide the parent/guardian or the unaccompanied youth with a written explanation of the reasons for the decision, including why placement in the student's school of origin or requested school is not in the student's best interest, along with a statement regarding the right to appeal the placement decision. The written explanation shall be in a manner and form understandable to such parent/guardian or unaccompanied youth. (42 USC 11432)

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At the point of any change or subsequent change in the residence of a student experiencing homelessness, the student may continue attending ~~his/her~~the student's school of origin for the duration of the homelessness. (Education Code 48852.7; 42 USC 11432)

To ensure that the ~~homeless~~ student experiencing homelessness has the benefit of matriculating with ~~his/her~~the student's peers in accordance with the established feeder patterns, the following shall apply: (Education Code 48852.7; 42 USC 11432)

1. If the student is transitioning between grade levels, ~~he/she~~the student shall be allowed to continue in the same attendance area~~.~~
   ~~1.~~
2. If the student is transitioning to a middle school or high school, and the school designated for matriculation is in another school district, ~~he/she~~the student shall be allowed to continue to the school designated for matriculation in that district~~.~~

If the student's housing status changes before the end of the school year so that ~~he/she~~the student is no longer ~~homeless, he/she~~experiencing homelessness, the student shall be allowed to stay in the school of origin: (Education Code 48852.7)

1. Through the duration of the school year if ~~he/she~~the student is in grades K-8

2. Through graduation if ~~he/she~~the student is in high school

Resolving Enrollment Disputes

If a dispute arises over student eligibility, school selection, or enrollment in a particular school, the matter shall be referred to the district liaison, who shall carry out the dispute resolution process as expeditiously as possible. (42 USC 11432)

The parent/guardian or unaccompanied youth shall be provided with a written explanation of any decisions related to eligibility, school selection, or enrollment and of the right of the parent/guardian or unaccompanied youth to appeal such decisions. (42 USC 11432)
~~Placement Decision~~
The written explanation shall include:

1. A description of the action proposed or refused by the district

2. An explanation of why the action is proposed or refused

3. A description of any other options the district considered and the reasons that any other options were rejected

4. A description of any other factors relevant to the district's decision and information related to the eligibility or best interest determination including the facts, witnesses, and evidence relied upon and their sources

5. Appropriate timelines to ensure any relevant deadlines are not missed

6. Contact information for the district liaison and state coordinator, and a brief description of those roles

The written explanation shall be complete, as brief as possible, simply stated, and provided in language that the parent/guardian or student can understand.

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The district liaison may use an informal process as an alternative to formal dispute resolution procedures, provided that the parents/guardians or unaccompanied youth have access to the more formal process if informal resolution is not successful in resolving the matter.

In working with a student's parents/guardians or unaccompanied youth to resolve an enrollment dispute, the district liaison shall:

1. Inform ~~them that they may provide~~the student's parents/guardians or unaccompanied youth that written and/or oral documentation to support their position may be provided
   ~~1.~~
2. Inform ~~them~~the student's parents/guardians or unaccompanied youth that they may seek the assistance of social services, advocates, and/or service providers in having the dispute resolved
3. Provide ~~them~~ a simple form that they may use and turn in to the school to initiate the dispute resolution process
4. Provide ~~them~~ a copy of the dispute form they submit for their records
5. Provide ~~them~~ the outcome of the dispute for their records

When a student's parent/guardian or an unaccompanied youth involved in the enrollment dispute is an English learner, Items #1-5 shall be provided either in the native language of the parent/guardian or unaccompanied youth or through an interpreter. Any additional support needed because of a disability of that parent/guardian or unaccompanied youth shall be made available without a charge.

If a parent/guardian or unaccompanied youth disagrees with the district liaison's enrollment decision, ~~he/she may appeal~~ the decision may be appealed to the Superintendent. The Superintendent shall make a determination within five working days.

If the parent/guardian chooses to appeal the district's placement decision, the district liaison shall forward all written documentation and related paperwork to the liaison for homeless ~~liaison~~students at the county office of education.

Pending final resolution of the dispute, including all available appeals, the student shall be immediately enrolled in the school in which enrollment is sought and shall be allowed to attend classes and participate fully in school activities. (42 USC 11432, 11434a)

Transportation

The district shall provide transportation for a ~~homeless~~ student experiencing homelessness to and from ~~his/her~~the student's school of origin when the student is residing within the district and the parent/guardian, or the district liaison in the case of an unaccompanied youth, requests that such transportation be provided. If the student moves outside of district boundaries, but continues to attend ~~his/her~~the student's school of origin within this district, the Superintendent or designee shall consult with the superintendent of the district in which the student is now residing to agree upon a method to apportion the responsibility and costs of the transportation. (42 USC 11432)
~~(cf. 3250 - Transportation Fees)~~
~~(cf. 3541 - Transportation Routes and Services)~~
Any fees that the district charges for home-to-school transportation and other transportation as expressly provided by law shall be waived for students experiencing homelessness. (Education Code 39807.5)

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The district shall not be obligated to provide transportation to students who continue attending their school of origin after they ~~cease to be homeless~~secure permanent housing, unless the formerly homeless student has an ~~individualized education program~~IEP that includes transportation as a necessary related service for the student. (Education Code 48852.7)

Transfer of Coursework and Credits

When a ~~homeless~~ student experiencing homelessness transfers into a district school, the district will receive an official transcript from the transferring school or district which reflects full and partial credits and grades earned by the student and includes: (Education Code 51225.2)

1. A determination of the days of enrollment and/or seat time, if applicable, for all full and partial credits earned based on any measure of full or partial coursework being satisfactorily completed

   Partial coursework satisfactorily completed includes any portion of an individual course, even if the student did not complete the entire course

2. Separate listings for credits and grades earned at each school and local educational agency so it is clear where credits and grades were earned

3. A complete record of the student's seat time, including both period attendance and days of enrollment

The district shall transfer the credits and grades from the transferring school's transcript onto an official district transcript in the same manner as described in Item #2, above. (Education Code 51225.2)

If the Principal or designee has knowledge that the transcript from the transferring school may not include certain credits or grades, the Principal or designee shall contact the prior school within two business days to request that the full or partial credits be issued, which shall then be issued and provided by the prior school within two business days of the request. (Education Code 51225.2)

The district shall accept and issue full credit for any coursework that the student has satisfactorily completed while attending another public school, a juvenile court school, a charter school, a school in a country other than the United States, or a nonpublic, nonsectarian school ~~or agency and shall not require the student to retake the course.~~ (Education Code 51225.2)

If the ~~homeless student did not complete the~~ entire course~~, he/she~~ was completed, the district shall not require the student to retake the course. (Education Code 51225.2)

If the entire course was not completed at the previous school, the student shall be issued partial credit for the coursework completed and shall be required to take the uncompleted portion of the course ~~that he/she did not complete at his/her previous school~~. However, the district may require the student to retake the portion of the course completed if, in consultation with the holder of educational rights for the student, the district finds that the student is reasonably able to complete the requirements in time to graduate from high school. Whenever partial credit is issued to a ~~homeless~~ student in any particular course, ~~he/she~~the student shall be enrolled in the same or equivalent course, if applicable, so that ~~he/she~~the student may continue and complete the entire course. (Education Code 51225.2)

Partial credits shall be awarded on the basis of 0.5 credits for every seven class periods attended per subject. If the school is on a block schedule, each block schedule class period attended shall be equal to two regular class periods per subject. Partial credits and grades earned by a student shall be included on the student's official transcript within two business days of the district's notification of the student's transfer, as required under Education Code 49069.5.

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In no event shall the district prevent a ~~homeless~~ student experiencing homelessness from taking or retaking a course to meet the eligibility requirements for admission to the California State University or the University of California. (Education Code 51225.2)

~~(cf. 6143 - Courses~~

Eligibility for Extracurricular Activities

A ~~homeless~~ student experiencing homelessness who enrolls in any district school shall ~~be immediately deemed~~have access to ~~meet~~extracurricular and enrichment activities that are available to all ~~residency requirements for participation~~students in the school, including but not limited to, interscholastic sports ~~or other extracurricular activities.~~ administered by the California Interscholastic Federation. (Education Code 48850)

~~(cf. 6145 - Extracurricular and Cocurricular Activities)~~

~~(cf. 6145.2 - Athletic Competition)~~

Notification ~~and~~, Complaints, and Posting Requirements

Information regarding the educational rights of ~~homeless~~ students experiencing homelessness, as specified in Education Code 51225.1 and 51225.2, shall be included in the annual uniform complaint procedures notification distributed to students, parents/guardians, employees, and other interested parties pursuant to 5 CCR 4622. (Education Code 51225.1, 51225.2)

Any complaint that the district has not complied with requirements regarding the education of ~~homeless~~ students experiencing homelessness, as specified in Education Code 51225.1 or 51225.2, may be filed in accordance with the district's procedures in AR 1312.3 - Uniform Complaint Procedures. ~~(cf. 1312.3 - Uniform Complaint Procedures)~~

The Superintendent or designee shall ensure that a list of the district's liaison(s) and the contact information for such liaison(s), as well as specific information on homelessness, including, but not limited to, information regarding the educational rights and resources available to students experiencing homelessness, are posted on the district's web site. (Education Code 48852.6)

Each district school that has a web site shall also post the contact information for the district liaison and the name and contact information of any employee or other person under contract with the school who assists the district liaison in completing the liaison's duties pursuant to 42 USC 11432. (Education Code 48852.6)

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~~ State	~~Description~~ Description
5 CCR 4600-4670	Uniform complaint procedures
Ed. Code 39807.5	Payment of transportation costs by ~~parents~~ parents
Ed. Code 48850	Academic achievement of students in foster care and homeless children

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Ed. Code 48850-48859	Education of foster youth and homeless students
Ed. Code 48851	Identification of homeless children and youths and unaccompanied youths~~;~~ housing questionnaire ~~housing questionnaire~~
Ed. Code 48851.3	Homeless education program policies; liaison responsibilities
Ed. Code 48851.5	Local educational agency liaison for homeless children and youths
Ed. Code 48852.3	Monitoring for compliance with chapter
Ed. Code 48852.5	Notice of educational rights of homeless students
Ed. Code 48852.6	Information regarding homelessness
Ed. Code 48852.7	Education of homeless students; immediate enrollment
Ed. Code 48859	Definitions
Ed. Code 48915.5	Recommended expulsion; foster youth with disabilities
Ed. Code 48918.1	Notice of recommended expulsion
Ed. Code 48985	Notices to parents in language other than English
Ed. Code 51225.1-51225.3	Graduation requirements
Ed. Code 52052	Accountability; numerically significant student subgroups
Ed. Code 52060-52077	Local control and accountability plan
Federal	**Description**
20 USC 1087vv	Free Application for Federal Student Aid; definitions
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
20 USC 1400-1482	Individuals with Disabilities Education Act
20 USC 6311	State plan
42 USC 11431-11435	McKinney-Vento Homeless Assistance Act
42 USC 12705	Cranston-Gonzalez National Affordable Housing Act; state and local strategies
Management Resources	**Description**
California Child Welfare Council Publication	Partial Credit Model Policy and Practice Recommendations, September 2013
California Department of Education Publication	Federal Program Monitoring Instrument
California Department of Education Publication	Homeless Education Dispute Resolution Process, March 2020
National Center for Homeless Education	Homeless Liaison Toolkit, 2020 Publication
U.S. Department of Education Guidance	Education for Homeless Children and Youths Program, NonRegulatory Guidance, August 2018
Website	CSBA District and County Office of Education Legal Services
Website	California State University

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Website	University of California
Website	California Department of Education, Homeless Children and Youth Education
Website	National Center for Homeless Education at SERVE
Website	National Homelessness Law Center
Website	U.S. Department of Education - Education for Homeless Children and Youths Grants for State and Local Activities
Website	California Community Colleges
Website	California Interscholastic Federation
Website	California Child Welfare Council

Cross References

~~Code~~	~~Description~~
~~0410~~	~~Nondiscrimination In District Programs And Activities~~
~~0415~~	~~Equity~~
~~0460~~	~~Local Control And Accountability Plan~~
~~0460~~	~~Local Control And Accountability Plan~~
~~0470~~	~~COVID-19 Mitigation Plan~~
~~0500~~	~~Accountability~~
~~1113~~	~~District And School Websites~~
~~1113~~	~~District And School Websites~~
~~1312.3~~	~~Uniform Complaint Procedures~~
~~1400~~	~~Relations Between Other Governmental Agencies And The Schools~~
~~3260~~	~~Fees And Charges~~
~~3260~~	~~Fees And Charges~~
~~3515.4~~	~~Recovery For Property Loss Or Damage~~
~~3515.4~~	~~Recovery For Property Loss Or Damage~~
~~3541~~	~~Transportation Routes And Services~~
~~3550~~	~~Food Service/Child Nutrition Program~~
~~3550~~	~~Food Service/Child Nutrition Program~~
~~3553~~	~~Free And Reduced Price Meals~~
~~3553~~	~~Free And Reduced Price Meals~~
~~3553 E PDF(2)~~	~~Free And Reduced Price Meals~~
~~4112.9~~	~~Employee Notifications~~

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4112.9-E PDF(1) Employee Notifications

4131 Staff Development

4212.9 Employee Notifications

4212.9-E PDF(1) Employee Notifications

4231 Staff Development

4312.9 Employee Notifications

4312.9-E PDF(1) Employee Notifications

4331 Staff Development

5111 Admission

5111 Admission

5111.1 District Residency

5111.1 District Residency

5113.1 Chronic Absence And Truancy

5113.1 Chronic Absence And Truancy

5113.11 Attendance Supervision

5125 Student Records

5125 Student Records

5125.1 Release Of Directory Information

5125.1 Release Of Directory Information

5125.1-E PDF(1) Release Of Directory Information

5125.2 Withholding Grades, Diploma Or Transcripts

5132 Dress And Grooming

5132 Dress And Grooming

5141.22 Infectious Diseases

5141.22 Infectious Diseases

5141.26 Tuberculosis Testing

5141.31 Immunizations

5141.31 Immunizations

5141.32 Health Screening For School Entry

5141.6 School Health Services

5141.6 School Health Services

5144.1 Suspension And Expulsion/Due Process

5144.1 Suspension And Expulsion/Due Process

5144.2 Suspension And Expulsion/Due Process (Students With Disabilities)

5145.6 Parent/Guardian Notifications

5145.6 E PDF(1) Parent/Guardian Notifications

5148.2 Before/After School Programs

5148.2 Before/After School Programs

6011 Academic Standards

6143 Courses Of Study

6143 Courses Of Study

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

6162.51 State Academic Achievement Tests

6162.51 State Academic Achievement Tests

6164.2 Guidance/Counseling Services

6164.5 Student Success Teams

6164.5 Student Success Teams

6171 Title I Programs

6171 Title I Programs

6173.1 Education For Foster Youth

6173.1 Education For Foster Youth

6174 Education For English Learners

6174 Education For English Learners

6177 Summer Learning Programs

~~6179~~	~~Supplemental Instruction~~
~~6190~~	~~Evaluation Of The Instructional Program~~
Code	**Description**
0410	Nondiscrimination In District Programs And Activities
0415	Equity
0460	Local Control And Accountability Plan
0460	Local Control And Accountability Plan
0470	COVID-19 Mitigation Plan
0500	Accountability
1113	District And School Websites
1113	District And School Websites
1113-E(1)	District And School Websites
1312.3	Uniform Complaint Procedures
1312.3	Uniform Complaint Procedures
1312.3-E(1)	Uniform Complaint Procedures
1312.3-E(2)	Uniform Complaint Procedures
1400	Relations Between Other Governmental Agencies And The Schools
3250	Transportation Fees
3250	Transportation Fees
3260	Fees And Charges
3260	Fees And Charges
3515.4	Recovery For Property Loss Or Damage
3515.4	Recovery For Property Loss Or Damage
3541	Transportation Routes And Services
3550	Food Service/Child Nutrition Program
3550	Food Service/Child Nutrition Program
3553	Free And Reduced Price Meals
3553	Free And Reduced Price Meals
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

5111 Admission

5111 Admission

5111.1 District Residency

5111.1 District Residency

5113.1 Chronic Absence And Truancy

5113.1 Chronic Absence And Truancy

5113.11 Attendance Supervision

5125 Student Records

5125 Student Records

5125.1 Release Of Directory Information

5125.1 Release Of Directory Information

5125.1-E(1) Release Of Directory Information

5125.2 Withholding Grades, Diploma Or Transcripts

5132 Dress And Grooming

5132 Dress And Grooming

5141.22 Infectious Diseases

5141.22 Infectious Diseases

5141.26 Tuberculosis Testing

5141.31 Immunizations

5141.31 Immunizations

5141.32 Health Screening For School Entry

5141.6 School Health Services

5141.6 School Health Services

5144.1 Suspension And Expulsion/Due Process

5144.1 Suspension And Expulsion/Due Process

5144.2 Suspension And Expulsion/Due Process (Students With Disabilities)

5145.6 Parent/Guardian Notifications

5145.6-E(1) Parent/Guardian Notifications

5148.2 Before/After School Programs

5148.2 Before/After School Programs

5148.3 Preschool/Early Childhood Education

5148.3 Preschool/Early Childhood Education

6011 Academic Standards

6120 Response To Instruction And Intervention

6143 Courses Of Study

6143 Courses Of Study

6145 Extracurricular And Cocurricular Activities

6145 Extracurricular And Cocurricular Activities

6145.2 Athletic Competition

6145.2 Athletic Competition

6146.1 High School Graduation Requirements

6146.3 Reciprocity Of Academic Credit

6146.3 Reciprocity Of Academic Credit

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

6162.51 State Academic Achievement Tests

6162.51 State Academic Achievement Tests

6164.2 Guidance/Counseling Services

6164.5 Student Success Teams

6164.5 Student Success Teams

6171 Title I Programs

6171 Title I Programs

6172 Gifted And Talented Student Program

6172 Gifted And Talented Student Program

6173.1 Education For Foster Youth

6173.1 Education For Foster Youth

6174 Education For English Learners

6174 Education For English Learners

6177 Summer Learning Programs

6178 Career Technical Education

6178 Career Technical Education

6179 Supplemental Instruction

6190 Evaluation Of The Instructional Program

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler
FROM: Jason Strickland
DATE: August 29, 2023

For:
- ☒ Board Meeting
- ☐ Superintendent's Cabinet
- ☒ Information
- ☐ Action

Date you wish to have your item considered: 09/13/23

ITEM: Receive the following revised Administrative Regulation/Board Policy for information:

AR/BP 6173.1 - Education for Foster Youth

PURPOSE: Policy updated to move material regarding a safe learning environment toward the beginning of the policy as it is philosophical in nature and has general implications, and reflect NEW LAW (SB 532, 2022) which requires districts to annually report to the California Department of Education regarding the number of foster youth who, for the prior school year, graduated with an exemption from district established graduation requirements that are in addition to statewide coursework requirements

FISCAL IMPACT (if any): None

RECOMMENDATION (if any): Review for Information and consider for adoption at the next regular Board meeting.

~~Board~~ Policy Manual
Hanford Elementary School District

Policy 6173.1: Education For Foster Youth

Status: ADOPTED

Original Adopted Date: ~~06/23/2004~~03/01/2008 | **Last Revised Date:** ~~10/08/2014~~03/01/2023 | **Last Reviewed Date:** 03/01/2023

The Governing Board ~~of Trustees~~ recognizes that foster youth may face significant barriers to achieving academic success due to their family circumstances, disruption to their educational program, and their emotional, social, and other health needs~~. To enable such students to achieve state and district academic standards, the Superintendent or designee shall provide them with full access to the district's educational program and implement strategies identified as necessary for the improvement of the academic achievement of foster youth in the district's local control and accountability plan (LCAP).~~ that may be addressed with the provision of a safe, positive learning environment that is free from discrimination and harassment and that promotes students' self-esteem and academic achievement.

The ~~(cf. 0460 - Local Control and Accountability Plan)~~

~~(cf. 3100 - Budget)~~

~~(cf. 5131.6 - Alcohol and Other Drugs)~~

~~(cf. 5147 - Dropout Prevention)~~

~~(cf. 5149 - At-Risk Students)~~

~~(cf. 6011 - Academic Standards)~~

~~(cf. 6145 - Extracurricular and Cocurricular Activities)~~

~~(cf. 6145.2 - Athletic Competition)~~

~~(cf. 6164.2 - Guidance/Counseling Services)~~

~~(cf. 6173 - Education for Homeless Children)~~

~~(cf. 6179 - Supplemental Instruction)~~Superintendent or designee shall provide foster youth with full access to the district's educational program and implement strategies necessary for the improvement of the academic achievement of foster youth as identified in the district's local control and accountability plan (LCAP). The Superintendent or designee shall also develop strategies to build a foster youth's feeling of connectedness with school, including, but not limited to, strategies that promote positive discipline and conflict resolution, the development of resiliency and interpersonal skills, and the involvement of foster parents, group home administrators, and/or other caretakers in school programs and activities.

The Superintendent or designee shall ensure that placement decisions for foster youth are based on the students' best interests as defined in law and as specified in the accompanying administrative regulation. To that end, ~~he/she~~the Superintendent or designee shall designate a staff person as the district liaison for foster youth to help facilitate the enrollment, placement, and transfer of foster youth.

The Superintendent or designee and district liaison shall ensure that all appropriate staff, including, but not limited to, each principal, school registrar, and attendance clerk, receive training on the enrollment, placement, and transfer of foster youth and other related rights.
~~(cf. 4131 - Staff Development)~~

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~~(cf. 4231 - Staff Development)~~

~~(cf. 4331 - Staff Development)~~

~~The Board desires to provide foster youth with a safe, positive learning environment that is free from discrimination and harassment and that promotes students' self-esteem and academic achievement. The Superintendent or designee shall develop strategies to build a foster youth's feeling of connectedness with his/her school, including, but not limited to, strategies that promote positive discipline and conflict resolution, the development of resiliency and interpersonal skills, and the involvement of foster parents, group home administrators, and/or other caretakers in school programs and activities.~~

~~(cf. 0410 - Nondiscrimination in District Programs and Activities)~~

~~(cf. 0450 - Comprehensive Safety Plan)~~

~~(cf. 5131 - Conduct)~~

~~(cf. 5131.2 - Bullying)~~

~~(cf. 5137 - Positive School Climate)~~

~~(cf. 5138 - Conflict Resolution/Peer Mediation)~~

~~(cf. 5145.3 - Nondiscrimination/Harassment)~~

~~(cf. 5145.9 - Hate-Motivated Behavior)~~

~~(cf. 6020 - Parent Involvement)~~

To address the needs of foster youth and help ensure the maximum utilization of available funds, the Superintendent or designee shall collaborate with local agencies and officials including, but not limited to, the county placing agency, social services, probation officers, and juvenile court officers. The Superintendent or designee shall explore the feasibility of entering into agreements with these groups to coordinate services and protect the rights of foster youth.

~~(cf. 1020 - Youth Services)~~

At least annually and in accordance with the established timelines, the Superintendent or designee shall report to the Board on the outcomes for foster youth regarding the goals and specific actions identified in the LCAP, including, but not limited to, school attendance, student achievement test results, promotion and retention rates by grade level, graduation rates, and suspension/expulsion rates. As necessary, evaluation data shall be used to determine and recommend revisions to the LCAP for improving or increasing services for foster youth.

~~(cf. 0500 - Accountability)~~

~~(cf. 5123 - Promotion/Acceleration/Retention)~~

~~(cf. 5144.1 - Suspension and Expulsion/Due Process)~~

~~(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))~~

~~(cf. 6162.51 - State Academic Achievement Tests)~~

~~(cf. 6162.52 - High School Exit Examination)~~

Annually, the Superintendent or designee shall report to the California Department of Education, in accordance with Education Code 51225.1, the number of foster youth graduating from the fourth or fifth year of high school who, for the prior school year, graduated with an exemption from district-established graduation requirements that are in addition to statewide coursework requirements.

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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
5 CCR 4600-4670	Uniform complaint procedures
Ed. Code 39807.5	Payment of transportation costs by ~~parents/guardians;~~ parents/guardians; waiver for foster youth
Ed. Code 42238.01-42238.07	Local control funding formula
Ed. Code 42920-42926	Foster children educational services
Ed. Code 48645-48647	Juvenile court schools
Ed. Code 48850-48859	Education of foster youth and homeless students
Ed. Code 48915.5	Recommended expulsion; foster youth with disabilities
Ed. Code 48918.1	Notice of recommended expulsion
Ed. Code 49061	Definitions; directory information
Ed. Code 49069.5	Students in foster care; grades and credits
Ed. Code 49076	Access to student records
Ed. Code 51225.1	Exemption from district graduation requirements
Ed. Code 51225.2	Course credits
Ed. Code 51225.3	High school graduation requirements
Ed. Code 52060-52077	Local control and accountability plan
Ed. Code 56055	Rights of foster parents pertaining to foster youth's education
H&S Code 120341	Foster youth; school placement and immunization records
H&S Code 1522.41	Training and certification of group home administrators
W&I Code 16000-16014	Foster care placement
W&I Code 300	Minors subject to jurisdiction
W&I Code 309	Investigation and release of child
W&I Code 317	Appointment of legal counsel
W&I Code 361	Limitations on parental control
W&I Code 366.27	Educational decision by relative providing living arrangements
W&I Code 602	Minors violating law; ward of court
W&I Code 726	Limitations on parental control

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W&I Code 727	Order of care; ward of court
Federal	**Description**
20 USC 1415	Procedural safeguards
20 USC 6311	State plan
29 USC 794	Rehabilitation Act of 1973; Section 504
42 USC 11431-11435	McKinney-Vento Homeless Assistance Act
42 USC 670-679b	Federal assistance for foster care programs
Management Resources	**Description**
Alliance for Children's Rights Publication	Foster Youth Education Toolkit, December 2016
California Child Welfare Council Publication	Partial Credit Model Policy and Practice Recommendations, September 2013
California Foster Youth Education Task Force Pub	California Foster Youth Education Law Fact Sheets, January 2021
Cities, Counties and Schools Partnership Pub.	Our Children: Emancipating Foster Youth, A Community Action Guide
CSBA Publication	Our Foster Youth: What School Boards Can Do, May 2016
CSBA Publication	Foster Youth: Supports for Success, Governance Brief, May 2016
U.S. Department of Education Publication	Ensuring Educational Stability for Children in Foster Care, Non-Regulatory Guidance, June 2016
Website	CSBA District and County Office of Education Legal Services
Website	Alliance for Children's Rights
Website	Foster Ed
Website	National Center for Youth Law
Website	California Department of Education, Foster Youth Services
Website	California Department of Social Services, Foster Youth Ombudsman Office
Website	California Foster Youth Education Task Force
Website	California Youth Connection
Website	Cities Counties and Schools Partnership
Website	CSBA
Website	California Child Welfare Council

Cross References

Code	**Description**
0200	~~Goals For The School District~~ Goals For The School District
0410	~~Nondiscrimination In District Programs And Activities~~ Nondiscrimination In District Programs And Activities

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0415 Equity
0450 Comprehensive Safety Plan
0450 Comprehensive Safety Plan
0460 Local Control And Accountability Plan
0460 Local Control And Accountability Plan
0470 COVID-19 Mitigation Plan
0500 Accountability
1312.3 Uniform Complaint Procedures
1400 Relations Between Other Governmental Agencies And The Schools
3100 Budget
3100 Budget
3260 Fees And Charges
3260 Fees And Charges
3515.4 Recovery For Property Loss Or Damage
3515.4 Recovery For Property Loss Or Damage
3540 Transportation
3540 Transportation
3541 Transportation Routes And Services
3553 Free And Reduced Price Meals
3553 Free And Reduced Price Meals
3553-E PDF(2) Free And Reduced Price Meals
4131 Staff Development
4231 Staff Development
4331 Staff Development
5111 Admission
5111 Admission
5111.1 District Residency
5111.1 District Residency
5113.1 Chronic Absence And Truancy
5113.1 Chronic Absence And Truancy
5113.11 Attendance Supervision

5116.1 Intradistrict Open Enrollment

5116.1 Intradistrict Open Enrollment

5117 Interdistrict Attendance

5117 Interdistrict Attendance

5121 Grades/Evaluation Of Student Achievement

5121 Grades/Evaluation Of Student Achievement

5123 Promotion/Acceleration/Retention

5123 Promotion/Acceleration/Retention

5123-E PDF(1) Promotion/Acceleration/Retention - Promotion Acceleration Retention

5125 Student Records

5125 Student Records

5125.2 Withholding Grades, Diploma Or Transcripts

5131 Conduct

5131.2 Bullying

5131.2 Bullying

5131.6 Alcohol And Other Drugs

5131.6 Alcohol And Other Drugs

5132 Dress And Grooming

5132 Dress And Grooming

5137 Positive School Climate

5141.22 Infectious Diseases

5141.22 Infectious Diseases

5141.26 Tuberculosis Testing

5141.31 Immunizations

5141.31 Immunizations

5141.32 Health Screening For School Entry

5141.6 School Health Services

5141.6 School Health Services

5144.1 Suspension And Expulsion/Due Process

5144.1 Suspension And Expulsion/Due Process

5144.2 Suspension And Expulsion/Due Process (Students With Disabilities)

5145.3 Nondiscrimination/Harassment

5145.3 Nondiscrimination/Harassment

5145.6 Parent/Guardian Notifications

5145.6-E PDF(1) Parent/Guardian Notifications

5145.9 Hate-Motivated Behavior

5147 Dropout Prevention

5148.2 Before/After School Programs

5148.2 Before/After School Programs

6000 Concepts And Roles 6011 Academic Standards

6020 Parent Involvement

6020 Parent Involvement

6145 Extracurricular And Cocurricular Activities

6145.2 Athletic Competition

6145.2 Athletic Competition

6159 Individualized Education Program

6159 Individualized Education Program

6159.2 Nonpublic, Nonsectarian School And Agency Services For Special Education

6159.2 Nonpublic, Nonsectarian School And Agency Services 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

6162.51 State Academic Achievement Tests

6162.51 State Academic Achievement Tests

6164.2 Guidance/Counseling Services

6164.4 Identification And Evaluation Of Individuals For Special Education

~~6164.4 Identification And Evaluation Of Individuals For Special Education~~

~~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~~

~~6174 Education For English Learners~~

~~6174 Education For English Learners~~

~~6177 Summer Learning Programs~~

~~6179 Supplemental Instruction~~

~~6190 Evaluation Of The Instructional Program~~

~~9320 Meetings And Notices~~

0415 Equity

0450 Comprehensive Safety Plan

0450 Comprehensive Safety Plan

0460 Local Control And Accountability Plan

0460 Local Control And Accountability Plan

0470 COVID-19 Mitigation Plan

0500 Accountability

1312.3 Uniform Complaint Procedures

1312.3 Uniform Complaint Procedures

1312.3-E(1) Uniform Complaint Procedures

1312.3-E(2) Uniform Complaint Procedures

1400 Relations Between Other Governmental Agencies And The Schools

3100 Budget

3100 Budget

3250 Transportation Fees

3250 Transportation Fees

3260 Fees And Charges

3260 Fees And Charges

3515.4 Recovery For Property Loss Or Damage

3515.4 Recovery For Property Loss Or Damage

3540	Transportation
3541	Transportation Routes And Services
3553	Free And Reduced Price Meals
3553	Free And Reduced Price Meals
4131	Staff Development
4231	Staff Development
4331	Staff Development
5111	Admission
5111	Admission
5111.1	District Residency
5111.1	District Residency
5113.1	Chronic Absence And Truancy
5113.1	Chronic Absence And Truancy
5113.11	Attendance Supervision
5116.1	Intradistrict Open Enrollment
5116.1	Intradistrict Open Enrollment
5117	Interdistrict Attendance
5117	Interdistrict Attendance
5121	Grades/Evaluation Of Student Achievement
5121	Grades/Evaluation Of Student Achievement
5123	Promotion/Acceleration/Retention
5123	Promotion/Acceleration/Retention
5125	Student Records
5125	Student Records
5125.2	Withholding Grades, Diploma Or Transcripts
5131	Conduct
5131.2	Bullying
5131.2	Bullying
5131.6	Alcohol And Other Drugs
5131.6	Alcohol And Other Drugs
5132	Dress And Grooming
5132	Dress And Grooming

5137 Positive School Climate

5138 Conflict Resolution/Peer Mediation

5141.22 Infectious Diseases

5141.22 Infectious Diseases

5141.26 Tuberculosis Testing

5141.31 Immunizations

5141.31 Immunizations

5141.32 Health Screening For School Entry

5141.6 School Health Services

5141.6 School Health Services

5144.1 Suspension And Expulsion/Due Process

5144.1 Suspension And Expulsion/Due Process

5144.2 Suspension And Expulsion/Due Process (Students With Disabilities)

5145.3 Nondiscrimination/Harassment

5145.3 Nondiscrimination/Harassment

5145.6 Parent/Guardian Notifications

5145.6-E(1) Parent/Guardian Notifications

5145.9 Hate-Motivated Behavior

5147 Dropout Prevention

5148.2 Before/After School Programs

5148.2 Before/After School Programs

5148.3 Preschool/Early Childhood Education

5148.3 Preschool/Early Childhood Education

6000 Concepts And Roles 6011 Academic Standards

6020 Parent Involvement

6020 Parent Involvement

6145 Extracurricular And Cocurricular Activities

6145 Extracurricular And Cocurricular Activities

6145.2 Athletic Competition

6145.2 Athletic Competition

6146.1 High School Graduation Requirements

6146.3 Reciprocity Of Academic Credit

6146.3 Reciprocity Of Academic Credit

6159 Individualized Education Program

6159 Individualized Education Program

6159.2 Nonpublic, Nonsectarian School And Agency Services For Special Education

6159.2 Nonpublic, Nonsectarian School And Agency Services 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

6162.51 State Academic Achievement Tests

6162.51 State Academic Achievement Tests

6164.2 Guidance/Counseling Services

6164.4 Identification And Evaluation Of Individuals For Special Education

6164.4 Identification And Evaluation Of Individuals For Special Education

6164.6 Identification And Education Under Section 504

6164.6 Identification And Education Under Section 504

6172 Gifted And Talented Student Program

6172 Gifted And Talented Student Program

6173 Education For Homeless Children

6173 Education For Homeless Children

6173-E(1) Education For Homeless Children

6173-E(2) Education For Homeless Children

6174 Education For English Learners

6174 Education For English Learners

6177 Summer Learning Programs

6179 Supplemental Instruction

6184 Continuation Education

6184 Continuation Education

6190 Evaluation Of The Instructional Program

9320 Meetings And Notices

~~Board~~ **Policy Manual**
Hanford Elementary School District

Regulation 6173.1: Education For Foster Youth **Status:** ADOPTED

Original Adopted Date: ~~04/27/2016~~12/01/2013 **| Last Revised Date:** 03/~~13/2019~~01/2023 **| Last Reviewed Date:** 03/01/2023

Definitions

Foster youth, foster child, or student in foster care means ~~a~~any of the following: (Education Code 42238.01, 48853.5)

1. A child who is the subject of a petition filed pursuant to Welfare and Institutions Code 300, whether or not the child has been removed from ~~his/her~~the child's home by the juvenile court pursuant to Welfare and Institutions Code 319 or 361 ~~Institutions Code 309,~~
2. A child who is the subject of a petition filed ~~under~~pursuant to Welfare and Institutions Code ~~300 or~~ 602, whether or not the child has been removed from ~~his/her~~the child's home ~~and~~
3. A child who is the subject of a petition filed ~~under~~pursuant to Welfare and Institutions Code ~~300 or~~ 602~~ or is a~~, has been removed from the child's home by the juvenile court pursuant to Welfare and Institutions Code 727, and is in foster care as defined by Welfare and Institutions Code 727.4(d)
4. A nonminor who is under the transition jurisdiction of a juvenile court, as described in Welfare and Institutions Code 450, and satisfies the criteria specified in Education Code 42238.01~~. (Education~~
5. A child who has been removed from the youth's home pursuant to Welfare and Institutions Code ~~42238.01, 48853.5~~309
6. A dependent child of the court of an Indian tribe, consortium of tribes, or tribal organization who is the subject of a petition filed in the tribal court pursuant to the court's jurisdiction in accordance with the tribe's law
7. A child who is the subject of a voluntary placement agreement, as defined in Welfare and Institutions Code 11400(p)

Person holding the right to make educational decisions means a responsible adult appointed by a court pursuant to Welfare and Institutions Code 361 or 726.

School of origin means the school that the foster youth attended when permanently housed or the school in which ~~he/she~~the foster youth was last enrolled. If the school the foster youth attended when permanently housed is different from the school in which ~~he/she~~ the foster youth was last enrolled, or if there is another school that the foster youth attended with which the foster youth is connected and that the foster youth attended within the preceding 15 months~~ and with which the youth is connected~~, the district liaison~~ for foster youth shall determine which school is the school of origin. This determination shall be made~~, in consultation with, and with the agreement of, the foster youth and the person holding the right to make educational decisions for the foster youth~~, and~~ shall ~~be based on~~determine, in the best interests of the foster youth~~.~~, the school that shall be deemed the school of origin. (Education Code 48853.5)

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Best ~~interest~~interests of a foster youth means that, in making educational and school placement decisions for a foster youth, consideration is given to, among other factors, the proximity to the school at the time of placement, appropriateness of the educational setting, educational stability, the opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress, and the foster youth's access to academic resources, services, and extracurricular and enrichment activities that are available to all district students. (Education Code 48850, 48853; 20 USC 6311) ~~District Liaison~~

District Liaison

The Superintendent designates the following position as the district's liaison for foster youth: (Education Code 48853.5)

~~Jason Strickland~~
~~Office of Child Welfare and Attendance~~
~~P.O. Box 1067~~
~~Hanford, CA 93232~~
~~(559) 585-3642~~
~~(cf. 6173 - Education for Homeless Children)~~

Jason Strickland
(position or title)
Assistant Superintendent of Student Services
(address)
714 N. White Street Hanford, Ca 93232
(phone number)
559-585-3642
(email)
jstrickland@hanfordesd.org

The liaison for foster youth shall:

1. Ensure and facilitate the proper educational placement, enrollment in school, and checkout from school of students in foster care (Education Code 48853.5)

   ~~1.~~

2. Ensure proper transfer of credits, records, and grades when students in foster care transfer from one school to another or from one district to another (Education Code 48645.5, 48853.5)

   When a student in foster care is enrolling in a district school, the liaison shall contact, within two business days of the student's request for enrollment, the school last attended by the student to obtain~~, within two business days,~~ all academic and other records. When a foster youth is transferring to a new school, the liaison shall provide the student's records to the new school within two business days of receiving the new school's request. (Education Code 48853.5)

~~(cf. 5125 - Student Records)~~
~~(cf. 6146.3 - Reciprocity of Academic Credit)~~

Notify a

3. ~~When~~ ~~required by law, notify the~~ foster youth's educational rights holder, attorney, and ~~the representative of the appropriate~~ county ~~child welfare agency~~social worker when ~~the~~a foster youth is undergoing any expulsion or other disciplinary proceeding~~,~~ including a manifestation determination for a foster youth who is a student with a disability, prior to a change in the foster

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youth's placement ~~when he/she is a student with a disability.~~ (Education Code 48853.5, 48911, 48915.5, 48918.1)

~~(cf. 5144.1 - Suspension and Expulsion/Due Process)~~
~~(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))~~
~~(cf. 6159.4 - Behavioral Interventions for Special Education Students)~~

4. As needed, make appropriate referrals to ensure that students in foster care receive necessary special education services and services under Section 504 of the federal Rehabilitation Act of 1973

~~(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)~~
~~(cf. 6164.6 - Identification and Education Under Section 504)~~

5. As needed, ensure that students in foster care receive appropriate school-based services, such as counseling and health services, supplemental instruction, and after-school services

~~(cf. 5141.6 - School Health Services)~~
~~(cf. 5148.2 - Before/After School Programs)~~
~~(cf. 6164.2 - Guidance/Counseling Services)~~
~~(cf. 6172 - Gifted and Talented Student Program)~~
~~(cf. 6174 - Education for English Learners)~~
~~(cf. 6177 - Summer Learning Programs)~~
~~(cf. 6179 - Supplemental Instruction)~~

6. Develop protocols and procedures for creating awareness for district staff, including principals, school registrars, and attendance clerks, of the requirements for the proper enrollment, placement, and transfer of foster youth

~~(cf. 4131 - Staff Development)~~
~~(cf. 4231 - Staff Development)~~
~~(cf. 4331 - Staff Development)~~

7. Collaborate with the county office of education, county placing agency, county child welfare agency, county probation department, juvenile court, and other appropriate agencies to help coordinate instruction, counseling, tutoring, mentoring vocational training, and other related services for the district's foster youth

~~(cf. 1020 - Youth Services)~~
~~(cf. 5113.1 - Chronic Absence~~

8. Monitor the educational progress of foster youth and ~~Truancy)~~provide reports to the Superintendent or designee and the Governing Board based on indicators identified in the district's local control and accountability plan

The Superintendent or designee shall regularly monitor the liaison's caseload ~~of the liaison~~, as well as ~~his/her~~ additional duties outside of the foster youth program, to ~~determine whether~~ensure that adequate time and resources are ~~available~~provided to meet the needs of foster youth in the district.

Enrollment

A student placed in a licensed children's institution or foster family home within the district shall attend programs operated by the district unless one of the following circumstances applies: (Education Code 48853, 48853.5)

1. The student has an individualized education program requiring placement in a nonpublic, nonsectarian school or agency or in another local educational agency.

~~(cf. 6159 - Individualized Education Program)~~
~~(cf. 6159.2 - Nonpublic, Nonsectarian School and Agency Services for Special Education)~~

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2. The parent/guardian or other person holding the right to make educational decisions for the student determines that it is in the best ~~interest~~interests of the student to be placed in another education program and submits a written statement to the district indicating that determination and ~~that he/she is aware~~an awareness of the following:

   a. The student has a right to attend a regular public school in the least restrictive environment.~~**a.**~~

   b. The alternate education program is a special education program, if applicable.~~**b.**~~

   c. The decision to unilaterally remove the student from the district school and to place ~~him/her~~the student in an alternate education program may not be financed by the district.~~**c.**~~

   d. Any attempt to seek reimbursement for the alternate education program may be at the expense of the parent/guardian or other person holding the right to make educational decisions for the student.~~**3.**~~

~~(cf. 5116.1 - Intradistrict Open Enrollment)~~
~~(cf. 5117 - Interdistrict Attendance)~~
~~(cf. 6159.3 - Appointment of Surrogate Parent for Special Education Students)~~

3. At the initial placement or any subsequent change in placement, the student exercises ~~his/her~~the right to continue in ~~his/her~~the school of origin, as defined above. In any such circumstance, the following shall apply:

   a. The student may continue in the school of origin for the duration of the court's jurisdiction.~~**a.**~~

   b. If the court's jurisdiction over a grade K-8 student is terminated prior to the end of a school year, the student may continue in ~~his/her~~the school of origin for the remainder of ~~the school year.~~ the school year

   c. If the court's jurisdiction is terminated while the student is in high school, the student may continue in the school of origin through graduation

   ~~c.~~d. If the student is transitioning between school grade levels, ~~he/she~~the student shall be allowed to continue in the district ~~of origin~~ in the same attendance area to provide ~~him/her~~the student the benefit of matriculating with ~~his/her~~the student's peers in accordance with the established feeder patterns of school ~~districts~~in the district. A student who is transitioning to a middle school or high school shall be allowed to enroll in the school designated for matriculation in another school district.

The role of the liaison shall be advisory with respect to placement decisions and determination of the school of origin. (Education Code 48853.5)

The district liaison may, in consultation with and with the agreement of the foster youth and the person holding the right to make educational decisions for the foster youth, recommend that the foster youth's right to attend the school of origin be waived and ~~he/she~~the foster youth be enrolled in any school that students living in the attendance area in which the foster youth resides are eligible to attend. All decisions shall be made in accordance with the foster youth's best interests. (Education Code 48853.5)

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Prior to making any recommendation to move a foster youth from ~~his/her~~the school of origin, the liaison shall provide the foster youth and the person holding the right to make educational decisions for the youth with a written explanation of the basis for the recommendation and how the recommendation serves the youth's best interests. (Education Code 48853.5)

~~The role of the liaison shall be advisory with respect to placement decisions and determination of the school of origin. (Education Code 48853.5)~~

If the liaison, in consultation with the foster youth and the person holding the right to make educational decisions for the foster youth, agrees that the best interests of the foster youth would be served by ~~his/her~~a transfer to a school other than the school of origin, the principal or designee of the new school shall immediately enroll the foster youth~~. The~~, regardless of whether the foster youth ~~shall be immediately enrolled even if he/she:~~ (Education Code 48853.5)

1. Has outstanding fees, fines, textbooks, or other items or monies due to the school last attended ~~(cf. 5125.2 - Withholding Grades, Diploma or Transcripts)~~
2. Does not have clothing normally required by the school, such as school uniforms ~~(cf. 5132 - Dress and Grooming)~~
3. Is unable to produce records normally required for enrollment, such as previous academic records, proof of residency, and medical records, including, but not limited to, immunization records or other documentation

~~(cf. 5111.1 - District Residency)~~
~~(cf. 5141.26 - Tuberculosis Testing)~~
~~(cf. 5141.31 - Immunizations)~~
~~(cf. 5141.32 - Health Screening for School Entry)~~

If the foster youth or a person holding the right to make educational decisions for the foster youth disagrees with the liaison's enrollment recommendation, ~~he/she may~~an appeal ~~to~~may be filed with the Superintendent. The Superintendent shall make a determination within 30 calendar days of receipt of the appeal. Within 30 calendar days of receipt of the Superintendent's decision, the ~~parent/guardian or~~foster youth or the person holding the right to make educational decisions for the foster youth may appeal that decision to the Board. The Board shall consider the issue at its next regularly scheduled meeting. The Board's decision shall be final.

~~(cf. 9320 - Meetings and Notices)~~

If any dispute arises regarding the request of a foster youth to remain in the school of origin, the foster youth has the right to remain in the school of origin pending resolution of the dispute. (Education Code 48853.5)

Transportation

The Superintendent or designee shall collaborate with the local child welfare agency to determine how transportation will be provided, arranged, and funded in a cost-effective manner to enable a foster youth to remain in ~~their~~the school of origin, for the duration of ~~their~~the time spent in foster care, when it is in ~~their~~the foster youth's best interest to do so. Such transportation costs may be paid by either the child welfare agency or the district, or shared by both. (20 USC 6312)

~~(cf. 3540 - Transportation)~~
~~(cf. 3541 - Transportation Routes and Services)~~

Any fees that the district charges for home-to-school transportation and other transportation as expressly provided by law shall be waived for foster youth. (Education Code 39807.5)

Effect of Absences on Grades

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The grades of a student in foster care shall not be lowered for any absence from school that is due to either of the following circumstances: (Education Code 49069.5)

1. A decision by a court or placement agency to change the student's placement, in which case the ~~student's~~ grades shall be calculated as of the date ~~he/she~~the student left school

2. A verified court appearance or related court-ordered activity

Transfer of Coursework and Credits

When ~~(cf. 5121 - Grades/Evaluation of Student Achievement)~~
a foster youth transfers into a district school, the district will receive an official transcript from the transferring school or district which reflects full and partial credits and grades earned by the foster youth and includes: (Education Code 51225.2)

1. A determination of the days of enrollment and/or seat time, if applicable for all full and partial credits earned based on any measure of full or partial coursework being satisfactorily completed

   Partial coursework satisfactorily completed includes any portion of an individual course, even if the student did not complete the entire course

2. Separate listings for credits and grades earned at each school and local educational agency so it is clear where credits and grades were earned

3. A complete record of the student's seat time, including both period attendance and days of enrollment

The district shall transfer the credits and grades from the transferring school's transcript onto an official district transcript in the same manner as described in Item #2, above. (Education Code 51225.2)

Eligibility for Extracurricular Activities

A foster youth whose residence changes pursuant to a court order or decision of a child welfare worker shall be immediately deemed to meet all residency requirements for participation in interscholastic sports or other extracurricular activities. (Education Code 48850)
~~(cf. 6145 - Extracurricular and Cocurricular Activities)~~
~~(cf. 6145.2 - Athletic Competition)~~

Notification and Complaints

Information regarding the educational rights of foster youth shall be included in the annual uniform complaint procedures notification distributed to students, parents/guardians, employees, and other interested parties pursuant to 5 CCR 4622. (Education Code 48853, 48853.5, 49069.5, 51225.1, 51225.2)
~~(cf. 5145.6 - Parental Notifications)~~
Any complaint alleging that the district has not complied with requirements regarding the education of foster youth may be filed in accordance with the district's procedures in AR 1312.3 - Uniform Complaint Procedures. If the district finds merit in a complaint, the district shall provide a remedy to the affected student. A complainant not satisfied with the district's decision may appeal the decision to the California Department of Education (CDE) and shall receive a written decision regarding the appeal within 60 days of CDE's receipt of the appeal. If ~~the~~ CDE finds merit in an appeal, the district shall provide a remedy to the affected student. (Education Code 48853, 48853.5, 49069.5, 51225.1, 51225.2)
~~(cf. 1312.3 - Uniform Complaint Procedures)~~

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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
5 CCR 4600-4670	Uniform complaint procedures
Ed. Code 39807.5	Payment of transportation costs by ~~parents/guardians;~~ parents/guardians; waiver for foster youth
Ed. Code 42238.01-42238.07	Local control funding formula
Ed. Code 42920-42926	Foster children educational services
Ed. Code 48645-48647	Juvenile court schools
Ed. Code 48850-48859	Education of foster youth and homeless students
Ed. Code 48915.5	Recommended expulsion; foster youth with disabilities
Ed. Code 48918.1	Notice of recommended expulsion
Ed. Code 49061	Definitions; directory information
Ed. Code 49069.5	Students in foster care; grades and credits
Ed. Code 49076	Access to student records
Ed. Code 51225.1	Exemption from district graduation requirements
Ed. Code 51225.2	Course credits
Ed. Code 51225.3	High school graduation requirements
Ed. Code 52060-52077	Local control and accountability plan
Ed. Code 56055	Rights of foster parents pertaining to foster youth's education
H&S Code 120341	Foster youth; school placement and immunization records
H&S Code 1522.41	Training and certification of group home administrators
W&I Code 16000-16014	Foster care placement
W&I Code 300	Minors subject to jurisdiction
W&I Code 309	Investigation and release of child
W&I Code 317	Appointment of legal counsel
W&I Code 361	Limitations on parental control
W&I Code 366.27	Educational decision by relative providing living arrangements

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W&I Code 602	Minors violating law; ward of court
W&I Code 726	Limitations on parental control
W&I Code 727	Order of care; ward of court
Federal	**Description**
20 USC 1415	Procedural safeguards
20 USC 6311	State plan
29 USC 794	Rehabilitation Act of 1973; Section 504
42 USC 11431-11435	McKinney-Vento Homeless Assistance Act
42 USC 670-679b	Federal assistance for foster care programs
Management Resources	**Description**
~~Alliance for Children's Rights Publication~~	~~Foster Youth Education Toolkit, December 2016~~
~~California Child Welfare Council Publication~~	~~Partial Credit Model Policy and Practice Recommendations, September 2013~~
~~California Foster Youth Education Task Force Pub~~	~~California Foster Youth Education Law Fact Sheets, January 2021~~
~~Cities, Counties and Schools Partnership Pub.~~	~~Our Children: Emancipating Foster Youth, A Community Action Guide~~
~~CSBA Publication~~	~~Our Foster Youth: What School Boards Can Do, May 2016~~
~~CSBA Publication~~	~~Foster Youth: Supports for Success, Governance Brief, May 2016~~
~~U.S. Department of Education Publication~~	~~Ensuring Educational Stability for Children in Foster Care, Non-Regulatory Guidance, June 2016~~
~~Website~~	~~CSBA District and County Office of Education Legal Services~~
~~Website~~	~~Alliance for Children's Rights~~
Alliance for Children's Rights Publication	Foster Youth Education Toolkit, December 2016
California Child Welfare Council Publication	Partial Credit Model Policy and Practice Recommendations, September 2013
California Foster Youth Education Task Force Pub	California Foster Youth Education Law Fact Sheets, January 2021
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U.S. Department of Education Publication	Ensuring Educational Stability for Children in Foster Care, Non-Regulatory Guidance, June 2016
Website	CSBA District and County Office of Education Legal Services
Website	Alliance for Children's Rights

Website	Foster Ed
Website	National Center for Youth Law
Website	California Department of Education, Foster Youth Services
Website	California Department of Social Services, Foster Youth Ombudsman Office
Website	California Foster Youth Education Task Force
Website	California Youth Connection
Website	Cities Counties and Schools Partnership
Website	CSBA
Website	California Child Welfare Council

Cross References

Code	Description
~~0200~~	~~Goals For The School District~~
~~0410~~	~~Nondiscrimination In District Programs And Activities~~
~~0415~~	~~Equity~~
~~0450~~	~~Comprehensive Safety Plan~~
~~0450~~	~~Comprehensive Safety Plan~~
~~0460~~	~~Local Control And Accountability Plan~~
~~0460~~	~~Local Control And Accountability Plan~~
~~0470~~	~~COVID-19 Mitigation Plan~~
~~0500~~	~~Accountability~~
~~1312.3~~	~~Uniform Complaint Procedures~~
~~1400~~	~~Relations Between Other Governmental Agencies And The Schools~~
~~3100~~	~~Budget~~
~~3100~~	~~Budget~~
~~3260~~	~~Fees And Charges~~
~~3260~~	~~Fees And Charges~~
~~3515.4~~	~~Recovery For Property Loss Or Damage~~
~~3515.4~~	~~Recovery For Property Loss Or Damage~~
~~3540~~	~~Transportation~~
~~3540~~	~~Transportation~~
~~3541~~	~~Transportation Routes And Services~~

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~~3553~~ ~~Free And Reduced Price Meals~~

~~3553~~ ~~Free And Reduced Price Meals~~

~~3553-E PDF(2)~~ ~~Free And Reduced Price Meals~~

~~4131~~ ~~Staff Development~~

~~4231~~ ~~Staff Development~~

~~4331~~ ~~Staff Development~~

~~5111~~ ~~Admission~~

~~5111~~ ~~Admission~~

~~5111.1~~ ~~District Residency~~

~~5111.1~~ ~~District Residency~~

~~5113.1~~ ~~Chronic Absence And Truancy~~

~~5113.1~~ ~~Chronic Absence And Truancy~~

~~5113.11~~ ~~Attendance Supervision~~

~~5116.1~~ ~~Intradistrict Open Enrollment~~

~~5116.1~~ ~~Intradistrict Open Enrollment~~

~~5117~~ ~~Interdistrict Attendance~~

~~5117~~ ~~Interdistrict Attendance~~

~~5121~~ ~~Grades/Evaluation Of Student Achievement~~

~~5121~~ ~~Grades/Evaluation Of Student Achievement~~

~~5123~~ ~~Promotion/Acceleration/Retention~~

~~5123~~ ~~Promotion/Acceleration/Retention~~

~~5123-E PDF(1)~~ ~~Promotion/Acceleration/Retention~~ ~~Promotion Acceleration Retention~~

~~5125~~ ~~Student Records~~

~~5125~~ ~~Student Records~~

~~5125.2~~ ~~Withholding Grades, Diploma Or Transcripts~~

~~5131~~ ~~Conduct~~

~~5131.2~~ ~~Bullying~~

~~5131.2~~ ~~Bullying~~

~~5131.6~~ ~~Alcohol And Other Drugs~~

~~5131.6~~ ~~Alcohol And Other Drugs~~

~~5132~~ ~~Dress And Grooming~~

~~5132~~ ~~Dress And Grooming~~

5137 Positive School Climate

5141.22 Infectious Diseases

5141.22 Infectious Diseases

5141.26 Tuberculosis Testing

5141.31 Immunizations

5141.31 Immunizations

5141.32 Health Screening For School Entry

5141.6 School Health Services

5141.6 School Health Services

5144.1 Suspension And Expulsion/Due Process

5144.1 Suspension And Expulsion/Due Process

5144.2 Suspension And Expulsion/Due Process (Students With Disabilities)

5145.3 Nondiscrimination/Harassment

5145.3 Nondiscrimination/Harassment

5145.6 Parent/Guardian Notifications

5145.6 E PDF(1) Parent/Guardian Notifications

5145.9 Hate-Motivated Behavior

5147 Dropout Prevention

5148.2 Before/After School Programs

5148.2 Before/After School Programs

6000 Concepts And Roles 6011 Academic Standards

6020 Parent Involvement

6020 Parent Involvement

6145 Extracurricular And Cocurricular Activities

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6159 Individualized Education Program

6159.2 Nonpublic, Nonsectarian School And Agency Services For Special Education

6159.2 Nonpublic, Nonsectarian School And Agency Services 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

6162.51 State Academic Achievement Tests

6162.51 State Academic Achievement Tests

6164.2 Guidance/Counseling Services

6164.4 Identification And Evaluation Of Individuals For Special Education

6164.4 Identification And Evaluation Of Individuals For Special Education

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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6174 Education For English Learners

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6179 Supplemental Instruction

6190 Evaluation Of The Instructional Program

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0410 Nondiscrimination In District Programs And Activities

0415 Equity

0450 Comprehensive Safety Plan

0450 Comprehensive Safety Plan

0460 Local Control And Accountability Plan

0460 Local Control And Accountability Plan

0470 COVID-19 Mitigation Plan

0500 Accountability

1312.3 Uniform Complaint Procedures

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1312.3-E(1) Uniform Complaint Procedures

1312.3-E(2)	Uniform Complaint Procedures
1400	Relations Between Other Governmental Agencies And The Schools
3100	Budget
3100	Budget
3250	Transportation Fees
3250	Transportation Fees
3260	Fees And Charges
3260	Fees And Charges
3515.4	Recovery For Property Loss Or Damage
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5117	Interdistrict Attendance
5121	Grades/Evaluation Of Student Achievement
5121	Grades/Evaluation Of Student Achievement
5123	Promotion/Acceleration/Retention
5123	Promotion/Acceleration/Retention

5125 Student Records

5125 Student Records

5125.2 Withholding Grades, Diploma Or Transcripts

5131 Conduct

5131.2 Bullying

5131.2 Bullying

5131.6 Alcohol And Other Drugs

5131.6 Alcohol And Other Drugs

5132 Dress And Grooming

5132 Dress And Grooming

5137 Positive School Climate

5138 Conflict Resolution/Peer Mediation

5141.22 Infectious Diseases

5141.22 Infectious Diseases

5141.26 Tuberculosis Testing

5141.31 Immunizations

5141.31 Immunizations

5141.32 Health Screening For School Entry

5141.6 School Health Services

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5145.3 Nondiscrimination/Harassment

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5145.6 Parent/Guardian Notifications

5145.6-E(1) Parent/Guardian Notifications

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6145 Extracurricular And Cocurricular Activities

6145.2 Athletic Competition

6145.2 Athletic Competition

6146.1 High School Graduation Requirements

6146.3 Reciprocity Of Academic Credit

6146.3 Reciprocity Of Academic Credit

6159 Individualized Education Program

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6164.6 Identification And Education Under Section 504

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6172 Gifted And Talented Student Program

6172 Gifted And Talented Student Program

6173 Education For Homeless Children

6173 Education For Homeless Children
6173-E(1) Education For Homeless Children
6173-E(2) Education For Homeless Children
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HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Jaime Martinez

DATE: 9/1/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 9/13/23

ITEM: Receive for Information Revised Board Policy:
4030 - Nondiscrimination in Employment

PURPOSE: Policy updated to reflect NEW LAW (SB 523, 2022) which adds reproductive health decisionmaking as a form of prohibited discrimination, and prohibits an employer from requiring an applicant or employee to disclose information relating to an employee's reproductive health decisionmaking.

FISCAL IMPACT: None

RECOMMENDATIONS: Receive for Information.

Policy 4030: Nondiscrimination In Employment **Status:** ADOPTED

Original Adopted Date: 12/16/1992 **| Last Revised Date:** 08/28/2019

The Governing Board ~~of Trustees~~ is determined to provide a safe, positive environment where all district employees are assured of full and equal employment access and opportunities, protection from harassment and intimidation, and freedom from any fear of reprisal or retribution for asserting their employment rights in accordance with law. For purposes of this policy, employees include job applicants, interns, volunteers, and persons who contracted with the district to provide services, as applicable.

~~(cf. 1240 - Volunteer Assistance)~~

~~(cf. 3312 - Contracts)~~

~~(cf. 3600 - Consultants)~~

~~(cf. 4111/4211/4311 - Recruitment and Selection)~~

No district employee shall be discriminated against or harassed by any coworker, supervisor, manager, or other person with whom the employee comes in contact in the course of employment, on the basis of the employee's actual or perceived race, color, ancestry, national origin, age, religious creed, marital status, pregnancy, physical or mental disability, medical condition, genetic information, veteran or military ~~and veteran~~ status, sex, sexual orientation, gender, gender identity, gender expression, or association with a person or group with one or more of these actual or perceived characteristics.

~~(cf. 0410 - Nondiscrimination in District Programs and Activities)~~

Employers are also prohibited from discrimination against employees or job applicants on the basis of reproductive health decisionmaking, defined as a person's decision to use or access a particular drug, device, product, or medical service for reproductive health. (Government Code 12926, 12940)

The district shall not inquire into any employee's immigration status nor discriminate against an employee on the basis of immigration status, unless there is clear and convincing evidence that ~~it~~the district is ~~necessary~~required to do so in order to comply with federal immigration law. (2 CCR 11028)

Discrimination in employment based on the characteristics listed above is prohibited in all areas of employment and in all employment-related practices, including the following:

1. ~~1. Discrimination in hiring~~Hiring, compensation, terms, conditions, and other privileges of employment

~~(cf. 4151/4251/4351 - Employee Compensation)~~

~~(cf. 4154/4254/4354 - Health and Welfare Benefits)~~

2. ~~2.~~ Taking of ~~an~~ adverse employment ~~action,~~actions such as termination or ~~the~~ denial of employment, promotion, job assignment, or training

3. ~~3.~~ Unwelcome conduct, whether verbal, physical, or visual, that is so severe or pervasive as to adversely affect an employee's employment opportunities~~,~~ or that has the purpose or effect of unreasonably interfering with the ~~individual's~~employee's work performance or creating an intimidating, hostile, or offensive work environment

4. ~~4.~~ Actions and practices identified as unlawful or discriminatory pursuant to Government Code 12940 or 2 CCR 11006-11086, such as:

   a. ~~a.~~ Sex discrimination based on an employee's pregnancy, childbirth, breastfeeding, or any related medical condition or on an employee's gender, gender expression, or gender identity, including transgender status~~.~~

~~(cf. 4033 - Lactation Accommodation)~~

~~(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)~~

   b. ~~b.~~ Religious creed discrimination based on an employee's religious belief or observance, including religious dress or grooming practices, or based on the district's failure or refusal to use reasonable means to accommodate an employee's religious belief, ~~(~~observance, or practice which conflicts with an employment requirement

~~(cf. 4119.22/4219.22/4319.22 - Dress and Grooming)~~

   c. ~~c. Requirement for a~~Requiring medical or psychological examination of a job applicant~~,~~ or making an inquiry into whether a job applicant has a mental or physical disability or a medical condition or as to the severity of any such disability or condition, without the showing of a job-related need or business necessity

~~(cf. 4119.41/4219.41/4319.41 - Employees with Infectious Disease)~~

d. ~~d.~~ Failure to make reasonable accommodation for the known physical or mental disability of an employee~~,~~ or to engage in a timely, good faith, interactive process with an employee who has requested such accommodations in order to determine the effective reasonable accommodations~~,~~, if any, to be provided to the employee~~.~~

~~(cf. 4032 - Reasonable Accommodation)~~

e. Requiring an applicant or employee to disclose information relating to the employee's reproductive health decisionmaking

The Board also prohibits retaliation against any district employee who opposes any discriminatory employment practice by the district or its employees, agents, or representatives or who complains, reports an incident, testifies, assists, or in any way participates in the district's complaint process pursuant to this policy. No employee who requests an accommodation for any protected characteristic listed in this policy shall be subjected to any punishment or sanction, regardless of whether the request was granted. (Government Code 12940; ~~2CCR~~2 CCR 11028~~).~~

)

No employee shall, in exchange for a raise or bonus or as a condition of employment or continued employment, be required to sign ~~any document that releases~~a release of the employee's claim or right to file a claim against the district or ~~to disclose~~a nondisparagement agreement or other document that has the purpose or effect of preventing the employee from disclosing information about harassment, discrimination, or other unlawful ~~employment practices.~~ acts in the workplace, including any conduct that the employee has reasonable cause to believe is unlawful. (Government Code 12964.5)

Complaints concerning employment discrimination, harassment, or retaliation shall immediately be investigated in accordance with procedures specified in the accompanying administrative regulation.

Any supervisory or management employee who observes or has knowledge of an incident of prohibited discrimination or harassment, including harassment of an employee by a nonemployee, shall report the incident to the Superintendent or designated district coordinator as soon as practical after the incident. All other employees are encouraged to report such incidents to their supervisor immediately. ~~The district shall protect any employee who reports such incidents from retaliation.~~

The Superintendent or designee shall use all appropriate means to reinforce the district's nondiscrimination policy, including providing training and information to employees about how to recognize harassment, discrimination, or other ~~related~~prohibited conduct, how to respond appropriately, and components of the district's policies and regulations regarding discrimination. The Superintendent or designee shall regularly review the district's employment practices and, as necessary, shall take action to ensure district compliance with the nondiscrimination laws.

Any district employee who engages in prohibited discrimination, harassment, or retaliation or who aids, abets, incites, compels, or coerces another to engage or attempt to engage in such behavior in violation of this policy shall be subject to disciplinary action, up to and including dismissal.

The district shall maintain and preserve all applications, personnel, membership, or employment referral records and files for at least four years after the records are initially created or received or, for an applicant or a terminated employee, for four years after the date the employment action was taken. However, when the district is notified that a complaint has been filed with the California Civil Rights Department, records related to the employee involved shall be maintained and preserved until the later of the first date after the time for filing a civil action has expired or the first date after the complaint has been fully and finally disposed of and all administrative proceedings, civil actions, appeals, or related proceedings have been terminated. (Government Code 12946)

~~(cf. 4118 - Dismissal/Suspension/Disciplinary Action)~~

~~(cf. 4218 - Dismissal/Suspension/Disciplinary Action)~~

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
2 CCR 11006-11086	Discrimination in employment
2 CCR 11023	Harassment and discrimination prevention and correction
2 CCR 11024	Required training and education on harassment based on sex, gender identity and expression, and sexual orientation
2 CCR 11027-11028	National origin and ancestry discrimination
5 CCR 4900-4965	Nondiscrimination in elementary and secondary educational programs receiving state or federal financial assistance
CA Constitution Article 1, Section 1	Inalienable rights

Civ. Code 51.7	Freedom from violence or intimidation
Ed. Code 200-262.4	Prohibition of discrimination
Gov. Code 11135	Prohibition of discrimination
Gov. Code 12900-12996	Fair Employment and Housing Act
Gov. Code 12940-12952	Unlawful employment practices
Gov. Code 12960-12976	Unlawful employment practices; complaints
Pen. Code 422.56	Definitions; hate crimes

Federal	**Description**
20 USC 1681-1688	Title IX of the Education Amendments of 1972; discrimination based on sex
28 CFR 35.101-35.190	Americans with Disabilities Act
29 USC 621-634	Age Discrimination in Employment Act
29 USC 794	Rehabilitation Act of 1973; Section 504
34 CFR 100.6	Title VI; Compliance information
34 CFR 104.7	Section 504; Designation of responsible employee and adoption of grievances procedures
34 CFR 104.8	Notice of Nondiscrimination on the Basis of Handicap
34 CFR 106.8	Designation of coordinator; dissemination of policy, and adoption of grievance procedures
34 CFR 110.1-110.39	Nondiscrimination on the basis of age
42 USC 12101-12213	Americans with Disabilities Act
42 USC 2000d-2000d-7	Title VI, Civil Rights Act of 1964
42 USC 2000e-2000e-17	Title VII, Civil Rights Act of 1964, as amended
42 USC 2000ff-2000ff-11	Genetic Information Nondiscrimination Act of 2008
42 USC 2000h-2-2000h-6	Title IX of the Civil Rights Act of 1964
42 USC 6101-6107	Age discrimination in federally assisted programs
Executive Order 11246	"Know Your Rights: Workplace Discrimination is Illegal" poster
U.S. Constitution	Amendment 1; Free exercise, free speech, and establishment clauses

Management Resources	**Description**
CA Civil Rights Department Publication	Family Care and Medical Leave and Pregnancy Disability Leave

CA Civil Rights Department Publication	California Law Prohibits Workplace Discrimination and Harassment
CA Civil Rights Department Publication	Transgender Rights in the Workplace
CA Civil Rights Department Publication	Harassment Prevention Guide for California Employers
CA Civil Rights Department Publication	Your Rights and Obligations as a Pregnant Employee
Court Decision	Kennedy v. Bremerton (2022) 142 S.Ct. 2407
Court Decision	Shephard v. Loyola Marymount, (2002) 102 Cal.App. 4th 837
Court Decision	Thomson v. North American Stainless LP (2011) 62 U.S. 170
U.S. DOE Office for Civil Rights Publication	Notice of Non-Discrimination, August 2010
U.S. Equal Employment Opportunity Comm Publication	Know Your Rights: Workplace Discrimination is Illegal, October 2022
U.S. Equal Employment Opportunity Comm Publication	Enforcement Guidance: Vicarious Employer Liability for Unlawful Harassment by Supervisors, June 1999
U.S. Equal Employment Opportunity Comm Publication	EEOC Compliance Manual
Website	U.S. Department of Labor, Office of Federal Contract Compliance Program
Website	CSBA District and County Office of Education Legal Services
Website	California Civil Rights Department
Website	U.S. Department of Education, Office for Civil Rights
Website	U.S. Equal Employment Opportunity Commission

Cross References

Code	Description
0410	~~Nondiscrimination In District Programs And Activities~~Nondiscrimination In District Programs And Activities
0470	~~COVID-19 Mitigation Plan~~COVID-19 Mitigation Plan
1113	~~District And School Websites~~District And School Websites
1113	~~District And School Websites~~District And School Websites
1113-E(1)	District And School Websites
1114	District-Sponsored Social Media
1114	District-Sponsored Social Media

1240	~~Volunteer Assistance~~Volunteer Assistance
1240	~~Volunteer Assistance~~Volunteer Assistance
1312.1	~~Complaints Concerning District Employees~~Complaints Concerning District Employees
1312.1	~~Complaints Concerning District Employees~~Complaints Concerning District Employees
1312.3	~~Uniform Complaint Procedures~~Uniform Complaint Procedures
1312.3	Uniform Complaint Procedures
1312.3-E(1)	Uniform Complaint Procedures
1312.3-E(2)	Uniform Complaint Procedures
1313	Civility
3312	~~Contracts~~Contracts
3530	~~Risk Management/Insurance~~Risk Management/Insurance
3530	~~Risk Management/Insurance~~Risk Management/Insurance
3580	~~District Records~~District Records
3580	~~District Records~~District Records
3600	~~Consultants~~Consultants
~~3600~~	~~Consultants~~
4000	~~Concepts And Roles~~Concepts And Roles
4032	~~Reasonable Accommodation~~Reasonable Accommodation
4033	~~Lactation Accommodation~~Lactation Accommodation
4111	~~Recruitment And Selection~~Recruitment And Selection
4111.2	~~Legal Status Requirement~~Legal Status Requirement
4111.2	~~Legal Status Requirement~~Legal Status Requirement
4112.4	~~Health Examinations~~Health Examinations
4112.~~4~~41	~~Health Examinations~~Employee Drug Testing
4112.41	Employee Drug Testing
4112.6	~~Personnel Files~~Personnel Files
4112.8	~~Employment Of Relatives~~Employment Of Relatives
4112.9	~~Employee Notifications~~Employee Notifications
4112.9-E~~-PDF~~(1)	~~Employee Notifications~~Employee Notifications

4113.5	Working Remotely
4114	~~Transfers~~Transfers
4118	~~Dismissal/Suspension/Disciplinary Action~~Dismissal/Suspension/Disciplinary Action
4118	~~Dismissal/Suspension/Disciplinary Action~~Dismissal/Suspension/Disciplinary Action
4119.1	~~Civil And Legal Rights~~Civil And Legal Rights
4119.11	~~Sexual Harassment~~Sexual Harassment
4119.11	~~Sexual Harassment~~Sexual Harassment
4119.~~22~~12	~~Dress And Grooming~~Title IX Sexual Harassment Complaint Procedures
4119.12-E(1)	Title IX Sexual Harassment Complaint Procedures
4119.22	~~Dress And Grooming~~Dress And Grooming
4119.23	~~Unauthorized Release Of Confidential/Privileged Information~~Unauthorized Release Of Confidential/Privileged Information
4119.41	~~Employees With Infectious Disease~~Employees With Infectious Disease
4131	~~Staff Development~~Staff Development
4144	~~Complaints~~Complaints
4144	~~Complaints~~Complaints
4151	~~Employee Compensation~~Employee Compensation
4154	~~Health And Welfare Benefits~~Health And Welfare Benefits
4154	~~Health And Welfare Benefits~~Health And Welfare Benefits
4161.5	~~Military Leave~~Military Leave
4161.8	~~Family Care And Medical Leave~~Family Care And Medical Leave
~~4161.8~~	~~Family Care And Medical Leave~~
~~4161.8-E PDF(1)~~	~~Family Care And Medical Leave~~
4211	~~Recruitment And Selection~~Recruitment And Selection
4211.2	~~Legal Status Requirement~~Legal Status Requirement
4211.2	~~Legal Status Requirement~~Legal Status Requirement
4212.4	~~Health Examinations~~Health Examinations

4212.~~4~~41	~~Health Examinations~~Employee Drug Testing
4212.41	Employee Drug Testing
4212.6	~~Personnel Files~~Personnel Files
4212.8	~~Employment Of Relatives~~Employment Of Relatives
4212.9	~~Employee Notifications~~Employee Notifications
4212.9-E ~~PDF~~(1)	~~Employee Notifications~~Employee Notifications
4213.5	Working Remotely
4218	~~Dismissal/Suspension/Disciplinary Action~~Dismissal/Suspension/Disciplinary Action
4218	~~Dismissal/Suspension/Disciplinary Action~~Dismissal/Suspension/Disciplinary Action
4218.1	Dismissal/Suspension/Disciplinary Action (Merit System)
4219.1	~~Civil And Legal Rights~~Civil And Legal Rights
4219.11	~~Sexual Harassment~~Sexual Harassment
4219.11	~~Sexual Harassment~~Sexual Harassment
4219.~~22~~12	~~Dress And Grooming~~Title IX Sexual Harassment Complaint Procedures
4219.12-E(1)	Title IX Sexual Harassment Complaint Procedures
4219.22	~~Dress And Grooming~~Dress And Grooming
4219.23	~~Unauthorized Release Of Confidential/Privileged Information~~Unauthorized Release Of Confidential/Privileged Information
4219.41	~~Employees With Infectious Disease~~Employees With Infectious Disease
4231	~~Staff Development~~Staff Development
4244	~~Complaints~~Complaints
4244	~~Complaints~~Complaints
4251	~~Employee Compensation~~Employee Compensation
4254	~~Health And Welfare Benefits~~Health And Welfare Benefits
4254	~~Health And Welfare Benefits~~Health And Welfare Benefits
4261.5	~~Military Leave~~Military Leave
4261.8	~~Family Care And Medical Leave~~Family Care And Medical Leave

~~4261.8~~	~~Family Care And Medical Leave~~
~~4261.8-E PDF(1)~~	~~Family Care And Medical Leave~~
4311	~~Recruitment And Selection~~Recruitment And Selection
4311.2	~~Legal Status Requirement~~Legal Status Requirement
4311.2	~~Legal Status Requirement~~Legal Status Requirement
4312.4	~~Health Examinations~~Health Examinations
4312.~~4~~41	~~Health Examinations~~Employee Drug Testing
4312.41	Employee Drug Testing
4312.6	~~Personnel Files~~Personnel Files
4312.8	~~Employment Of Relatives~~Employment Of Relatives
4312.9	~~Employee Notifications~~Employee Notifications
4312.9-E ~~PDF~~(1)	~~Employee Notifications~~Employee Notifications
4313.5	Working Remotely
4319.1	~~Civil And Legal Rights~~Civil And Legal Rights
4319.11	~~Sexual Harassment~~Sexual Harassment
4319.11	~~Sexual Harassment~~Sexual Harassment
4319.~~22~~12	~~Dress And Grooming~~Title IX Sexual Harassment Complaint Procedures
4319.12-E(1)	Title IX Sexual Harassment Complaint Procedures
4319.22	~~Dress And Grooming~~Dress And Grooming
4319.23	~~Unauthorized Release Of Confidential/Privileged Information~~Unauthorized Release Of Confidential/Privileged Information
4319.41	~~Employees With Infectious Disease~~Employees With Infectious Disease
4331	~~Staff Development~~Staff Development
4344	~~Complaints~~Complaints
4344	~~Complaints~~Complaints
4351	~~Employee Compensation~~Employee Compensation
4354	~~Health And Welfare Benefits~~Health And Welfare Benefits
4354	~~Health And Welfare Benefits~~Health And Welfare Benefits
4361.5	~~Military Leave~~Military Leave

4361.8	~~Family Care And Medical Leave~~Family Care And Medical Leave
~~4361.8~~9000	~~Family Care And Medical Leave~~Role Of The Board
9321	Closed Session
~~4361.8~~9321-E ~~PDF~~(1)	~~Family Care And Medical Leave~~Closed Session
~~9000~~	~~Role Of The Board~~
9321-E(2)	~~Closed Session~~Closed Session

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Jaime Martinez

DATE: 9/1/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 9/13/23

ITEM: Receive for information Revised Board Policy: 4112.2 - Certification

PURPOSE: Policy updated to reference that the Commission on Teacher Credentialing (CTC) has adopted regulations to implement statutory changes to the subject matter competence requirements, add, to the first philosophical paragraph, demonstration of competency in the subject matter to be taught to the attributes of certificated staff, provide that the Governing Board is required to adopt an annual resolution that it has made reasonable efforts to recruit a fully prepared teacher before hiring, in accordance with a specified hiring hierarchy, a candidate who is not fully credentialed, clarify that the Board's obligation to take action to approve a notice of intent to employ a provisional internship permit does not require that the item be an action item, and add that the Declaration of Need specify each subject to be listed on the General Education Limited Assignment Single Subject Teaching Permits and the target language on Emergency Bilingual Permits.

FISCAL IMPACT: None

RECOMMENDATIONS: Receive for Information.

Policy 4112.2: Certification **Status:** ADOPTED

Original Adopted Date: 12/16/1992 **| Last Revised Date:** 08/23/2017

The Governing Board recognizes that the district's ability to provide a high-quality educational program is dependent upon the employment of certificated staff who are adequately prepared and have demonstrated proficiency in basic skills and competency in the subject matter to be taught. The Superintendent or designee shall ensure that persons employed to fill positions requiring certification qualifications possess the appropriate credential, permit, or other certification document from the Commission on Teacher Credentialing (CTC) and fulfill any additional state, federal, or district requirements for the position.

~~(cf. 4111/4211/4311 - Recruitment and Selection)~~

~~(cf. 4112.21 - Interns)~~

~~(cf. 4112.22 - Staff Teaching English Learners)~~

~~(cf. 4112.23 - Special Education Staff)~~

~~(cf. 4112.5/4212.5/4312.5 - Criminal Record Check)~~

~~(cf. 4113 - Assignment)~~

~~(cf. 4121 - Temporary/Substitute Personnel)~~

~~(cf. 5148 - Child Care and Development)~~

~~(cf. 6178 - Career Technical Education)~~

~~(cf. 6200 - Adult Education)~~

The Superintendent or designee shall provide assistance and support to teachers holding preliminary credentials to enable them to meet the qualifications required for the clear credential.

~~(cf. 4131 - Staff Development)~~

~~(cf. 4131.1 -Teacher Support and Guidance)~~

Priorities for Hiring Based on Unavailability of Credentialed Teacher

The Superintendent or designee shall make reasonable efforts to recruit a fully prepared teacher who is authorized in the subject or setting for each assignment. or, when necessary, a fully prepared teacher serving on a local assignment option. Whenever a teacher with a clear or preliminary credential is not available, and the Board adopts a resolution that it has made reasonable efforts to recruit a fully prepared teacher for the assignment, the Superintendent or designee shall make reasonable efforts to recruit an individual for the assignment in the following order: (Education Code 44225.7)

1. 1. A candidate who enrolls in an approved internship program in the region of the district and possesses an intern credential

2. 2. A candidate who is scheduled to complete preliminary credential requirements within six months and who holds is granted a provisional internship permit (PIP) or short-term staff permit issued by CTC

   The Board shall take action to approve, at an open Board meeting, a notice of its intent to employ a PIP applicant for a specific position. (5 CCR 80021.1) the CTC

The Board shall approve, as an action item at a public Board meeting, a notice of its intent to employ a PIP applicant for a specific position. (5 CCR 80021.1)

3. 3. An individual who holds an emergency permit or for whom has been granted a credential waiver has been granted by CTC

Annually, the CTC

PriorBoard shall, prior to requesting that the CTC issue an emergency permit pursuant to item #3 above or a or limited assignment permit which allows a fully credentialed teacher to teach outside of his/her area of certification while working toward an added or supplementary authorization, the Board shall annually, approve a Declaration of Need for Fully Qualified Educators. The Declaration of Need shall be approved by the Board as an action item at a regularly scheduled publicopen Board meeting, with the entire Declaration of Need being included in the Board agenda. (Education Code 44225, 44225.7; 5 CCR 80023.2, 80026, 80027, 80027.1)

The Declaration of Need shall certify that there is an insufficient number of certificated

persons who meet the district's specified employment criteria for the position(s) and that the district has made reasonable efforts to recruit individuals who meet the qualifications specified in ~~items~~Items #1-2 above. The Declaration of Need shall also indicate the number and type of emergency permits and limited assigned permits that the district estimates it will need during the valid period of the Declaration of Need, based on the previous year's actual needs and projections of enrollment. It shall also specify each subject to be listed on the General Education Limited Assignment Single Subject Teaching Permits and the target language on Emergency Bilingual Permits. Whenever the actual number of permits needed exceeds the estimate by 10 percent, the Board shall revise and resubmit the Declaration of Need. (5 CCR 80026)

Whenever it is necessary to employ noncredentialed teachers to fill a position requiring certification qualifications, the Superintendent or designee shall provide support and guidance in accordance with law to ensure the quality of the instructional program.

National Board for Professional Teaching Standards Certification

The Board encourages district teachers to voluntarily complete the requirements for the advanced certification awarded by the National Board for Professional Teaching Standards.

The Superintendent or designee shall inform all teachers about the program and how to acquire the necessary application and information materials. In accordance with the collective bargaining agreement and the district budget, the Superintendent or designee may provide release time, fee support, a stipend upon completion, or other support to teachers participating in the program.

(cf. 4161.3 - Professional Leaves)

Parental Notifications

At the beginning of each school year, the Superintendent or designee shall notify the parents/guardians of each student attending a school receiving Title I funds that they may request information regarding the professional qualifications of their child's classroom teacher including, but not limited to, whether the teacher: (20 USC 6312)

1. ~~1.~~ Has met state qualification and licensing criteria for the grade levels and subject areas in which the teacher provides instruction
2. ~~2.~~ Is teaching under emergency or other provisional status through which state qualification or licensing criteria have been waived
3. ~~3.~~ Is teaching in the field of discipline of ~~his/her~~the teacher's certification

~~(cf. 5145.6 - Parental Notifications)~~

In addition, the Superintendent or designee shall notify parents/guardians in a timely manner whenever their child has been assigned, or has been taught for four or more consecutive weeks by, a teacher who does not meet applicable state certification or licensure requirements at the grade level and subject area to which the teacher has been assigned. (20 USC ~~631206~~6312)

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**
5 CCR 80001-80674.6	Commission on Teacher Credentialing
5 CCR 80001-80694	Commission on Teacher Credentialing
Ed. Code 32340-32341	Unlawful issuance of a credential
Ed. Code 35186	Complaints regarding teacher vacancy or misassignment
Ed. Code 44066	Limitations on certification requirements
Ed. Code 44200-44418	Teacher credentialing
Ed. Code 44250-44277	Credentials and assignment of teachers
Ed. Code 44300-44302	Emergency permit
Ed. Code 44325-44328	District interns
Ed. Code 44330-44355	Certificates and credentials
Ed. Code 44395	National Board for Professional Teaching Standards Certification Incentive Program
Ed. Code 44420-44440	Revocation and suspension of credentials
Ed. Code 44450-44468	University internship program
Ed. Code 44830-44929	Employment of certificated persons; requirement of proficiency in basic skills
Ed. Code 56060-56063	Substitute teachers in special education
Ed. Code 8295-8305	Child development program; personnel qualifications

Federal	**Description**
20 USC 6312	Title I local educational agency plans; notifications regarding teacher qualifications
34 CFR 200.61	Parent notification regarding teacher qualifications

Management Resources	**Description**
Commission on Teacher Credentialing Publication	Proposed Amendments to Title 5 of the California Code of Regulations Pertaining to Subject Matter Competency, Coded Correspondence 22-06, October 21, 2022

Commission on Teacher Credentialing Publication	Proposed Amendments and Additions to Title 5 of the California Code of Regulations Pertaining to Subject Matter Competence, Coded Correspondence 21-06, September 20, 2021
Commission on Teacher Credentialing Publication	Assembly Bill 320: Regional Accreditation for Coursework and Degrees Used for Certification Purposes, Credential Information Alert 22-02, March 1, 2022
Commission on Teacher Credentialing Publication	Waiver Requests Guidebook, 2015
Commission on Teacher Credentialing Publication	Subject Matter Authorization Guideline Book, December 2019
Commission on Teacher Credentialing Publication	Supplementary Authorization Guideline Book, December 2019
Commission on Teacher Credentialing Publication	Hiring Hierarchy in Education Code 44225.7, Coded Correspondence 13-01, January 30, 2013
Commission on Teacher Credentialing Publication	Approved Addition and Amendments to Title 5 of the California Code of Regulations Pertaining to Teaching Permit for Statutory Leave (TPSL), Coded Correspondence 16-10, Aug 23, 2016
Commission on Teacher Credentialing Publication	California Standards for the Teaching Profession (CSTP), October 2009
Commission on Teacher Credentialing Publication	CL-667 Basic Skills Requirement
Commission on Teacher Credentialing Publication	CL-856 Provisional Internship Permit
Commission on Teacher Credentialing Publication	CL-858 Short-Term Staff Permit
Court Decision	Association of Mexican-American Educators (AMAE) et al. v. State of California and the Commission on Teacher Credentialing (2000) 231 F.3d 572
Nat'l Board for Prof. Teaching Stds. Publication	Using Federal Funds for National Board Activities: An Action-Planning Guide
Nat'l Board for Prof. Teaching Stds. Publication	Considerations for Using Federal Funds to Support National Board Certification
Website	Office of Administrative Law
Website	CSBA District and County Office of Education Legal Services
Website	California Department of Education, CA NBPTS Certification Incentive Program 2021-26
Website	National Board Resource Center

Website	National Board for Professional Teaching Standards
Website	Commission on Teacher Credentialing
Website	Commission on Teacher Credentialing, Credential Information Guide (for employers' use only)
Website	CSBA
Website	U.S. Department of Education

Cross References

Code	Description
0460	~~Local Control And Accountability Plan~~Local Control And Accountability Plan
0460	~~Local Control And Accountability Plan~~Local Control And Accountability Plan
1312.4	~~Williams Uniform Complaint Procedures~~Williams Uniform Complaint Procedures
1312.4-E~~-PDF~~(1)	~~Williams Uniform Complaint Procedures~~Williams Uniform Complaint Procedures
1312.4-E(2)	Williams Uniform Complaint Procedures
3580	~~District Records~~District Records
3580	~~District Records~~District Records
4111	~~Recruitment And Selection~~Recruitment And Selection
4112	~~Appointment And Conditions Of Employment~~Appointment And Conditions Of Employment
4112.21	~~Interns~~Interns
4112.21	~~Interns~~Interns
4112.22	~~Staff Teaching English Learners~~Staff Teaching English Learners
4112.5	~~Criminal Record Check~~Criminal Record Check
~~4112.5~~	~~Criminal Record Check~~
4112.5-E~~-PDF~~(1)	~~Criminal Record Check - Maintenance Of Criminal Offender Records~~Criminal Record Check
4112.6	~~Personnel Files~~Personnel Files
4113	~~Assignment~~Assignment
4113	~~Assignment~~Assignment

4114	~~Transfers~~Transfers
4117.14	~~Postretirement Employment~~Postretirement Employment
4117.3	~~Personnel Reduction~~Personnel Reduction
~~4117.3~~	~~Personnel Reduction~~
4119.21	~~Professional Standards~~Professional Standards
4119.21-E~~ PDF~~(1)	~~Professional Standards~~Professional Standards
4121	~~Temporary/Substitute Personnel~~Temporary/Substitute Personnel
4121	~~Temporary/Substitute Personnel~~Temporary/Substitute Personnel
4131	~~Staff Development~~Staff Development
4131.1	~~Teacher Support And Guidance~~Teacher Support And Guidance
~~4161~~4131.1	~~Personal Illness/Injury Leave~~Teacher Support And Guidance
4161.~~11~~1	~~Industrial Accident/Illness Leave~~Personal Illness/Injury Leave
4161.11	~~Industrial Accident/Illness Leave~~Industrial Accident/Illness Leave
4161.3	~~Professional Leaves~~Professional Leaves
4161.8	~~Family Care And Medical Leave~~Family Care And Medical Leave
~~4161.8~~	~~Family Care And Medical Leave~~
~~4161.8-E PDF(1)~~	~~Family Care And Medical Leave~~
4211	~~Recruitment And Selection~~Recruitment And Selection
4212.5	~~Criminal Record Check~~Criminal Record Check
~~4212.5~~	~~Criminal Record Check~~
4212.5-E~~ PDF~~(1)	~~Criminal Record Check - Maintenance Of Criminal Offender Records~~Criminal Record Check
4212.6	~~Personnel Files~~Personnel Files
4219.21	~~Professional Standards~~Professional Standards
4219.21-E~~ PDF~~(1)	~~Professional Standards~~Professional Standards
4222	~~Teacher Aides/Paraprofessionals~~Teacher Aides/Paraprofessionals
4222	~~Teacher Aides/Paraprofessionals~~Teacher

	Aides/Paraprofessionals
4261.11	~~Industrial Accident/Illness Leave~~Industrial Accident/Illness Leave
~~4261.11~~	~~Industrial Accident/Illness Leave~~
4261.8	~~Family Care And Medical Leave~~Family Care And Medical Leave
~~4261.8~~	~~Family Care And Medical Leave~~
~~4261.8-E PDF(1)~~	~~Family Care And Medical Leave~~
4311	~~Recruitment And Selection~~Recruitment And Selection
4312.5	~~Criminal Record Check~~Criminal Record Check
~~4312.5~~	~~Criminal Record Check~~
4312.5-E ~~PDF~~(1)	~~Criminal Record Check - Maintenance Of Criminal Offender Records~~Criminal Record Check
4312.6	~~Personnel Files~~Personnel Files
4317.14	~~Postretirement Employment~~Postretirement Employment
4319.21	~~Professional Standards~~Professional Standards
4319.21-E ~~PDF~~(1)	~~Professional Standards~~Professional Standards
4361.1	~~Personal Illness/Injury Leave~~Personal Illness/Injury Leave
4361.11	~~Industrial Accident/Illness Leave~~Industrial Accident/Illness Leave
~~4361.11~~	~~Industrial Accident/Illness Leave~~
4361.8	~~Family Care And Medical Leave~~Family Care And Medical Leave
~~4361.8~~	~~Family Care And Medical Leave~~
~~4361.8-E PDF(1)~~	~~Family Care And Medical Leave~~
5145.6	~~Parent/Guardian Notifications~~Parent/Guardian Notifications
5145.6-E ~~PDF~~(1)	~~Parent/Guardian Notifications~~Parent/Guardian Notifications
5148	~~Child Care And Development~~Child Care And Development
5148	~~Child Care And Development~~Child Care And Development
6142.7	~~Physical Education And Activity~~Physical Education And Activity
6142.7	~~Physical Education And Activity~~Physical Education And Activity

6146.1	High School Graduation Requirements
6146.2	Certificate Of Proficiency/High School Equivalency
6146.2	Certificate Of Proficiency/High School Equivalency
6146.2-E(1)	Certificate Of Proficiency/High School Equivalency
6158	~~Independent Study~~Independent Study
6158	~~Independent Study~~Independent Study
6162.51	~~State Academic Achievement Tests~~State Academic Achievement Tests
6162.51	~~State Academic Achievement Tests~~State Academic Achievement Tests
6163.1	~~Library Media Centers~~Library Media Centers
6164.2	~~Guidance/Counseling Services~~Guidance/Counseling Services
6170.1	~~Transitional Kindergarten~~Transitional Kindergarten
6172	Gifted And Talented Student Program
6172	Gifted And Talented Student Program
6178	Career Technical Education
6178	Career Technical Education
6178.1	Work-Based Learning
6178.1	Work-Based Learning
6183	~~Home And Hospital Instruction~~Home And Hospital Instruction
6200	Adult Education
6200	Adult Education

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Jaime Martinez

DATE: 9/1/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 9/13/23

ITEM: Receive for information Revised Administrative Regulation: 4112.2 - Certification

PURPOSE: Regulation updated to include administrative leave related to dismissal and suspension proceedings and military leave as types of leaves for which the Superintendent or designee may request the Commission on Teacher Credentialing (CTC) to issue a Teaching Permit for Statutory Leave, and add a new section "Early Childhood Education Emergency Specialist Permit/Emergency Transitional Kindergarten Permit" (ETK) which reflects NEW LAW (AB 210, 2022) authorizing the district to request a one-year early childhood education emergency specialist permit which allows the teaching of all subjects in a self-contained transitional kindergarten general education classroom. Regulation also updated to reference NEW LAW (SB 1397, 2022) which requires CTC, until July 1, 2024, to waive the basic skills proficiency requirement for the issuance of an emergency 30-day substitute permit and NEW LAW (AB 1876, 2022) which requires CTC to accept an alternative verification of substitute teaching as part of the requirements for initial issuance of an emergency career substitute teaching permit..

FISCAL IMPACT: None

RECOMMENDATIONS: Receive for Information.

Regulation 4112.2: Certification **Status:** ADOPTED

Original Adopted Date: 01/14/2004 **| Last Revised Date:** 12/10/2014

~~A.~~ Verification of Credentials

The Superintendent or designee shall verify that each employee in a position requiring certification qualifications possesses a valid certification document issued by the Commission on Teacher Credentialing (CTC). Such verification shall occur not later than 60 days after the commencement of employment or the renewal of a credential. ~~(Education Code 44857)~~

~~(cf. 4112.21 - Interns)~~

~~(cf. 4112.22 - Staff Teaching English Language Learners)~~

~~(cf. 4112.23 - Special Education Staff)~~

~~(cf. 4112.24 - Teacher Qualifications Under the No Child Left Behind Act)~~

~~(cf. 4121 - Temporary/Substitute Personnel)~~

~~(cf. 5148 - Child Care and Development)~~

~~(cf. 6178 - Career Technical Education)~~

~~(cf. 6200 - Adult Education)~~

(Education Code 44857)

The Superintendent or designee shall verify that any person who is employed by the district while CTC is processing the application for certification possesses a temporary certificate based on a demonstration of basic skills and completion of a criminal background check. (Education Code 44332, 44332.5, 44332.6)

The Superintendent or designee shall maintain records of the appropriate certification of all employees serving in certificated positions.

~~(cf. 3580 - District Records)~~

~~(cf. 4112.6/4212.6/4312.6 - Personnel Files)~~

~~B.~~

Basic Skills Proficiency~~ Test~~

The district shall not initially hire a person in a position requiring certification, on a permanent, temporary, or substitute basis, unless that person has demonstrated basic skills proficiency in reading, writing, and mathematics or is specifically exempted from the requirement by law. (Education Code 44252, 44252.6, 44830)

A person may demonstrate basic skills proficiency in reading, writing, and mathematics by:

1. Passage of the California Basic Educational Skills Test (CBEST) (Education Code 44252.5)
2. Passage of the California Subject Examinations for Teachers: Multiple Subjects plus Writing Skills Examination
3. Passage of the California State University (CSU) Early Assessment Program or the CSU Placement Examinations (Education Code 44252)
4. Achieving a qualifying score on the Scholastic Aptitude Test or the American College Test (Education Code 44252)
5. Achieving a qualifying score on College Board Advanced Placement Examinations
6. Passage of a basic skills examination from another state
7. Qualifying coursework (Education Code 44252)
8. Qualifying coursework and exams (Education Code 44252)

The district may hire a certificated employee who has not taken a test of basic skills proficiency if ~~he/she~~the employee has not yet been afforded the opportunity to take the test, provided that ~~he/she~~the employee takes the test at the earliest opportunity. The employee may remain employed by the district pending the receipt of ~~his/her~~the test results. (Education Code 44830)

An out-of-state prepared teacher shall meet the basic skills requirement within one year of being issued a California preliminary credential by the CTC unless he/she has completed a basic skills proficiency test in another state or is otherwise exempted by law.(Education Code 44252, 44274.2; 5 CCR 80071.4, 80413.3)

Short-Term Staff Permit

The district may request that CTC issue a short-term staff permit (STSP) to a qualified applicant whenever there is a need to immediately fill a classroom based on unforeseen circumstances, including, but not limited to: (5 CCR 80021)

~~(cf. 6146.1 - High School Graduation Requirements)~~

~~(cf. 6146.2 - Certificate of Proficiency)~~

~~(cf. 6162.5 - High School Exit Examination)~~

~~C. Out-of -State Credentials~~

~~The district may employ an out-of-state applicant who has met the requirements for a preliminary or professional clear credential from the Commission on Teacher Credentialing (CTC) pursuant to Education Code 44252, 44274.2, and 44275.4.~~

~~(cf. 4112.5/4312.5 - Criminal Record Check)~~

~~D. Short-Term Staff Permit~~

~~The district may request that the CTC issue a short-term staff permit (STSP) to an applicant who meets the qualifications specified in 5 CCR 80021 whenever there is a need to immediately fill a classroom based on an acute staffing need, including, but not limited to, the following circumstances: (5 CCR 80021)~~

1. ~~1.~~ Enrollment adjustments ~~require~~requiring the addition of another teacher~~.~~

2. ~~2. The~~ Inability of the teacher of record ~~is unable~~ to finish the school year due to approved leave or illness~~.~~

3. ~~3.~~ The ~~applicant needs~~applicant's need for additional time to complete preservice requirements for enrollment into an approved internship program~~.~~

~~(cf. 4112.21 - Interns)~~

4. ~~4. The~~ Inability of the applicant ~~is unable~~ to enroll in an approved internship program due to timelines or lack of space in the program~~.~~

5. ~~5. A~~Unavailability of a third-year extension of an internship program ~~is unavailable~~ or the ~~applicant has withdrawn~~applicant's withdrawal from an internship program~~.~~

The Superintendent or designee shall ensure that the applicant possesses a bachelor's or higher degree from a regionally accredited college or university, has met the basic skills proficiency requirement unless exempted by state law or regulations, and has satisfied the coursework/experience requirements specified in 5 CCR 80021 for the multiple subject, single subject, or education specialist STSP as appropriate. ~~(5 CCR 80021)~~ (5 CCR 80021)

When requesting issuance of an STSP, the Superintendent or designee shall submit to CTC: (5 CCR 80021)

When requesting issuance of an STSP, the Superintendent or designee shall submit to the CTC: (5 CCR 80021)

1. 1. Verification that the district has conducted a local recruitment for the permit being requested.

2. 2. Verification that the district has provided the permit holder with orientation to the curriculum and to instruction and classroom management techniques and has assigned a mentor teacher for the term of the permit.

(cf. 4131 - Staff Development)

(cf. 4131.1 - Teacher Support and Guidance)

3. 3. The Board-adopted Declaration of NeedWritten justification for the permit signed by the Superintendent or designee.

The holder of an STSP may be assigned to provide the same service as a holder of a multiple subject, single subject, or education specialist credential in accordance with the authorizations specified on the permit. (5 CCR 80021)

E.

Provisional Internship Permit

Before requesting that the CTC issue a provisional internship permit (PIP), the district shall conduct a diligent search for a suitable credentialed teacher or intern, including, but not be limited to, distributing job announcements, contacting college and university placement centers, and advertising in print or electronic media. (5 CCR 80021.1)

(cf. 4111/4211/4311 - Recruitment and Selection)

Whenever a suitable credentialed teacher cannot be found after a diligent search, the Superintendent or designee may request that the CTC issue a PIP to an applicant who possesses a bachelor's or higher degree from a regionally accredited college or university, has met the basic skills proficiency requirement unless exempted by state law or regulations, and has satisfied the coursework/experience requirements specified in 5 CCR 80021.1 for the multiple subject, single subject, or education specialist PIP as appropriate. (5 CCR 80021.1)

When submitting the request for a PIP, the district shall provide verification of all of the following: (5 CCR 80021.1, 80026.5)

1. ~~1.~~ A diligent search has been conducted for a suitable credentialed teacher or suitable qualified intern as evidenced by documentation of the search.

~~2.~~ Orientation, guidance, and assistance ~~shall~~will be provided to the permit holder as specified in 5 CCR 80026.5.

2. ~~3.~~ The orientation shall include, but not be limited to, an overview of the curriculum the permit holder is expected to teach and effective instruction and classroom management techniques at the permit holder's assigned level. The permit holder also shall receive guidance and assistance from an experienced educator who is a certificated district ~~shall~~employee or a certificated retiree from a California district or COE and who has completed at least three years of full-time classroom teaching experience.

3. The district will assist the permit holder in developing a personalized plan through a district-selected assessment that would lead to subject-matter competence related to the permit.

4. ~~4.~~ The district ~~shall~~will assist the permit holder to seek and enroll in subject-matter training, such as workshops or seminars and site-based courses, along with training in test-taking strategies, and shall assist the permit holder in meeting the credential subject-matter competence requirement related to the permit.

~~5.~~ A notice of intent to employ the applicant in the identified position has been made public.

5. The district shall submit a copy of the agenda item presented at ~~a public~~an open Governing Board ~~of Trustees~~ meeting which ~~shall state~~states the name of the applicant, the assignment in which the applicant will be employed including the name of the school, subject(s), and grade(s) that ~~he/she~~the applicant will be teaching, and that the applicant will be employed on the basis of a PIP. The district also shall submit a signed statement from the Superintendent or designee that the agenda item was acted upon favorably.

6. ~~6.~~ The candidate has been apprised of steps to earn a credential and enroll in an ~~intern~~internship program.

The holder of a PIP may be assigned to provide the same service as a holder of a multiple subject, single subject, or education specialist credential in accordance with the authorizations specified on the permit. ~~(5 CCR 80021.1)~~ (5 CCR 80021.1)

Teaching Permit for Statutory Leave

Whenever there is an anticipated need for the district to temporarily fill the teaching assignment of a teacher of record who will be on sick leave, differential sick leave, industrial accident or illness leave, pregnancy disability leave, administrative leave related to dismissal and suspension proceedings, military leave, or family care and medical leave under the federal Family and Medical Leave Act or California Family Rights Act, the Superintendent or designee may request that CTC issue a Teaching Permit for Statutory Leave (TPSL) to a qualified individual who will be serving as

the interim teacher of record. Prior to submitting an application to CTC, the district shall provide the applicant with 45 hours of preparation in the content areas listed in 5 CCR 80022. (5 CCR 80022)

A request for the TPSL shall only be submitted if the district has made reasonable efforts to hire a substitute with a full teaching credential that matches the setting and/or subject for the statutory leave position and no such candidate is available. (5 CCR 80022)

The district shall verify to CTC that it will provide the interim teacher: (5 CCR 80022)

~~F. Long-Term Emergency Permits~~

1. ~~As necessary, the Superintendent or designee may request that the~~An orientation to the assignment before or during the first month of service in the statutory leave assignment
2. An average of two hours of mentoring, support, and/or coaching per week through a system of support coordinated and/or provided by a mentor who possesses a valid life or clear credential that would also authorize service in the statutory leave assignment
3. Lesson plans for the first four weeks of the assignment as well as continued assistance in the development of curriculum, lesson planning, and individualized education programs

The holder of the TPSL may serve as the interim teacher of record for up to the full length of the leave(s) during the school year. (5 CCR 80022)

The Superintendent or designee shall maintain documentation on the assignment in accordance with 5 CCR 80022 and annually report data on the use of the TPSL to the County Superintendent of Schools for assignment monitoring pursuant to Education Code 44258.9. (5 CCR 80022)

The Superintendent or designee may annually request renewal of the TPSL, provided that no substitute with a full teaching credential is available for the assignment. The application for each reissuance shall include verification that the interim teacher has completed an additional 45 hours of preparation and the district is continuing to provide mentoring in accordance with Items #2-3 above. (5 CCR 80022)

Long-Term Emergency Permits

As necessary, the Superintendent or designee may request that CTC issue an emergency resource specialist permit, emergency teacher librarian services permit, emergency crosscultural language and academic development permit~~,~~ (CLAD), or emergency bilingual authorization permit. (5 CCR 80024.3.1, 80024.6, 80024.7, 80024.8)

The Superintendent or designee shall provide any first-time recipient of an emergency teaching permit with an orientation which, to the extent reasonably feasible, shall occur before ~~he/she begins~~beginning a teaching assignment. The Superintendent or designee may vary the nature, content, and duration of the orientation to match the amount of training and experience previously completed by the emergency permit teacher. The orientation shall include, but not be

limited to, the curriculum the teacher is expected to teach and effective techniques of classroom instruction and classroom management at the assigned grade-level span. The emergency permit holder also shall receive guidance and assistance from an experienced educator who is a certificated district employee or a certificated retiree from a California district or ~~county office of education and who has completed at least three years of full-time classroom teaching experience. (5 CCR 80026.5)~~COE and who has completed at least three years of full-time classroom teaching experience. (5 CCR 80026.5)

Early Childhood Education Emergency Specialist Permit/Emergency Transitional Kindergarten Permit (ETK)

If, after conducting a diligent search, the district has been unable to recruit a sufficient number of certificated teachers, including teacher candidates pursuing full certification through internship, district internship, or other alternative routes established by CTC, the Superintendent or designee may request CTC to issue a one-year early childhood education (ECE) emergency specialist permit that authorizes the teacher to teach all subjects in a self-contained transitional kindergarten (TK) general education classroom. (Education Code 44300)

The request to CTC shall include the following justifications for the need for the ECE emergency specialist permit: (Education Code 44300)

~~(cf. 4117.14/4317.14 - Postretirement Employment)~~

1. ~~G. Emergency~~ Annual documentation that the district has adopted in policy and practice a process for conducting a diligent search as defined in Education Code 44300
2. A Declaration of Need for Fully Qualified Educators based on the documentation set forth in Item #1, and adopted by the Board at a regularly scheduled Board meeting
3. Verification that the district will provide the required orientation, mentoring, and support
4. The Board's receipt, at a regularly scheduled Board meeting, of a report on the orientation, mentoring, and support described in Item #3

The district may request CTC to renew the ECE emergency specialist permit for one additional year provided the following occurs: (Education Code 44300)

1. The applicant verifies current enrollment in a commission-approved teacher preparation program that will result in a credential authorizing teaching TK
2. The district submits a Declaration of Need for Fully Qualified Educators in the same manner as described in Item #2, above
3. The district verifies that the applicant continues to successfully serve in the assignment on the basis of the ECE emergency specialist permit
4. The district verifies continued orientation, mentoring, and support, with reporting to the Board in the same manner as described in Item #3, above

Substitute Teaching Permits

The district may employ ~~for day-to-day~~a person whose credential or permit authorizes substitute teaching~~, at any grade level, a person with an emergency substitute permit issued by the CTC with the following restrictions:~~ services, provided that:

1. ~~1.~~ A person holding an emergency 30-day substitute teaching permit, STSP, PIP, TPSL, or any valid teaching or services credential that requires at least a bachelor's degree and completion of the ~~California Basic Educational Skills Test~~CBEST, shall not serve as a substitute for more than 30 days for any one teacher during the school year~~. He/she shall not serve~~ or as a substitute in a special education classroom for more than 20 days for any one teacher during the school year. (5 CCR 80025, 80025.3, 80025.4)

2. ~~2.~~ A person with an emergency career substitute teaching permit shall not serve as a substitute for more than 60 days for any one teacher during the school year. (5 CCR 80025.1)

3. ~~3.~~ A person with an emergency substitute teaching permit for prospective teachers shall not serve as a substitute for more than 30 days for any one teacher during the school year and not more than 90 days total during the school year. (5 CCR 80025.2)

4. ~~4.~~ A person with an emergency designated subjects 30-day substitute teaching permit for career technical education shall teach only in a program of technical, trade, or vocational education and shall not serve as a substitute for more than 30 days for any one teacher during the school year. (5 CCR 80025.5)

Before employing a person with an emergency substitute permit pursuant to ~~item~~Item #1 or ~~#~~4 above, the Superintendent or designee shall prepare and keep on file a signed Statement of Need for the school year. The Statement of Need shall describe the situation or circumstances that necessitate the use of a 30-day substitute permit holder and state either that a credentialed person is not available or that the available credentialed person does not meet the district's specified employment criteria. (5 CCR 80025, 80025.5)

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
5 CCR 80001-80674.6	Commission on Teacher Credentialing
5 CCR 80001-80694	Commission on Teacher Credentialing
Ed. Code 32340-32341	Unlawful issuance of a credential

Ed. Code 35186	Complaints regarding teacher vacancy or misassignment
Ed. Code 44066	Limitations on certification requirements
Ed. Code 44200-44418	Teacher credentialing
Ed. Code 44250-44277	Credentials and assignment of teachers
Ed. Code 44300-44302	Emergency permit
Ed. Code 44325-44328	District interns
Ed. Code 44330-44355	Certificates and credentials
Ed. Code 44395	National Board for Professional Teaching Standards Certification Incentive Program
Ed. Code 44420-44440	Revocation and suspension of credentials
Ed. Code 44450-44468	University internship program
Ed. Code 44830-44929	Employment of certificated persons; requirement of proficiency in basic skills
Ed. Code 56060-56063	Substitute teachers in special education
Ed. Code 8295-8305	Child development program; personnel qualifications

Federal	**Description**
20 USC 6312	Title I local educational agency plans; notifications regarding teacher qualifications
34 CFR 200.61	Parent notification regarding teacher qualifications

Management Resources	**Description**
Commission on Teacher Credentialing Publication	Proposed Amendments to Title 5 of the California Code of Regulations Pertaining to Subject Matter Competency, Coded Correspondence 22-06, October 21, 2022
Commission on Teacher Credentialing Publication	Proposed Amendments and Additions to Title 5 of the California Code of Regulations Pertaining to Subject Matter Competence, Coded Correspondence 21-06, September 20, 2021
Commission on Teacher Credentialing Publication	Assembly Bill 320: Regional Accreditation for Coursework and Degrees Used for Certification Purposes, Credential Information Alert 22-02, March 1, 2022
Commission on Teacher Credentialing Publication	Waiver Requests Guidebook, 2015
Commission on Teacher Credentialing Publication	Subject Matter Authorization Guideline Book, December 2019
Commission on Teacher Credentialing Publication	Supplementary Authorization Guideline Book, December 2019

Commission on Teacher Credentialing Publication	Hiring Hierarchy in Education Code 44225.7, Coded Correspondence 13-01, January 30, 2013
Commission on Teacher Credentialing Publication	Approved Addition and Amendments to Title 5 of the California Code of Regulations Pertaining to Teaching Permit for Statutory Leave (TPSL), Coded Correspondence 16-10, Aug 23, 2016
Commission on Teacher Credentialing Publication	California Standards for the Teaching Profession (CSTP), October 2009
Commission on Teacher Credentialing Publication	CL-667 Basic Skills Requirement
Commission on Teacher Credentialing Publication	CL-856 Provisional Internship Permit
Commission on Teacher Credentialing Publication	CL-858 Short-Term Staff Permit
Court Decision	Association of Mexican-American Educators (AMAE) et al. v. State of California and the Commission on Teacher Credentialing (2000) 231 F.3d 572
Nat'l Board for Prof. Teaching Stds. Publication	Using Federal Funds for National Board Activities: An Action-Planning Guide
Nat'l Board for Prof. Teaching Stds. Publication	Considerations for Using Federal Funds to Support National Board Certification
Website	Office of Administrative Law
Website	CSBA District and County Office of Education Legal Services
Website	California Department of Education, CA NBPTS Certification Incentive Program 2021-26
Website	National Board Resource Center
Website	National Board for Professional Teaching Standards
Website	Commission on Teacher Credentialing
Website	Commission on Teacher Credentialing, Credential Information Guide (for employers' use only)
Website	CSBA
Website	U.S. Department of Education

Cross References

Code	Description
0460	~~Local Control And Accountability Plan~~Local Control And Accountability Plan

0460	~~Local Control And Accountability Plan~~Local Control And Accountability Plan
1312.4	~~Williams Uniform Complaint Procedures~~Williams Uniform Complaint Procedures
1312.4-E ~~PDF~~(1)	~~Williams Uniform Complaint Procedures~~Williams Uniform Complaint Procedures
1312.4-E(2)	Williams Uniform Complaint Procedures
3580	~~District Records~~District Records
3580	~~District Records~~District Records
4111	~~Recruitment And Selection~~Recruitment And Selection
4112	~~Appointment And Conditions Of Employment~~Appointment And Conditions Of Employment
4112.21	~~Interns~~Interns
4112.21	~~Interns~~Interns
4112.22	~~Staff Teaching English Learners~~Staff Teaching English Learners
4112.5	~~Criminal Record Check~~Criminal Record Check
~~4112.5~~	~~Criminal Record Check~~
4112.5-E ~~PDF~~(1)	~~Criminal Record Check - Maintenance Of Criminal Offender Records~~Criminal Record Check
4112.6	~~Personnel Files~~Personnel Files
4113	~~Assignment~~Assignment
4113	~~Assignment~~Assignment
4114	~~Transfers~~Transfers
4117.14	~~Postretirement Employment~~Postretirement Employment
4117.3	~~Personnel Reduction~~Personnel Reduction
~~4117.3~~	~~Personnel Reduction~~
4119.21	~~Professional Standards~~Professional Standards
4119.21-E ~~PDF~~(1)	~~Professional Standards~~Professional Standards
4121	~~Temporary/Substitute Personnel~~Temporary/Substitute Personnel
4121	~~Temporary/Substitute Personnel~~Temporary/Substitute Personnel

4131	~~Staff Development~~Staff Development
4131.1	~~Teacher Support And Guidance~~Teacher Support And Guidance
~~4161~~4131.1	~~Personal Illness/Injury Leave~~Teacher Support And Guidance
4161.~~11~~1	~~Industrial Accident/Illness Leave~~Personal Illness/Injury Leave
4161.11	~~Industrial Accident/Illness Leave~~Industrial Accident/Illness Leave
4161.3	~~Professional Leaves~~Professional Leaves
4161.8	~~Family Care And Medical Leave~~Family Care And Medical Leave
~~4161.8~~	~~Family Care And Medical Leave~~
~~4161.8-E PDF(1)~~	~~Family Care And Medical Leave~~
4211	~~Recruitment And Selection~~Recruitment And Selection
4212.5	~~Criminal Record Check~~Criminal Record Check
~~4212.5~~	~~Criminal Record Check~~
4212.5-E~~ PDF~~(1)	~~Criminal Record Check - Maintenance Of Criminal Offender Records~~Criminal Record Check
4212.6	~~Personnel Files~~Personnel Files
4219.21	~~Professional Standards~~Professional Standards
4219.21-E~~ PDF~~(1)	~~Professional Standards~~Professional Standards
4222	~~Teacher Aides/Paraprofessionals~~Teacher Aides/Paraprofessionals
4222	~~Teacher Aides/Paraprofessionals~~Teacher Aides/Paraprofessionals
4261.11	~~Industrial Accident/Illness Leave~~Industrial Accident/Illness Leave
~~4261.11~~	~~Industrial Accident/Illness Leave~~
4261.8	~~Family Care And Medical Leave~~Family Care And Medical Leave
~~4261.8~~	~~Family Care And Medical Leave~~
~~4261.8-E PDF(1)~~	~~Family Care And Medical Leave~~
4311	~~Recruitment And Selection~~Recruitment And Selection
4312.5	~~Criminal Record Check~~Criminal Record Check

~~4312.5~~	~~Criminal Record Check~~
4312.5-E~~ PDF~~(1)	~~Criminal Record Check - Maintenance Of Criminal Offender Records~~Criminal Record Check
4312.6	~~Personnel Files~~Personnel Files
4317.14	~~Postretirement Employment~~Postretirement Employment
4319.21	~~Professional Standards~~Professional Standards
4319.21-E~~ PDF~~(1)	~~Professional Standards~~Professional Standards
4361.1	~~Personal Illness/Injury Leave~~Personal Illness/Injury Leave
4361.11	~~Industrial Accident/Illness Leave~~Industrial Accident/Illness Leave
~~4361.11~~	~~Industrial Accident/Illness Leave~~
4361.8	~~Family Care And Medical Leave~~Family Care And Medical Leave
~~4361.8~~	~~Family Care And Medical Leave~~
~~4361.8-E PDF(1)~~	~~Family Care And Medical Leave~~
5145.6	~~Parent/Guardian Notifications~~Parent/Guardian Notifications
5145.6-E~~ PDF~~(1)	~~Parent/Guardian Notifications~~Parent/Guardian Notifications
5148	~~Child Care And Development~~Child Care And Development
5148	~~Child Care And Development~~Child Care And Development
6142.7	~~Physical Education And Activity~~Physical Education And Activity
6142.7	~~Physical Education And Activity~~Physical Education And Activity
6146.1	High School Graduation Requirements
6146.2	Certificate Of Proficiency/High School Equivalency
6146.2	Certificate Of Proficiency/High School Equivalency
6146.2-E(1)	Certificate Of Proficiency/High School Equivalency
6158	~~Independent Study~~Independent Study
6158	~~Independent Study~~Independent Study
6162.51	~~State Academic Achievement Tests~~State Academic Achievement Tests
6162.51	~~State Academic Achievement Tests~~State Academic Achievement Tests

6163.1	~~Library Media Centers~~Library Media Centers
6164.2	~~Guidance/Counseling Services~~Guidance/Counseling Services
6170.1	~~Transitional Kindergarten~~Transitional Kindergarten
6172	Gifted And Talented Student Program
6172	Gifted And Talented Student Program
6178	Career Technical Education
6178	Career Technical Education
6178.1	Work-Based Learning
6178.1	Work-Based Learning
6183	~~Home And Hospital Instruction~~Home And Hospital Instruction
6200	Adult Education
6200	Adult Education

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Jaime Martinez

DATE: 9/1/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 9/13/23

ITEM: Receive for Information Revised Exhibit:
4112.9/4212.9/4312.9 - Employee Notifications

PURPOSE: Exhibit updated to add employee notifications related to (1) homeless liaison services and training, (2) transfer of coursework and credits for highly mobile students, and (3) training of volunteers in regard to the administration of emergency anti-seizure medication. Exhibit also updated to clarify that the notice regarding (1) disability insurance rights and benefits be given upon employment and when the employee goes on leave for pregnancy or non-occupational sickness or injury, and (2) employees assigned to a work area where hazardous chemicals are present, within 15 days after receiving a monitoring result related to an employee exposure determination, specified notices. Exhibit additionally updated for conforming changes.

FISCAL IMPACT: None

RECOMMENDATIONS: Receive for Information.

Exhibit 4112.9-E(1): Employee Notifications **Status:** ADOPTED

Original Adopted Date: 05/01/2016 **| Last Revised Date:** 06/01/2023 **| Last Reviewed Date:** 06/01/2023

I. To All Employees

When/Whom to Notify: At the beginning of school year or upon employment

Education or Other Legal Code: Education Code 231.5, Government Code 12950~~, 2 CCR 11024~~

Board Policy/Administrative Regulation #: AR 4119.11/4219.11/4319.11

Subject: The district's policy on sexual harassment, legal remedies, complaints

When/Whom to Notify: Annually to all employees and 72 hours before pesticide application

Education or Other Legal Code: Education Code 17612

Board Policy/Administrative Regulation #: AR 3514.2

Subject: Use of pesticide ~~product~~products, active ingredients, Internet address to access information on pesticides

When/Whom to Notify: To all employees, prior to implementing year-round schedule

Education or Other Legal Code: Education Code 37616

Board Policy/Administrative Regulation #: BP 6117

Subject: Public hearing on ~~year-round~~ implementing year-round program schedule

When/Whom to Notify: To all employees, prior to implementing alternative schedule

Education or Other Legal Code: Education Code 46162

Board Policy/Administrative Regulation #: ~~AR~~BP 6112

Subject: Public hearing on alternative schedule in secondary grades

When/Whom to Notify: To all employees annually

Education or Other Legal Code: Education Code 49013; 5 CCR 4622

Board Policy/Administrative Regulation #: AR 1312.3; BP 0460; BP 3260

Subject: Uniform complaint procedures, appeals, civil law remedies, coordinator, complaints about student fees and local control accountability plan
~~When/Whom to Notify: To all employees~~

When to Notify: Annually

Education or Other Legal Code: Education Code 49069.5, 51225.1

Board Policy/Administrative Regulation #: AR 6173, AR 6173.1, 6173.3, 6175

Subject: Transfer of coursework and credits for foster youth, students experiencing homelessness, former juvenile court school students, children of military family, migrant students, and students participating in a newcomer program.

When/Whom to Notify: Annually

Education or Other Legal Code: Education Code 49414

Board Policy/Administrative Regulation #: AR 5141.21

Subject: Request for volunteers to be trained to administer epinephrine auto-injectors

When/Whom to Notify: At least once per year

Education or Other Legal Code: Education Code 49414.3

Board Policy/Administrative Regulation #: AR 5141.21

Subject: Request for volunteers to be trained to administer opioid antagonist

~~When/Whom~~

When to Notify: When a parent/guardian requests for district designation of volunteers is received for training on emergency use of anti-seizure medication for a student diagnosed with seizures

Education or Other Legal Code: Education Code 49468.2

Board Policy/Administrative Regulation #: To be included in AR 5141.21

Subject: Request for volunteers to ~~Notify: To all employees~~ be trained in recognition and response to seizures, including administration of emergency anti-seizure medication, description of training, right to rescind offer to volunteer, prohibition against retaliation.

When/Whom to Notify: To all employees

Education or Other Legal Code: Government Code 1126

Board Policy/Administrative Regulation #: BP 4136/4236/4336

Subject: Prohibition of activities that are inconsistent, incompatible, in conflict with, or inimical to duties; discipline; appeal

~~When/Whom to Notify: Prior to beginning employment~~
~~Education or Other Legal Code: Government Code 3102~~
~~Board Policy/Administrative Regulation #: AR 4112.3/4212.3/4312.3~~
~~Subject: Oath or affirmation of allegiance required of disaster service workers~~

When/Whom to Notify: To all employees

Education or Other Legal Code: Government Code 8355; 41 USC 8102; 34 CFR 84.205, 84.210

Board Policy/Administrative Regulation #: BP 4020, BP 4159/4259/4359

Subject: District's drug- and alcohol-free workplace; actions that will be taken if violated; available employee assistance programs

When/Whom to Notify: Upon employment

Education or Other Legal Code: Government Code 21029

Board Policy/Administrative Regulation #: None

Subject: Right to purchase PERS service credit for military service performed prior to public employment

When/Whom to Notify: Upon placement of automated external defibrillator (AED) in school, annually
thereafter

Education or Other Legal Code: Health and Safety Code 1797.196

Board Policy/Administrative Regulation #: AR 5141

Subject: Proper use of AED; location of all AEDs on campus, sudden cardiac arrest, school's emergency response plan

When/Whom to Notify: ~~To all employees, if~~If the district receives Tobacco-Use Prevention Education
funds

Education or Other Legal Code: Health and Safety Code 104420

Board Policy/Administrative Regulation #: AR 3513.3

Subject: District's tobacco-free schools policy and enforcement procedures

When/Whom to Notify: Annually ~~to all employees~~, or more frequently if there is new information

Education or Other Legal Code: Health and Safety Code 120875, 120880

Board Policy/Administrative Regulation #: ~~AR~~BP 4119.43/4219.43/4319.43

Subject: AIDS and hepatitis B, methods to prevent exposure
~~When/Whom to Notify: To all employees, with~~

When/Whom to Notify: To new employees upon hire and other employees upon request, in districts with 25 or more employees

Education or Other Legal Code: Labor Code 230.1

Board Policy/Administrative Regulation #: AR 4161.2/4261.2/4361.2

Subject: Rights pursuant to Labor Code 230-230.1 pertaining to leaves and accommodations for victims of crime or abuse

When/Whom to Notify: With each paycheck

Education or Other Legal Code: Labor Code 246

Board Policy/Administrative Regulation #: AR 4161.1/4261.1/4361.1

Subject: Amount of sick leave available

When/Whom to Notify: Upon hire, in employee handbook, and upon request for parental leave

Education or Other Legal Code: Labor Code 1034

Board Policy/Administrative Regulation #: BP 4033

Subject: The district's policy on lactation accommodation

When/Whom to Notify: To covered employees and former employees

Education or Other Legal Code: Labor ~~Cod e2800~~Code 2800.2

Board Policy/Administrative Regulation #: AR 4154/4254/4354

Subject: Availability of COBRA/Cal-COBRA continuation and conversion coverage; statement encouraging careful examination of options before declining coverage

When/Whom to Notify: To employees participating in a flexible spending account

Education or Other Legal Code: Labor Code 2810.7

Board Policy/Administrative Regulation #: None

Subject: Deadline to withdraw funds from account before the end of the plan year

When/Whom to Notify: To every new employee, either at the time employee is hired or by end of first pay period

Education or Other Legal Code: Labor Code 3551

Board Policy/Administrative Regulation #: ~~BP~~AR 4157.1/4257.1/4357.1

Subject: Workers' compensation benefits, how to obtain medical care, role of primary physician, form for reporting personal physician/chiropractor.
~~When/Whom to Notify: Prior to beginning employment~~
Education or Other Legal Code: Penal Code 11165.7, 11166.5

Board Policy/Administrative Regulation #: AR 5141.4

Subject: Status as a mandated reporter of child abuse, reporting obligations, confidentiality rights, copy of law.

When/Whom to Notify: Upon employment~~,~~ and when ~~employee goes on leave for specified reasons~~ leaving work due to pregnancy or nonoccupational sickness or injury

Education or Other Legal Code: Unemployment Insurance Code 2613

Board Policy/Administrative Regulation #: AR 4154/4254/4354

Subject: Disability insurance rights and benefits

When/Whom to Notify: To principal, counselor who directly supervises or reports on student's behavior or progress, and teacher and other administrators who directly supervise or report on student's behavior or progress when the superintendent or designee believes the employee needs the information for the protection of self or others when working with the student, when Superintendent or designee receives written notification that minor student has committed a felony or misdemeanor involving specified offenses

Education or Other Legal Code: Welfare and Institutions Code 827

Board Policy/Administrative Regulation #: AR 4158/4258/4358

Subject: Limited exception to juvenile court record confidentiality to ensure rehabilitation of juvenile criminal offenders and protect students and staff

When/Whom to Notify: To all employees and job applicants

Education or Other Legal Code: 2 CCR 11023; 34 CFR 104.8, 106.9

Board Policy/Administrative Regulation #: BP 0410, ~~BP~~AR 4030

Subject: District's policy on nondiscrimination and related complaint procedures

When/Whom to Notify: To all employees via employee handbook, or to each new employee

Education or Other Legal Code: 2 CCR 11091, 11095; 29 CFR 825.300

Board Policy/Administrative Regulation #: AR 4161.8/4261.8/4361.8

Subject: Benefits through Family and Medical Leave Act (FMLA) and California Family Rights Act (CFRA); obligation to provide 30 days' notice of need for leave when possible
~~When/Whom to Notify: Annually to all employees~~

When/Whom to Notify: To all employees

Education or Other Legal Code: 8 CCR 3203

Board Policy/Administrative Regulation #: AR 4157/4257/4357

Subject: The right and procedure to access the injury and illness prevention program

When/Whom to Notify: To all employees

Education or Other Legal Code: 34 CFR 106.8

Board Policy/Administrative Regulation #: AR 4119.11/4219.11/4319.11

Subject: Nondiscrimination on the basis of sex; contact information for district's Title IX Coordinator; referral of inquiries to Title IX Coordinator and/or Office for Civil Rights

When/Whom to Notify: Annually

Education or Other Legal Code: 40 CFR 763.84, 763.93

Board Policy/Administrative Regulation #: AR 3514

Subject: Availability of asbestos management plan; any inspections, response actions or post-response actions planned or in progress

II. To Certificated Employees

When/Whom to Notify: To eligible certificated employees in a timely manner, and to part-time and substitute certificated employees within 30 days of hire

Education or Other Legal Code: Education Code 22455.5

Board Policy/Administrative Regulation #: AR 4121

Subject: Criteria for membership in retirement system; right to elect membership at any time

When/Whom to Notify: Upon employment of a retired certificated individual

Education or Other Legal Code: Education Code 22461

Board Policy/Administrative Regulation #: AR 4117.14/4317.14

Subject: Postretirement earnings limitation or employment restriction; monthly report of compensation

When/Whom to Notify: To certificated employees

Education or Other Legal Code: Education Code 35171

Board Policy/Administrative Regulation #: AR 4115, BP 4315

Subject: District regulations related to performance evaluations

When/Whom to Notify: 30 days before last day of school year for instructional staff, or by June 30 for noninstructional certificated staff, in any year in which employee is evaluated

Education or Other Legal Code: Education Code 44663

Board Policy/Administrative Regulation #: AR 4115

Subject: Copy of employee's evaluation

When/Whom to Notify: To a certificated employee with unsatisfactory evaluation, once per year for probationary employee or at least once every other year for permanent employee

Education or Other Legal Code: Education Code 44664

Board Policy/Administrative Regulation #: AR 4115

Subject: Notice and description of the unsatisfactory performance

When/Whom to Notify: By May 30, if district elects to issue reemployment notices to certificated employees

Education or Other Legal Code: Education Code 44842

Board Policy/Administrative Regulation #: AR 4112.1

Subject: Request that the employee notify district of intent to remain in service next year

When/Whom to Notify: To probationary and temporary certificated employees upon employment and ~~to nonpermanent employees~~ ~~in~~every July ~~of each school year~~ thereafter

Education or Other Legal Code: Education Code 44916

Board Policy/Administrative Regulation #: AR 4112.1, AR 4121

Subject: Employment status and salary

When/Whom to Notify: To probationary ~~employees in district with ADA of 250 or more~~employees, by March 15 ~~of employee's second consecutive year of employment~~

Education or Other Legal Code: Education Code 44929.21, 44929.23, 44948.5

Board Policy/Administrative Regulation #: ~~AR 4117.6~~BP 4116

Subject: Whether or not employee is reelected for next school year

When/Whom to Notify: When certificated employee is subject to disciplinary action for cause, at any time of year or, for charge of unsatisfactory performance, during instructional year

Education or Other Legal Code: Education Code 44934, 44934.1, 44936

Board Policy/Administrative Regulation #: BP 4118; AR 4118

Subject: Notice of charges, procedures, and employee rights; intent to dismiss or suspend 30 days after notice

When/Whom to Notify: To certificated employee charged with unprofessional conduct, at least 45 days prior to suspension/dismissal notice

Education or Other Legal Code: Education Code 44938

Board Policy/Administrative Regulation #: BP 4118

Subject: Notice of deficiency and opportunity to correct

When/Whom to Notify: To certificated employee charged with unsatisfactory performance, at least 90 days prior to suspension/dismissal notice or prior to last quarter of school year

Education or Other Legal Code: Education Code 44938

Board Policy/Administrative Regulation #: BP 4118

Subject: Notice of deficiency and opportunity to correct

When/Whom to Notify: To certificated employee charged with mandatory leave of absence offense, within 10 days of entry of judgment in proceedings

Education or Other Legal Code: Education Code 44940.5

Board Policy/Administrative Regulation #: AR 4118

Subject: Notice of intent to dismiss 30 days from notice unless employee demands hearing

When/Whom to Notify: To probationary ~~employees~~employee 30 days prior to dismissal during school year, but not later than March 15 for a second- year probationary ~~employees~~ employee

Education or Other Legal Code: Education Code 44948.3

Board Policy/Administrative Regulation #: AR 4118

Subject: Reasons for dismissal and opportunity to appeal

When/Whom to Notify: By March 15 when necessary to reduce certificated personnel, with final notice by May 15

Education or Other Legal Code: Education Code 44949, 44955

Board Policy/Administrative Regulation #: BP 4117.3

Subject: Reasons for personnel reduction and employees' right to hearing; final notice of Board decision re: termination

When/Whom to Notify: ~~On or before June 30,~~Before the end of the school year to temporary employee who served 75 percent of school year but will be released

Education or Other Legal Code: Education Code 44954

Board Policy/Administrative Regulation #: BP 4121

Subject: District's decision not to reelect employee for following school year

When/Whom to Notify: During the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies when the Board determines that the district's local control funding formula apportionment per unit of ADA for that fiscal year has not increased by at least two percent, to any permanent or probationary certificated employee, including an employee holding a position that requires administrative or supervisory credential, whose services are terminated

Education or Other Legal Code: Education Code 44955.5

Board Policy/Administrative Regulation #: BP 4117.3

Subject: Decrease in the number of permanent employees in accordance with a schedule of notice and hearing adopted by the Board

When/Whom to Notify: To teacher, when a student engages in or is reasonably suspected of specified acts

Education or Other Legal Code: Education Code 49079

Board Policy/Administrative Regulation #: AR 4158/4258/4358

Subject: Student has committed specified act that constitutes ground for suspension or expulsion

When/Whom to Notify: To teacher of a student who is suspended or expelled, when Superintendent or designee receives transfer student's record regarding acts that resulted in suspension or expulsion

Education or Other Legal Code: Education Code 48201

Board Policy/Administrative Regulation #: AR 4158/4258/4358

Subject: Student has committed specified act that constitutes ground for suspension or expulsion

When/Whom to Notify: To certificated employee upon change in employment status due to alleged misconduct

Education or Other Legal Code: 5 CCR 80303

Board Policy/Administrative Regulation #: AR 4117.7/4317.7

Subject: Contents of state regulation re: report to Commission on Teacher Credentialing

III. To Classified Employees

When/Whom to Notify: To classified employee charged with mandatory leave of absence offense, in merit system district
Education or Other Legal Code: Education Code 44940.5
Board Policy/Administrative Regulation #: AR 4218
Subject: Notice of intent to dismiss in 30 days

When/Whom to Notify: When classified employee is subject to disciplinary action for cause, in nonmerit district

Education or Other Legal Code: Education Code 45113

Board Policy/Administrative Regulation #: AR 4218

Subject: Notice of charges, procedures, and employee rights
right to hearing, timeline for requesting hearing

When/Whom to Notify: To classified employees at least 60 days prior to layoff,By March 15, when laid off due to lack of work or lack of funds, with final notice by April 29 if specially funded program that expires at end of school year May 15

Education or Other Legal Code: Education Code 45117

Board Policy/Administrative Regulation #: AR 4217.3

Subject: Notice of layoff, displacement and reemployment rights, right to hearing; final notice of Board decision regarding termination

When/Whom to Notify: During the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies when the Board determines that the district's local control funding formula apportionment per unit of ADA for that fiscal year has not increased by at least two percent, to classified employees who are laid off due to lack of work or lack of funds

Education or Other Legal Code: Education Code 45117

Board Policy/Administrative Regulation #: AR 4217.3

Subject: District Statement of Reduction in Force to affected employees in accordance with a schedule of notice and hearing adopted by the Board

When/Whom to Notify: At least 60 days prior to the effective date of layoff, if the employee's position must be eliminated due to the expiration of a specially funded program
Education or Other Legal Code: Education Code 45117

Board Policy/Administrative Regulation #: AR 4217.3

Subject: Notice of layoff date, displacement and reemployment rights

When/Whom to Notify: ~~To classified employees upon~~Upon employment and upon each change in classification

Education or Other Legal Code: Education Code 45169

Board Policy/Administrative Regulation #: AR 4212

Subject: Employee's class specification, salary data, assignment or work location, duty hours, prescribed workweek

When/Whom to Notify: To ~~classified~~ permanent employee whose leave is exhausted

Education or Other Legal Code: Education Code 45192, 45195

Board Policy/Administrative Regulation #: AR ~~4261.1, AR~~ 4261.1, AR 4261.11

Subject: Exhaustion of leave, opportunity to request additional leave

When/Whom to Notify: To school bus drivers and school activity bus drivers prior to expiration of specified documents

Education or Other Legal Code: 13 CCR 1234

Board Policy/Administrative Regulation #: AR 3542

Subject: Expiration date of driver's license, driver's certificate and medical certificate; need to renew

When/Whom to Notify: To school bus drivers and school activity bus drivers upon employment and at least once per year thereafter

Education or Other Legal Code: 13 CCR 2480

Board Policy/Administrative Regulation #: AR 3542

Subject: Limitations on vehicle idling; consequences of not complying

When/Whom to Notify: To school bus drivers, prior to district drug testing program and thereafter upon employment

Education or Other Legal Code: 49 CFR 382.113, 382.601

Board Policy/Administrative Regulation #: ~~BP~~AR 4112.42/4212.42/4312.42

Subject: Explanation of federal requirements for drug testing program and district's policy ; prior to administration of each drug or alcohol test

When/Whom to Notify: To school bus drivers, prior to operating school bus
Education or Other Legal Code: 49 CFR 382.303

Board Policy/Administrative Regulation #: AR 4112.42/4212.42/4312.42

Subject: Post accident information, procedures, and instruction

IV. To Administrative/Supervisory Personnel

When/Whom to Notify: To superintendent, deputy, associate, or assistant superintendent or senior manager of classified service, at least 45 days before expiration of contract

Education or Other Legal Code: Education Code 35031

Board Policy/Administrative Regulation #: BP 2121, BP 4312.1

Subject: Decision not to reelect or reemploy upon expiration of contract or term

When/Whom to Notify: Upon request by administrative or supervisory employee transferred to teaching position

Education or Other Legal Code: Education Code 44896

Board Policy/Administrative Regulation #: AR 4313.2

Subject: Statement of the reasons for the ~~release or~~ reassignment

When/Whom to Notify: By March 15 to employee who may be released/reassigned the following school year

Education or Other Legal Code: Education Code 44951

Board Policy/Administrative Regulation #: AR 4313.2

Subject: Notice that employee may be released or reassigned the following school year

V. To Individual Employees Under Special Circumstances

When/Whom to Notify: In the event of a breach of security of district records to affected employees

Education or Other Legal Code: Civil Code 1798.29

Board Policy/Administrative Regulation #: BP 3580

Subject: Types of records affected, date of breach, description of incident, and, as applicable, contact
information for credit reporting agencies

When/Whom to Notify: Prior to placing derogatory information in personnel file

Education or Other Legal Code: Education Code 44031

Board Policy/Administrative Regulation #: AR 4112.6/4212.6/4312.6

Subject: Notice of derogatory information, opportunity to review and comment

When/Whom to Notify: To employees who volunteer to administer epinephrine auto-injector

Education or Other Legal Code: Education Code 49414

Board Policy/Administrative Regulation #: AR 5141.21

Subject: Defense and indemnification from civil liability by the district

~~When/Whom to Notify: To employees~~

When/Whom to Notify: To district police officer, within 30 days of decision to impose discipline
Education or Other Legal Code: Government Code 3304

Board Policy/Administrative Regulation #: AR 3515.3

Subject: Decision to impose discipline, including the date that discipline will be imposed

When/Whom to Notify: To employee returning from military leave of absence, within 30 days of return

Education or Other Legal Code: Government Code 20997

Board Policy/Administrative Regulation #: AR 4161.5/4261.5/4361.5

Subject: Right to receive PERS service credit for military service; application form

When/Whom to Notify: 24 hours before Board meets in closed session to hear complaints or charges against employee

Education or Other Legal Code: Government Code 54957

Board Policy/Administrative Regulation #: BB 9321

Subject: Employee's right to have complaints/charges heard in open session

When/Whom to Notify: When taking disciplinary action against employee for disclosure of confidential information

Education or Other Legal Code: Government Code 54963

Board Policy/Administrative Regulation #: BP 4119.~~23/4219.~~23/~~4319~~4219.23 /4319.23

Subject: Law prohibiting disclosure of confidential information obtained in closed session

When/Whom to Notify: When document identifying employee who is victim of domestic violence is disclosed

Education or Other Legal Code: Labor Code 230

Board Policy/Administrative Regulation #: AR 4158/4258/4358

Subject: Accommodations and leave for victims of domestic violence

When/Whom to Notify: Within one working day of work-related injury or victimization of crime

Education or Other Legal Code: Labor Code 3553, 5401

Board Policy/Administrative Regulation #: ~~BP~~AR 4157.1/4257.1/4357.1

Subject: Potential eligibility for workers' compensation benefits, claim form

When/Whom to Notify: When adverse employment action is based on DOJ criminal history information or subsequent arrest notification

Education or Other Legal Code: Penal Code 11105, 11105.2

Board Policy/Administrative Regulation #: AR 4112.5/4212.5/4312.5

Subject: Copy of DOJ notification

When/Whom to Notify: To any employee with exposure to blood or potentially infectious materials, upon initial employment and at least annually thereafter

Education or Other Legal Code: 8 CCR 3204~~, 5193~~

Board Policy/Administrative Regulation #: AR 4119.42/4219.42/4319.42

Subject: The existence, location, and availability of exposure and medical records; person responsible for maintaining and providing access to records; right to access records

When/Whom to Notify: To any employee assigned to a work area where hazardous ~~chemical~~chemicals are present, upon initial assignment and upon new exposure situation within 15 working days after receiving a monitoring result related to an employee exposure determination

Education or Other Legal Code: 8 CCR 5191

Board Policy/Administrative Regulation #: AR 3514.1

Subject: ~~Location~~Contents of 8 CCR 5191, including location and availability of chemical hygiene plan, exposure limits, signs and symptoms of exposure, location of reference material

When/Whom to Notify: To any employee who may be exposed to hazardous substances in the work area, upon initial assignment and when new hazard is introduced into work area

Education or Other Legal Code: 8 CCR 5194

Board Policy/Administrative Regulation #: AR 3514.1

Subject: ~~Any~~Requirements of 8 CCR 5194, including any presence of hazardous substances in the work area, location and availability of hazard communication program, new material safety data sheet, employee rights

When/Whom to Notify: To employee eligible for military leave

Education or Other Legal Code: 38 USC 4334

Board Policy/Administrative Regulation #: AR 4161.5/4261.5/4361.5

Subject: Notice of rights, benefits, and obligations under military leave

When/Whom to Notify: Within five days of employee's request for family care and medical leave, receipt of supporting information, or district's knowledge that the requested leave may qualify as FMLA leave

Education or Other Legal Code: 29 CFR 825.300; 2 CCR 11049, 11091

Board Policy/Administrative Regulation #: AR 4161.8/4261.8/4361.8

Subject: Designation of leave as FMLA or non-FMLA; if not eligible, reason not eligible; requirement to use paid leave; any requirement for fitness-for-duty certification; any subsequent changes in designation notice

When/Whom to Notify: Whenever notice of eligibility for FMLA is provided to employee

Education or Other Legal Code: 29 CFR 825.300

Board Policy/Administrative Regulation #: AR 4161.8/4261.8/4361.8

Subject: Rights and responsibilities re: use of FMLA; consequences of failure to meet obligations

When/Whom to Notify: To all employees working with families experiencing homelessness
Education or Other Legal Code: Education Code 48851.3, 42 USC 11432

Board Policy/Administrative Regulation #: AR 6173

Subject: Duties of district liaison for homeless students and availability of training and services

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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
13 CCR 1234	Reports regarding school buses and bus drivers
13 CCR 2480	Vehicle idling; limitations
2 CCR 11023	Harassment and discrimination prevention and correction
2 CCR 11035-11051	Unlawful sex discrimination; pregnancy, childbirth, and related medical conditions

2 CCR 11087-11098	California Family Rights Act
5 CCR 4622	Uniform complaint procedures
5 CCR 80303	Reports of change in employment status; alleged misconduct
8 CCR 3204	Access to employee exposure and medical records
8 CCR 5191	Chemical hygiene plan
8 CCR 5194	Hazard communication
Civ. Code 1798.29	District records; breach of security
Ed. Code 17612	Notification of pesticide use
Ed. Code 22455.5	STRS information to potential members
Ed. Code 22461	Postretirement compensation limitation
Ed. Code 231.5	Sexual harassment policy
Ed. Code 35031	Term of employment
Ed. Code 35171	Availability of rules and regulations for evaluation of performance
Ed. Code 37616	Consultation regarding year-round schedule
Ed. Code 44663-44664	Evaluation of certificated employees
Ed. Code 44842	Reemployment notices; certificated employees
Ed. Code 44896	Transfer of administrator or supervisor to teaching position
Ed. Code 44916	Written statement of employment status
Ed. Code 44929.21	Notice of reelection decision; districts with 250 ADA or more
Ed. Code 44929.23	Districts with less than 250 ADA
Ed. Code 44934	Notice of disciplinary action for cause
Ed. Code 44938	Notice of unprofessional conduct and opportunity to correct
Ed. Code 44940.5-44941	Notification of suspension and intent to dismiss
Ed. Code 44948.3-44948.5	Dismissal of probationary employees
Ed. Code 44948.5	Nonreelection procedures; districts under 250 ADA
Ed. Code 44949	Dismissal of probationary employees
Ed. Code 44951	Continuation in position unless notified; administrative or supervisory personnel
Ed. Code 44954	Nonreelection of temporary employees
Ed. Code 44955	Reduction in number of permanent employees
Ed. Code 44955.5	Decrease in number of permanent employees during

	specified time period upon determination related to local control funding formula per unit of average daily attendance
Ed. Code 45113	Notification of charges; classified employees
Ed. Code 45117	Notice of layoff; classified employees
Ed. Code 45169	Employee salary data; classified employees
Ed. Code 45192	Industrial accident and illness leave for classified employees
Ed. Code 45195	Additional leave
Ed. Code 46162	Alternative schedule for junior high and high school; public hearing with notice
Ed. Code 48201	Transfer student's record for acts that resulted in suspension or expulsion
Ed. Code 48851.3	Education of students in foster care and students who are homeless
Ed. Code 49013	Complaints regarding student fees
Ed. Code 49079	Notification to teacher, student who has engaged in acts re: grounds suspension or expulsion
Ed. Code 49414	Epinephrine auto-injectors
Ed. Code 49414.3	Administration of opioid antagonist
Gov. Code 1126	Incompatible activities of employees
Gov. Code 12950	Sexual harassment
Gov. Code 21029	Retirement credit for period of military service
Gov. Code 54957	Complaints against employees; right to open session
Gov. Code 54963	Unauthorized disclosure of confidential information
Gov. Code 8355	Certification of drug-free workplace, including notification
H&S Code 104420	Tobacco-free schools
H&S Code 120875	Information on AIDS, AIDS-related conditions, and hepatitis B
H&S Code 120880	Notification to employees re AIDS, AIDS-related conditions, and hepatitis B
H&S Code 1797.196	Automated external defibrillators; notification of use and locations
Lab. Code 230	Accommodations and leave for victims of domestic violence
Lab. Code 2800.2	Notification of availability of continuation health coverage

Lab. Code 3550-3553	Notifications re: workers' compensation benefits
Lab. Code 5401	Workers' compensation; claim form and notice of potential eligibility
Pen. Code 11165.7	Child Abuse and Neglect Reporting Act; notification requirement
Pen. Code 11166.5	Employment; statement of knowledge of duty to report child abuse or neglect
Unemp. Ins. Code 2613	Disability insurance; notice of rights and benefits
W&I Code 827	Limited exception to juvenile court record

Federal	**Description**
20 USC 2354	Local application for career and technical education programs
29 CFR 825.300	Family and Medical Leave Act; notice requirement
34 CFR 100	Nondiscrimination under programs receiving federal assistance
34 CFR 104.8	Nondiscrimination
34 CFR 106.9	Severability
34 CFR 84.205-84.210	Drug-free workplace statement
38 USC 4334	Uniformed Services Employment and Reemployment Rights Act; notice requirement
40 CFR 763.84	Asbestos inspections, response actions and post-response actions
40 CFR 763.93	Asbestos management plans
41 USC 8101-8106	Drug-Free Workplace Act
42 USC 11431-11435	McKinney-Vento Homeless Assistance Act
49 CFR 382.113	Controlled substance and alcohol use and testing notifications
49 CFR 382.303	Post-accident information, procedures, and instructions
49 CFR 382.601	Controlled substance and alcohol use and testing notification

Management Resources	**Description**
Website	CSBA District and County Office of Education Legal Services

Cross References

Code	**Description**

1312.3	Uniform Complaint Procedures
1312.3	Uniform Complaint Procedures
1312.3-E(1)	Uniform Complaint Procedures
1312.3-E(2)	Uniform Complaint Procedures
2121	Superintendent's Contract
3260	Fees And Charges
3260	Fees And Charges
3513.3	Tobacco-Free Schools
3513.3	Tobacco-Free Schools
3514	Environmental Safety
3514	Environmental Safety
3514.1	Hazardous Substances
3514.1	Hazardous Substances
3514.2	Integrated Pest Management
3515.3	District Police/Security Department
3515.3	District Police/Security Department
3542	School Bus Drivers
3580	District Records
3580	District Records
4020	Drug And Alcohol-Free Workplace
4030	Nondiscrimination In Employment
4030	Nondiscrimination In Employment
4033	Lactation Accommodation
4112.42	Drug And Alcohol Testing For School Bus Drivers
4112.42	Drug And Alcohol Testing For School Bus Drivers
4112.5	Criminal Record Check
4112.5-E(1)	Criminal Record Check
4112.6	Personnel Files
4115	Evaluation/Supervision
4115	Evaluation/Supervision
4116	Probationary/Permanent Status

4116	Probationary/Permanent Status
4117.14	Postretirement Employment
4117.3	Personnel Reduction
4117.7	Employment Status Reports
4118	Dismissal/Suspension/Disciplinary Action
4118	Dismissal/Suspension/Disciplinary Action
4119.11	Sexual Harassment
4119.11	Sexual Harassment
4119.43	Universal Precautions
4119.43	Universal Precautions
4121	Temporary/Substitute Personnel
4121	Temporary/Substitute Personnel
4136	Nonschool Employment
4154	Health And Welfare Benefits
4154	Health And Welfare Benefits
4157	Employee Safety
4157	Employee Safety
4157.1	Work-Related Injuries
4158	Employee Security
4158	Employee Security
4161.1	Personal Illness/Injury Leave
4161.11	Industrial Accident/Illness Leave
4161.2	Personal Leaves
4161.5	Military Leave
4161.8	Family Care And Medical Leave
4212	Appointment And Conditions Of Employment
4212.42	Drug And Alcohol Testing For School Bus Drivers
4212.42	Drug And Alcohol Testing For School Bus Drivers
4212.5	Criminal Record Check
4212.5-E(1)	Criminal Record Check
4212.6	Personnel Files

4216	Probationary/Permanent Status
4217.3	Layoff/Rehire
4219.11	Sexual Harassment
4219.11	Sexual Harassment
4219.43	Universal Precautions
4219.43	Universal Precautions
4236	Nonschool Employment
4254	Health And Welfare Benefits
4254	Health And Welfare Benefits
4257	Employee Safety
4257	Employee Safety
4257.1	Work-Related Injuries
4258	Employee Security
4258	Employee Security
4261.1	Personal Illness/Injury Leave
4261.11	Industrial Accident/Illness Leave
4261.2	Personal Leaves
4261.5	Military Leave
4261.8	Family Care And Medical Leave
4312.1	Contracts
4312.42	Drug And Alcohol Testing For School Bus Drivers
4312.42	Drug And Alcohol Testing For School Bus Drivers
4312.5	Criminal Record Check
4312.5-E(1)	Criminal Record Check
4312.6	Personnel Files
4315	Evaluation/Supervision
4317.14	Postretirement Employment
4317.7	Employment Status Reports
4319.11	Sexual Harassment
4319.11	Sexual Harassment
4319.43	Universal Precautions

4319.43	Universal Precautions
4336	Nonschool Employment
4354	Health And Welfare Benefits
4354	Health And Welfare Benefits
4357	Employee Safety
4357	Employee Safety
4357.1	Work-Related Injuries
4358	Employee Security
4358	Employee Security
4361.1	Personal Illness/Injury Leave
4361.11	Industrial Accident/Illness Leave
4361.2	Personal Leaves
4361.5	Military Leave
4361.8	Family Care And Medical Leave
5141.4	Child Abuse Prevention And Reporting
5141.4	Child Abuse Prevention And Reporting
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HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Jaime Martinez

DATE: 9/1/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 9/13/23

ITEM: Receive for information Revised Administrative Regulation: 4161.8/4261.8/4361.8 - Family Care and Medical Leave

PURPOSE: Regulation updated to reflect NEW LAW (AB 1041, 2022) which expands the definition of a family member for whom an eligible employee may take leave to care for to include a "designated person," provide that an employee may identify the designated person at the time of the employee's request for leave, and include that the district may limit an employee's use of CFRA leave to care for one designated person per 12-month period.

FISCAL IMPACT: None

RECOMMENDATIONS: Receive for information.

Regulation 4161.8: Family Care And Medical Leave **Status:** ADOPTED

Original Adopted Date: 01/05/1999 **| Last Revised Date:** 12/12/2018

The district shall not deny any eligible employee the right to family care~~,~~ or medical~~, or pregnancy disability~~ leave ~~(PDL)~~ pursuant to the Family and Medical Leave Act (FMLA~~),~~) or the California Family Rights Act (CFRA), or ~~the Fair Employment and Housing Act (FEHA) nor restrain or~~ to Pregnancy Disability Leave (PDL), when an employee is disabled by a pregnancy, childbirth, or related medical condition. The district shall not interfere with, restrain, or deny the ~~employee's~~ exercise of an employee's right to any such ~~right. In addition,~~ leave, nor shall the district ~~shall not~~ discharge ~~an employee or~~ , discriminate against, or retaliate against ~~him/her~~an employee for taking such leave ~~or for his/her opposition to~~ , opposing or ~~challenge of any~~challenging an unlawful ~~district~~employment practice in relation to any of these laws, or ~~for his/her involvement~~being involved in any related inquiry or proceeding. (Government Code 12945, 12945.2; 2 CCR 11094; 29 USC 2615)

~~(cf. 4030 - Nondiscrimination in Employment)~~

~~(cf. 4032 - Reasonable Accommodation)~~

~~(cf. 4033 - Lactation Accommodation)~~

Definitions

The words and phrases defined below shall have the same meaning throughout this administrative regulation except where a different meaning is otherwise specified.

Child ~~(son or daughter)~~ means a biological, adopted, or foster child; a stepchild; a legal ward; or a ~~child~~person to whom the employee stands in loco parentis~~, as long as the~~ . For purposes of CFRA leave, child also includes a child ~~is under 18 years of age or an adult dependent child.~~ of a registered domestic partner. (Government Code 12945.2; 2 CCR 11087; 29 USC 2611)

Designated person, for CFRA purposes, means any individual related by blood, or whose association with the employee is the equivalent of a family relationship. (Government Code 12945.2)

Eligible employee, for FMLA and CFRA purposes, means an employee who has been employed with the district for at least 12 months and who has at least 1,250 hours of service with the district during the ~~previous~~ 12~~-month period.~~ months immediately preceding the leave. However, these requirements shall not apply when an employee applies for PDL. (Government Code 12945.2; 2 CCR 11087; 29 USC 2611; 29 CFR 825.110)

Eligible family member means an employee's child, parent, or spouse. For purposes of leave to care for a family member with a serious health condition pursuant to CFRA, eligible family member includes an employee's child, parent, parent-in-law, spouse, registered domestic partner, grandparent, grandchild, sibling, or designated person. (Government Code 12945.2; 2 CCR 11087; 29 USC 2612)

Employee disabled by pregnancy means an employee whose health care provider states that the employee is: (2 CCR 11035)

1. ~~1.~~ Unable because of pregnancy to perform any one or more of the essential functions of the job or to perform any of them without undue risk to the employee or other persons or to the pregnancy's successful completion

2. ~~2.~~ Suffering from severe "morning sickness" or needs to take time off for prenatal or postnatal care, bed rest, gestational diabetes, pregnancy-induced hypertension, preeclampsia, postpartum depression, childbirth, loss or end of pregnancy, recovery from childbirth or loss or end of pregnancy, or any other pregnancy-related condition

Parent means a biological, foster, or adoptive parent~~,~~; a parent-in-law; a stepparent; a legal guardian; or another person who stood in loco parentis to the employee when the employee was a child. ~~Parent~~However, for FMLA purposes, parent does not include a spouse's parents. (Government Code 12945.2; 2 CCR 11087; 29 USC 2611; 29 CFR 825.122)

Serious health condition means an illness, injury (including, but not limited to, on-the-job injuries), impairment, or physical or mental condition of the employee or ~~his/her child, parent,~~an eligible family member of the employee that involves either inpatient care or ~~spouse~~continuing treatment, including~~, but not limited to,~~ treatment for substance abuse, ~~that involves either of the following:~~ as follows: (Government Code 12945.2; 2 CCR 11087, 11097; 29 USC 2611, 2612; 29 CFR 825.113-825.115)

~~1.~~ Inpatient care in a hospital, hospice, or residential health care facility, any subsequent treatment in connection with such inpatient care, or any period of incapacity

.

A person is considered an inpatient when formally admitted to a health care facility ~~formally admits the individual to the facility~~ with the expectation ~~that the individual will remain~~of remaining overnight and ~~occupy~~occupying a bed, even if it later develops that the person

can be discharged or transferred to another facility and does not actually remain overnight.

1.

Incapacity means the inability to work, attend school, or perform other regular daily activities due to a serious health condition, its treatment, or the recovery that it requires.

2. ~~2.~~ Continuing treatment or continuing supervision by a health care provider, including one or more of the following:

a. ~~a.~~ A period of incapacity of more than three consecutive full days

b. ~~b.~~ Any period of incapacity or treatment for such incapacity due to a chronic serious health condition

c. ~~c.~~ Any period of incapacity due to pregnancy or for prenatal care under FMLA

d. ~~d.~~ Any period of incapacity which is permanent or long term due to a condition for which treatment may not be effective~~.~~

e. ~~e.~~ Any period of absence to receive multiple treatments, including recovery, by a health care provider

Spouse means a partner in marriage as defined in Family Code 300, including same sex partners in marriage~~, or~~. For purposes of CFRA leave, spouse also includes a registered domestic partner within the meaning of Family Code 297-297.5~~.~~. (Family Code 297, 297.5, 300; 2 CCR 11087; 29 CFR 825.122)

Eligibility/Purposes of Leave

The district shall grant FMLA or CFRA leave to eligible employees for any of the following reasons: (Government Code 12945.2; 29 USC 2612; 29 CFR 825.112, 825.126, 825.127)

~~Eligibility~~

~~The district shall grant FMLA or CFRA leave to eligible employees for any of the following reasons: (Government Code 12945.2, 12945.6; 29 USC 2612; 29 CFR 825.112)~~

1. ~~1.~~ The birth of a child of the employee or placement of a child with the employee in connection with the employee's adoption or foster care of the child (parental leave)

2. ~~2. To~~The care ~~for the employee's child, parent, or spouse~~of an eligible family member with a serious health condition

3. ~~3.~~ The employee's own serious health condition that makes ~~him/her~~the employee unable to perform ~~one or more essential~~the job functions of ~~his/her~~the position

4. ~~4. Any~~A qualifying exigency arising out of the fact that the employee's spouse, child, ~~or parent~~parent, or, for CFRA leave only, a registered domestic partner, is a military member on covered active duty or call to covered active duty (or has been notified of an impending call or order to covered active duty)

5. ~~5. To~~The care ~~for~~of a covered servicemember with a serious injury or illness ~~if~~when the ~~covered servicemember~~employee is ~~the employee's~~a spouse, child, parent, or next of kin~~, as defined~~ of the covered servicemember

In addition, the district shall grant PDL to any employee who is disabled by pregnancy, childbirth, or other related medical condition. (Government Code 12945; 2 CCR 11037)

Terms of Leave

An eligible employee shall be entitled to a total of 12 work weeks of FMLA or CFRA leave during any 12-month period, except in the case of leave to care for a covered servicemember as provided under "Military Caregiver Leave" below. To the extent allowed by law, CFRA and FMLA leaves shall run concurrently. (Government Code 12945.2; 29 USC 2612)

~~This~~ The 12-month period shall be a rolling period measured backward from the date an employee uses any family care and medical leave, as defined in 29 CFR 825.200. (29 CFR 825.200)

In addition, any employee who is disabled by pregnancy, childbirth, or other related condition shall be entitled to PDL for the period of the disability not to exceed four months. For a part-time employee, the four months shall be calculated on a proportional basis. (Government Code 12945; 2 CCR 11042)

PDL shall run concurrently with FMLA leave for disability caused by an employee's pregnancy. At the end of the employee's FMLA leave for disability caused by pregnancy, or at the end of four months of PDL, whichever occurs first, a CFRA-eligible employee may request to take CFRA leave of up to 12 work weeks, for the reason of the birth of ~~a child~~a child or to bond with or care for the child. (Government Code 12945, 12945.2; 2 CCR 11046, 11093)

Leave taken for the birth or placement of a child must be concluded within the 12-month

period beginning on the date of the birth or placement of the child. Such leave does not need to be taken in one continuous period of time. (2 CCR 11090; 29 USC 2612)

~~If both parents of a child~~

Each eligible employee shall be granted up to 12 work weeks for ~~the district, their~~ family care and medical leave related to the birth or placement of ~~the child shall be limited to a combined total of 12 work weeks. This restriction shall apply regardless of the legal status of both parents' relationship. (Government Code 12945.2, 12945.6; 2 CCR 11088; 29 USC 2612)~~

a child, regardless of whether both parents of the child work for the district.

Use/Substitution of Paid Leave

During the~~During any otherwise unpaid~~ period of PDL or any FMLA or CFRA leave, the employee may elect to use ~~his/her~~ accrued vacation ~~leave, accrued~~ leave, or any other paid time off negotiated with the district~~. For PDL, CFRA, or FMLA~~ that the employee is eligible to use. If the leave ~~due to an~~is for the employee's own serious health condition or PDL, the employee shall use accrued sick leave ~~and may use accrued vacation~~during the period of leave ~~and other paid time off at his/her option.~~ (Government Code 12945, 12945.2; 2 CCR 11044; 11092; 29 USC 2612)

The district and employee may also come to agreement regarding the use of any additional paid or unpaid time off instead of using the employee's CFRA leave. (2 CCR 11092~~; 29 USC 2612)~~

~~(cf.)~~

~~4141/4241 - Collective Bargaining Agreement)~~

~~(cf. 4161/4261/4361 - Leaves)~~

~~(cf. 4161.1/4361.1 - Personal Illness/Injury Leave)~~

~~(cf. 4261.1 - Personal Illness/Injury Leave)~~

Intermittent Leave/Reduced Work or Leave Schedule

PDL and family care and medical leave for the serious health condition of an employee or ~~his/her child, parent, or spouse~~eligible family member may be taken intermittently or on a reduced work or leave schedule when medically necessary, as determined by the health care provider of the person with the serious health condition. However, the district shall limit leave increments to the shortest period of time that the district's payroll system uses to account for absences or use of leave provided it is not to be greater than one hour. ~~(~~ (Government Code 12945.2; 2 CCR 11042, 11090; 29 USC 2612)

The basic minimum duration of leave for the birth, adoption, or foster care placement of a child shall be two weeks. However, the district shall grant a request for such leave of less than two weeks on any two occasions. (2 CCR 11090; 29 USC 2612)

The district may require an employee to transfer temporarily to an available alternative position under any of the following circumstances: (2 CCR 11041, 11090; 29 USC 2612)

1. ~~1.~~ The employee needs intermittent leave or leave on a reduced work schedule that is foreseeable based on a planned medical treatment for the employee or family member~~.~~

2. ~~2.~~ A medical certification is provided by the employee's health care provider that, because of pregnancy, the employee has a medical need to take intermittent leave or leave on a reduced work schedule~~.~~

3. ~~3.~~ The district agrees to permit intermittent leave or leave on a reduced work schedule due to the birth, adoption, or foster care placement of the employee's child~~.~~

The alternative position must have equivalent pay and benefits and must better accommodate recurring periods of leave than the employee's regular job, and the employee must be qualified for the position. Transfer to an alternative position may include altering an existing job to better accommodate the employee's need for intermittent leave or a reduced work or leave schedule. (2 CCR 11041, 11090; 29 USC 2612)

~~(cf. 4113.4/4213.4/4313.4 - Temporary Modified/Light-Duty Assignment)~~

Request for Leave

The district shall consider an employee's request for PDL or family care and medical leave only if the employee provides at least verbal notice sufficient to make the district aware of the need to take the leave and the anticipated timing and duration of the leave. (2 CCR 11050, 11091)

For family care and medical leave, the employee need not expressly assert or mention FMLA/CFRA to satisfy this requirement. However, the employee must state the reason the leave is needed (e.g., birth of child, medical treatment). If more information is necessary to determine whether the employee is eligible for family care and medical leave, the

Superintendent or designee shall inquire further and obtain the necessary details of the leave to be taken. (2 CCR 11091)

The district shall respond to requests for leave as soon as practicable, but no later than five business days after receiving the employee's request. (2 CCR 11091)

Based on the information provided by the employee, the Superintendent or designee shall designate the leave, paid or unpaid, as FMLA/CFRA qualifying leave and shall give notice of such designation to the employee. Failure of an employee to respond to permissible inquiries regarding the leave request may result in denial of CFRA protection if the district is unable to determine whether the leave is CFRA qualifying. (2 CCR 11091; 29 CFR 825.300)

When an employee is able to foresee the need for PDL or family care and medical leave at least 30 days in advance of the leave, the employee shall provide the district with at least 30 days advance notice before the leave. When the 30 ~~days~~days' notice is not practicable because of a lack of knowledge of when leave will be required to begin, a change in circumstances, a medical emergency, or other good cause, the employee shall provide the district with notice as soon as practicable. Failure of an employee to provide required notice may result in a denial of leave. (2 CCR 11050, 11091)

In all instances, the employee shall consult with the Superintendent or designee and make a reasonable effort to schedule, subject to the health care provider's approval, any planned appointment or medical treatment or supervision so as to minimize disruption to district operations. (Government Code 12945.2; 2 CCR 11050, 11091)

An eligible employee may request CFRA leave to care for a designated person with a serious health condition. The employee may identify the designated person at the time of the employee's request for the leave. The district may limit an employee to using CFRA leave to care for one designated person per 12-month period. (Government Code 12945.2; Labor Code 245.5)

Certification of Health Condition

Within five business days of an employee's request for family care and medical leave for ~~his/her own~~the serious health condition of the employee or ~~his/her child's, parent's or spouse's serious health condition~~an eligible family member, the Superintendent or designee shall request that the

employee provide certification by a health care provider of the need for leave. Upon receiving the district's request, the employee shall provide the certification within 15 calendar days, unless either the Superintendent or designee provides additional time or it is not practicable under the particular circumstances, despite the employee's diligent, good faith efforts. (2 CCR 11087, 11091; 29 CFR 825.305)

The certification shall include the following: (Government Code 12945.2; 2 CCR 11087; 29 USC 2613)

~~The certification shall include the following: (Government Code 12945.2; 2 CCR 11087; 29 USC 2613)~~

1. ~~1.~~ The date on which the serious health condition began

2. ~~2.~~ The probable duration of the condition

3. ~~3.~~ If the employee is requesting leave to care for ~~a child, parent, or spouse,~~an eligible family member with a serious health condition, both of the following:

   a. ~~a.~~ Statement that the serious health condition warrants the participation of the employee to provide care, such as by providing psychological comfort, arranging for third party care, or directly providing or participating in the medical care of the ~~child, parent, or spouse~~eligible family member during a period of the treatment or supervision

   b. ~~b.~~ Estimated amount of time the health care provider believes the employee needs to care for the ~~child, parent, or spouse~~eligible family member

4. ~~4.~~ If the employee is requesting leave because of ~~his/her~~the employee's own serious health condition, a statement that due to the serious health condition, ~~individual~~the employee is unable to work at all or is unable to perform one or more essential job functions of ~~his/her job~~the position

5. ~~5.~~ If the employee is requesting leave for intermittent treatment or on a reduced work or leave schedule for planned medical treatment, a statement of the medical necessity for the leave, the dates on which treatment is expected to be given, the duration of such treatment, and the expected duration of the leave

The Superintendent or designee shall not request any genetic information related to an employee except as authorized by law in accordance with the California Genetic Information Nondiscrimination Act of 2011. (Government Code 12940)

When an employee has provided sufficient medical certification to enable the district to determine whether the employee's leave request is FMLA/CFRA-eligible, the Superintendent or designee shall notify the employee within five business days whether the leave is FMLA/CFRA-eligible. The Superintendent or designee may also retroactively designate leave as FMLA/CFRA leave as long as appropriate notice is given to the employee and there is no harm or injury to the employee. (2 CCR 11091; 29 CFR 825.301)

If the Superintendent or designee ~~doubts~~has a good faith objective reason to doubt the validity of a certification that accompanies a request for leave for the employee's own serious health condition, the ~~employee~~Superintendent or designee may require the employee to obtain a second opinion from a district-approved health care provider, at district expense. If the second opinion is contrary to the first, the Superintendent or designee may require the employee to obtain a third medical opinion from a third health care provider approved by both the employee and the district, again at district expense. The opinion of the third health care provider shall be final and binding. (Government Code 12945.2; 2 CCR 11091; 29 USC 2613)

~~For~~

Certification for PDL~~, the~~

The Superintendent or designee shall request that ~~the~~an employee who is requesting PDL provide certification by a health care provider of the need for leave at the time the employee gives notice of the need for PDL, or within two business days of giving the notice. If the need for PDL is unforeseen, the Superintendent or designee shall request the medical certification within two business days after the leave commences. The Superintendent or designee may request certification at some later date if the Superintendent or designee has reason to question the appropriateness of the leave or its duration. (2 CCR 11050)

For PDL that is foreseeable and for which at least 30 ~~days~~days' notice has been given, the employee shall provide the medical certification before the leave begins. When this is not practicable, the employee shall provide the certification within the time frame specified by the Superintendent or designee which must be at least 15 calendar days after the request, unless it is not practicable under the particular circumstances despite the employee's diligent, good faith efforts. (2 CCR 11050)

Medical certification for PDL purposes shall include a statement that the employee needs to take the leave because the employee is disabled by pregnancy, childbirth, or a related medical condition, the date on which the employee became disabled because of pregnancy, and the estimated duration of the leave. (2 CCR 11050)

If additional PDL or family care and medical leave is needed when the time estimated by the health care provider expires, the district may require the employee to provide recertification in the manner specified for the leave. (Government Code 12945.2; 2 CCR 11050; 29 USC 2613)

~~The Superintendent or designee shall not request any genetic information related to an employee except as authorized by law in accordance with the California Genetic Information Nondiscrimination Act of 2011.~~

Release to Return to Work

Upon expiration of an employee's PDL or family care and medical leave taken for ~~his/her~~the employee's own serious health condition, the employee shall present certification from the health care provider ~~that~~of the ~~employee is able~~employee's ability to resume work. The certification shall address the employee's ability to perform the essential job functions of ~~their job.~~

~~(cf. 4112.4/4212.4/4312.4 - Health Examinations)~~

the position.

Rights to Reinstatement

Upon granting an employee's request for PDL or FMLA/CFRA leave, the Superintendent or designee shall ~~agree~~guarantee to reinstate the employee in the same or a comparable position when the leave ends. (Government Code 12945.2; 2 CCR 11043, 11089; 29 USC 2614)

~~However, the~~

The district may ~~refuse to reinstate an employee returning from FMLA or CFRA leave to the same or a comparable position if all of the following apply: (Government Code 12945.2; 2 CCR 11089; 29 USC 2614)~~

~~1. The employee is a salaried "key employee" who is among the highest paid 10 percent of district employees who are employed within 75 miles of the employee's worksite.~~

~~2. The refusal is necessary to prevent substantial and grievous economic injury to district operations.~~

~~3. The district informs the employee of its intent to refuse reinstatement at the time it determines that the refusal is necessary, and the employee fails to immediately return to service.~~

~~(cf. 4117.3 - Personnel Reduction)~~

~~(cf. 4217.3 - Layoff/Rehire)~~

~~The district may also~~ refuse to reinstate an employee to the same or a comparable position if the FMLA/CFRA leave was fraudulently obtained by the employee. (2 CCR 11089; 29 CFR 825.216)

The district may refuse to reinstate an employee to the same position after taking PDL if, at the time the reinstatement is requested, the employee would not otherwise have been employed in that position for legitimate business reasons unrelated to the employee's PDL. (2 CCR 11043)

Maintenance of Benefits/Failure to Return from Leave

During the period when an employee is on PDL or family care and medical leave, the employee shall maintain ~~their~~employee status with the district and the leave shall not constitute a break in service for purposes of longevity, seniority under any collective bargaining agreement, or any employee benefit plan. (Government Code 12945.2; 2 CCR 11092; 29 USC 2614)

For up to a maximum of four months for PDL and 12 work weeks for other family care and medical leave, the district shall continue to provide an eligible employee the group health plan coverage that was in place before the employee took the leave. The employee is responsible to continue paying their employee portion of the insurance premiums (if applicable) to maintain such benefits and shall reimburse the district for premiums paid during the leave if the employee fails to return to district employment after the expiration of all available leaves and the failure is for a reason other than the continuation, recurrence, or onset of a serious health condition or other circumstances beyond ~~his/her~~the employee's control. (Government Code 12945.2; 2 CCR 11044, 11092; 29 USC 2614; 29 CFR 825.213)

~~(cf. 4154/4254/4354 - Health and Welfare Benefits)~~

In addition, during the period when an employee is on PDL or family care and medical leave, the employee shall be entitled to continue to participate in other employee benefit plans including life insurance, short-term or long-term disability insurance, accident insurance, pension and retirement plans, and supplemental unemployment benefit plans to the same extent and under the same conditions as would apply to an unpaid leave taken for any other purpose. However, for purposes of pension and retirement plans, the district shall not make plan payments for an employee during any unpaid portion of the leave period and the leave period shall not be counted for purposes of time accrued under the plan. (Government Code 12945.2; 2 CCR 11044, 11092)

Military Family Leave Resulting from Qualifying Exigencies

An eligible employee may take up to 12 work weeks of unpaid FMLA/CFRA leave, during each 12-month period established by the district in the section entitled "Terms of Leave" above, for one or more qualifying exigencies while ~~his/her~~the employee's child, parent, ~~or~~ spouse, or, for purposes of CFRA leave, registered domestic partner, who is a military member is on covered active duty or on call to covered active duty status. ~~(~~ (Government Code 12945.2; 29 USC 2612; 29 CFR 825.126)

Covered active duty means, for members of the Regular Armed forces, duty during the deployment of a member of the regular Armed Forces to a foreign country or, for members of the Reserve components of the Armed forces, duty during the deployment of a member of the National Guard or Reserves to a foreign country under a call or an order to active duty in support of a contingency operation pursuant to law. Deployment to a foreign county includes deployment to international waters. (29 USC 2611; 29 CFR 825.126)

Qualifying exigencies include time needed to: (29 CFR 825.126)

~~Qualifying exigencies include time needed to: (29 CFR 825.126)~~

1. ~~1.~~ Address issues arising from short notice deployment of up to seven calendar days from the date of receipt of call or order of short notice deployment
2. ~~2.~~ Attend military events and related activities, such as any official ceremony or family assistance program related to the covered active duty or call to covered active duty status
3. ~~3.~~ Arrange child care or attend school activities arising from the covered active duty or call to covered active duty, such as arranging for alternative child care, enrolling or transferring a child to a new school, or attending meetings
4. ~~4.~~ Make or update financial and legal arrangements to address a military member's absence
5. ~~5.~~ Attend counseling provided by someone other than a health care provider
6. ~~6.~~ Spend time (up to 15 calendar days of leave per instance) with a military member who is on short-term, temporary, rest and recuperation leave during deployment
7. ~~7.~~ Attend to certain post-deployment activities, such as arrival ceremonies or reintegration briefings
8. ~~8.~~ Care for a military member's parent who is incapable of self-care when the care is necessitated by the military member's covered active duty

9. ~~9.~~ Address any other event that the employee and district agree is a qualifying exigency

The employee shall provide the Superintendent or designee with notice of the need for the qualifying exigency leave as soon as practicable, regardless of how far in advance such leave is foreseeable. (29 CFR 825.302)

An employee who is requesting leave for qualifying exigencies shall provide the Superintendent or designee with a copy of the military member's active duty orders, or other documentation issued by the military, and the dates of the service. In addition, the employee shall provide the Superintendent or designee with certification of the qualifying exigency necessitating the leave. The certification shall contain the information specified in 29 CFR 825.309.

The employee's qualifying exigency leave may be taken on an intermittent or reduced work or leave schedule basis. (29 CFR 825.302)

During the period of qualified exigency leave, the district's rule regarding an employee's use of ~~his/her~~ accrued vacation leave and any other accrued paid or unpaid time off, as specified in the section "Use/Substitution of Paid Leave" above, shall apply.

Military Caregiver Leave

The district shall grant an eligible employee up to a total of 26 work weeks of leave during a single 12-month period, measured forward from the first date the leave is taken, to care for a covered servicemember with a serious illness or injury. In order to be eligible for such military caregiver leave, the employee must be the spouse, ~~son, daughter~~child, parent, or next of kin of the covered servicemember. This 26-week period is ~~not in addition to, but rather is~~ inclusive of~~,~~ the 12 work weeks of leave that may be taken for other FMLA qualifying reasons. (29 USC 2611, 2612; 29 CFR 825.127)

Covered servicemember may be: (29 CFR 825.127)

~~Covered servicemember may be: (29 CFR 825.127)~~

1. ~~1.~~ A current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy; is otherwise in outpatient status; or is otherwise on the temporary disability retired list for a serious injury

or illness

2. ~~2.~~ A veteran who was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran

~~Son or daughter~~*Child of a covered servicemember* means the covered servicemember's biological, adopted, or foster child, stepchild, legal ward, or ~~a~~ child ~~of any age~~ for whom the covered servicemember stood in loco parentis~~.~~, and who is of any age. (29 CFR 825.127)

Parent of a covered servicemember means the covered servicemember's biological, adopted, step, or foster parent, or any other individual who stood in loco parentis to the covered servicemember (except "parents~~-~~in~~-~~law"). (29 CFR 825.127)

Next of kin means the nearest blood relative to the covered servicemember, ~~or as~~other than the spouse, parent, or child, unless designated in writing by the covered servicemember. (29 USC 2611, 2612~~)~~

; 29 CFR 825.127)

Outpatient status means the status of a member of the Armed Forces assigned to a military medical treatment facility as an outpatient or a unit established for the purpose of providing command and control of members of the Armed Forces receiving medical care as outpatients. (29 USC 2611; 29 CFR 825.127)

Serious injury or illness means: (29 USC 2611; 29 CFR 825.127)

~~Serious injury or illness means: (29 USC 2611; 29 CFR 825.127)~~

1. ~~1.~~ For a current member of the Armed Forces, an injury or illness incurred by the member in the line of duty on active duty, or that existed before the beginning of the member's active duty and was aggravated by the member's service in the line of duty while on active duty in the Armed Forces, and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating

2. ~~2.~~ For a veteran, an injury or illness incurred or aggravated by the member's service in the line of duty on active duty in the Armed Forces, including the National Guard or Reserves, that manifested itself before or after the member became a veteran and that is at least one of the following:

    a. ~~a.~~ A continuation of a serious injury or illness incurred or aggravated while the veteran was a member of the Armed Forces and rendered ~~him/her~~the servicemember unable to perform the duties of ~~his/her~~the servicemember's office, grade, rank, or rating

b. ~~b.~~ A physical or mental condition for which the veteran has received a U.S. Department of Veterans Affairs (VA) Service-Related Disability Rating of 50 percent or greater, based wholly or partly on that physical or mental condition

c. ~~c.~~ A physical or mental condition that substantially impairs the veteran's ability to secure or follow a substantially gainful occupation by reason of one or more disabilities related to ~~his/her~~the servicemember's military service or that would do so but for treatment received by the veteran

d. ~~d.~~ An injury, including a psychological injury, on the basis of which the veteran has been enrolled in the VA's Program of Comprehensive Assistance for Family Caregivers

The employee shall provide reasonable and practicable notice of the need for the leave in accordance with the procedures in the section entitled "Request for Leave" above.

An employee requesting leave to care for a covered servicemember with a serious injury or illness shall provide the Superintendent or designee with certification from an authorized health care provider of the servicemember that contains the information specified in 29 CFR 825.310.

The leave may be taken intermittently or on a reduced work or leave schedule when medically necessary. An employee taking military caregiver leave in combination with other family care and medical leaves pursuant to this administrative regulation shall be entitled to a combined total of 26 work weeks of leave during a single 12-month period. When both spouses work for the district and both wish to take such leave, the spouses are limited to a maximum combined total of 26 work weeks during a single 12-month period. (29 USC 2612)

During the period of military caregiver leave, the district's rule regarding an employee's use of ~~his/her~~ accrued vacation leave and other accrued paid or unpaid time off, as specified in the section "Use/Substitution of Paid Leave" above, shall apply.

Notifications

The Superintendent or designee shall provide the following notifications regarding state and federal law related to PDL or FMLA/CFRA leave:

1. ~~1.~~ General Notice: Information explaining the provisions of the ~~FEHA~~Fair Employment and Housing Act/PDL and FMLA/CFRA and ~~employee~~employees' rights and obligations shall be posted in a conspicuous place on district premises, or electronically, and shall be included in employee handbooks. (2 CCR 11049, 11095; 29 USC 2619)

2. The general notice shall also explain an employee's obligation to provide the Superintendent or designee with at least 30 ~~days~~days' notice of the need for the requested leave, when the need is reasonably foreseeable at least 30 days prior to the start of the leave. (2 CCR 11049, 11050, 11091)

~~(cf. 4112.9/4212.9/4312.9 - Employee Notifications)~~

3. ~~2.~~ Eligibility Notice: When an employee requests leave, including PDL, or when the Superintendent or designee acquires knowledge that an employee's leave may be for an FMLA/CFRA qualifying reason, the Superintendent or designee shall, within five business days, provide notification to the employee of ~~his/her~~ eligibility to take such leave. (2 CCR 11049, 11091; 29 CFR 825.300)

4. ~~3.~~ Rights and Responsibilities Notice: Each time the eligibility notice is provided to an employee, the Superintendent or designee shall provide written notification explaining the specific expectations and obligations of the employee, including any consequences for a failure to meet those obligations. Such notice shall include, as applicable: (29 CFR 825.300)

   a. ~~a.~~ A statement that the leave may be designated and counted against the employee's annual FMLA/CFRA leave entitlement and the appropriate 12-month entitlement period, if qualifying

   b. ~~b.~~ Any requirements for the employee to furnish medical certification of a serious health condition, serious injury or illness, or qualifying exigency arising out of active duty or call to active duty status and the consequences of failing to provide the certification

   c. ~~c.~~ The employee's right to use paid leave, whether the district will require use of paid leave, conditions related to any use of paid leave, and the employee's entitlement to take unpaid leave if the employee does not meet the conditions for paid leave

   d. ~~d.~~ Any requirements for the employee to make premium payments necessary to maintain health benefits, the arrangement for making such payments, and the possible consequences of failure to make payments on a timely basis

~~e. The employee's status as a "key employee" if applicable, potential consequence that restoration may be denied following the FMLA leave, and explanation of the conditions required for such denial~~

e. f. The employee's right to maintenance of benefits during the leave and restoration to the same or an equivalent job upon return from leave

g. The employee's potential liability for health insurance premiums paid by the district during the employee's unpaid FMLA leave should the employee not return to service after the leave

f. AnyleaveAny time the information provided in the above notice changes, the Superintendent or designee shall, within five business days of his/her receipt of an employee's first notice of need for leave, provide the employee with a written notice referencing the prior notice and describing any changes to the notice. (29 CFR 825.300)

4. Designation Notice: When the Superintendent or designee has information (e.g., sufficient medical certification) to determine whether the leave qualifies as FMLA/CFRA leave, the Superintendent or designee shall, within five business days, provide written notification designating the leave as FMLA/CFRA qualifying or, if the leave will not be so designated, the reason for that determination. (2 CCR 11091; 29 CFR 825.300)

5.

If the amount of leave needed is known, the notice shall include the number of hours, days, or weeks that will be counted against the employee's FMLA/CFRA entitlement. If it is not possible to provide that number at the time of the designation notice, notification shall be provided of the amount of leave counted against the employee's entitlement upon request by the employee and at least once in every 30-day period if leave was taken in that period. (29 CFR 825.300)

If the district requires paid leave to be used during an otherwise unpaid family care and medical leave, the notice shall so specify. If the district requires an employee to present a release to return to work certification that addresses the employee's ability to perform the essential functions of the job, the notice shall also specify that requirement. (2 CCR 11091, 11097; 29 CFR 825.300)

6.

Any time the information provided in the designation notice changes, the Superintendent or designee shall, within five business days, provide the employee with written notice referencing the prior notice and describing any changes to the notice. (29 CFR 825.300)

Records

The Superintendent or designee shall maintain records pertaining to an individual employee's use

of ~~family care and medical~~FMLA or CFRA leave or PDL in accordance with law. (Government Code 12946; 29 USC 2616; 42 USC 2000ff-1; 29 CFR 825.500)

~~Legal Reference~~

~~EDUCATION CODE~~

~~44965 Granting of leaves of absence for pregnancy and childbirth~~

~~FAMILY CODE~~

~~297-297.5 Rights, protections and benefits under law; registered domestic partners~~

~~300 Validity of marriage~~

~~GOVERNMENT CODE~~

~~12926 Fair employment and housing act, definitions~~

~~12940 Unlawful employment practices~~

~~12945 Pregnancy; childbirth or related medical condition; unlawful practice~~

~~12945.1-12945.2 California Family Rights Act~~

~~12945.6 Parental leave~~

~~12946 Fair Employment and Housing Act: discrimination prohibited~~

~~CODE OF REGULATIONS, TITLE 2~~

~~11035-11051 Sex discrimination: pregnancy, childbirth and related medical conditions~~

~~11087-11098 California Family Rights Act~~

~~UNITED STATES CODE, TITLE 1~~

~~7 Definition of marriage~~

~~UNITED STATES CODE, TITLE 29~~

~~2601-2654 Family and Medical Leave Act of 1993, as amended~~

~~UNITED STATES CODE, TITLE 42~~

~~2000ff-1-2000ff-11 Genetic Information Nondiscimination Act of 2008~~

~~CODE OF FEDERAL REGULATIONS, TITLE 29~~

~~UNITED STATES CODE, TITLE 42~~

~~2000ff-1-2000ff-11 Genetic Information Nondiscrimination Act of 2008~~

~~CODE OF FEDERAL REGULATIONS, TITLE 29~~

~~825.100-825.702 Family and Medical Leave Act of 1993~~

~~COURT DECISIONS~~

~~United States v. Windsor, (2013) 699 F.3d 169~~

~~Faust v. California Portland Cement Company, (2007) 150 Cal.App. 4th 864~~

~~Tellis v. Alaska Airlines, (9th Cir., 2005) 414 F.3d 1045~~

~~Management Resources:~~

~~U.S. DEPARTMENT OF LABOR PUBLICATIONS~~

~~Military Family Leave Provisions of the FMLA Frequently Asked Questions and Answers~~

~~WEB SITES~~

~~California Department of Fair Employment and Housing: http://www.dfeh.ca.gov~~

~~U.S. Department of Labor, FMLA: http://www.dol.gov/esa/whd/fmla~~

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
2 CCR 11035-11051	Unlawful sex discrimination; pregnancy, childbirth, and related medical conditions
2 CCR 11087-11098	California Family Rights Act
Ed. Code 44965	Granting of leaves of absence for pregnancy and childbirth
Fam. Code 297-297.5	Rights, protections, benefits under the law; registered domestic partners
Fam. Code 300	Definition of marriage
Gov. Code 12926	Definitions
Gov. Code 12940	Unlawful discriminatory employment practices
Gov. Code 12945	Unlawful discrimination based on pregnancy, childbirth, or related medical conditions
Gov. Code 12945.1-12945.2	California Family Rights Act

Gov. Code 12945.6	Parental leave
Gov. Code 12946	Fair Employment and Housing Act: discrimination prohibited

Federal	**Description**
1 USC 7	Definition of marriage and spouse
29 CFR 825.100-825.702	Family and Medical Leave Act of 1993
29 USC 2601-2654	Family Care and Medical Leave Act
42 USC 2000ff-2000ff-11	Genetic Information Nondiscrimination Act of 2008

Management Resources	**Description**
Court Decision	Faust v. California Portland Cement Company (2007) 150 Cal.App.4th 864
Court Decision	Tellis v. Alaska Airlines, (9th Cir., 2005) 414 F.3d 1045
Court Decision	United States v. Windsor (2013) 699 F.3d 169
U.S. Department of Labor Publication	Military Family Leave Provisions of the FMLA Frequently Asked Questions and Answers
Website	CSBA District and County Office of Education Legal Services
Website	U.S. Department of Labor, FMLA
Website	California Civil Rights Department

Cross References

Code	**Description**
0410	~~Nondiscrimination In District Programs And Activities~~Nondiscrimination In District Programs And Activities
0470	~~COVID-19 Mitigation Plan~~COVID-19 Mitigation Plan
1113	~~District And School Websites~~District And School Websites
1113	~~District And School Websites~~District And School Websites
1113-E(1)	District And School Websites
2121	~~Superintendent's Contract~~Superintendent's Contract
4030	~~Nondiscrimination In Employment~~Nondiscrimination In Employment
4030	~~Nondiscrimination In Employment~~Nondiscrimination In Employment
4032	~~Reasonable Accommodation~~Reasonable Accommodation
4033	~~Lactation Accommodation~~Lactation Accommodation

4112.2	~~Certification~~Certification
4112.2	~~Certification~~Certification
4112.4	~~Health Examinations~~Health Examinations
~~4112.4~~	~~Health Examinations~~
4112.42	~~Drug And Alcohol Testing For School Bus Drivers~~Drug And Alcohol Testing For School Bus Drivers
4112.42	~~Drug And Alcohol Testing For School Bus Drivers~~Drug And Alcohol Testing For School Bus Drivers
4112.9	~~Employee Notifications~~Employee Notifications
4112.9-E~~-PDF~~(1)	~~Employee Notifications~~Employee Notifications
4113.4	~~Temporary Modified/Light-Duty Assignment~~Temporary Modified/Light-Duty Assignment
4117.3	~~Personnel Reduction~~Personnel Reduction
4141~~4117.3~~	~~Personnel Reduction~~Collective Bargaining Agreement
4154	~~Health And Welfare Benefits~~Health And Welfare Benefits
4154	~~Health And Welfare Benefits~~Health And Welfare Benefits
4161	~~Leaves~~Leaves
4161	~~Leaves~~Leaves
4161.1	~~Personal Illness/Injury Leave~~Personal Illness/Injury Leave
4161.2	~~Personal Leaves~~Personal Leaves
4161.9	~~Catastrophic Leave Program~~Catastrophic Leave Program
4161.9	~~Catastrophic Leave Program~~Catastrophic Leave Program
4212.4	~~Health Examinations~~Health Examinations
~~4212.4~~	~~Health Examinations~~
4212.42	~~Drug And Alcohol Testing For School Bus Drivers~~Drug And Alcohol Testing For School Bus Drivers
4212.42	~~Drug And Alcohol Testing For School Bus Drivers~~Drug And Alcohol Testing For School Bus Drivers
4212.9	~~Employee Notifications~~Employee Notifications
4212.9-E~~-PDF~~(1)	~~Employee Notifications~~Employee Notifications
4213.4	~~Temporary Modified/Light-Duty Assignment~~Temporary Modified/Light-Duty Assignment
4217.3	~~Layoff/Rehire~~Layoff/Rehire

4241	Collective Bargaining Agreement
4254	~~Health And Welfare Benefits~~Health And Welfare Benefits
4254	~~Health And Welfare Benefits~~Health And Welfare Benefits
4259	Employee Assistance Programs
4261	~~Leaves~~Leaves
4261	~~Leaves~~Leaves
4261.1	~~Personal Illness/Injury Leave~~Personal Illness/Injury Leave
4261.2	~~Personal Leaves~~Personal Leaves
4261.9	~~Catastrophic Leave Program~~Catastrophic Leave Program
4261.9	~~Catastrophic Leave Program~~Catastrophic Leave Program
4312.4	~~Health Examinations~~Health Examinations
~~4312.4~~	~~Health Examinations~~
4312.42	~~Drug And Alcohol Testing For School Bus Drivers~~Drug And Alcohol Testing For School Bus Drivers
4312.42	~~Drug And Alcohol Testing For School Bus Drivers~~Drug And Alcohol Testing For School Bus Drivers
4312.9	~~Employee Notifications~~Employee Notifications
4312.9-E~~ PDF~~(1)	~~Employee Notifications~~Employee Notifications
4313.4	~~Temporary Modified/Light-Duty Assignment~~Temporary Modified/Light-Duty Assignment
4354	~~Health And Welfare Benefits~~Health And Welfare Benefits
4354	~~Health And Welfare Benefits~~Health And Welfare Benefits
4359	Employee Assistance Programs
4361	~~Leaves~~Leaves
4361	~~Leaves~~Leaves
4361.1	~~Personal Illness/Injury Leave~~Personal Illness/Injury Leave
4361.2	~~Personal Leaves~~Personal Leaves
4361.9	~~Catastrophic Leave Program~~Catastrophic Leave Program
4361.9	~~Catastrophic Leave Program~~Catastrophic Leave Program

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 08/17/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/13/23

ITEM: Consider approval of the Memorandum of Understanding (MOU) between The Regents of the University of California

PURPOSE: This MOU between The Regents of the University of California on behalf of its UC Cooperative Extension Kings County and CalFresh Healthy Living, University of California Education Program and HESD is for the purpose of improving the likelihood that persons eligible for the Supplemental Nutrition Assistance Program (SNAP) will make healthy food choices within a limited budget and choose a physically active lifestyles consistent with the current Dietary Guidelines for Americans and MyPlate.

FISCAL IMPACT: None

RECOMMENDATIONS: Approve

MEMORANDUM OF UNDERSTANDING
BETWEEN
THE REGENTS OF THE UNIVERSITY OF CALIFORNIA
ON BEHALF OF ITS
UC Cooperative Extension Kings County
CalFresh Healthy Living, University of California Education Program
AND
Hanford Elementary School District

The Regents of the University of California, on behalf of its UC Agriculture and Natural Resources and its UC Cooperative Extension for Kings County (collectively, "University"), is hereby authorized during the period of July 1, 2023, to June 30, 2028 to use the facilities of the Hanford Elementary School District ("Cooperator") at the following locations for the following purpose:

Community Day School, 820 Hume Ave, Hanford, CA
Hamilton Elementary School, 1269 Leland Way, Hanford, CA
Jefferson Academy School, 1264 Middleton St, Hanford, CA
J. F. Kennedy Jr. High School, 1000 E. Florinda St, Hanford, CA
Lee Richmond Elementary School, 939 Katie Hammond Lane, Hanford, CA
Lincoln Elementary School, 832 S. Harris St, Hanford, CA
Martin Luther King Jr. School, 820 Hume Ave, Hanford, CA
Monroe Elementary School, 300 Monroe Drive, Hanford, CA
Roosevelt Elementary School, 870 W. Davis St, Hanford, CA
Simas Elementary School, 1857 N. Fitzgerald, Lane, Hanford, CA
Washington Elementary School, 2245 N. Fairmont Drive, Hanford, CA
Woodrow Wilson Jr. High School, 601 W. Florinda St, Hanford, CA

As further described in Exhibit A to this agreement, "Project Description," which is hereby attached and incorporated.

University shall defend, indemnify and hold Cooperator, its officers, employees, and agents harmless from and against any and all liability, loss, expense (including reasonable attorneys' fees), or claims for injury or damages arising out of the performance of this Memorandum of Understanding but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of University, its officers, agents or employees.

Cooperator shall defend, indemnify and hold University, its officers, employees and agents harmless from and against any and all liability, loss, expense (including reasonable attorneys' fees), or claims for injury or damages arising out of the performance of this Memorandum of Understanding but only in proportion to and to the extent such liability, loss, expense, attorneys' fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of Cooperator, its officers, agents or employees.

University and Cooperator mutually agree that each shall provide and maintain commercial general liability insurance or self-insurance acceptable to both parties in the minimum amounts of $1,000,000 per occurrence, $2,000,000 general aggregate, $1,000,000 automobile liability, and Workers' Compensation coverage as required by applicable law, and upon request shall furnish proof thereof in the form of a certificate of insurance within thirty (30) days of the effective date of this Memorandum of Understanding. Each Certificate of Insurance shall specify that should any above described policies be cancelled before the expiration date thereof, notice will be delivered in accordance with the policy provisions.

Contact Persons:

For University:

Karmjot Randhawa, County Director
550 E. Shaw Ave, Suite 210-B
Fresno, CA 93710

For Cooperator:

Joy C. Gabler, Superintendent
714 N. White St
Hanford, California 93230

IN WITNESS WHEREOF, the parties hereto have executed this Memorandum of Understanding on the latest date of execution set forth below.

THE REGENTS OF THE
UNIVERSITY OF CALIFORNIA

_____
Robin Sanchez, Director
Policies, Compliance and Programmatic Agreements
University of California Agriculture and
Natural Resources

Date: _____

Hanford Elementary School District

Name: _____
Joy C. Gabler, Superintendent

Date: _____

Name: _____
Jennifer Bays, Supervisor Recreation, Enrichment,
Academics, Devoted to Youth Program
Special Services Department

Date: _____

EXHIBIT A
University of California Cooperative Extension Kings County
CalFresh Healthy Living, UC Nutrition Education Program
PROJECT AGREEMENTS

Program Description: CalFresh Healthy Living, UC Nutrition Education Program is a statewide nutrition education program for individuals and families eligible for, or receiving, CalFresh (Food Stamp) benefits. The program is administered by the United States Department of Agriculture (USDA) through an interagency agreement with the California Department of Social Services (CDSS) and the University of California. County Cooperative Extension Offices administer the program for eligible families and individuals in participating counties.

Goal: The goal of the CalFresh Healthy Living, UC Nutrition Education Program is to "improve the likelihood that persons eligible for the Supplemental Nutrition Assistance Program (SNAP) will make healthy food choices within a limited budget, and choose physically active lifestyles consistent with the current Dietary Guidelines for Americans and MyPlate."

Purpose of agreement: This agreement is intended to ensure excellence in programming, quality and consistency in performance in all sites, and compliance with USDA policies, procedures, mandates and University of California requirements.

Specifically, we Hanford Elementary School District (HESD) including the READY Expanded Learning Program, and Migrant Program commit to each of the points listed below for the period of July 1, 2023 to June 30, 2028.

- We agree to support the goal of the CalFresh Healthy Living, UC Nutrition Education Program to "improve the likelihood that persons eligible for the Supplemental Nutrition Assistance Program (SNAP) will make healthy food choices within a limited budget, and choose physically active lifestyles consistent with the current Dietary Guidelines for Americans and MyPlate."
- Actively implement the CalFresh Healthy Living, UC Nutrition Education program within HESD at eligible and targeted sites based on FRPM percentages. A list of eligible schools where nutrition education programs will be delivered will be provided to the state office.
- Ensure HESD teacher/tutor extenders complete and turn in approved Local Support documentation using the Program Activity Reporting Form, for extending staff delivering CalFresh Healthy Living, UC activities to meet State compliance requirements.
- Teach nutrition education and reinforce the beneficial nutrition aspects of gardening for a projected total of 6 hours per year of "Extended nutrition education". Deliver nutrition related subject matter promoting healthy living and active lifestyles reaching approximately 4000 children and 100 parents within HESD through 10-12 sessions on behalf of UCCE staff/ CalFresh Healthy Living, UC during the term of this agreement in classrooms, afterschool programs and various sites.
- Designate a staff to be the contact person and work with the UCCE e.g. principal, lead teacher.
- Allow HESD teacher/tutor extenders to be trained on all aspects of delivering the CalFreshHealthy Living, UC program including but not limited to: curricula, delivery, evaluative reporting requirements, time record keeping and fiscal documentation ensuring federal compliance.
- Support the CalFresh Healthy Living, UC Nutrition Education Program activities by providing facilities, equipment, and potentially supplies needed to deliver the activities.

UCCE shall commit to the following Activities:

- Train HESD teacher/tutor extenders on all aspects of delivering the CalFresh Healthy Living, UC Nutrition Education Program including but not limited to: curricula, delivery, evaluative reporting requirements, Local Support documentation and fiscal documentation ensuring compliance with all program guidance.
- Provide nutrition education and nutrition related subject matter to promote healthy living and active lifestyles to HESD teacher/tutor extenders including but not limited to the following curricula:

❑ C.A.T.C.H.	❑ Healthalicious	❑ Power Play!
❑ Eating Smart Being Active	❑ Happy, Healthy Me	❑ Nutrition To Grow On
❑ My Amazing Body	❑ Go, Grow, Glow	❑ Eat Fit
❑ Making Every Dollar Count	❑ Farm to Fork	❑ Money Talks Hunger Attacks
❑ Plan Shop Cook Save	❑ Good For Me and You	❑ It Is My Choice
❑ Eat & Play Together	❑ TWIGS	

- Provide guidance / oversight to HESD teachers/tutors extending CalFresh Healthy Living, UC nutrition education to HESD students/parent to ensure programmatic soundness of delivery.
- Ensure HESD teacher/tutor extenders complete and turn in approved Local Support documentation for extending staff delivering CalFresh, Healthy Living, UC activities to meet State compliance requirements.
- Coordinate the linkage between classroom nutrition education and the beneficial nutrition aspects of gardening using CalFresh Healthy Living, UC approved curriculum including Nutrition to Grow, Farm to Fork and Twigs curriculum.
- Promote edible garden project at various school sites as part of in-classroom nutrition education and taste testing activities.
- Organize nutrition education and food demonstrations in partnership with other organizations and farmer markets as well as volunteers to work into their nutrition education programs on the beneficial nutrition aspects of gardening.
- Evaluate the effectiveness of CalFresh Healthy Living, UC
- Participate when possible in school family night activities promoting nutrition education and physical activity education that include nutrition messages.

Local Support Requirements: Local Support is requested to maintain California's Supplemental Nutrition Assistance Program–Education (SNAP-Ed) commitment in California and to demonstrate how the SNAP-Ed funds are leveraged to the SNAP-Ed population. Generating Local Support also provides assurances to legislators and funders that the commitment of California will remain significant. Additionally, Local Support will contribute to the long-term sustainability of nutrition education and obesity prevention efforts in the state. Local Support may include in-kind contributions provided directly or through donations from public (federal, state or local governments) or private entities and may be cash or in-kind including but not limited to facilities costs, equipment, personnel time or services. Contractors are encouraged to seek in-kind sources that support the general SNAP-Ed efforts.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 08/30/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/13/23

ITEM: Consider approving the contract with SchoolWorks for HESD Demographics Update & School Attendance Boundary Adjustments

PURPOSE: SchoolWorks will update our 2021 demographics study to begin the process of adjusting our school attendance boundaries. Once the demographics information is updated, SchoolWorks will provide scenarios for the adjustment of our school attendance boundaries for board consideration and approval.

FISCAL IMPACT: $12,500

RECOMMENDATIONS: Approve

Hanford Elementary School District

Joy Gabler, Superintendent

Proposal

Demographics, Enrollment Projections, and Boundary Study 2023-2024

SchoolWorks, Inc.

8700 Auburn Folsom Road, #200, Granite Bay, CA 95746 l 916.733.0402 l www.SchoolWorksGIS.com

Facility Problem Solvers

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Letter to Board of Trustees

Board of Trustees
Hanford Elementary School District
714 North White St.
Hanford, CA 93230-4029

Thank you for the opportunity to present this Proposal for the 2023/2024 Demographics, Enrollment Projections, and Boundary Study services. SchoolWorks has worked with over 100 school districts on Demographics over the past three years. Many of these districts request an annual update each year.

Demographics and Enrollment Projections help establish guidelines designed to ensure the District's school facilities are able to accommodate and support its current and future enrollment. SchoolWorks provides a total comprehensive analysis. The district-wide and school-specific enrollment projections are meant to serve as a planning tool to help with both long-term and short-term planning. Our services help identify certain facility planning requirements such as capacity utilization of existing facilities, planning for modernization or new construction, and attendance boundary analysis or redistricting.

This report will include the anticipated growth in the Transitional Kindergarten (TK) Program to reflect the recent "TK for All" initiative which will allow a phased plan for all 4-year-olds to attend TK over the next two years. Planning ahead for the growth of the TK Program will help the District determine which sites will be the most impacted by the growth in TK and which sites are projected to have the largest TK population.

Proposal Includes:

- Collaborate with the District staff throughout the project
- Six-year district and individual school enrollment projections
- Attendance boundary demographics trend analysis
- Classroom utilization analysis
- New housing impacts & yield rate study
- Boundary Study (Including community meetings)
- Draft/Final documentation in electronic form
- Total fee proposal of $12,500

SchoolWorks, Inc. is dedicated to developing trusting personal relationships with our clients. Our unique hands-on approach makes us more than just another facility planning consultant. Our goal is to become an extension of your staff. We value integrity and going that extra mile to make sure we provide the highest in quality service.

We would be honored to serve the Hanford Elementary School District. Thank you for your consideration and please do not hesitate to contact us if you have any questions.

Kindest Regards,

Ken Reynolds, President
916.771.4605
Ken@SchoolWorksGIS.com

Ryan Reynolds, DEP Project Manager
916.771.4614
Ryan@SchoolWorksGIS.com

2

Company Profile

ABOUT SCHOOLWORKS, INC.

SchoolWorks, Inc., established in 2002 by founder and President Ken Reynolds, has a proud history of guiding California school districts through the complexities of school facility planning.

Our firm takes pride in focusing on the unique challenges facing California school districts today. We offer a wide range of services that provide the building blocks towards smart and successful facility planning.

SchoolWorks, Inc. provides services exclusively to California school districts, ranging in size from under 100 students to more than 600,000 students.

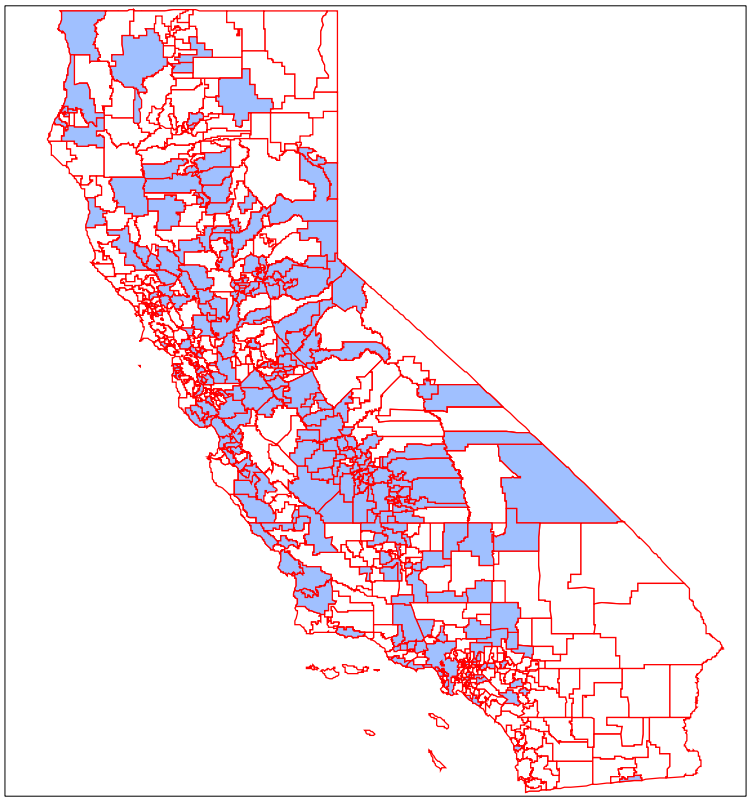
Our headquarters is located near Sacramento, providing easy access to CDE, SAB and OPSC.

At SchoolWorks, Inc. our mission is simple: Take pride in developing trusting personal relationships. Our unique hands-on approach makes us more than just another facility planning and demographics consultant. Our goal is to become an extension of your staff and community. We value integrity and going the extra mile to make sure we provide the highest in quality service.

OUR SERVICES

- ✓ Demographics and Enrollment Projections
- ✓ Facilities Master Plans
- ✓ Facilities Planning Assessments
- ✓ State Building Program Assistance
  - Modernization
  - New Construction
  - Financial Hardship
  - CTE
- ✓ Developer Fee Studies
  - Level 1
  - Level 2
- ✓ Attendance Boundaries Studies
- ✓ Trustee Boundaries
- ✓ Web Based School Locator

SchoolWorks, Inc. District Clients in Blue



PROJECT MANAGEMENT TEAM



Ken Reynolds – President



Ryan Reynolds – Division Manager
Demographics & Enrollment Projects

Administrative Support Staff – Demographics & Enrollment Projections



Jodi Grayem,
Office Manager



Alice Turney,
Accounting Manager

Other SchoolWorks, Inc. staff:

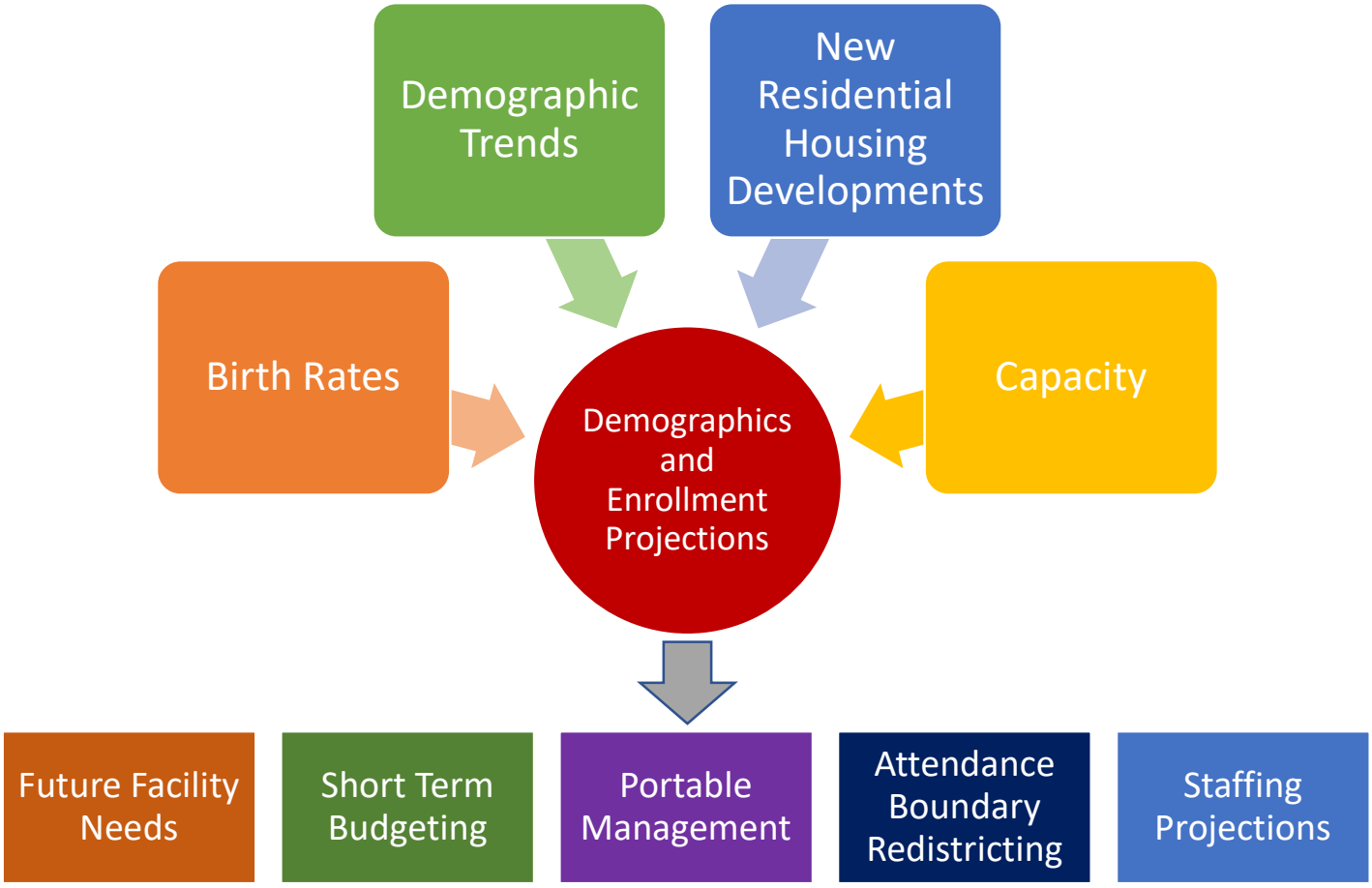
Kathy Reynolds – Associate Director/New Development Analyst
Brett Merrick – Vice President/Master Plans
Owen Alvarez – Vice President/Eligibility and Funding
Rex Despain – Vice President/Marketing
Alexander Rutherford – Project Manager/State Building Program
Jacob Spivak – Director/Software Development & Technology
Dr. Edward González – Consultant
Luke Smith – Consultant
Ron Groenvald - Consultant

3

Scope of Service

ENROLLMENT PROJECTIONS

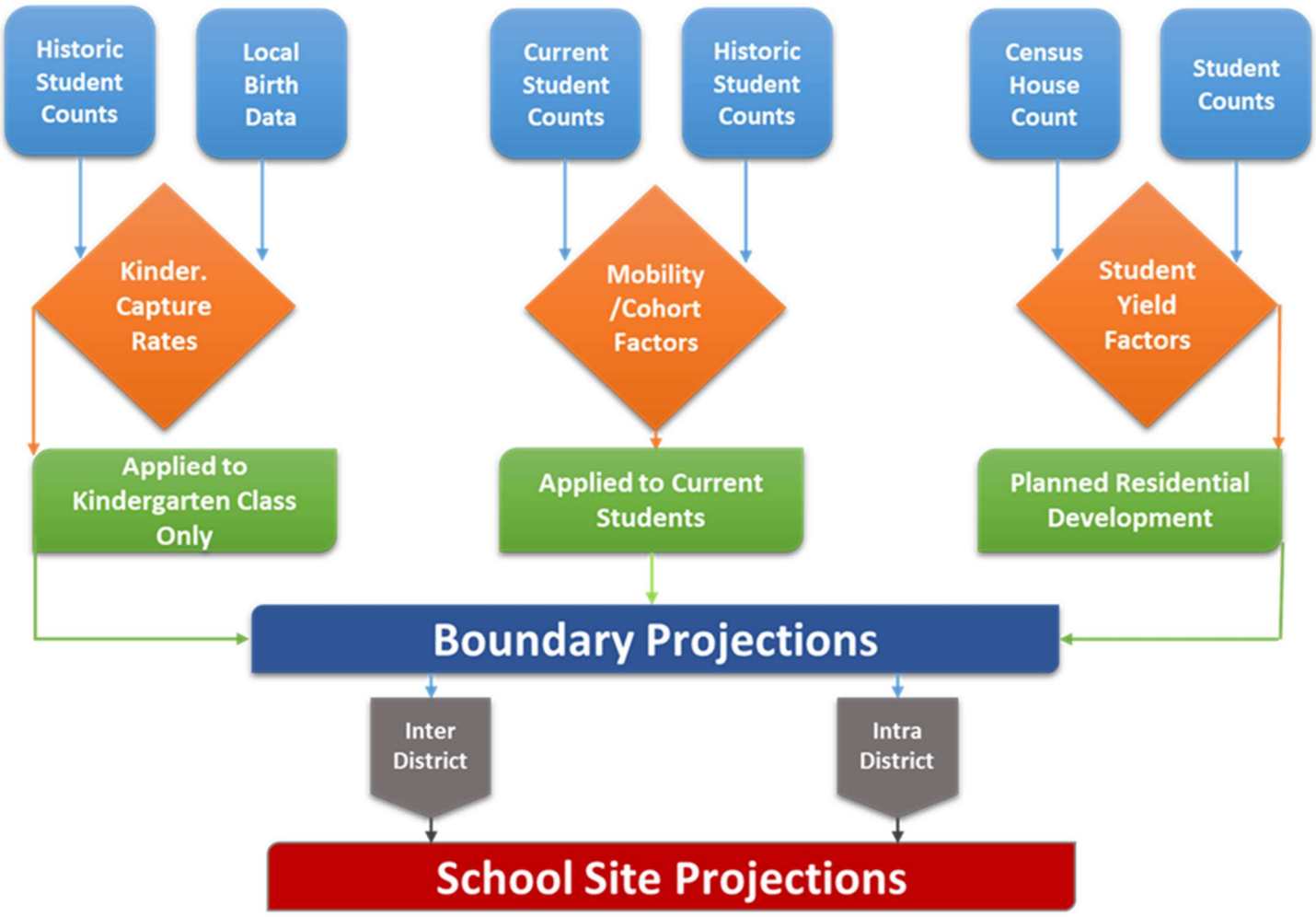
This Demographics and Enrollment Projections provides a comprehensive enrollment analysis. The district-wide and school-specific enrollment projections are meant to serve as a planning tool to help with both long and short-term planning. Demographic Studies examine the factors that influence school enrollments, namely trends in demographics, birth rates and housing development.



The study is also used as a tool to identify certain facility planning requirements such as capacity utilization of existing facilities, planning for modernization or new construction and attendance boundary redistricting.

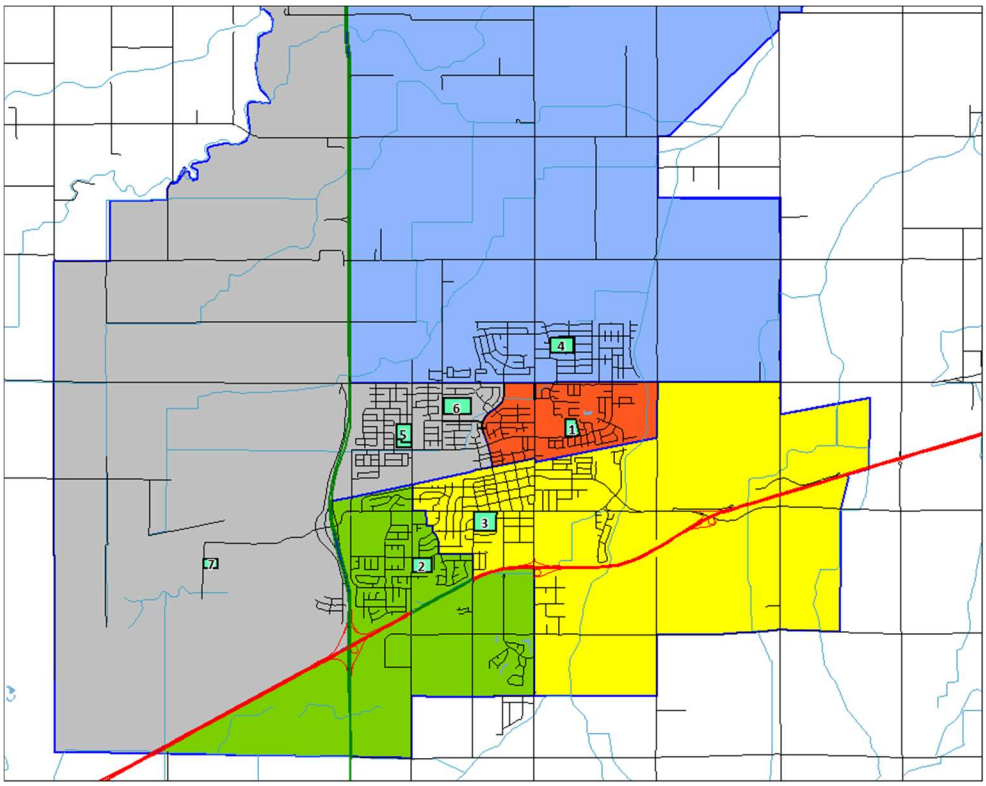
This study provides information based on the 2023/2024 District enrollments and programs, local planning policies and residential development. As these factors change and timelines are adjusted, the Demographic Study should be revised to reflect the most current information.

METHODOLOGY



The enrollment projections for each school are generated using a State standard weighted cohort trend analysis. The basic projections are created by studying the individual geographic areas. The school attendance base projections are created using the following procedures:

- **Neighborhood School Attendance Area Analysis:** Each school attendance boundary will be input into our GIS (Geographic Information Systems) Software. Students are counted in each of the attendance area boundaries based on their residential address and can be studied to view optimum and balanced utilizations. Attendance pattern maps for each individual boundary will analyze impacts of intra-district transfers from within the district boundary, as well as inter-district transfers from neighboring school districts.

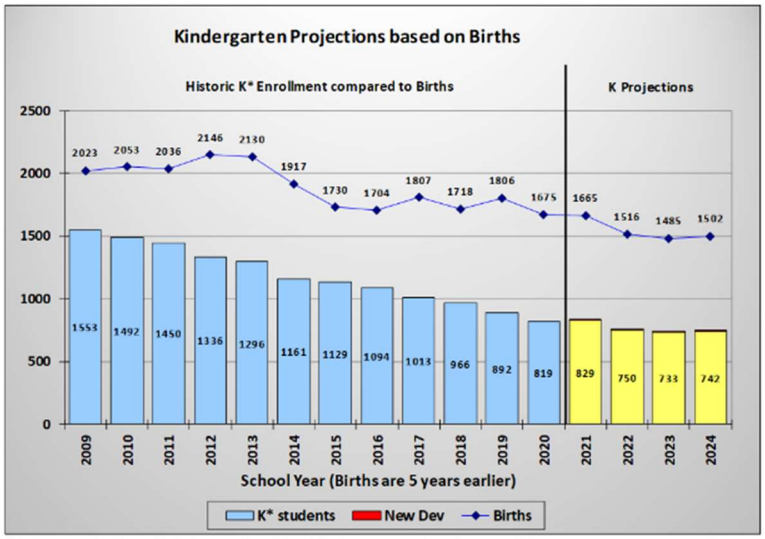


- **Inter-district** student counts are not included in the base geographic trend analysis since these students reside outside of the District. Therefore, the current number of students-per-school and students-per-grade are added to the base projections.

- **Intra-district** students are those who transfer from one school to another. The number of students transferring into and out of each school are calculated and used to determine the difference between the projections for students living in each attendance area versus those that are projected to attend the school.

- **Cohort Trend Analysis:** The number of students living in the boundary are used to generate the cohort factors. The weighted average of the three years is determined with the current year weighted 50%, the prior year 33.3% and the third year 16.7%. This gives the current trends more value in determining the projections. Those cohorts are then used to determine the students who will be residing in each attendance area for the following years.

- **Birth Rate Analysis:** Birth rates are used to project future kindergarten enrollment. It is assumed if the births indicate there was an increase of 4% one year, then there will be a corresponding 4% increase in the kindergarten class five years later.



*Kindergarten Totals may include some Transitional Kindergarten students for some of the past years to more accurately correlate a 12-month period of births to a 12-month period of enrollment.

- **Housing Development and Yield Rate Study:** New housing development can have a significant impact on future facility and demographic planning. A complete analysis of all current and future new housing developments will be researched by working with city, county and other local municipalities. A student yield rate analysis will also be conducted using the most current Census data. New housing development rates and yield factors are compared to the historical impact of development and if the future projections exceed the historical values, the projections are augmented accordingly.

- **"TK for All" Initiative:** The report will model the growth projected for Transitional Kindergarten in alignment with the recent "TK for All" initiative which follows a phased plan to allow all 4-year-olds to attend TK by 2025/26. This includes the assumption that TK will be offered at all sites that currently house K students. The expansion for TK enrollment is based on the following schedule:

  2023/24 – 7 months (Eligible)
  2024/25 – 9 months (Adds 2 months)
  2025/26 – 12 months (Adds 3 months)

- **District Special Education and Alternative Programs:** The projections for special education students and alternative programs are created by assuming those programs typically serve a percentage of the total District population. Therefore, as the District grows or declines, the enrollment in those programs would increase or decrease accordingly.

- **Site Capacity and Utilization Analysis:** By reviewing current district loading standards and how many available classrooms are situated at each school site, we can determine which schools have room for growth, which schools are over-crowded or which school sites may need to be considered for boundary changes or grade level reconfiguration. The classroom counts may not represent the current classrooms being used, as there may be unused rooms on the school site. In some cases, there may be fewer classrooms counted than current teaching stations if some of the rooms being used were designed for other purposes but are currently being used as classrooms due to overcrowding. The purpose of the classroom count and capacity are to show what the school capacity should be if all teaching spaces are being used in accordance with the educational programs of the District.

School Facility Utilization

Elementary Schools	Net Classrooms	Net CR Capacity	2021/22 Current Enrollment	2027/28 Projected Enrollment	2021/22 Current Utilization	2027/28 Projected Utilization
Barrett Elem	22	575	364	385	63.3%	67.0%
El Toro Elem	22	568	441	529	77.6%	93.1%
Jackson Academy	24	655	616	672	94.0%	102.6%
Los Paseos Elem	23	599	456	478	76.1%	79.8%
Nordstrom Elem	27	706	577	629	81.7%	89.1%
Paradise Valley Elem	20	516	364	386	70.5%	74.8%
San Martin/Gwinn Elem	30	807	650	639	80.5%	79.2%
Walsh Elem	28	735	380	420	51.7%	57.1%
Sub-Totals	**196**	**5,161**	**3,848**	**4,138**	**74.6%**	**80.2%**
Middle Schools						
Britton Middle	39	1,131	657	586	58.1%	51.8%
Murphy Middle	29	841	645	538	76.7%	64.0%
Sub-Totals	**68**	**1,972**	**1,302**	**1,124**	**66.0%**	**57.0%**
High Schools						
Live Oak High	51	1,479	1,158	1,111	78.3%	75.1%
Sobrato High	57	1,653	1,544	1,337	93.4%	80.9%
Sub-Totals	**108**	**3,132**	**2,702**	**2,448**	**86.3%**	**78.2%**
Other Schools						
Central High	14	378	138	128		
Sub-Totals	**14**	**378**	**138**	**128**		
District Totals	**386**	**10,643**	**7,990**	**7,838**	**75.1%**	**73.6%**

- **Boundary Study:** After completing the demographics study, SchoolWorks will work with the District to review the results and set goals for the boundary study. The main objectives typically include reducing overcrowding, providing space for future developments, providing space for program needs, and balancing enrollment between schools. Several options will be developed to address the various objectives. For each option considered, boundary maps and enrollment projections will be provided. Various implementation or transition schedules can also be analyzed. Reports will be provide in both PDF and PowerPoint formats.

ADDITIONAL SERVICES

ON-CALL SERVICES

SchoolWorks, Inc. provides on-call services to all our clients. If you have questions about the number of students in a boundary, in a specific neighborhood, or within a certain radius, our staff is available on-call Monday through Friday 7am to 5pm to help answer those questions. We will make every attempt to answer within the same day. Some inquires may require an addendum to the contract.

HOURLY RATES

If you request a SchoolWorks representative on various projects or committee meetings beyond the Statement of Work in this proposal, the District will be billed an hourly rate of $185 per hour.

SCHOOL EXPLORER

Attendance areas are defined as geographic boundaries around a school which include specific residential addresses. School Explorer is a web-based application intended to provide general information and assign neighborhood elementary, middle, and high schools based on a specific valid residential street address.

School Explorer is intended to be used as a tool that provides school assignment information based upon a specific valid address. If you do not know the specific address, or if it cannot be found, just click anywhere on the map to find the schools for that neighborhood.

The information provided by School Explorer is intended to only be used as a guideline and is not a final determination of school assignments. The accuracy of address mapping may vary and is not a guarantee. While our team makes every effort to ensure all search databases are up-to-date, the user should not assume results provided by School Explorer are a guarantee of placement at a particular school. It is recommended that final school placement determination be verified by a School District representative.

SchoolWorks, Inc., will work with a district representative to ensure the correct attendance boundaries and school site information has been provided. If any School Board approved boundary change occurs, SchoolWorks, Inc., will promptly update the web-link to represent that change.

Addresses and street maps are provided through a third party who has made substantial efforts to ensure the accuracy of the information. However, anomalies in street representation can and do occur. Any inconsistencies that are observed while using School Explorer should be reported to SchoolWorks, Inc., by a district representative via phone or email.

4

Pricing

STATEMENT OF WORK

SchoolWorks, Inc. is proposing a fixed fee for the basic services provided in this proposal. Optional services may be added. Changes in the scope of work can have impacts on the overall fee. If SchoolWorks, Inc. presence at meetings or additional services are requested beyond the scope of work, the District will be billed at $185 per hour, plus travel time and expenses or issued a new contract for those specific services.

DEMOGRAPHICS & ENROLLMENT PROJECTIONS	
• Geocode two years of student enrollment data: October 2022 and October 2023 • Analyze student demographic trends • Six-year district enrollment projections • Enrollment projections for each individual school • Classroom utilization analysis • New housing impacts & yield rate study • One Virtual Board presentation	
Total Proposed Fee	**$7,500**

BOUNDARY STUDY	
• Boundary Study (Including community meetings)	
Total Proposed Fee	**$5,000**

PROJECT TIMELINE

The proposed timeline for completion and delivery of the project is TWO (2) months from the time the SchoolWorks, Inc. team is able to collect the appropriate information. A project RFI will be submitted to the District upon signing of this agreement. A schedule is intended to be a flexible timeline and will be adjusted accordingly, depending on coordination of schedules and efficient data collection. It is our goal to complete this project under the TWO (2) month window. The schedule is generated through a team effort involving District Administration and SchoolWorks, Inc.

5

Agreement

PROFESSIONAL SERVICES AGREEMENT

DEMOGRAPHICS & ENROLLMENT PROJECTIONS

Hanford Elementary School District
714 North White St.
Hanford, CA 93230-4029

and

SchoolWorks, Inc.
8700 Auburn Folsom Road #200
Granite Bay, CA 95746
Telephone: (916)733-0402

THIS AGREEMENT, is made by and between SchoolWorks, Inc. (hereinafter referred to as "SCHOOLWORKS") and Hanford Elementary School District, (hereinafter referred to as "the DISTRICT")

WHEREAS, the DISTRICT is authorized to retain consulting services to assist the DISTRICT in updating demographics and enrollment projections.

SCOPE OF SERVICES

SCHOOLWORKS will provide the DISTRICT with Demographics, Enrollment Projections, and a Boundary Study. The district-wide and school-specific enrollment projections are meant to serve as a planning tool to help with both long-and short-term planning. Demographic Studies examine the factors that influence school enrollments, namely trends in demographics, birth rates and housing development. It is also used as a tool to identify certain facility planning requirements such as capacity utilization of existing facilities, planning for modernization or new construction and attendance boundary redistricting. This study provides information based on the 2023/2024 District enrollments and programs, local planning policies and residential development

AGREEMENT PERIOD

The agreement period: 2023-2024 fiscal year.

OBLIGATIONS OF THE DISTRICT

DISTRICT agrees that it's employees will cooperate with SCHOOLWORKS and be available for scheduled consultations and meetings at reasonable times.

DISTRICT shall provide data which is required or requested by SCHOOLWORKS. All data and records, including student information will remain confidential.
DISTRICT will assist SCHOOLWORKS in obtaining data from public municipalities or agencies or private citizen groups whenever such data is necessary for completion of the work outlined in this agreement.

CONFIDENTIALITY

Student records obtained by SCHOOLWORKS and/or its third parties from the DISTRICT continue to be the property and under the control of the DISTRICT. The procedures by which students may retain possession and control of their own student generated content will be determined and controlled by the DISTRICT, not by SCHOOLWORKS. The options by which a Student may transfer student-generated content to a personal account will be determined by the DISTRICT, not by SCHOOLWORKS. Representatives of the DISTRICT, not SCHOOLWORKS or its third parties, will work directly with parents, legal guardians, or eligible students to review personally identifiable information in the student's records and correct erroneous information. SCHOOLWORKS staff members or its third parties shall act to ensure the security and confidentiality of student records, including, but not limited to, designating and training experienced staff members to ensure the security and confidentiality of student records, by use of the following measures: SCHOOLWORKS staff members will periodically review and test the security and confidentiality of records stored in its computer systems and its related data drives, and make adjustments to security protocols as required. In the event of an unauthorized disclosure of a student's records, staff of SCHOOLWORKS and its third parties will assist the DISTRICT by providing any information provided in the unauthorized disclosure to the DISTRICT so that the DISTRICT can report the disclosure to the affected parent or student and resolve the issue in a satisfactory manner. The DISTRICT, not SCHOOLWORKS will work with students who choose to retain possession of their student generated content or to transfer such content to a student's personal account. SCHOOLWORKS agrees to comply with all standards regarding the privacy of the student data provided by the DISTRICT, relating to "COPPA," "FERPA," and SOPIPA. In accordance with COPPA, FERPA and SOPIPA. SCHOOLWORKS will not use its site or services for other than its school district client's K-12 school purposes and will use security protocols to secure DISTRICT data that is used in conducting certain studies and reports for or on behalf of the DISTRICT. SCHOOLWORKS will not use any personally identifiable information in student records to engage in targeted advertising. SCHOOLWORKS. will not sell a student's information. SCHOOLWORKS will not use any personally identifiable information in student records to create a "student profile" for any purpose other than those required or specifically permitted by the Technology Services Agreement. SCHOOLWORKS and/or its third parties shall not disclose any personally identifiable information in student records, unless for legal, regulatory, judicial, safety, or operational improvement reasons, and must disclose student information: when required by law, for legitimate research purposes; or for school purposes to educational agencies authorized by the DISTRICT

TERMINATION

It is understood and agreed that the DISTRICT may terminate this agreement without cause by giving SCHOOLWORKS written notice at least thirty (30) days before effective date of such termination. Required payments include payment for hours completed.

COMPENSATION

PLEASE SELECT THE SERVICES REQUESTED

SERVICE 1:

☐ 2023-24 Demographics & Enrollment Projections **$7,500**

SERVICE 2:

☐ Boundary Study (Including community meetings) **$5,000**

The full amount will be billed upon completion of the Study and submittal to the District for review. The amount is due within thirty (30) days of the date of the invoice. If SchoolWorks, Inc. presence is requested at an in- person school board meeting or other committee meetings beyond the scope of work, the District will be billed at $185 per hour, plus travel time and expenses.

The parties hereto have caused this agreement to be executed by their authorized representatives.

SchoolWorks, Inc.	Hanford Elementary School District
Ken Reynolds	
Signature	Signature
Kenneth R. Reynolds	
Print Name	Print Name
President	
Title	Title
August 30, 2023	
Date	Date

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Jay Strickland

DATE: 8/17/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: September 13, 2023

ITEM: Consultant Contract between Lemoore Karate School (Evan Calhoun) and the Hanford Elementary School District

PURPOSE: To provide instruction to the READY Expanded Learning program participants around Active and Engaged Learning based enrichment. Mr. Calhoun will provide Karate instruction and full uniforms for students to the 1st-3rd graders at each elementary school site during the READY Expanded Learning program at a cost of $1,520.00 per site, a total cost of $13, 680.00

FISCAL IMPACT: Total cost of the program is 1 performance at each of the elementary school locations at a cost of $1,520 per site, for a total of $13,680.00.
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0100-2600-0-1110-4000-580009-024-0000
0100-2600-0-1110-4000-580009-025-0000
0100-2600-0-1110-4000-580009-026-0000
0100-2600-0-1110-4000-580009-027-0000
0100-2600-0-1110-4000-580009-028-0000
0100-2600-0-1110-4000-580009-029-0000

RECOMMENDATIONS: Approve

HANFORD ELEMENTARY SCHOOL DISTRICT

CONSULTANT CONTRACT

This contract is entered into on August 9 ,20 23 , between the Hanford Elementary School District and The Karate School (TKS)- Evan Calhoun (Consultant).

Consultant agrees to perform the following services for the Hanford Elementary School District:

Provide Karate instruction to 1st, 2nd and 3rd grade students in the READY Expanded Learning Program over the course of the 2023-2024 school year. Beginning September, 2023 TKS will provide bi-weekly instruction to students culminating in a parent event with students testing to earn a yellow belt in skill. Cost of student uniform (gi) to be included in service quote ($30 per student).

The Consultant, and the agents and employees of the Consultant, in the performance of this agreement shall act in an independent capacity and not as officers or employees or agents of the Hanford Elementary School District.

Consultant agrees to indemnify, defend and save harmless the Hanford Elementary School District, its officers, agents and employees from any and all claims and losses accruing or resulting in connection with the performance of this agreement, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by the Consultant in the performance of this agreement.

The Hanford Elementary School District agrees to pay TKS- Evan Calhoun the sum of Thirteen Thousand, six hundred, eighty dollar Dollars ($ 13, 680.00) for such services.

Consultant Signature	Evan Calhoun Consultant Name		
829 Cedar Lane	Lemoore	ca	93245
Consultant's Address	City	State	Zip Code

Principal/Department Head Signature

Other Authorizing Signature

Budget Account Number: See attached budget information

Board Approved: _____

Original Copy: Fiscal Services
One Copy: Consultant
One Copy: School/Department

DISTRICT USE:
SUBJECT TO MONTOYA SCHOOL SAFETY ACT?

YES / NO
(CIRCLE ONE)

TKS Budget Information

Budget Account Number	Associated Cost
0100-2600-0-1110-4000-580009-021-0000	$1,520.00
0100-2600-0-1110-4000-580009-022-0000	$1,520.00
0100-2600-0-1110-4000-580009-023-0000	$1,520.00
0100-2600-0-1110-4000-580009-024-0000	$1,520.00
0100-2600-0-1110-4000-580009-025-0000	$1,520.00
0100-2600-0-1110-4000-580009-026-0000	$1,520.00
0100-2600-0-1110-4000-580009-027-0000	$1,520.00
0100-2600-0-1110-4000-580009-028-0000	$1,520.00
0100-2600-0-1110-4000-580009-029-0000	$1,520.00

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Jay Strickland

DATE: 8/24/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: September 13, 2023

ITEM: Consultant Contract between Bricks4Kidz and the Hanford Elementary School District

PURPOSE: To provide STEM aligned enrichment classes for Grades K/1 and 2/3 in the READY Expanded Learning Program beginning September 2023 and ending June 2024. Bricks4Kidz will visit all 9 sites in 3 week increments on Thursdays from 3:00-5:00 pm in a rotating order.

FISCAL IMPACT: Total cost of the program at each of the elementary school locations ais $1,260 per site, for a total of $11,340.
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0100-2600-0-1110-4000-580009-029-0000

RECOMMENDATIONS: Approve

HANFORD ELEMENTARY SCHOOL DISTRICT

CONSULTANT CONTRACT

This contract is entered into on August 23 ,20 23 , between the Hanford Elementary School District and J&D Mind Builders- Bricks4Kidz (Consultant).

Consultant agrees to perform the following services for the Hanford Elementary School District:

Provide STEM aligned enrichment class for Grades K/1 and 2/3 in READY Expanded Learning Program beginning September 2023 and ending June 2024. Bricks4Kidz will visit all 9 sites in 3 week increments on Thursdays from 3:00 pm- 5:00 pm.

The Consultant, and the agents and employees of the Consultant, in the performance of this agreement shall act in an independent capacity and not as officers or employees or agents of the Hanford Elementary School District.

Consultant agrees to indemnify, defend and save harmless the Hanford Elementary School District, its officers, agents and employees from any and all claims and losses accruing or resulting in connection with the performance of this agreement, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by the Consultant in the performance of this agreement.

The Hanford Elementary School District agrees to pay J&D Mind Builders- Bricks4Kidz the sum of eleven thousand, three hundred, fourty Dollars ($ 11,340.00) for such services.

Dave Bower — Consultant Signature

DAVE BOWER — Consultant Name

2790 NORWICH AVE — Consultant's Address

CLOVIS — City

CA — State

93611 — Zip Code

Principal/Department Head Signature

Other Authorizing Signature

Budget Account Number: See attached list of Account #s

Board Approved: _____

Original Copy: Fiscal Services
One Copy: Consultant
One Copy: School/Department

DISTRICT USE:
SUBJECT TO MONTOYA SCHOOL SAFETY ACT?

YES / NO
(CIRCLE ONE)

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Jill Rubalcava

DATE: 8/14/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: September 13, 2023

ITEM: Consider adoption of Resolution 03-24 pertaining to the sufficiency of instructional materials.

PURPOSE: An annual public hearing is to be held to review district standards on instructional materials as they relate to Education Code 60119 which states, "Each pupil, including English Learners, has a standards-based aligned textbook or instructional materials, or both, to use in class and to take home" in core subject areas of reading/language arts, mathematics, science, and history-social science. Furthermore, these mateirals are aligned with the standards and cycles of the curriculum frameworks adopted by the state board. Once sufficiency has been determined, it requires that the Board adopt a resolution stating whether each pupil in the district has sufficient textbooks or instructional materials in the core subject areas.

FISCAL IMPACT: none

RECOMMENDATIONS: Adopt resolution 03-24

RESOLUTION NO. 03-24

BEFORE THE BOARD OF TRUSTEES

OF THE HANFORD ELEMENTARY SCHOOL DISTRICT

In the matter pertaining to Sufficiency of Instructional Materials

Whereas, the governing board of Hanford Elementary School District, in order to comply with the requirements of *Education Code* Section 60119 held a public hearing on Wednesday, September 13, 2023 at 6:00 o'clock p.m.

Whereas, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

Whereas, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders (if the district or county office has a bargaining unit) in the public hearing, and;

Whereas, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the Hanford Elementary School District, and;

Whereas, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

Whereas, sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

- Mathematics – 2014 Adoption:
  - McGraw-Hill (Transitional Kindergarten)
  - Pearson (Grades K – 5)
  - Big Ideas (Grades 6 & 7)
  - College Preparatory Math (Grade 8)
- Science – 2019 Adoption:
  - TWIG Science (Grades K – 5)
  - STEMscopes (Grades 6 – 8)
- History-social science – 2018 Adoption
  - Studies Weekly (Grades K – 6)

    - Pearson, My World Interactive (Grades 7 & 8)
- English/language arts – 2014 Adoption:
    - Houghton Mifflin Harcourt (Grade TK)

- English/language arts – 2016 Adoption:
    - Houghton Mifflin Harcourt (Grades K – 1)
    - Benchmark Advance (Grades 2 – 6)
    - Houghton Mifflin Harcourt (Grades 7 & 8)

Whereas, sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

Therefore, it is resolved that for the 2023-2024 school year, the Hanford Elementary School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

Passed and adopted on the 13th day of September, 2023 at a regular meeting of the governing board by the following vote:

AYES:

NOES:

ABSENT:

I hereby certify that the foregoing Resolution was duly introduced, passed and adopted by the governing board at a regularly called and conducted meeting on said date.

_____

Timothy "Tim" Revious
President, Board of Trustees
Hanford Elementary School District

© California Department of Education, February, 22, 2005

HANFORD ELEMENTARY SCHOOL DISTRICT

Agenda Request Form

TO: Joy C. Gabler

FROM: Bill Potter

DATE: August 31, 2023

FOR: (X) Board Meeting
( ) Superintendent's Cabinet

FOR: ( ) Information
(X) Action

Date you wish to have your item considered September 13, 2023

ITEM:
Consider award to American inc. for procuring equipment for the Kennedy Classroom HVAC project

PURPOSE:
Bids were accepted until 2:00 pm on August 17, 2023. All eligible bids received were opened and tabulated.

FISCAL IMPACT
Cost of the project will be $294,705

RECOMMENDATION:
Award as presented for the Kennedy Classroom HVAC equipment procurement.

BID TABULATION

MANGINI ASSOCIATES INC.

228

PROJECT: HVAC Upgrade at JFK -Equipment Procurement
BID OPENING LOCATION: District Office
OWNER: Hanford Elementary School District

ISSUE DATE: August 18, 2023
BID DATE: August 17, 2023
MAI PROJECT NO.: 2233/23114

Bidders	Bid Form Executed	Non-Collusion	Non Contract Sanctioned Cert	Base Bid
Anderson Air	✓	✓	✓	$ 294,705
Kings County Air	✓	✓	✓	$ 315,310

HANFORD ELEMENTARY SCHOOL DISTRICT

Agenda Request Form

TO: Joy C. Gabler

FROM: Bill Potter

DATE: August 31, 2023

FOR: (X) Board Meeting
( ) Superintendent's Cabinet

FOR: ( ) Information
(X) Action

Date you wish to have your item considered September 13, 2023

ITEM:
Consider approval to solicit bids for HVAC replacement in the Administration and Kitchen at Kennedy Jr High.

PURPOSE:
The district would like to solicit bids to replace all aging HVAC units The units are over 28 years old and due for replacement.

FISCAL IMPACT
Cost of the project is estimated to be $900,000

RECOMMENDATION:
Approve solicitation of bids for the Kennedy HVAC replacement project.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Robert Heugly
DATE: August 30, 2023

For: ☒ Board Meeting
☐ Superintendent's Cabinet

For: ☐ Information
☒ Action

Date you wish to have your item considered: September 13, 2023

ITEM: Receive for Action BP 1312.3

PURPOSE:
To update the Board Policy 1312.3 to match the California Department of Education sample UCP policy 1312.3.

Board Policy 1312.3 Uniform Complaint Procedures

Local educational agencies (LEAs), such as school districts, direct-funded charter schools, and county offices of education, that receive state and/or federal funding for certain categorical programs may be chosen for a Uniform Complaint Procedures (UCP) evaluation during a Federal Programs Monitoring (FPM) review by the California Department of Education (CDE).

LEAs are responsible for creating and maintaining documents for their own board-approved UCP process that follows specifications as required by law, particularly the California Code of Regulations, Title 5 (5 CCR) sections 4600-4694, revised and published July 1, 2020. The purpose of the UCP review is to ensure that LEAs are meeting the minimum requirements of these UCP process specifications.

FISCAL IMPACT: The district receives a series of state and federal grants which are impacted by this policy.

RECOMMENDATION: Approve BP 1312.3

California Department of Education ~~Board Policy Manual~~
~~Hanford Elementary School District~~

~~Policy 1312.3: Uniform Complaint Procedures~~ ~~Status:ADOPTED~~

~~Original Adopted Date: 03/16/1998 | Last Revised Date: 02/09/2022 | Last Reviewed Date: 02/09/2022~~

Uniform Complaint Procedures (UCP) Policies and Procedures 2023–24

Hanford Elementary School District
714 N. White St Hanford CA
93230
https://www.hanfordesd.org
/

Adopted by our Governing Board or authorized designee (here and after "the board") on August 23, 2023

Uniform Complaint Procedures (UCP)

This document contains rules and instructions about the filing, investigation and resolution of a

Uniform Complaint Procedures (UCP) complaint regarding an alleged violation by ~~the~~ Hanford

Elementary School District of federal or state laws or regulations governing educational programs.

This document presents information about how we process UCP complaints concerning particular programs or activities that are subject to the UCP.

A UCP complaint is a written and signed statement alleging a violation of federal or state laws or regulations, which may include an allegation of unlawful discrimination, harassment, intimidation or bullying. A signature may be handwritten, typed (including in an email) or electronically generated. ~~Complaints~~Some complaints may be filed anonymously. A UCP complaint filed on behalf of an individual student may only be filed by that student or that student's duly authorized representative.

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A complainant is any individual, including a person's duly authorized representative or an interested third party, public agency, or organization who files a written complaint alleging violation of federal or state laws or regulations, including allegations of unlawful discrimination, harassment, intimidation or bullying in programs and activities funded directly by the state or receiving any financial assistance from the state.

If the complainant is unable to put the complaint in writing, due to a disability or illiteracy, we shall assist the complainant in the filing of the complaint.

The Hanford Elementary School District developed the Uniform Complaint Procedures (UCP) process with policies and procedures adopted by the ~~board.~~ governing board or the authorized designee.

According to state and federal codes and regulations, the programs and activities subject to the UCP are:

- Accommodations for Pregnant and Parenting Pupils
- Adult Education
- After School Education and Safety
- Agricultural Career Technical Education
- Career technical and technical education and career technical and technical training programs
- Child care and development programs
- Compensatory Education
- Consolidated categorical aid programs
- Course Periods without Educational Content
-
- Discrimination, harassment, intimidation, or bullying against any protected group as identified under *Education Code (EC)* sections 200 and 220 and Government Code Section 11135, including any actual or perceived characteristic as set forth in *Penal Code* Section 422.55, or on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics, in any program or activity conducted by an educational institution, as defined in *EC* Section 210.3, that is funded directly by, or that receives or benefits from, any state financial assistance.

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- Educational and graduation requirements for pupils in foster care, pupils who are homeless, pupils from military families ~~and,~~ pupils formerly in Juvenile Court now enrolled in a school district, pupils who are migratory, and pupils participating in a newcomer program.
- Every Student Succeeds Act
- Local control and accountability plans (LCAP)
- Migrant Education
- Physical Education Instructional Minutes
- Pupil Fees
- Reasonable Accommodations to a Lactating Pupil
- Regional Occupational Centers and Programs
- School Plans for Student Achievement
  - ~~School Safety Plans~~
- Schoolsite Councils
  - ~~State Preschool~~
-
- State Preschool Health and Safety Issues in LEAs Exempt from Licensing

And any other state or federal educational program the State Superintendent of Public Instruction (SSPI) ~~of the California Department of Education (CDE)~~ or designee deems appropriate.

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The following complaints shall be referred to the specified agencies for appropriate resolution and are not subject to the our UCP complaint procedures set forth in this document:

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~~1.~~(a) Allegations of child abuse shall be referred to the applicable County Department of Social Services (DSS), Protective Services Division or appropriate law enforcement agency.

~~2.~~(b) Health and safety complaints regarding licensed facilities operating a Child Development Program shall be referred to DSS.

~~3.~~(c) Employment discrimination complaints shall be sent to the State Department of Fair Employment and Housing (DFEH). The complainant shall be notified in writing in a timely manner of any DFEH transferal.

The Responsibilities of ~~The~~ Hanford Elementary School District

We shall have the primary responsibility to ensure compliance with applicable state and federal laws and regulations. We shall investigate and seek to resolve, in accordance with the our approved UCP process, complaints alleging failure to comply with applicable state and federal laws and regulations including, but not limited to, allegations of discrimination, harassment, intimidation, or bullying or noncompliance with laws relating to all programs and activities we implement that are subject to the UCP.

The UCP Annual Notice

We disseminate on an annual basis the UCP Annual Notice which is a written notice of the our approved UCP complaint procedures to all of our students, employees, parents or guardians of its students, school and district advisory committee members, appropriate private school officials or representatives, and other interested parties.

This notice may be made available on our website and shall include the following:

- information regarding allegations about discrimination, harassment, intimidation, or bullying;
- the list of all federal and state programs within the scope of the UCP;
- the title of the position whose occupant is responsible for processing complaints, and the identity(ies) of the person(s) currently occupying that position, if known;
- a statement that the occupant responsible for processing complaints is knowledgeable about the laws and programs that they are assigned to investigate;

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- a statement that in order to identify appropriate subjects of state preschool health and safety issues pursuant to Section 1596.7925 of the *Health and Safety Code (HSC)* a notice, separate from the UCP Annual Notice, shall be posted in each California state preschool program classroom in each school in the local educational agency notifying parents, guardians, pupils, and teachers of (1) the health and safety requirements under Title 5 of the *California Code of Regulations (5 CCR)* apply to California state preschool programs pursuant to *HSC* Section 1596.7925, and (2) the location at which to obtain a form to file a complaint.

Filing UCP Complaints

All UCP complaints shall be filed no later than one year from the date the alleged violation occurred.

Complaints within the scope of the UCP are to be filed with the person responsible for processing complaints:

Superintendent
PO Box 1067
Hanford, CA 93230
559-585-3600

A pupil fee includes a purchase that a pupil is required to make to obtain materials, supplies, equipment, or clothes associated with an educational activity.

A pupil fees complaint may be filed with the principal of a school or with our superintendent or their designee. A pupil fees complaint may be filed anonymously, that is, without an identifying signature, if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance.

For complaints relating to Local Control and Accountability Plans (LCAP), the date of the alleged violation is the date when the reviewing authority approves the LCAP or annual update that we adopted. An LCAP complaint may be filed anonymously, that is, without an identifying signature, if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance.

We advise complainants of the right to pursue civil law remedies that may be available under state or federal discrimination, harassment, intimidation or bullying laws, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may also be available to complainants.

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Investigating UCP Complaints

The UCP complaint investigation is our administrative process for the purpose of gathering data regarding the complaint. We provide an opportunity for complainants and/or representatives to present evidence or information.

Refusal by the complainant to provide the investigator with documents or other evidence related to the allegations in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in the dismissal of the complaint because of a lack of evidence to support the allegations.

Refusal by ~~Th~~the Hanford Elementary School District to provide the investigator with access to records and/or other information related to the allegation in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in a finding based on evidence collected that a violation has occurred and may result in the imposition of a remedy in favor of the complainant.

We ensure that complainants are protected from retaliation.

We investigate all allegations of unlawful discrimination, harassment, intimidation or bullying against any protected group. Unlawful discrimination, harassment, intimidation or bullying complaints shall be filed no later than six months from the date the alleged discrimination, harassment, intimidation or bullying occurred, or six months from the date the complainant first obtained knowledge of the facts of the alleged discrimination, harassment, intimidation or bullying.

UCP Complaint Resolution

We will thoroughly investigate the UCP complaint and issue a written Investigation Report to the complainant within 60 calendar days from the date of the receipt of the complaint, unless the complainant agrees in writing to an extension of time.

This Investigation Report will contain the following elements:

- the findings of fact based on the evidence gathered;
- a conclusion that provides a clear determination for each allegation as to whether we are in compliance with the relevant law;

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• corrective actions if we find merit in a complaint:

- for complaints regarding Pupil Fees; LCAP; Physical Education Instructional Minutes, or Course Periods without Educational Content, the remedy shall go to all affected pupils, parents, and guardians,

- for all other complaints within the scope of the Uniform Complaint Procedures the remedy shall go to the affected pupil,

- With respect to a Pupil Fees complaint, corrective actions shall include reasonable efforts to ensure full reimbursement to all pupils, parents and guardians who paid a pupil fee within one year prior to the filing of the complaint;

• a notice of the complainant's right to appeal our Investigation Report to the Department of Education (CDE); and

• the procedures to be followed for initiating an appeal to the CDE.

UCP Complaint Appeal Process

An appeal is a written and signed request by the complainant to the CDE seeking review of an LEA Investigation Report that was issued in response to a properly-filed complaint. A signature may be handwritten, typed (including in an email) or electronically-generated.

The complainant may appeal our Investigation Report of a UCP complaint to the CDE by filing a written appeal within 30 calendar days of the date. In order to request an appeal, the complainant must specify and explain the basis for the appeal, including at least one of the following:

- The Hanford Elementary School District failed to follow its complaint procedures, and/or

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• the Investigation Report lacks material findings of fact necessary to reach a conclusion of law, and/or

• the material findings of fact in the Investigation Report are not supported by substantial evidence, and/or

• the legal conclusion in the Investigation Report is inconsistent with the law, and/or

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- in a case in which we were found in noncompliance, the corrective actions fail to provide a proper remedy.

The appeal shall be sent with: (1) a copy of the locally filed complaint; and (2) a copy of the LEA Investigation Report.

~~Investigation Report.~~

All complaints and responses are public records.

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
2 CCR 11023	Harassment and discrimination prevention and ~~correction~~ correction
5 CCR 15580-15584	Child nutrition programs complaint procedures
5 CCR 3200-3205	Special education compliance complaints
5 CCR 4600-4670	Uniform complaint procedures
5 CCR 4600-4687	Uniform complaint procedures and Williams complaints
5 CCR 4690-4694	Complaints regarding health and safety issues in ~~licenseexempt~~license-exempt preschool programs
5 CCR 4900-4965	Nondiscrimination in elementary and secondary educational programs receiving state or federal financial assistance
Ed. Code 18100-18203	School libraries
Ed. Code 200-262.4	Prohibition of discrimination
Ed. Code 32280-32289.5	School safety plans
Ed. Code 35186	Williams uniform complaint procedures
Ed. Code 46015	Parental leave for students
Ed. Code 48645.7	Juvenile court schools
Ed. Code 48853-48853.5	Foster youth
Ed. Code 48985	Notices to parents in language other than English
Ed. Code 49010-49013	Student fees
Ed. Code 49060-49079	Student records
Ed. Code 49069.5	Records of foster youth

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Ed. Code 49490-49590	Child nutrition programs
Ed. Code 49701	Provisions of the Interstate Compact on Educational Opportunities for Military Children
Ed. Code 51210	Course of study for grades 1-6
Ed. Code 51222	Physical education
Ed. Code 51223	Physical education; elementary schools
Ed. Code 51225.1-51225.2	Foster youth, homeless children, former juvenile court ~~school~~ school students; course credits; graduation ~~requirements~~ requirements
Ed. Code 51226-51226.1	Career technical education
Ed. Code 51228.1-51228.3	Course periods without educational content
Ed. Code 52059.5	Statewide system of support
Ed. Code 52060-52077	Local control and accountability plan
Ed. Code 52075	Complaint for lack of compliance with local control and accountability plan requirements
Ed. Code 52300-52462	Career technical education
Ed. Code 52500-52617	Adult schools
Ed. Code 54400-54425	Compensatory education programs
Ed. Code 54440-54445	Migrant education
Ed. Code 54460-54529	Compensatory education programs
Ed. Code 59000-59300	Special schools and centers
Ed. Code 64000-64001	Consolidated application process; school plan for ~~student~~ student achievement
Ed. Code 65000-65001	School site councils
Ed. Code 8200-8488	Child care and development programs
Ed. Code 8500-8538	Adult basic education
Gov. Code 11135	Prohibition of discrimination
Gov. Code 12900-12996	Fair Employment and Housing Act
H&S Code 1596.792	California Child Day Care Act; general provisions and definitions
H&S Code 1596.7925	California Child Day Care Act~~; health and safety regulations~~; health and safety regulations
Pen. Code 422.55	Definition of hate crime
Pen. Code 422.6	Crimes; harassment

Federal	**Description**

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20 USC 1221	Application of laws
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
20 USC 1681-1688	Title IX of the Education Amendments of 1972; discrimination based on sex
20 USC 6301-6576	Title I Improving the Academic Achievement of the Disadvantaged
20 USC 6801-7014	Title III language instruction for limited English ~~proficient and immigrant students~~ proficient and immigrant students
28 CFR 35.107	Nondiscrimination on basis of disability; complaints
29 USC 794	Rehabilitation Act of 1973; Section 504
34 CFR 100.3	Prohibition of discrimination on basis of race, color or national origin
34 CFR 104.7	Section 504; Designation of responsible employee and adoption of grievances procedures
34 CFR 106.1-106.82	Nondiscrimination on the basis of sex in education programs
34 CFR 106.30	Discrimination on the basis of sex in education programs and activities; definitions
34 CFR 106.44	Recipient's response to sexual harassment
34 CFR 106.45	Grievance process for formal complaints of sexual harassment
34 CFR 106.8	Designation of coordinator; dissemination of policy, and adoption of grievance procedures
34 CFR 110.25	Notification of nondiscrimination on the basis of age
34 CFR 99.1-99.67	Family Educational Rights and Privacy
42 USC 11431-11435	McKinney-Vento Homeless Assistance Act
42 USC 12101-12213	Americans with Disabilities Act
42 USC 2000d-2000e-17	Title VI and Title VII Civil Rights Act of 1964, as amended
42 USC 2000h-2-2000h-6	Title IX of the Civil Rights Act of 1964
42 USC 6101-6107	Age Discrimination Act of 1975

Management Resources	**Description**
California Department of Education	Uniform Complaint Procedure 2021-22 Program

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Publication	Instrument
California Department of Education Publication	Sample UCP Board Policies and Procedures
U.S. DOE, Office for Civil Rights Publication	Part 1: Questions and Answers Regarding the Department's Title IX Regulations, January 2021
U.S. DOE, Office for Civil Rights Publication	Questions and Answers on the Title IX Regulations on Sexual Harassment, July 2021
U.S. DOE, Office for Civil Rights Publication	Dear Colleague Letter: Responding to Bullying of Students with Disabilities, October 2014
U.S. DOJ Publication	Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient ~~Persons,~~ Persons, 2007
Website	CSBA District and County Office of Education Legal ~~Services~~ Services
Website	Student Privacy Policy Office
Website	U.S. Department of Agriculture
Website	California Department of Social Services
Website	U.S. Department of Justice
Website	California Department of Education
Website	CSBA
Website	U.S. Department of Education, Office for Civil Rights
Website	California Civil Rights Department

Cross References

Code	Description
0410	Nondiscrimination In District Programs And Activities
0420	School ~~Plans/Site Councils~~ Plans/Site Councils
0420	School Plans/Site Councils
0420.41	Charter School Oversight
0420.41-E PDF(1)	Charter School Oversight
0430	Comprehensive Local Plan For Special Education

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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
0470	COVID-19 Mitigation Plan
1100	Communication With The Public
1113	District And School Websites
1113	District And School Websites
1220	Citizen Advisory Committees
1220	Citizen Advisory Committees
1250	Visitors/Outsiders
1250	Visitors/Outsiders
1312.1	Complaints Concerning District Employees
1312.1	Complaints Concerning District Employees
1312.2	Complaints Concerning Instructional Materials
1312.2	Complaints Concerning Instructional Materials
1312.4	Williams Uniform Complaint Procedures
1312.4-E PDF(1)	Williams Uniform Complaint Procedures
1340	Access To District Records
1340	Access To District Records
~~0450~~	~~Comprehensive Safety Plan~~
~~0450~~	~~Comprehensive Safety Plan~~
~~0460~~	~~Local Control And Accountability Plan~~
~~0460~~	~~Local Control And Accountability Plan~~
~~0470~~	~~COVID-19 Mitigation Plan~~
~~1100~~	~~Communication With The Public~~
~~1113~~	~~District And School Websites~~
~~1113~~	~~District And School Websites~~
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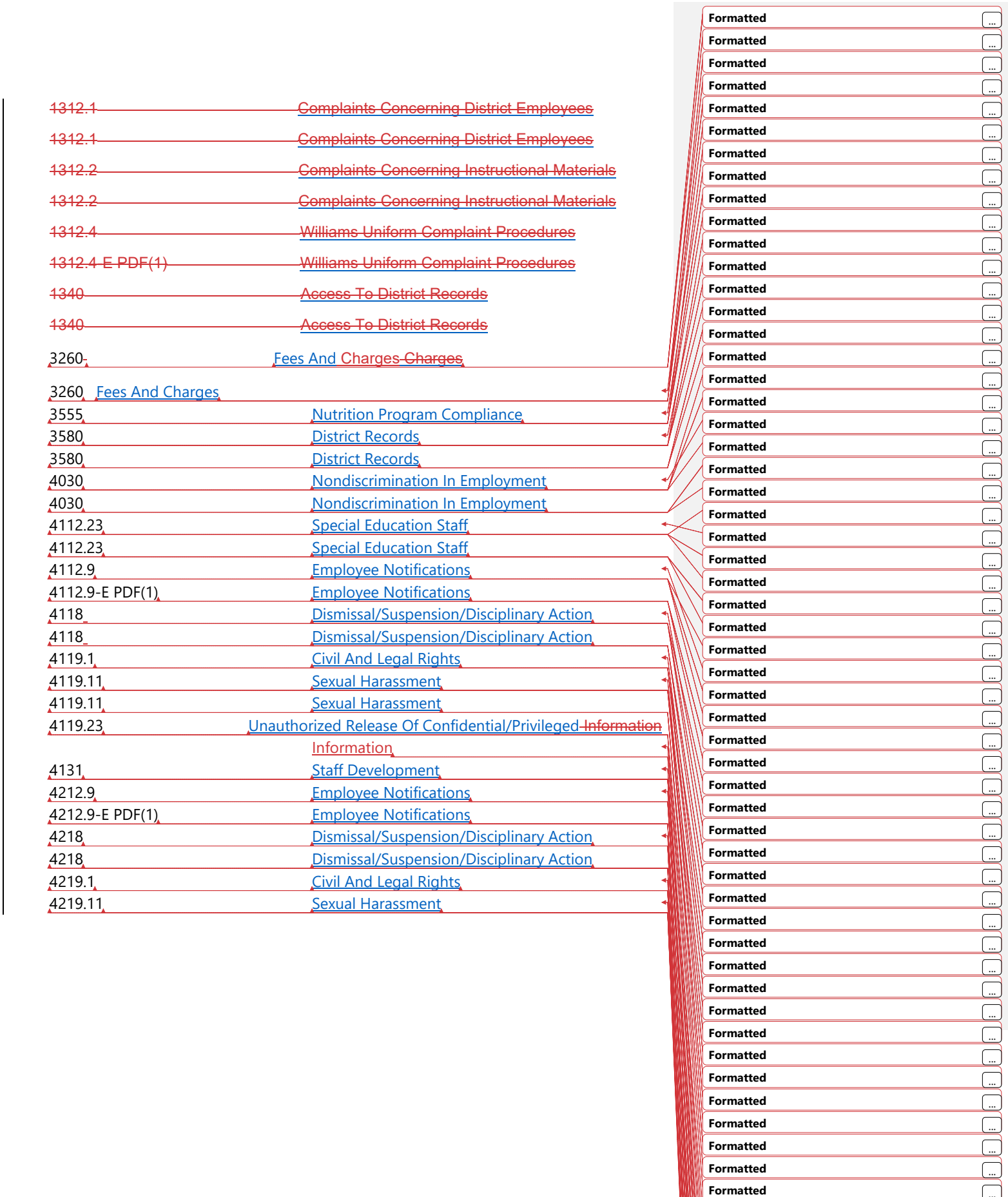
1312.1 Complaints Concerning District Employees
1312.1 Complaints Concerning District Employees
1312.2 Complaints Concerning Instructional Materials
1312.2 Complaints Concerning Instructional Materials
1312.4 Williams Uniform Complaint Procedures
1312.4-E PDF(1) Williams Uniform Complaint Procedures
1340 Access To District Records
1340 Access To District Records
3260 Fees And Charges Charges
3260 Fees And Charges
3555 Nutrition Program Compliance
3580 District Records
3580 District Records
4030 Nondiscrimination In Employment
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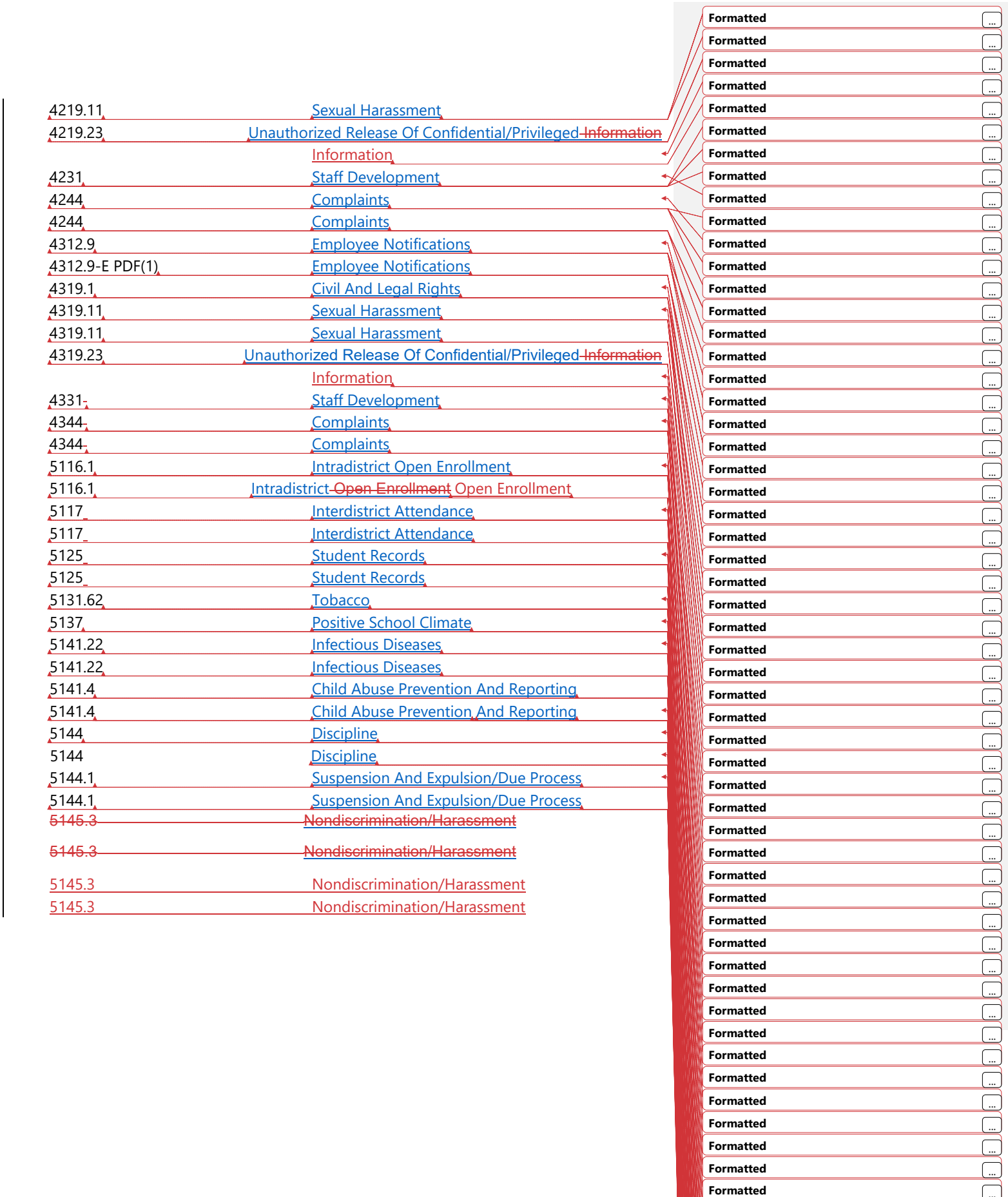
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5145.6 Parent/Guardian Notifications

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5145.7 Sexual Harassment

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5145.71 ~~Title IX Sexual Harassment Complaint Procedures~~

Title IX Sexual Harassment Complaint Procedures 5145.71-E PDF(1) Title IX Sexual Harassment Complaint Procedures

~~5145.9 Hate-Motivated Behavior~~

5145.9 Hate-Motivated Behavior

5146 Married/Pregnant/Parenting Students

~~5148 Child Care And Development~~

~~5148 Child Care And Development~~

~~5148.2 Before/After School Programs~~

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6145 Extracurricular And Cocurricular Activities

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Legal References

20 *United States Code (20 U.S.C.)* Section 6301 et seq.

34 *Code of Federal Regulations (34 CFR)* Sections 106.8, 34 CFR 299.10–13

California *Education Code (EC)* Sections 200, 201, 210.1, 210.3, 220, 221.1, 222, 234.1, 260, 3031, 8200–8498, 8235.5, 8235–8239.1, 8261, 8482–8484.65, 8500–8538, 17002(d), 17592.72, 33126(b)(5)(A), 33126(b)(5)(B), 33315, 35161, 35186, 46015, 48645.7, 48853, 48853.5, 48987, 49010–49013, 49069.5, 49531, 49556, 51210, 51222, 51223, 51225.1-3, 51228.1–51228.3, 52059, 52075, 52300-52462, 52334.7, 52355, 52451, 52460–52462, 52500-52617, 54440–54445, 54445, 56100(a), 56100(j), 60010, 64001, 65000.

California *Government Code (GC)* Sections 11135, 11136

California *Penal Code (PC)* Section 422.55

California *Code of Regulations Title 5 (5 CCR)* Sections 4600–4640, 4690–4694

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California Department of Education

Uniform Complaint Procedures (UCP) Policies and Procedures 2023–24

Hanford Elementary School District
714 N. White St
Hanford CA 93230
https://www.hanfordesd.org/

Adopted by our Governing Board or authorized designee (here and after “the board”) on August 23, 2023

Uniform Complaint Procedures (UCP)

This document contains rules and instructions about the filing, investigation and resolution of a Uniform Complaint Procedures (UCP) complaint regarding an alleged violation by Hanford Elementary School District of federal or state laws or regulations governing educational programs.

This document presents information about how we process UCP complaints concerning particular programs or activities that are subject to the UCP.

A UCP complaint is a written and signed statement alleging a violation of federal or state laws or regulations, which may include an allegation of unlawful discrimination, harassment, intimidation or bullying. A signature may be handwritten, typed (including in an email) or electronically generated. Some complaints may be filed anonymously. A UCP complaint filed on behalf of an individual student may only be filed by that student or that student’s duly authorized representative.

A complainant is any individual, including a person's duly authorized representative or an interested third party, public agency, or organization who files a written complaint alleging violation of federal or state laws or regulations, including allegations of unlawful discrimination, harassment, intimidation or bullying in programs and activities funded directly by the state or receiving any financial assistance from the state.

If the complainant is unable to put the complaint in writing, due to a disability or illiteracy, we shall assist the complainant in the filing of the complaint.

The Hanford Elementary School District developed the Uniform Complaint Procedures (UCP) process with policies and procedures adopted by the governing board or the authorized designee.

According to state and federal codes and regulations, the programs and activities subject to the UCP are:

- Accommodations for Pregnant and Parenting Pupils
- Adult Education

- After School Education and Safety
- Agricultural Career Technical Education
- Career technical and technical education and career technical and technical training programs
- Child care and development programs
- Compensatory Education
- Consolidated categorical aid programs
- Course Periods without Educational Content
- Discrimination, harassment, intimidation, or bullying against any protected group as identified under *Education Code (EC)* sections 200 and 220 and Government Code Section 11135, including any actual or perceived characteristic as set forth in *Penal Code* Section 422.55, or on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics, in any program or activity conducted by an educational institution, as defined in *EC* Section 210.3, that is funded directly by, or that receives or benefits from, any state financial assistance.
- Educational and graduation requirements for pupils in foster care, pupils who are homeless, pupils from military families, pupils formerly in Juvenile Court now enrolled in a school district, pupils who are migratory, and pupils participating in a newcomer program.
- Every Student Succeeds Act
- Local control and accountability plans (LCAP)
- Migrant Education
- Physical Education Instructional Minutes
- Pupil Fees
- Reasonable Accommodations to a Lactating Pupil
- Regional Occupational Centers and Programs
- School Plans for Student Achievement
- Schoolsite Councils
- State Preschool
- State Preschool Health and Safety Issues in LEAs Exempt from Licensing
- And any other state or federal educational program the State Superintendent of Public Instruction (SSPI) or designee deems appropriate.

The following complaints shall be referred to the specified agencies for appropriate resolution and are not subject to the our UCP complaint procedures set forth in this document:

(a) Allegations of child abuse shall be referred to the applicable County Department of Social Services (DSS), Protective Services Division or appropriate law enforcement agency.

(b) Health and safety complaints regarding licensed facilities operating a Child Development Program shall be referred to DSS.

(c) Employment discrimination complaints shall be sent to the State Department of Fair Employment and Housing (DFEH). The complainant shall be notified in writing in a timely manner of any DFEH transferal.

The Responsibilities of Hanford Elementary School District

We shall have the primary responsibility to ensure compliance with applicable state and federal laws and regulations. We shall investigate and seek to resolve, in accordance with the our approved UCP process, complaints alleging failure to comply with applicable state and federal laws and regulations including, but not limited to, allegations of discrimination, harassment, intimidation, or bullying or noncompliance with laws relating to all programs and activities we implement that are subject to the UCP.

The UCP Annual Notice

We disseminate on an annual basis the UCP Annual Notice which is a written notice of the our approved UCP complaint procedures to all of our students, employees, parents or guardians of its students, school and district advisory committee members, appropriate private school officials or representatives, and other interested parties.

This notice may be made available on our website and shall include the following:

• information regarding allegations about discrimination, harassment, intimidation, or bullying;

• the list of all federal and state programs within the scope of the UCP;

• the title of the position whose occupant is responsible for processing complaints, and the identity(ies) of the person(s) currently occupying that position, if known;

• a statement that the occupant responsible for processing complaints is knowledgeable about the laws and programs that they are assigned to investigate;

• a statement that in order to identify appropriate subjects of state preschool health and safety issues pursuant to Section 1596.7925 of the *Health and Safety Code (HSC)* a notice, separate from the UCP Annual Notice, shall be posted in each California state preschool program classroom in each school in the local educational agency notifying parents, guardians, pupils, and teachers of (1) the health and safety requirements under Title 5 of the *California Code of Regulations (5 CCR)* apply to California state preschool programs pursuant to *HSC* Section 1596.7925, and (2) the location at which to obtain a form to file a complaint.

Filing UCP Complaints

All UCP complaints shall be filed no later than one year from the date the alleged violation occurred.

Complaints within the scope of the UCP are to be filed with the person responsible for processing complaints*:*

Superintendent
PO Box 1067
Hanford, CA 93230
559-585-3600

A pupil fee includes a purchase that a pupil is required to make to obtain materials, supplies, equipment, or clothes associated with an educational activity.

A pupil fees complaint may be filed with the principal of a school or with our superintendent or their designee. A pupil fees complaint may be filed anonymously, that is, without an identifying signature, if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance.

For complaints relating to Local Control and Accountability Plans (LCAP), the date of the alleged violation is the date when the reviewing authority approves the LCAP or annual update that we adopted. An LCAP complaint may be filed anonymously, that is, without an identifying signature, if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance.

We advise complainants of the right to pursue civil law remedies that may be available under state or federal discrimination, harassment, intimidation or bullying laws, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may also be available to complainants.

Investigating UCP Complaints

The UCP complaint investigation is our administrative process for the purpose of gathering data regarding the complaint. We provide an opportunity for complainants and/or representatives to present evidence or information.

Refusal by the complainant to provide the investigator with documents or other evidence related to the allegations in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in the dismissal of the complaint because of a lack of evidence to support the allegations.

Refusal by the Hanford Elementary School District to provide the investigator with access to records and/or other information related to the allegation in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in a finding based on evidence collected that a violation has occurred and may result in the imposition of a remedy in favor of the complainant.

We ensure that complainants are protected from retaliation.

We investigate all allegations of unlawful discrimination, harassment, intimidation or bullying against any protected group. Unlawful discrimination, harassment, intimidation or bullying complaints shall be filed no later than six months from the date the alleged

discrimination, harassment, intimidation or bullying occurred, or six months from the date the complainant first obtained knowledge of the facts of the alleged discrimination, harassment, intimidation or bullying.

UCP Complaint Resolution

We will thoroughly investigate the UCP complaint and issue a written Investigation Report to the complainant within 60 calendar days from the date of the receipt of the complaint, unless the complainant agrees in writing to an extension of time.

This Investigation Report will contain the following elements:

• the findings of fact based on the evidence gathered;

• a conclusion that provides a clear determination for each allegation as to whether we are in compliance with the relevant law;

• corrective actions if we find merit in a complaint:

- for complaints regarding Pupil Fees; LCAP; Physical Education Instructional Minutes, or Course Periods without Educational Content, the remedy shall go to all affected pupils, parents, and guardians,

- for all other complaints within the scope of the Uniform Complaint Procedures the remedy shall go to the affected pupil,

- With respect to a Pupil Fees complaint, corrective actions shall include reasonable efforts to ensure full reimbursement to all pupils, parents and guardians who paid a pupil fee within one year prior to the filing of the complaint;

• a notice of the complainant's right to appeal our Investigation Report to the Department of Education (CDE); and

• the procedures to be followed for initiating an appeal to the CDE.

UCP Complaint Appeal Process

An appeal is a written and signed request by the complainant to the CDE seeking review of an LEA Investigation Report that was issued in response to a properly-filed complaint. A signature may be handwritten, typed (including in an email) or electronically-generated.

The complainant may appeal our Investigation Report of a UCP complaint to the CDE by filing a written appeal within 30 calendar days of the date. In order to request an appeal, the complainant must specify and explain the basis for the appeal, including at least one of the following:

• The Hanford Elementary School District failed to follow its complaint procedures, and/or

• the Investigation Report lacks material findings of fact necessary to reach a conclusion of law, and/or

• the material findings of fact in the Investigation Report are not supported by substantial evidence, and/or

• the legal conclusion in the Investigation Report is inconsistent with the law, and/or

• in a case in which we were found in noncompliance, the corrective actions fail to provide a proper remedy.

The appeal shall be sent with: (1) a copy of the locally filed complaint; and (2) a copy of the LEA Investigation Report.

All complaints and responses are public records.

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
2 CCR 11023	Harassment and discrimination prevention and correction
5 CCR 15580-15584	Child nutrition programs complaint procedures
5 CCR 3200-3205	Special education compliance complaints
5 CCR 4600-4670	Uniform complaint procedures
5 CCR 4600-4687	Uniform complaint procedures and Williams complaints
5 CCR 4690-4694	Complaints regarding health and safety issues in license-exempt preschool programs
5 CCR 4900-4965	Nondiscrimination in elementary and secondary educational programs receiving state or federal financial assistance
Ed. Code 18100-18203	School libraries
Ed. Code 200-262.4	Prohibition of discrimination
Ed. Code 32280-32289.5	School safety plans
Ed. Code 35186	Williams uniform complaint procedures
Ed. Code 46015	Parental leave for students
Ed. Code 48645.7	Juvenile court schools
Ed. Code 48853-48853.5	Foster youth
Ed. Code 48985	Notices to parents in language other than English
Ed. Code 49010-49013	Student fees
Ed. Code 49060-49079	Student records
Ed. Code 49069.5	Records of foster youth
Ed. Code 49490-49590	Child nutrition programs
Ed. Code 49701	Provisions of the Interstate Compact on Educational Opportunities for Military Children
Ed. Code 51210	Course of study for grades 1-6
Ed. Code 51222	Physical education

Ed. Code 51223	Physical education; elementary schools
Ed. Code 51225.1-51225.2	Foster youth, homeless children, former juvenile court school students; course credits; graduation requirements
Ed. Code 51226-51226.1	Career technical education
Ed. Code 51228.1-51228.3	Course periods without educational content
Ed. Code 52059.5	Statewide system of support
Ed. Code 52060-52077	Local control and accountability plan
Ed. Code 52075	Complaint for lack of compliance with local control and accountability plan requirements
Ed. Code 52300-52462	Career technical education
Ed. Code 52500-52617	Adult schools
Ed. Code 54400-54425	Compensatory education programs
Ed. Code 54440-54445	Migrant education
Ed. Code 54460-54529	Compensatory education programs
Ed. Code 59000-59300	Special schools and centers
Ed. Code 64000-64001	Consolidated application process; school plan for student achievement
Ed. Code 65000-65001	School site councils
Ed. Code 8200-8488	Child care and development programs
Ed. Code 8500-8538	Adult basic education
Gov. Code 11135	Prohibition of discrimination
Gov. Code 12900-12996	Fair Employment and Housing Act
H&S Code 1596.792	California Child Day Care Act; general provisions and definitions
H&S Code 1596.7925	California Child Day Care Act; health and safety regulations
Pen. Code 422.55	Definition of hate crime
Pen. Code 422.6	Crimes; harassment

Federal	**Description**
20 USC 1221	Application of laws
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
20 USC 1681-1688	Title IX of the Education Amendments of 1972; discrimination based on sex
20 USC 6301-6576	Title I Improving the Academic Achievement of the Disadvantaged
20 USC 6801-7014	Title III language instruction for limited English proficient and immigrant students

28 CFR 35.107	Nondiscrimination on basis of disability; complaints
29 USC 794	Rehabilitation Act of 1973; Section 504
34 CFR 100.3	Prohibition of discrimination on basis of race, color or national origin
34 CFR 104.7	Section 504; Designation of responsible employee and adoption of grievances procedures
34 CFR 106.1-106.82	Nondiscrimination on the basis of sex in education programs
34 CFR 106.30	Discrimination on the basis of sex in education programs and activities; definitions
34 CFR 106.44	Recipient's response to sexual harassment
34 CFR 106.45	Grievance process for formal complaints of sexual harassment
34 CFR 106.8	Designation of coordinator; dissemination of policy, and adoption of grievance procedures
34 CFR 110.25	Notification of nondiscrimination on the basis of age
34 CFR 99.1-99.67	Family Educational Rights and Privacy
42 USC 11431-11435	McKinney-Vento Homeless Assistance Act
42 USC 12101-12213	Americans with Disabilities Act
42 USC 2000d-2000e-17	Title VI and Title VII Civil Rights Act of 1964, as amended
42 USC 2000h-2-2000h-6	Title IX of the Civil Rights Act of 1964
42 USC 6101-6107	Age Discrimination Act of 1975

Management Resources	**Description**
California Department of Education Publication	Uniform Complaint Procedure 2021-22 Program Instrument
California Department of Education Publication	Sample UCP Board Policies and Procedures
U.S. DOE, Office for Civil Rights Publication	Part 1: Questions and Answers Regarding the Department’s Title IX Regulations, January 2021
U.S. DOE, Office for Civil Rights Publication	Questions and Answers on the Title IX Regulations on Sexual Harassment, July 2021
U.S. DOE, Office for Civil Rights Publication	Dear Colleague Letter: Responding to Bullying of Students with Disabilities, October 2014
U.S. DOJ Publication	Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, 2007

Website	CSBA District and County Office of Education Legal Services
Website	Student Privacy Policy Office
Website	U.S. Department of Agriculture
Website	California Department of Social Services
Website	U.S. Department of Justice
Website	California Department of Education
Website	CSBA
Website	U.S. Department of Education, Office for Civil Rights
Website	California Civil Rights Department

Cross References

Code	Description
0410	Nondiscrimination In District Programs And Activities
0420	School Plans/Site Councils
0420	School Plans/Site Councils
0420.41	Charter School Oversight
0420.41-E PDF(1)	Charter School Oversight
0430	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
0470	COVID-19 Mitigation Plan
1100	Communication With The Public
1113	District And School Websites
1113	District And School Websites
1220	Citizen Advisory Committees
1220	Citizen Advisory Committees
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1340	Access To District Records

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3260	Fees And Charges
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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
6171	Title I Programs
6171	Title I Programs
6173	Education For Homeless Children
6173	Education For Homeless Children
6173.1	Education For Foster Youth
6173.1	Education For Foster Youth
6173.2	Education Of Children Of Military Families
6173.2	Education Of Children Of Military Families
6173.3	Education For Juvenile Court School Students
6175	Migrant Education Program
6175	Migrant Education Program
9000	Role Of The Board
9011	Disclosure Of Confidential/Privileged Information
9012	Board Member Electronic Communications
9124	Attorney
9200	Limits Of Board Member Authority
9321	Closed Session
9322	Agenda/Meeting Materials

Legal References

20 *United States Code (20 U.S.C.)* Section 6301 et seq.

34 *Code of Federal Regulations (34 CFR)* Sections 106.8, 34 CFR 299.10–13

California *Education Code* (*EC*) Sections 200, 201, 210.1, 210.3, 220, 221.1, 222, 234.1, 260, 3031, 8200–8498, 8235.5, 8235–8239.1, 8261, 8482–8484.65, 8500–8538, 17002(d), 17592.72, 33126(b)(5)(A), 33126(b)(5)(B), 33315, 35161, 35186, 46015, 48645.7, 48853, 48853.5, 48987, 49010–49013, 49069.5, 49531, 49556, 51210, 51222, 51223, 51225.1-3, 51228.1–51228.3, 52059, 52075, 52300-52462, 52334.7, 52355, 52451, 52460–52462, 52500-52617, 54440–54445, 54445, 56100(a), 56100(j), 60010, 64001, 65000.

California *Government Code (GC)* Sections 11135, 11136

California *Penal Code (PC)* Section 422.55

California *Code of Regulations Title 5 (5 CCR)* Sections 4600–4640, 4690–4694

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Robert Heugly
DATE: August 30, 2023

For: ☒ Board Meeting
☐ Superintendent's Cabinet

For: ☐ Information
☒ Action

Date you wish to have your item considered: September 13, 2023

ITEM: Receive for Action: AR 1312.4 Williams Complaint Procedures

PURPOSE:
To update the Administrative Regulation 1312.4 to match the California Department of Education sample Williams Complaint Procedures 1312.4 including the Williams Classroom Notice and Williams Complaint Form.

AR 1312.4 contains rules and instructions about the filing, investigation and resolution of a Williams complaint regarding alleged deficiencies related to instructional materials, the condition of a facility that is not maintained in a clean or safe manner or in good repair, and teacher vacancy or misassignment. The California Department of Education recommends using their sample AR to ensure compliance during Federal Program Monitoring (FPM).

FISCAL IMPACT: The district receives a series of state and federal grants which are impacted by this regulation.

RECOMMENDATION: Approve AR 1312.4

~~Board Policy Manual~~
~~Hanford Elementary School District~~

~~Regulation 1312.4: Williams Uniform Complaint Procedures~~ ~~Status:~~ ~~ADOPTED~~

~~Original Adopted Date:~~ ~~02/09/2005~~ ~~| Last Revised Date:~~ ~~02/09/2022~~ ~~| Last Reviewed Date:~~ ~~02/09/2022~~

California Department of Education

Williams Complaint Policies and Procedures 2023–24

Hanford Elementary School District
714 N. White St.
Hanford, CA 93230
559-585-3600

Adopted by our Governing Board or authorized designee (here and after "the board") on August 23, 2023

Williams Complaint Policies and Procedures

This document contains rules and instructions about the filing, investigation and resolution of a Williams complaint regarding alleged deficiencies related to instructional materials, the condition of a facility that is not maintained in a clean or safe manner or in good repair, and teacher vacancy or misassignment.

The Hanford Elementary School District ~~(LEA)~~ adopted the Uniform Complaint Procedures (UCP) process in accordance with Chapter 5.1 (commencing with Section 4680) of the *California Code of Regulations*, Title 5, to resolve Williams complaints. This document presents information about how we process complaints concerning Williams Settlement issues. A UCP complaint is a written and signed statement by a complainant alleging a violation of state laws or regulations. A complainant is any individual, including a person's duly authorized representative or an interested third party, public agency, or organization who files a written complaint alleging violation of state laws or regulations, regarding alleged deficiencies related to instructional materials, the condition of a facility that is not maintained in a clean or safe manner or in good repair, and teacher vacancy or misassignment. If a complainant is unable to put the complaint in writing, due to a disability or illiteracy, we shall assist the complainant in the filing of the complaint.

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The Responsibility of the Hanford Elementary School District

The Hanford Elementary School District is required to have local policies and procedures that enable Williams Complaints to be handled through our UCP process, to post a classroom notice informing parents, guardians, pupils, and teachers of their rights to file a Williams complaint in each classroom in each school, and to provide a complaint form for Williams complaints regarding alleged deficiencies related to instructional materials, conditions of facilities that are not maintained in a clean or safe manner or in good repair, and teacher vacancy or misassignment.

If a response is requested by the complainant, the response will go to the mailing address of the complainant indicated on the complaint.

If *Education Code* Section 48985 is applicable and 15 percent or more of the pupils in grades K—12 enrolled in our district speak a language other than English, the Williams Complaint Classroom Notice and the Williams Complaint Form shall be written in English and in the primary language of the complainant. The complaint response, if requested, and final report shall be written in English and the primary language in which the complaint was filed.

A Williams Complaint about problems beyond the authority of the school principal shall be forwarded in a timely manner, but will not exceed 10 working days, to the appropriate school district official for resolution.

The principal or the designee of the district superintendent, as applicable, shall make all reasonable efforts to investigate any problem within his or her authority.

The principal, or, where applicable, district superintendent or his or her designee shall remedy a valid complaint within a reasonable time period but not to exceed 30 working days from the date the complaint was received.

The principal, or where applicable, district superintendent or his or her designee, shall report to the complainant the resolution of the complaint within 45 working days of the initial filing, if complainant identifies himself or herself and requested a response.

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The principal makes this report; the principal shall also report the same information in the same timeframe to the district superintendent or his or her designee.

The school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district.

The summaries shall be publicly reported on a quarterly basis at a regularly scheduled meeting of the governing board of the school district.

The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints.

The complaints and responses shall be available as public records.

The Williams Complaint Classroom Notice

We make sure that the Williams Complaint Classroom Notice is posted in each classroom in each school in the district and includes:

- The parents, guardians, pupils, and teachers,
- a statement proclaiming sufficient textbooks and instructional materials,
- (For there to be sufficient textbooks and instructional materials each pupil, including English Learners, must have a textbook or instructional materials, or both, to use in class and to take home)
- a statement that school facilities must be clean, safe, and maintained in good repair,
- a statement that there should be no teacher vacancies or misassignments, and
- the location at which to obtain a form to file a complaint in case of a shortage.

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(Posting a notice downloadable from the ~~Web site~~website of the CDE shall satisfy this requirement.)

The Williams Complaint Form

We make sure that the Williams Complaint form is available for parents, guardians, pupils, and teachers to use.

~~Every school in our district shall have a complaint form available for such Williams complaints.~~

~~The Williams Complaint form shall include:~~

Every school in our district shall have a complaint form available for such Williams complaints.

The Williams Complaint form shall include:

- A section to indicate if a response is requested,
- a section for contact information including mailing address if a response be requested.
- a statement that a pupil, including an English Learner, does not have standards - aligned textbooks or instructional materials or state adopted or district adopted textbooks or other required instructional materials to use in class.
- a statement that a pupil does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each pupil.
- a statement that textbooks or instructional materials are in poor or unusable condition, having missing pages, or are unreadable due to damage.
- a statement that a pupil was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.
- a statement that a condition poses an urgent or emergency threat to the health or safety of pupils or staff, including: gas leaks, nonfunctioning heating, ventilation, fire sprinklers or air - conditioning systems, electrical power failure, major sewer line stoppage, major pest or vermin infestation, broken windows or exterior doors

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or gates that will not lock and that pose a security risk, abatement of hazardous materials previously undiscovered that pose an immediate threat to pupils or staff, structural damage creating a hazardous or uninhabitable condition, and any other emergency conditions the school district determines appropriate.

- a statement that a school restroom has not been maintained or cleaned regularly, is not fully operational, or has not been stocked at all times with toilet paper, soap, and towels or functional hand dryers.
- a statement that the school has not kept all restrooms open during school hours when pupils are not in classes, and has not kept a sufficient number of restrooms open during school hours when pupils are in classes. This does not apply when temporary closing of the restroom is necessary for pupil safety or to make repairs.
- a statement that a semester begins and a teacher vacancy exists. (A position to which a single designated certificate employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one - semester course, a position of which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester).
- a statement that a teacher who lacks credentials or training to teach English Learners is assigned to teach a class with more than 20 percent English Learners pupils in the class.
- a statement that a teacher is assigned to teach a class for which the teacher lacks subject matter competency.
- a section to identify the location of the school in which the alleged violation took place,
- a section to identify the course or grade level, if applicable,
- a section where the complainant describes the specific nature of the complaint in detail,
- a statement that the complainant may include as much text as the complainant feels is necessary, and
- a statement identifying the place to file the complaint that includes the office and address of the principal or his/her designee of the school in which the alleged violation took place.

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Filing a Williams Complaint with the Hanford Elementary School District

A Williams complaint shall be filed with the principal of the school or his or her designee, in which the complaint arises.

A Williams complaint may be filed anonymously.

The complainant need not use the Williams Complaint form to file a complaint.

How to Appeal a Williams Complaint

A complainant who is not satisfied with the resolution of the principal or the district superintendent or his or her designee, involving deficiencies related to instructional materials, the condition of a facility that is not maintained in a clean or safe manner or in good repair, and teacher vacancy or misassignment, has the right to describe the complaint to the governing board of the school district at a regularly scheduled meeting of the governing board.

A complainant who is then not satisfied with the resolution proffered by the principal, or the district superintendent or his or her designee, involving a condition of a facility that poses an emergency or urgent threat, as defined in paragraph (1) of subdivision (c) of *EC* Section 17592.72, has the right to file an appeal to the State Superintendent of Public Instruction at the California Department of Education (CDE) within 15 days of receiving the report.

Conditions that pose an emergency or urgent threat (not cosmetic or nonessential) to the health and safety of pupils or staff while at school include the following:

- Gas leaks.
- Nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems.

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- Electrical power failure.
- Major sewer line stoppage.
- Major pest or vermin infestation.
- Broken windows or exterior doors or gates that will not lock and that pose a security risk.
- Abatement of hazardous materials previously undiscovered that pose an immediate threat to pupil or staff.
- Structural damage creating a hazardous or uninhabitable condition.

In regards to the resolution proffered by the principal, or the district superintendent or his or her designee, involving a condition of a facility that poses an emergency or urgent threat, the complainant shall comply with the appeal requirements of 5 *CCR* Section 4632.

A complainant may appeal the Decision of an emergency or urgent threat to the CDE by filing a written appeal within 15 days of receiving the Decision.

The complainant shall specify the basis for the appeal of the Decision and whether the facts are incorrect and/or the law is misapplied.

~~The appeal shall be accompanied by:~~

The appeal shall be accompanied by:

~~1.~~ 1. A copy of the original locally filed complaint; and

~~2.~~ 2. A copy of our Decision of this original locally filed complaint.

Legal References

State Laws Cited:

~~California Education Code Sections~~

EC sections 1240, 17592.72, 35186, ~~35292.5,~~ 48985~~.~~

, 60640.

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California *Code of Regulations*, (*CCR*), Title 5 ~~[5 CCR] Sections 4600–4694~~sections 4680–4687.

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**
5 CCR 4600-4670	Uniform complaint procedures
5 CCR 4600-4687	Uniform complaint procedures and Williams complaints
Ed. Code 1240	County superintendent of schools; duties
Ed. Code 17592.72	Urgent or emergency repairs; School Facility Emergency Repair Account
Ed. Code 234.1	Student protections relating to discrimination, harassment, intimidation, and bullying
Ed. Code 33126	School accountability report card
Ed. Code 35186	Williams uniform complaint procedures
Ed. Code 35292.5-35292.6	Restrooms; maintenance and cleanliness
Ed. Code 48985	Notices to parents in language other than English
Ed. Code 60119	Hearing on sufficiency of instructional materials
Federal	**Description**
20 USC 6314	Title I schoolwide program
Management Resources	**Description**
Website	CSBA District and County Office of Education Legal Services
Website	State Allocation Board, Office of Public School Construction
Website	California Department of Education, Williams Case
Website	California County Superintendents Educational Services Association
Website	CSBA

Cross References

Code	**Description**
0460	Local Control And Accountability Plan
0460	~~Local Control And Accountability Plan~~Local Control And Accountability Plan
1100	Communication With The Public
1250	Visitors/Outsiders
1250	Visitors/Outsiders

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1312.2	~~Complaints Concerning Instructional Materials~~Complaints Concerning Instructional Materials
1312.2	~~Complaints Concerning Instructional Materials~~Complaints Concerning Instructional Materials
1312.3	Uniform Complaint Procedures
1340	Access To District Records
1340	Access To District Records
3270	Sale And Disposal Of Books, Equipment And Supplies
3270	Sale And Disposal Of Books, Equipment And Supplies
3514	Environmental Safety
3514	Environmental Safety
3514.2	Integrated Pest Management
3517	Facilities Inspection
3517	Facilities Inspection
~~3517~~	~~Facilities Inspection~~
3550	~~Food Service/Child Nutrition Program~~Food Service/Child Nutrition Program
3550	Food Service/Child Nutrition Program
4112.2	Certification
4112.2	Certification
4112.22	Staff Teaching English Learners
4113	Assignment
4113	Assignment
4144	Complaints
4144	Complaints
4244	Complaints
4244	Complaints
4344	Complaints
4344	Complaints
6142.92	~~Mathematics Instruction~~Mathematics Instruction
6161.1	~~Selection And Evaluation Of Instructional Materials~~Selection And Evaluation Of Instructional Materials
6161.1	~~Selection And Evaluation Of Instructional Materials~~Selection And Evaluation Of Instructional Materials
6161.2	~~Damaged Or Lost Instructional Materials~~Damaged Or Lost Instructional Materials
9000	~~Role Of The Board~~Role Of The Board

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9012 ~~Board Member Electronic Communications~~Board Member Electronic Communications

9200 ~~Limits Of Board Member Authority~~Limits Of Board Member Authority

9322 ~~Agenda/Meeting Materials~~Agenda/Meeting Materials

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California Department of Education

Williams Complaint Policies and Procedures 2023–24

Hanford Elementary School District
714 N. White St.
Hanford, CA 93230
559-585-3600

Adopted by our Governing Board or authorized designee (here and after "the board") on August 23, 2023

Williams Complaint Policies and Procedures

This document contains rules and instructions about the filing, investigation and resolution of a Williams complaint regarding alleged deficiencies related to instructional materials, the condition of a facility that is not maintained in a clean or safe manner or in good repair, and teacher vacancy or misassignment.

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- a statement that school facilities must be clean, safe, and maintained in good repair,
- a statement that there should be no teacher vacancies or misassignments, and
- the location at which to obtain a form to file a complaint in case of a shortage.

(Posting a notice downloadable from the website of the CDE shall satisfy this requirement.)

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- a statement that textbooks or instructional materials are in poor or unusable condition, having missing pages, or are unreadable due to damage.
- a statement that a pupil was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.
- a statement that a condition poses an urgent or emergency threat to the health or safety of pupils or staff, including: gas leaks, nonfunctioning heating, ventilation, fire sprinklers or air - conditioning systems, electrical power failure, major sewer line stoppage, major pest or vermin infestation, broken windows or exterior doors or gates that will not lock and that pose a security risk, abatement of hazardous materials previously undiscovered that pose an immediate threat to pupils or staff, structural damage creating a hazardous or uninhabitable condition, and any other emergency conditions the school district determines appropriate.
- a statement that a school restroom has not been maintained or cleaned regularly, is not fully operational, or has not been stocked at all times with toilet paper, soap, and towels or functional hand dryers.
- a statement that the school has not kept all restrooms open during school hours when pupils are not in classes, and has not kept a sufficient number of restrooms open during school hours when pupils are in classes. This does not apply when temporary closing of the restroom is necessary for pupil safety or to make repairs.
- a statement that a semester begins and a teacher vacancy exists. (A position to which a single designated certificate employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one - semester course, a position of which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester).
- a statement that a teacher who lacks credentials or training to teach English Learners is assigned to teach a class with more than 20 percent English Learners pupils in the class.

- a statement that a teacher is assigned to teach a class for which the teacher lacks subject matter competency.
- a section to identify the location of the school in which the alleged violation took place,
- a section to identify the course or grade level, if applicable,
- a section where the complainant describes the specific nature of the complaint in detail,
- a statement that the complainant may include as much text as the complainant feels is necessary, and
- a statement identifying the place to file the complaint that includes the office and address of the principal or his/her designee of the school in which the alleged violation took place.

Filing a Williams Complaint with the Hanford Elementary School District

A Williams complaint shall be filed with the principal of the school or his or her designee, in which the complaint arises.

A Williams complaint may be filed anonymously.

The complainant need not use the Williams Complaint form to file a complaint.

How to Appeal a Williams Complaint

A complainant who is not satisfied with the resolution of the principal or the district superintendent or his or her designee, involving deficiencies related to instructional materials, the condition of a facility that is not maintained in a clean or safe manner or in good repair, and teacher vacancy or misassignment, has the right to describe the complaint to the governing board of the school district at a regularly scheduled meeting of the governing board.

A complainant who is then not satisfied with the resolution proffered by the principal, or the district superintendent or his or her designee, involving a condition of a facility that poses an emergency or urgent threat, as defined in paragraph (1) of subdivision (c) of *EC* Section 17592.72, has the right to file an appeal to the State Superintendent of Public Instruction at the California Department of Education (CDE) within 15 days of receiving the report.

Conditions that pose an emergency or urgent threat (not cosmetic or nonessential) to the health and safety of pupils or staff while at school include the following:

- Gas leaks.
- Nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems.
- Electrical power failure.
- Major sewer line stoppage.
- Major pest or vermin infestation.
- Broken windows or exterior doors or gates that will not lock and that pose a security risk.

- Abatement of hazardous materials previously undiscovered that pose an immediate threat to pupil or staff.
- Structural damage creating a hazardous or uninhabitable condition.

In regards to the resolution proffered by the principal, or the district superintendent or his or her designee, involving a condition of a facility that poses an emergency or urgent threat, the complainant shall comply with the appeal requirements of 5 *CCR* Section 4632.

A complainant may appeal the Decision of an emergency or urgent threat to the CDE by filing a written appeal within 15 days of receiving the Decision.

The complainant shall specify the basis for the appeal of the Decision and whether the facts are incorrect and/or the law is misapplied.

The appeal shall be accompanied by:

1. A copy of the original locally filed complaint; and
2. A copy of our Decision of this original locally filed complaint.

Legal References

State Laws Cited:

EC sections 1240, 17592.72, 35186, 48985, 60640.

California *Code of Regulations* (*CCR*), Title 5 sections 4680–4687.

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**
5 CCR 4600-4670	Uniform complaint procedures
5 CCR 4600-4687	Uniform complaint procedures and Williams complaints
Ed. Code 1240	County superintendent of schools; duties
Ed. Code 17592.72	Urgent or emergency repairs; School Facility Emergency Repair Account
Ed. Code 234.1	Student protections relating to discrimination, harassment, intimidation, and bullying
Ed. Code 33126	School accountability report card
Ed. Code 35186	Williams uniform complaint procedures
Ed. Code 35292.5-35292.6	Restrooms; maintenance and cleanliness
Ed. Code 48985	Notices to parents in language other than English
Ed. Code 60119	Hearing on sufficiency of instructional materials
Federal	**Description**
20 USC 6314	Title I schoolwide program

Management Resources	Description
Website	CSBA District and County Office of Education Legal Services
Website	State Allocation Board, Office of Public School Construction
Website	California Department of Education, Williams Case
Website	California County Superintendents Educational Services Association
Website	CSBA

Cross References

Code	Description
0460	Local Control And Accountability Plan
0460	Local Control And Accountability Plan
1100	Communication With The Public
1250	Visitors/Outsiders
1250	Visitors/Outsiders
1312.2	Complaints Concerning Instructional Materials
1312.2	Complaints Concerning Instructional Materials
1312.3	Uniform Complaint Procedures
1340	Access To District Records
1340	Access To District Records
3270	Sale And Disposal Of Books, Equipment And Supplies
3270	Sale And Disposal Of Books, Equipment And Supplies
3514	Environmental Safety
3514	Environmental Safety
3514.2	Integrated Pest Management
3517	Facilities Inspection
3517	Facilities Inspection
3550	Food Service/Child Nutrition Program
3550	Food Service/Child Nutrition Program
4112.2	Certification
4112.2	Certification
4112.22	Staff Teaching English Learners
4113	Assignment
4113	Assignment
4144	Complaints
4144	Complaints
4244	Complaints
4244	Complaints

4344	Complaints
4344	Complaints
6142.92	Mathematics Instruction
6161.1	Selection And Evaluation Of Instructional Materials
6161.1	Selection And Evaluation Of Instructional Materials
6161.2	Damaged Or Lost Instructional Materials
9000	Role Of The Board
9012	Board Member Electronic Communications
9200	Limits Of Board Member Authority
9322	Agenda/Meeting Materials

Hanford Elementary School District

Williams Complaint Form 2023–24

WILLIAMS UNIFORM COMPLAINT PROCEDURES
K-12 COMPLAINT FORM: WILLIAMS UNIFORM COMPLAINT PROCEDURES

California *Education Code (EC)* Section 35186 ~~creates~~created a procedure for the filing of complaints concerning deficiencies related to instructional materials, conditions of facilities that are not maintained in a clean or safe manner or in good repair, ~~or~~and teacher vacancy or misassignment. The complaint and response are public documents as provided by ~~law~~statute. Complaints may be filed anonymously. However, if you wish to receive a response ~~to your complaint~~, you must provide the following contact information below.

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Response requested: ❑ Yes ❑ No

Contact information: (if a response is requested)	Date problem was observed: _____ Location of the problem that is the subject of this complaint: _____
Name: _____	School name/address: _____
Address: _____	Course title/grade level and teacher name: _____
Phone number: Day: _____Evening: _____	Room number/name of room/location of facility: _____
E-mail address, if any: _____	

Only the following issues may be the subject of this complaint process. If you wish to complain about an issue not specified below, please contact the school or district for the appropriate district complaint procedure. Specific issue(s) of the complaint: (Please check all that apply. A complaint may contain more than one allegation.)

1. **Textbooks and Instructional Materials** (Education Code 35186; 5 CCR 4681)

- ☐ A student, including an English learner, does not have standards-aligned textbooks or instructional materials or state- or district-adopted textbooks or other required instructional materials to use in class.
- ☐ A student does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each student.
- ☐ Textbooks or instructional materials are in poor or unusable condition, have missing pages, or are unreadable due to damage.
- ☐ A student was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.

2. **Facilities conditions:** (Education Code 17592.72, 35186, 35292.5, 35292.6; 5 CCR 4683)

- ☐ A condition poses an urgent or emergency threat to the health or safety of students or staff, including: gas leaks, nonfunctioning heating, ventilation, fire sprinklers or air-conditioning systems, electrical power failure, major sewer line stoppage, major pest or vermin infestation, broken windows or exterior doors or gates that will not lock and that pose a security risk, abatement of hazardous materials previously undiscovered that pose an immediate threat to pupils or staff, structural damage creating a hazardous or uninhabitable condition, and any other emergency conditions the school district determines appropriate.
- ☐ A school restroom has not been maintained or cleaned regularly, is not fully operational and has not been stocked at all times with toilet paper, soap, and paper towels or functional hand dryers.
- ☐ The school has not kept all restrooms open during school hours when pupils are not in classes and has not kept a sufficient number of restrooms open during school hours when pupils are in classes. This does not apply when temporary closing of the restroom is necessary for pupil safety or to make repairs.
- ☐ For a school that serves students in any of grades 6-12 with 40 percent of more of its students from low-income families, as defined, the school has not stocked at least half of its restrooms with feminine products at all times and made those products available to students at no cost

2.3. Teacher Vacancy or Misassignment (Education Code 35186; 5 CCR 4682)

- ☐ Teacher vacancy - A semester begins and a teacher vacancy exists. (A teacher vacancy is a position to which a single designated certificated employee has not been assigned at the beginning of the school year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester.
- ☐ .)A teacher who lacks credentials or training to teach English learners is assigned to teach a class with more than 20 percent English learners in the class.
- ☐ Teacher misassignment - A teacher who lacks credentials or training to teach English learners is assigned to teach a class with more than 20 percent English learner pupils in the class.
- ☐ Teacher misassignment - A teacher is assigned to teach a class for which the teacher lacks subject matter competency.

3.1. Facilities conditions: (Education Code 17592.72, 35186, 35292.5, 35292.6; 5 CCR 4683)

- ☐ A condition exists that poses an emergency or urgent threat to the health or safety of students or staff including gas leaks; nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems; electrical power failure; major sewer line stoppage; major pest or vermin infestation; broken windows or exterior doors or gates that will not lock and that pose a security risk; abatement of hazardous materials previously undiscovered that pose an immediate threat to students or staff; structural damage creating a hazardous or uninhabitable condition; and any other condition deemed appropriate by the district.
- ☐ A school restroom has not been cleaned or maintained regularly, is not fully operational, or has not been stocked at all times with toilet paper, soap, or paper towels or functional hand dryers.
- ☐ For a school that serves students in any of grades 6-12 with 40 percent of more of its students from low-income families, as defined, the school has not stocked at least half of its restrooms with feminine products at all times and made those products available to students at no cost.
- ☐ The school has not kept all restrooms open during school hours when students are not in classes and has not kept a sufficient number of restrooms open during school hours when students are in classes. This does not apply when temporary closing of the restroom is necessary for student safety or to make repairs.

Please describe the issue of your complaint in detail. You may attach additional pages and include as much text as necessary to fully describe the situation. For complaints regarding facilities conditions, please describe the emergency or urgent facilities condition and how that condition poses a threat to the health or safety of students or staff.

Please file this complaint at the following location:

Hanford Elementary School District
Superintendent's Office
714 N. White Street
Hanford, CA 93230

Please provide a signature below. If you wish to remain anonymous, a signature is not required. However, all complaints, even anonymous ones, shouldmust be dated.

_____ _____
(Signature) (Date)

ADM-130 ~~12/19~~8/23

Hanford Elementary School District

Williams Complaint Form 2023–24

WILLIAMS UNIFORM COMPLAINT PROCEDURES
K-12 COMPLAINT FORM: WILLIAMS UNIFORM COMPLAINT PROCEDURES

California *Education Code (EC*) Section 35186 created a procedure for the filing of complaints concerning deficiencies related to instructional materials, conditions of facilities that are not maintained in a clean or safe manner or in good repair, and teacher vacancy or misassignment. The complaint and response are public documents as provided by statute. Complaints may be filed anonymously. However, if you wish to receive a response, you must provide the following contact information below.

Response requested: ❑ Yes ❑ No

Contact information: (if a response is requested)	Date problem was observed: _____
Name: _____	Location of the problem that is the subject of this complaint: _____
Address: _____	School name/address: _____
Phone number: Day: _____Evening: _____	Course title/grade level and teacher name: _____ _____
E-mail address, if any: _____	Room number/name of room/location of facility: _____

Only the following issues may be the subject of this complaint process. If you wish to complain about an issue not specified below, please contact the school or district for the appropriate district complaint procedure. Specific issue(s) of the complaint: (Please check all that apply. A complaint may contain more than one allegation.)

1. **Textbooks and Instructional Materials** (Education Code 35186; 5 CCR 4681)

☐ A student, including an English learner, does not have standards-aligned textbooks or instructional materials or state- or district-adopted textbooks or other required instructional materials to use in class.

☐ A student does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each student.

☐ Textbooks or instructional materials are in poor or unusable condition, have missing pages, or are unreadable due to damage.

☐ A student was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.

2. **Facilities conditions:** (Education Code 17592.72, 35186, 35292.5, 35292.6; 5 CCR 4683)

☐ A condition poses an urgent or emergency threat to the health or safety of students or staff, including: gas leaks, nonfunctioning heating, ventilation, fire sprinklers or air-conditioning systems, electrical power failure, major sewer line stoppage, major pest or vermin infestation, broken windows or exterior doors or gates that will not lock and that pose a security risk, abatement of hazardous materials previously undiscovered that pose an immediate threat to pupils or staff, structural damage creating a hazardous or uninhabitable condition, and any other emergency conditions the school district determines appropriate.

☐ A school restroom has not been maintained or cleaned regularly, is not fully operational and has not been stocked at all times with toilet paper, soap, and paper towels or functional hand dryers.

☐ The school has not kept all restrooms open during school hours when pupils are not in classes and has not kept a sufficient number of restrooms open during school hours when pupils are in classes. This does not apply when temporary closing of the restroom is necessary for pupil safety or to make repairs.

☐ For a school that serves students in any of grades 6-12 with 40 percent of more of its students from low-income families, as defined, the school has not stocked at least half of its restrooms with feminine products at all times and made those products available to students at no cost

3. **Teacher Vacancy or Misassignment** (Education Code 35186; 5 CCR 4682)

- ☐ Teacher vacancy - A semester begins and a teacher vacancy exists. (A teacher vacancy is a position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester.)A teacher who lacks credentials or training to teach English learners is assigned to teach a class with more than 20 percent English learners in the class.
- ☐ Teacher misassignment - A teacher who lacks credentials or training to teach English learners is assigned to teach a class with more than 20 percent English learner pupils in the class.
- ☐ Teacher misassignment - A teacher is assigned to teach a class for which the teacher lacks subject matter competency.

Please describe the issue of your complaint in detail. You may attach additional pages and include as much text as necessary to fully describe the situation. For complaints regarding facilities conditions, please describe the emergency or urgent facilities condition and how that condition poses a threat to the health or safety of students or staff.

Please file this complaint at the following location:

Hanford Elementary School District
Superintendent's Office
714 N. White Street
Hanford, CA 93230

Please provide a signature below. If you wish to remain anonymous, a signature is not required. However, all complaints, even anonymous ones, must be dated.

_____ _____
(Signature) (Date)

ADM-130 8/23

~~Board Policy Manual~~

Hanford Elementary School District

~~Exhibit 1312.4-E(1): Williams Uniform Complaint Procedures - Classroom Notice~~

~~Original Adopted Date:~~ Pending ~~| Last Reviewed Date:~~ 08/10/2023 ~~Status:~~ DRAFT

Office of the Superintendent

NOTICE TO PARENTS/GUARDIANS, PUPILS AND TEACHERS COMPLAINT RIGHTS

NOTICE TO PARENTS/GUARDIANS, STUDENTS, AND TEACHERS:
K-12 COMPLAINT RIGHTS
Parents/Guardians, Students, and Teachers:
Pursuant to Education Code 35186, you are hereby notified that:

1. There should be sufficient textbooks and instructional materials. That means each ~~student~~pupil, including ~~an English learner~~English learners, must have a textbook or instructional materials, or both, to use in class and to take home.

2. School facilities must be clean, safe, and maintained in good repair.

3. There should be no teacher vacancies or misassignments. There should be a teacher assigned to each ~~classand~~class and not a series of substitutes or other temporary teachers. The teacher should have the proper credential to teach the class, including the certification required to teach English learners, if present.

~~Misassignment means the placement of a certificated employee in a teaching or services position for which the employee does not hold a legally recognized certificate or credential or the placement of a certificated employee in a teaching or services position that the employee is not otherwise authorized by statute to hold.~~

Teacher vacancy means a position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester.

Misassignment means the placement of a certificated employee in a teaching or services position for which the employee does not hold a legally recognized certificate or credential or the placement of a certificated employee in a teaching or services position that the employee is not otherwise authorized by statute to hold.

4. If you choose to file a complaint alleging that any of the above conditions is not being met, your ~~complaintwill~~complaint will be addressed through the district's Williams ~~uniform~~ complaint procedures as required by law. A complaint form may be obtained at the school office ~~or~~, district office, or downloaded from the school or district ~~website~~web site. You may also download a copy of the California Department of Education complaint form from the following web site: http://www.cde.ca.gov/re/cp/uc. However, a complaint need not be filed using either the district's complaint form or the complaint form from the California Department of Education.

Distrito Escolar Primario de Hanford
Oficina del Superintendente

AVISO A PADRES/TUTORES, ALUMNOS Y MAESTROS DE DERECHOS PARA PRESENTAR DENUNCIAS

AVISO A LOS PADRES/TUTORES, ESTUDIANTES Y MAESTROS:
DERECHOS PARA PRESENTAR DENUNCIAS SOBRE KÍNDER-12º GRADO
Padres/Tutores, Estudiantes y Maestros:
De conformidad con el Código de Educación 35186, por la siguiente se les notifica que:

1. ~~Debe haber suficientes libros de texto y material instructivo. Esto significa que~~ cada alumno, incluyendo un estudiante del inglés, debe contar con un libro de texto o material instructivo, o ambos, para usar en clase y para llevar a casa.

2. ~~Las instalaciones escolares deben estar limpias, seguras y se deben mantener en~~ buenas condiciones.

3. No debe haber vacantes ni asignaciones incorrectas de maestros. Debe haber un maestro asignado a cada curso y no una serie de suplentes u otros maestros temporales. El maestro debe contar con la certificación adecuada para impartir el curso, incluyendo la certificación necesaria para enseñar a estudiantes del inglés, en caso correspondiente.

Vacante de maestro significa un cargo al cual un empleado individual certificado designado no ha sido asignado al comienzo del año por un año entero o, si el cargo es para un curso de un semestre, el cargo al cual un empleado individual certificado designado no ha sido asignado al comienzo de un semestre por el semestre entero.

Asignación incorrecta significa la colocación de un empleado certificado en un cargo docente o de servicios para el cual el empleado no posee un certificado o

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una cédula reconocida legalmente o la colocación de un empleado certificado en un cargo docente o de servicios que de lo contrario el empleado tiene autorización para poseer por estatuto.

4. Si elige presentar una denuncia que afirme incumplimiento con cualquiera de las condiciones anteriores, su denuncia será abordada a través de los procedimientos Williams de queja uniforme del distrito según lo exige la ley. Puede obtener un formulario de denuncia en la dirección de su escuela u oficina del distrito, o la puede descargar del sitio web de la escuela o el distrito. También puede descargar una copia del formulario de denuncia del Departamento de Educación de California en el siguiente sitio web: http://www.cde.ca.gov/re/cp/uc. No obstante, no es necesario que presente una denuncia usando ya sea el formulario de denuncia del distrito o el formulario de denuncia del Departamento de Educación de California.

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Hanford Elementary School District
Office of the Superintendent

NOTICE TO PARENTS/GUARDIANS, PUPILS AND TEACHERS COMPLAINT RIGHTS

NOTICE TO PARENTS/GUARDIANS, STUDENTS, AND TEACHERS: K-12 COMPLAINT RIGHTS
Parents/Guardians, Students, and Teachers:
Pursuant to Education Code 35186, you are hereby notified that:

1. There should be sufficient textbooks and instructional materials. That means each pupil, including English learners, must have a textbook or instructional materials, or both, to use in class and to take home.

2. School facilities must be clean, safe, and maintained in good repair.

3. There should be no teacher vacancies or misassignments. There should be a teacher assigned to each class and not a series of substitutes or other temporary teachers. The teacher should have the proper credential to teach the class, including the certification required to teach English learners, if present.

   Teacher vacancy means a position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester.

   Misassignment means the placement of a certificated employee in a teaching or services position for which the employee does not hold a legally recognized certificate or credential or the placement of a certificated employee in a teaching or services position that the employee is not otherwise authorized by statute to hold.

4. If you choose to file a complaint alleging that any of the above conditions is not being met, your complaint will be addressed through the district's Williams uniform complaint procedures as required by law. A complaint form may be obtained at the school office, district office, or downloaded from the school or district web site. You may also download a copy of the California Department of Education complaint form from the following web site: http://www.cde.ca.gov/re/cp/uc. However, a complaint need not be filed using either the district's complaint form or the complaint form from the California Department of Education.

Distrito Escolar Primario de Hanford
Oficina del Superintendente

AVISO A PADRES/TUTORES, ALUMNOS Y MAESTROS DE DERECHOS PARA PRESENTAR DENUNCIAS

AVISO A LOS PADRES/TUTORES, ESTUDIANTES Y MAESTROS: DERECHOS PARA PRESENTAR DENUNCIAS SOBRE KÍNDER-12º GRADO
Padres/Tutores, Estudiantes y Maestros:
De conformidad con el Código de Educación 35186, por la siguiente se les notifica que:

1. Debe haber suficientes libros de texto y material instructivo. Esto significa que cada alumno, incluyendo un estudiante del inglés, debe contar con un libro de texto o material instructivo, o ambos, para usar en clase y para llevar a casa.

2. Las instalaciones escolares deben estar limpias, seguras y se deben mantener en buenas condiciones.

3. No debe haber vacantes ni asignaciones incorrectas de maestros. Debe haber un maestro asignado a cada curso y no una serie de suplentes u otros maestros temporales. El maestro debe contar con la certificación adecuada para impartir el curso, incluyendo la certificación necesaria para enseñar a estudiantes del inglés, en caso correspondiente.

   Vacante de maestro significa un cargo al cual un empleado individual certificado designado no ha sido asignado al comienzo del año por un año entero o, si el cargo es para un curso de un semestre, el cargo al cual un empleado individual certificado designado no ha sido asignado al comienzo de un semestre por el semestre entero.

   Asignación incorrecta significa la colocación de un empleado certificado en un cargo docente o de servicios para el cual el empleado no posee un certificado o una cédula reconocida legalmente o la colocación de un empleado certificado en un cargo docente o de servicios que de lo contrario el empleado tiene autorización para poseer por estatuto.

4. Si elige presentar una denuncia que afirme incumplimiento con cualquiera de las condiciones anteriores, su denuncia será abordada a través de los procedimientos Williams de queja uniforme del distrito según lo exige la ley. Puede obtener un formulario de denuncia en la dirección de su escuela u oficina del distrito, o la puede descargar del sitio web de la escuela o el distrito. También puede descargar una copia del formulario de denuncia del Departamento de Educación de California en el siguiente sitio web: http://www.cde.ca.gov/re/cp/uc. No obstante, no es necesario que presente una denuncia usando ya sea el formulario de denuncia del distrito o el formulario de denuncia del Departamento de Educación de California.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 08/24/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/13/23

ITEM: Consider for approval the updated Board Bylaw & Exhibit

- 9270 Conflict of Interest

PURPOSE: Bylaw updated to reflect NEW LAW (SB 1439, 2022) which makes applicable to elected district officers the prohibition against accepting, soliciting, or directing a contribution of more than $250 from any party or participant to a proceeding involving a license, permit, or other entitlement for use, including a contract, or from that person's agent, while the proceeding is pending before the Board and for 12 months following the date a final decision is rendered in the proceeding, and from participating in making, or in any way attempting to use the official position to influence the Board's decision when a district officer received a contribution of more than $250 from a party or participant in the preceding 12 months, as specified. Bylaw also updated to clarify, for a Board member who manages public investments, that when an item on the consent calendar is one in which the Board member has a financial interest, the Board member is required to either make a motion to remove the item from the consent calendar or abstain from voting on the consent calendar.

FISCAL IMPACT: None

RECOMMENDATIONS: Approve

ADM-018
8/04

Bylaw 9270: Conflict Of Interest

Status: DRAFT

Original Adopted Date: 05/13/1998 | **Last Revised Date:** Pending | **Last Reviewed Date:** 09/13/2017

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. Accordingly, no Board member, district employee, or other person in a designated position shall participate in the making of any decision for the district when the decision will or may be affected by the Board member's, district employee's, or other designated persons financial, family, or other personal interest or consideration.

Even if a prohibited conflict of interest does not exist, a Board member shall abstain from voting on personnel matters that uniquely affect the Board member's relatives. However, a Board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which the Board member's relative belongs. Relative means an adult who is related to the Board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner unless the individual is widowed or divorced.

The Board shall adopt for the district a conflict of interest code that incorporates the provisions of 2 CCR 18730 by reference, specifies the district's designated positions, and provides the disclosure categories required for each position. The conflict of interest code shall be submitted to the district's code reviewing body for approval, in accordance with Government Code 87303 and within the deadline for submission established by the code reviewing body. (Government Code 87303)

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code and submit any changes to the code reviewing body or, if no change is required, the Board shall submit a written statement to that effect. (Government Code 87306.5)

When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days after the changed circumstances necessitating the amendments have become apparent. (Government Code 87306)

When reviewing and preparing the district's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. A Board member who leaves office or a designated employee who leaves district

employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last required statement and the date of leaving office or district employment. (Government Code 87302, 87302.6)

Conflict of Interest under the Political Reform Act

A district official, including a Board member, designated employee, or other person in a designated position shall not make, participate in making, or in any way use or attempt to use an official position to influence a governmental decision in which the district official knows or has reason to know that there is a disqualifying conflict of interest. A disqualifying conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect," which is distinguishable from the effect on the public generally, on the district official, the district official's immediate family, or any financial interest described in 2 CCR 18700. (Government Code 87100, 87101, 87103; 2 CCR 18700-18707)

A district official makes a governmental decision when, within the authority of the office or position, the district official authorizes or directs any action on a matter, votes or provides information or opinion on it, contacts or appears before another district official for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.

However, a district official shall participate in the making of a contract in which the district official has a financial interest if such participation is required by the rule of necessity or legally required participation pursuant to Government Code 87101 and 2 CCR 18705.

Conflict of Interest from Campaign Contributions

To avoid improper influence over the Board's decision-making involving the issuance of a license, permit, or other entitlements for use, including a contract, district officers, which includes Board members or agency heads, shall comply with Government Code 84308, including the following: (Government Code 84308)

1. A district officer is prohibited from accepting, soliciting, or directing a contribution of more than $250 from any party or participant to a proceeding involving a license, permit, or other entitlement for use, including a contract, or from that person's agent, while the proceeding is pending before the Board and for 12 months following the date a final decision is rendered in the proceeding, if the Board member knows or has reason to know that the party or participant has a financial interest in the Board's decision.

2. Any district officer who received a contribution of more than $250 from a party or participant in the preceding 12 months shall disclose that fact on the record of the proceeding prior to the Board rendering a decision in the proceeding. If the district officer willfully or knowingly received the contribution and knows or has reason to know that the participant has a financial interest in the Board's decision, the district officer shall not make, participate in making, or in any way attempt to use the official position to influence the Board's decision.

3. A district officer who receives a contribution that would otherwise require disqualification as described in Item #2 above may participate in the proceeding if the contribution is returned within 30 days from the time the district officer knows or should have known about the contribution and the proceeding.

4. A district officer who unknowingly accepts, solicits, or directs a contribution of more than $250 during the 12 months after the date of the Board's final decision on the proceeding

may cure the violation by returning the contribution, or the portion exceeding $250, within 14 days of accepting, soliciting, or directing the contribution, provided the district officer did not knowingly or willfully accept, solicit, or direct the prohibited contribution. The district officer shall maintain records of curing the violation.

The provisions in Government Code 84308 as specified above do not apply to labor contracts, competitively bid contracts, and personal employment contracts. (Government Code 84308)

Additional Requirements for Boards that Manage Public Investments

Any Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18707)

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required.

2. Not discuss or vote on the matter, or otherwise act in violation of Government Code 87100. The Board member shall not be counted toward achieving a quorum while the item is discussed.

   However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. The Board member may listen to the public discussion and deliberations of the matter with members of the public.

3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters.

   If the item is on the consent calendar, the Board member shall either make a motion to remove the item from the consent calendar or the Board member shall abstain from voting on the consent calendar. In any event, the Board member shall refrain from discussing or voting on the item. However, the Board member is not required to leave the room during consideration of the consent calendar.

4. If the Board's decision is made during closed session, disclose the interest orally during the open session preceding the closed session. This disclosure shall be limited to a declaration that the recusal is because of a conflict of interest pursuant to Government Code 87100. The Board member shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the Board's decision

Conflict of Interest under Government Code 1090 - Financial Interest in a Contract

Board members, employees, or district consultants shall not be financially interested in any contract made by the Board on behalf of the district, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a Board member has such a financial interest in a contract made by the Board, the contract is void. (Government Code 1090)

A Board member shall not be considered to be financially interested in a contract in which there is

only a "remote interest," as specified in Government Code 1091, if the interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member or district official to enter into the contract. (Government Code 1091)

In addition, a Board member shall not be considered to be financially interested in a contract in which the interest is a "noninterest" as defined in Government Code 1091.5. Noninterest includes a Board member's interest in being reimbursed for actual and necessary expenses incurred in the performance of official duties, in the employment of a spouse/registered domestic partner who has been a district employee for at least one year prior to the Board member's election or appointment, or in any other applicable circumstance specified in Government Code 1091.5.

Common Law Doctrine Against Conflict of Interest

A Board member shall abstain from any official action in which the Board member's private or personal interest may conflict with official duties.

Incompatible Offices and Activities

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the district. (Government Code 1099, 1126)

Gifts

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitation on gifts does not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays, and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

In addition, the limitation on gifts does not apply to informational materials such as books, reports, pamphlets, calendars, and periodicals. (Government Code 82028)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation, except when: (Government Code 89506)

1. The travel is in connection with a speech given by a Board member or designated employee, provided the lodging and subsistence expenses are limited to the day immediately preceding, the day of, and the day immediately following the speech and the travel is within the United States.

2. The travel is provided by a person or agency specified in Government Code 89506, including a government, governmental agency or authority, bona fide public or private educational institution, as defined in Revenue and Taxation Code 203, or nonprofit organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code.

Gifts of travel exempted from the gift limitation, as described in Items #1 and 2 above, shall nevertheless be reportable on the recipient's Statement of Economic Interest/Form 700 as required by law.

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession, unless the sole or predominant activity of the business, trade, or profession is making speeches

2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes

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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
2 CCR 18110-18997	Regulations of the Fair Political Practices Commission
2 CCR 18438.1-18438.8	Campaign contribution-based conflicts of interest
2 CCR 18700-18760	Conflicts of Interest
2 CCR 18722-18740	Disclosure of interests
2 CCR 18753-18756	Conflict of interest codes
Ed. Code 1006	Prohibition against school district employees serving on county board of education
Ed. Code 35107	School district employees
Ed. Code 35230-35240	Corrupt practices
Ed. Code 35233	Prohibitions applicable to members of governing boards
Ed. Code 41000-41003	Moneys received by school districts
Ed. Code 41015	Investments
Fam. Code 297.5	Rights, protections, and benefits of registered domestic partners
Gov. Code 1090-1099	Prohibitions applicable to specified officers
Gov. Code 1125-1129	Incompatible activities
Gov. Code 53234-53235.2	Ethics training

Gov. Code 81000-91014	Political Reform Act of 1974
Gov. Code 82011	Code reviewing body
Gov. Code 82019	Definition; designated employee
Gov. Code 82028	Definition; gift
Gov. Code 82030	Definition; income
Gov. Code 82033	Definition; interest in real property
Gov. Code 82034	Definition; investment
Gov. Code 84308	Campaign disclosure
Gov. Code 87100-87103.6	General prohibitions
Gov. Code 87200-87210	Disclosure
Gov. Code 87300-87313	Conflict of interest code
Gov. Code 87500	Statement of economic interests
Gov. Code 89501-89503	Honoraria and gifts
Gov. Code 89506	Ethics; travel
Gov. Code 91000-91014	Enforcement
Pen. Code 85-88	Bribes
Public Contract Code 6102	Awarding of contracts
Rev. & Tax Code 203	Taxable and exempt property - colleges

Management Resources	**Description**
Attorney General Opinion	105 Ops.Cal.Atty.Gen.69 (2022)
Attorney General Opinion	63 Ops.Cal.Atty.Gen. 868 (1980)
Attorney General Opinion	65 Ops.Cal.Atty.Gen. 606 (1982)
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Attorney General Opinion	69 Ops.Cal.Atty.Gen. 255 (1986)
Attorney General Opinion	80 Ops.Cal.Atty.Gen. 320 (1997)
Attorney General Opinion	81 Ops.Cal.Atty.Gen. 327 (1998)
Attorney General Opinion	82 Ops.Cal.Atty.Gen. 83 (1999)
Attorney General Opinion	85 Ops.Cal.Atty.Gen. 60 (2002)
Attorney General Opinion	86 Ops.Cal.Atty.Gen. 138(2003)
Attorney General Opinion	89 Ops.Cal.Atty.Gen. 217 (2006)
Attorney General Opinion	92 Ops.Cal.Atty.Gen. 19 (2009)
Attorney General Opinion	92 Ops.Cal.Atty.Gen. 26 (2009)
Court Decision	Davis v. Fresno Unified School District (2015) 237 Cal.App.4th 261

Court Decision	Klistoff v. Superior Court, (2007) 157 Cal.App.4th 469
Court Decision	Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511
Court Decision	McGee v. Balfour Beatty Construction, LLC, et al. (2016) 247 Cal. App. 4th 235
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CSBA Publication	Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010
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Institute For Local Government Publication	Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009
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Website	CSBA District and County Office of Education Legal Services
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Cross References

Code	Description
1340	Access To District Records
1340	Access To District Records
3230	Federal Grant Funds
3230	Federal Grant Funds
3300	Expenditures And Purchases
3311	Bids
3311	Bids
3470	Debt Issuance And Management
3600	Consultants
3600	Consultants
4112.8	Employment Of Relatives
4117.2	Resignation
4136	Nonschool Employment
4212.8	Employment Of Relatives

4217.2	Resignation
4236	Nonschool Employment
4312.8	Employment Of Relatives
4317.2	Resignation
4336	Nonschool Employment
6161.1	Selection And Evaluation Of Instructional Materials
6161.1	Selection And Evaluation Of Instructional Materials
7140	Architectural And Engineering Services
7140	Architectural And Engineering Services
7214	General Obligation Bonds
7214	General Obligation Bonds
9000	Role Of The Board
9140	Board Representatives
9200	Limits Of Board Member Authority
9222	Resignation
9230	Orientation
9320	Meetings And Notices
9321	Closed Session
9323	Meeting Conduct

Exhibit 9270-E(1): Conflict Of Interest **Status:** DRAFT

Original Adopted Date: Pending | **Last Reviewed Date:** 09/14/2022

RESOLUTION ADOPTING A CONFLICT OF INTEREST CODE

WHEREAS, the Political Reform Act, Government Code 87300-87313, requires each public agency in California to adopt a conflict of interest code; and

WHEREAS, the Governing Board of the _____ School District has previously adopted a local conflict of interest code; and

WHEREAS, past and future amendments to the Political Reform Act and implementing regulations may require conforming amendments to be made to the district's conflict of interest code; and

WHEREAS, a regulation adopted by the Fair Political Practices Commission, 2 CCR 18730, provides that incorporation by reference of the terms of that regulation, along with an agency-specific appendix designating positions and disclosure categories shall constitute the adoption and amendment of a conflict of interest code in conformance with Government Code 87300 and 87306; and

WHEREAS, the _____ School District has recently reviewed its positions, and the duties of each position, and has determined that (changes/no changes) to the current conflict of interest code are necessary; and

WHEREAS, any earlier resolutions, bylaws, and/or appendices containing the district's conflict of interest code shall be rescinded and superseded by this resolution and Appendix; and

NOW THEREFORE BE IT RESOLVED that the _____ School District Governing Board adopts the following Conflict of Interest Code including its Appendix of Designated Employees and Disclosure Categories.

PASSED AND ADOPTED THIS _____ day of _____, _____ at a meeting, by the following vote:

AYES:_____ NOES:_____ ABSENT:_____

Attest:

_____
President

I, _____, Clerk to the Governing Board of the Hanford Elementary School District, do herby certify that the foregoing Resolution was regularly introduced, passed and adopted by the Governing Board at its meeting held on _____.

_____
Clerk

Conflict of Interest Code of the
_____ School District

The provisions of 2 CCR 18730 and any amendments to it adopted by the Fair Political Practices Commission, together with the attached Appendix specifying designated positions and disclosure categories, are incorporated by reference and shall constitute the district's conflict of interest code.

Governing Board members and designated employees shall file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories listed in the attached Appendix. The Statement of Economic Interest shall be filed with the district's filing officer and/or, if so required, with the district's code reviewing body. The district's filing officer shall make the statements available for public review and inspection.

APPENDIX

Disclosure Categories

1. Category 1: A person designated Category 1 shall disclose:

    a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district.

    b. Investments or business positions in or income from sources which are engaged in the acquisition or disposal of real property within the district, are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district, or manufacture or sell supplies, books, machinery, or equipment of the type used by the district.

2. Category 2: A person designated Category 2 shall disclose:

    a. Investments or business positions in or income from sources which are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs.

    b. Investments or business positions in or income from sources which manufacture or sell supplies, books, machinery, or equipment of the type used by the department which the designated person manages or directs. For the purposes of this category, a principal's department is his/her entire school.

3. Full Disclosure: Because it has been determined that the district's Board members and/or Superintendent "manage public investments," they and other persons designated for "full disclosure" shall disclose, in accordance with Government Code 87200:

    a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district.

    b. Investments, business positions, and sources of income, including gifts, loans, and travel payments.

Designated Positions

Designated Position	Disclosure Category
Governing Board Members	1
Superintendent	1
Chief Business Official	1
Assistant Superintendent	1
Chief Technology Officer	2
Director	2
Fiscal Services Specialst	2
Learning Director	2
Principal	2
Program Manager	2
Program Specialist	2
School Operations Officer	2
Supervisor	2
Vice Principal	2

Disclosures for Consultants

Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the Superintendent or designee. The Superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict of interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2 CCR 18700.3)

1. Approve a rate, rule, or regulation
2. Adopt or enforce a law
3. Issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement
4. Authorize the district to enter into, modify, or renew a contract that requires district approval
5. Grant district approval to a contract that requires district approval and in which the district is a party, or to the specifications for such a contract
6. Grant district approval to a plan, design, report, study, or similar item
7. Adopt or grant district approval of district policies, standards, or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2 CCR 18704, subsections (a) and (b), or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's conflict of interest code. (2 CCR 18700.3)

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HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 08/18/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/13/23

ITEM: Consider adopting Resolution #05-24: Conflict of Interest Code

PURPOSE: This resolution in connection with Board Bylaw 9270 specifies the district's conflict of interest code, the district's designated positions, and the disclosure categories required for each position.

FISCAL IMPACT: None

RECOMMENDATIONS: Adopt Resolution #05-24

RESOLUTION ADOPTING A CONFLICT OF INTEREST CODE

BEFORE THE BOARD OF TRUSTEES
OF THE
HANFORD ELEMENTARY SCHOOL DISTRICT
KINGS COUNTY, CALIFORNIA

In the Matter of Conflict)
of Interest Code) **RESOLUTION #05 – 24**
)

WHEREAS, the Political Reform Act, Government Code 87300-87313, requires each public agency in California to adopt a conflict of interest code; and

WHEREAS, the Governing Board of the Hanford Elementary School District has previously adopted a local conflict of interest code; and

WHEREAS, past and future amendments to the Political Reform Act and implementing regulations may require conforming amendments to be made to the district's conflict of interest code; and

WHEREAS, a regulation adopted by the Fair Political Practices Commission, 2 CCR 18730, provides that incorporation by reference of the terms of that regulation, along with an agency-specific appendix designating positions and disclosure categories shall constitute the adoption and amendment of a conflict of interest code in conformance with Government Code 87300 and 87306; and

WHEREAS, the Hanford Elementary School District has recently reviewed its positions, and the duties of each position, and has determined that (~~changes~~/**no changes**) to the current conflict of interest code are necessary; and

WHEREAS, any earlier resolutions, bylaws, and/or appendices containing the district's conflict of interest code shall be rescinded and superseded by this resolution and Appendix; and

NOW THEREFORE BE IT RESOLVED that the Hanford Elementary School District Governing Board adopts the following Conflict of Interest Code including its Appendix of Designated Employees and Disclosure Categories.

PASSED AND ADOPTED THIS 13th day of September, 2023 at a meeting, by the following vote:

AYES:_____ NOES:_____ ABSENT:_____

Attest:

_____
Timothy Revious, President, Board of Trustees
Hanford Elementary School District
Kings County, California

I, Lupe Hernandez, Clerk to the Governing Board of the Hanford Elementary School District, do herby certify that the foregoing Resolution was regularly introduced, passed and adopted by the Governing Board at its meeting held on September 13, 2023.

_____
Lupe Hernandez, Clerk to the Governing Board
Hanford Elementary School District
Kings County, California

Conflict of Interest Code of the Hanford Elementary School District

The provisions of 2 CCR 18730 and any amendments to it adopted by the Fair Political Practices Commission, together with the attached Appendix specifying designated positions and disclosure categories, are incorporated by reference and shall constitute the district's conflict of interest code.

Governing Board members and designated employees shall file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories listed in the attached Appendix. The Statement of Economic Interest shall be filed with the district's filing officer and/or, if so required, with the district's code reviewing body. The district's filing officer shall make the statements available for public review and inspection.

APPENDIX

Disclosure Categories

1. Category 1: A person designated Category 1 shall disclose:

    a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district.

    b. Investments or business positions in or income from sources which are engaged in the acquisition or disposal of real property within the district, are contractors or subcontractors which are or have been within the past two years engaged in work or services of the type used by the district, or manufacture or sell supplies, books, machinery, or equipment of the type used by the district.

2. Category 2: A person designated Category 2 shall disclose:

    a. Investments or business positions in or income from sources which are contractors or subcontractors engaged in work or services of the type used by the department which the designated person manages or directs.

    b. Investments or business positions in or income from sources which manufacture or sell supplies, books, machinery, or equipment of the type used by the department which the designated person manages or directs. For the purposes of this category, a principal's department is his/her entire school.

3. Full Disclosure: Because it has been determined that the district's Board members and/or Superintendent "manage public investments," they and other persons designated for "full disclosure" shall disclose, in accordance with Government Code 87200:

    a. Interests in real property located entirely or partly within district boundaries, or within two miles of district boundaries, or of any land owned or used by the district.

    b. Investments, business positions, and sources of income, including gifts, loans, and travel payments.

Designated Position	Disclosure Category
Governing Board Members	1
Superintendent	1
Chief Business Official	1
Assistant Superintendent	1
Chief Technology Officer	2
Director	2
Fiscal Services Specialist	2
Learning Director	2
Principal	2
Program Manager	2
Program Specialist	2
School Operations Officer	2
Supervisor	2
Vice Principal	2

Disclosures for Consultants

Consultants are designated employees who must disclose financial interests as determined on a case-by-case basis by the Superintendent or designee. The Superintendent or designee's written determination shall include a description of the consultant's duties and a statement of the extent of disclosure requirements based upon that description. All such determinations are public records and shall be retained for public inspection along with this conflict of interest code.

A consultant is an individual who, pursuant to a contract with the district, makes a governmental decision whether to: (2 CCR 18700.3)

1. Approve a rate, rule, or regulation
2. Adopt or enforce a law
3. Issue, deny, suspend, or revoke any permit, license, application, certificate, approval, order, or similar authorization or entitlement
4. Authorize the district to enter into, modify, or renew a contract that requires district approval
5. Grant district approval to a contract that requires district approval and in which the district is a party, or to the specifications for such a contract
6. Grant district approval to a plan, design, report, study, or similar item
7. Adopt or grant district approval of district policies, standards, or guidelines

A consultant is also an individual who, pursuant to a contract with the district, serves in a staff capacity with the district and in that capacity participates in making a governmental decision as defined in 2 CCR 18704, subsections (a) and (b), or performs the same or substantially all the same duties for the district that would otherwise be performed by an individual holding a position specified in the district's conflict of interest code. (2 CCR 18700.3)

revised: 05/13/98
revised: 09/02/98
revised: 06/14/00
revised: 06/27/01
revised: 08/21/02
revised: 06/18/03
revised: 09/14/05
revised: 09/06/06
revised: 08/22/07
revised: 08/20/08
revised: 03/13/13
revised: 03/13/13
revised: 09/09/15
revised: 08/10/16
revised: 09/13/17
revised: 08/12/20

HANFORD ELEMENTARY SCHOOL DISTRICT
Human Resources Department
AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Jaime Martinez

DATE: September 1, 2023

RE:
(X) Board Meeting
( ) Superintendent's Cabinet
( ) Information
(X) Action

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **September 13, 2023**

ITEM: Consider approval of personnel transactions and related matters.

PURPOSE:

a. Employment

Classified
- Eliana Jimenez, READY Program Tutor – 4.5 hrs., Roosevelt, effective 8/14/23

Classified Temps/Subs
- Rose Barcellos, Substitute Yard Supervisor, effective 8/23/23
- Joe Cano, Substitute Groundskeeper I and Warehouse/Reprographics and Mail Technician, effective 8/16/23
- Izumi Nakazawa, Substitute Yard Supervisor, effective 8/28/23
- Abigail Olguin-Serna, Substitute Bilingual Clerk Typist I and Substitute Telephone Clerk, effective 8/15/23
- Fatima Perico, Substitute Yard Supervisor, effective 8/30/23
- Jessica Sweeden, Substitute Yard Supervisor, effective 9/1/23
- Jewel Zamora, Substitute Yard Supervisor, effective 9/5/23

More Hours/Days
- Adriana Canchola, from Yard Supervisor – 2.5 hrs., Hamilton to Yard Supervisor – 3.0 hrs., Hamilton, effective 8/15/23
- Maria Palacios, from Yard Supervisor – 3.25 hrs., Wilson, to Yard Supervisor – 3.5 hrs., Wilson, effective 8/16/23
- Veronica Sanchez, from Bus Driver – 4.5 hrs., Transportation to Bus Driver – 6.0 hrs., Transportation, effective 8/21/23

Voluntary Reduction of hours

- Freda Delgadillo, from Yard Supervisor – 3.5 hrs., Wilson, to Yard Supervisor – 3.0 hrs., Wilson, effective 8/16/23

Short Term Classified

- Cristina Castorena, Short-Term Yard Supervisor – 1.5 hrs., Roosevelt, effective 9/5/23-10/27/23
- Guadalupe Gonzalez, Short-Term Yard Supervisor – 1.0 hrs., Jefferson, effective 8/28/23-10/27/23
- LeAnna Mattos, Short-Term Yard Supervisor – 3.0 hrs., Wilson, effective 8/28/23-10-27/23
- Cristina Nuno, Short-Term Yard Supervisor – 3.5 hrs., King, effective 8/28/23-10/27/23
- Adilene Ochoa, Short-Term Yard Supervisor – 3.5 hrs., Lincoln, effective 8/28/23-10/27/23
- Francisca Perez, Short-Term Yard Supervisor – 1.5 hrs., King, effective 8/28/23-10/27/23
- Erica Tijero, Short-Term Yard Supervisor – 2.0 hrs., King, effective 8/28/23-10/27/23

Employment and Certification of Temporary Athletic Team Coaches pursuant to Title 5 CCR 5594

- Mariah Benitez, Girls 4-6th Softball, Hamilton, effective 8/28/23-11/4/23
- Luis Botello, Boys 4-6th Football, Roosevelt, effective 8/21/23-11/4/23
- Rachel Castellanos, Girls 4-6th Softball, Roosevelt, effective 8/21/23-11/4/23
- Joseph Hernandez, Jr. High Drum Coach, Kennedy and Wilson, effective 8/23/23-6/7/24
- James Joyce, Boys 4-6th Football, Richmond, effective 8/28/23-11/4/23
- Christopher Kuenning, Girls 4-6th Softball, Washington, effective 8/21/23-11/4/23
- Michael Quinoñes, Boys 4-6th Football, Washington, effective 8/21/23-11/4/23

b. Resignations

Classified

- Oralia Alvidrez, Food Service Worker I – 3.25 hrs., Washington, effective 6/2/23
- DeMerio Carre, Yard Supervisor – 2.5 hrs., Washington, effective 8/21/23
- Elizabeth Chavez, READY Program Tutor – 4.5 hrs., Simas, effective 8/29/23
- Jenny Gonzalez, Yard Supervisor – 3.25 hrs., Lincoln effective 6/2/23
- Madison Lee, READY Program Tutor – 4.5 hrs., Richmond, effective 8/22/23
- Therese Marquez, READY Program Tutor – 4.5 hrs., Richmond, effective 6/2/23

- Jenny Rodriguez Cruz, Yard Supervisor – 3.5 hrs., Simas, effective 6/2/23
- Silvia Villegas Esteves, Educational Tutor, K-8 – 4.5 hrs., Jefferson, effective 8/29/23

Termination due to Failure to Respond to Annual Notification

- Perla Cooper, Substitute Yard Supervisor, effective 12/15/22
- Edgar Lopez, Substitute Groundskeeper I and Maintenance Worker I, effective 4/3/23

RECOMMENDATION: Approve.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 09/01/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/13/2023

ITEM:
Consider approval of the unaudited actuals financial report.

PURPOSE:
The California Department of Education requires local educational agencies to file a series of financial reports following the conclusion of the fiscal year. The report consists of a prescribed set of reports that summarizes various facets of financial data of the school district and can be reviewed on the District website.

FISCAL IMPACT:
See the attached forms that summarize the financial information for the fiscal year 2022-2023.

RECOMMENDATIONS:
Approve the unaudited actuals financial report.

2022-2023 Unaudited Actuals
09/13/2023

Highlights

- Unrestricted General Fund ending fund balance of $22.0 million
  - $307k stores inventory/revolving cash/prepaid expenditures
  - $16.5 million committed for declining enrollment, CEC solar loans, Construction, Technology
  - ($0.8) million loss on investments

- Restricted General Fund ending fund balance of $27.3 million
  - $10.6 million Expanded Learning Opportunity Program
  - $ 1.2 million Educator Effectiveness Grant (State)
  - $ 1.7 million Restricted Lottery
  - $ 0.4 million Mental Health Services
  - $ 0.7 million Kitchen Infrastructure and Training Grants
  - $ 3.1 million Arts, Music, & Instructional Material Discretionary Block Grant
  - $ 8.1 million Learning Recovery Emergency Block Grant
  - $ 0.7 million Routine Restricted Maintenance
  - $ 0.1 million Redevelopment funds

- Reserve for Other Post Employment Benefits (OPEB) increased to over $13 million.
- Over $6.1 million in COVID funds spent
- ***Enrollment shrunk by another (27)!***
- ***Funded ADA 5,684.90 with Actual ADA of 5,226.31***
- Capital Facilities Fund revenue increased to over $1.6 million
- $0.0 million in Series C bond funds remaining

Highlights Continued

- Leased Portables removed from Washington, Richmond and Jefferson
- Walk in Refrigerator and Freezer replaced at the Central Kitchen
- Portable bathroom purchased
- Golf carts added/replaced at Roosevelt, Richmond, King, Lincoln and Monroe
- Air conditioning added in locker rooms and WW gymnasium
- Electric and gas mower purchased
- Lincoln Elementary reroofed
- Roosevelt Modernizations completed
- Richmond Modernizations completed

















General Fund Budget Comparison

	22/23 2nd interim	22/23 Unaudited Actuals	Change	Explanation
BEGINNING BALANCE				
Net Beginning Balance	$26,676,558	$26,676,558	$0	
REVENUES				
LCFF Sources	$73,738,984	$73,858,477	$119,493	Increase of 4 funded ADA and $75k prior year
Federal Revenues	$12,741,213	$9,199,120	($3,542,093)	($2,450k) ESSER LLM funds / ($451k) Title I / ($596k) Title III
Other State Revenues	$29,603,833	$28,852,394	($751,439)	$107k Lottery / ($220k) TK grant / $154k Lottery / $105k Special Education Early Intervention / $951k Arts, Music, Instructional, Discretionary / ($1,369k) Learning Recovery Grant / $238k Kitchen Infrastructure / ($215k) In Person Grant / ($514k) STRS On Behalf
Other Local Revenues	$5,242,030	$3,516,334	($1,725,695)	($792k) loss on investments / $283k Interest / ($200k) Electric bus / $255k ERATE / ($1,922k) SJVAPCD grants / $560k Medi Cal
Total, Revenues	**$121,326,060**	**$115,426,325**	**($5,899,734)**	
EXPENDITURES				
Certificated Salaries	$36,612,863	$35,989,289	($623,574)	($161k) Teachers / ($50k) Jr high summer school / ($345k) Teacher additional duty
Classified Salaries	$14,946,362	$14,424,014	($522,348)	$31k Instructional aides / ($66k) Yard supervision / ($25k) Summer school yard supervisors / ($434k) READY tutors
Employee Benefits	$25,327,852	$24,216,967	($1,110,884)	($50k) STRS / ($152k) PERS / ($514k) STRS on Behalf / See above
Books and Supplies	$5,121,204	$2,919,172	($2,202,032)	($55k) books / ($50k) furniture / ($89k) bilingual supplies / ($414k) technology / ($203k) instructional materials/ ($50k) Jr high summer school supplies / ($31k) ERATE materials / ($220k) TK materials / ($672k) computers ($204k) Title III
Services, Other Operating Expenditures	$6,648,610	$6,722,587	$73,977	($34k) Insurance / $85k natural gas / $152k electricity / $242k ERATE / (70k) Instructional Consultants / ($66k) software licenses / $46k summer school field trips / $66k architect (portables) / ($78k) Instructional Consultants / ($189k) Software licenses
Capital Outlay	$6,249,511	$3,078,737	($3,170,774)	($425k) Electric bus / $76k Computer equipment / $771k Solar / ($2,378k) Electric buses / ($1,348k) Jr. High HVAC projects
Other Outgo(excl. 7300`s)	$1,932,162	$1,548,427	($383,735)	($51k) ADA transfer / ($331k) SELPA billback
Direct/Indirect Support	($65,000)	($102,000)	($37,000)	
Total Expenditures	**$96,773,564**	**$88,797,193**	**($7,976,371)**	
OTHER FINANCING SOURCES/USES				
Transfers				
Transfers In	$1,699	$1,699	$0	
Transfers Out	$4,273,524	$4,701,524	$428,000	$428k OPEB transfer
Other Sources/Uses		$0		
Sources	$0	$770,904	$770,904	$771k Solar Loan
Contributions	$0	$0	$0	
Total, Other Financing Sources/Uses	**($4,271,825)**	**($3,928,921)**	**$342,904**	
NET INCREASE (DECREASE) IN FUND BALANCE	**$20,280,670**	**$22,700,211**	**$2,419,540**	
ENDING FUND BALANCE	**$46,957,228**	**$49,376,769**	**$2,419,540**	

Total General Fund

	Unrestricted	Restricted	Total
BEGINNING BALANCE			
Net Beginning Balance	$18,152,771	$8,523,787	$26,676,558
REVENUES			
LCFF Sources	$73,858,477	$0	$73,858,477
Federal Revenues	$0	$9,199,120	$9,199,120
Other State Revenues	$1,969,996	$26,882,398	$28,852,394
Other Local Revenues	$383,961	$3,132,373	$3,516,334
Total, Revenues	**$76,212,434**	**$39,213,891**	**$115,426,325**
EXPENDITURES			
Certificated Salaries	$28,750,136	$7,239,153	$35,989,289
Classified Salaries	$10,093,959	$4,330,055	$14,424,014
Employee Benefits	$16,444,784	$7,772,184	$24,216,967
Books and Supplies	$1,301,711	$1,617,461	$2,919,172
Services, Oth Oper Exp	$4,458,318	$2,264,269	$6,722,587
Capital Outlay	$442,090	$2,636,647	$3,078,737
Other Outgo(excl. 7300`s)	$952,593	$595,833	$1,548,427
Direct/Indirect Support	($950,547)	$848,547	($102,000)
Total Expenditures	**$61,493,044**	**$27,304,149**	**$88,797,193**
OTHER FINANCING SOURCES/USES			
Transfers			
Transfers In	$1,699	$0	$1,699
Transfers Out	$4,701,524	$0	$4,701,524
Other Sources/Uses			
Sources	$0	$770,904	$770,904
Contributions	($6,139,528)	$6,139,528	$0
Total, Other Financing Sources/Uses	**($10,839,353)**	**$6,910,432**	**($3,928,921)**
NET INCREASE (DECREASE) IN FUND BALANCE	**$3,880,037**	**$18,820,174**	**$22,700,211**
ENDING FUND BALANCE	**$22,032,808**	**$27,343,961**	**$49,376,769**
FUND BALANCE DESIGNATIONS AND COMMITMENTS	**$ 16,841,597**	**$ 27,343,961**	**$ 44,185,557**
UNCOMMITTED RESERVE BALANCE	**$ 5,191,211**	**$ -**	**$ 5,191,211**
PROJECTED RESERVE RELATIVE TO EXPENDITURES AND OUTGO	**5.6%**		



Other HESD District Funds

	District Funds					
Fund	Fund Description	Beginning Balance	Revenues	Expenditures	Other Sources/Uses	Ending Fund Balance
0800	Student Activity Special Revenue Fund	$ 32,993	$ 30,969	$ 44,191	$ -	$ 19,771
0900	Jefferson Charter Fund	$ 2	$ 1,759	$ 1,699	$ -	$ 62
1300	Cafeteria Fund	$ 2,364,191	$ 4,906,567	$ 3,928,306	$ -	$ 3,342,452
1400	Deferred Maintenance Fund	$ 339,382	$ 295,091	$ 266,383	$ 308,426	$ 676,516
1500	Pupil Transportation Fund	$ 283,749	$ 3,751	$ 30,000	$ 100,000	$ 357,500
2000	Special Reserve for Other Post Employment Benefits	$ 11,428,322	$ 164,757	$ -	$ 1,601,524	$ 13,194,604
2120	Building Fund (Series C)	$ 2,102,107	$ 94,843	$ 1,590,357	$ (606,593)	$ -
2500	Capital Facilities Fund	$ 887,458	$ 814,515	$ 100,944	$ -	$ 1,601,030
3500	State Building Fund	$ 912,794	$ 2,012,289	$ 1,221,209	$ (1,657,510)	$ 46,363
4000	Special Reserve (capital outlay)	$ 78,058	$ (126,162)	$ 182,371	$ 4,955,678	$ 4,725,204
6720	Self Insurance Fund	$ 663,056	$ 817,901	$ 708,945	$ -	$ 772,012

Looking Forward

- Legislative Analyst's Office (LAO) estimates 2/3 chance the State deficit is $6.2 billion more than May Revision ($6.2 billion x 40% X 0.1% = ~$2.5 million to Hanford Elementary).
- $3.0 of the 4.5 million in proposed cuts to **2022-23** Art/Music/Discretionary Grant and Learning Recovery Grant were restored in the adopted budget.
- All ESSER (COVID) funding expires in September of 2024.
- 2023-2024 funded ADA projected to decline 194 ADA using the 3 prior year ADA average.
- Day 4 enrollment is down **77** students relative to last year's census count.
- Over $9.4 million of one-time funding included in the adopted 23-24 HESD budget.

	2020-2021	2023-2024	Difference
Funded ADA	5,823.6	5,491.1	(332.5)
Certificated FTEs	281.0	288.0	7.0
Classified FTEs	224.3	262.7	38.4
Management/Confidential FTEs	79.5	94.5	15.0
Cost of 1 %	$ 524,329	$ 648,867	$ 124,538



Questions?

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____ Date of Meeting: Sep 13, 2023

Clerk / Secretary of the Governing Board

(Original signature required)

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____ Date: _____

County Superintendent/Designee

(Original signature required)

For additional information on the unaudited actual reports, please contact:

For County Office of Education:	For School District:
Jamie Renee Dial	David Endo
Name	Name
Assistant Superintendent, Business Services	Chief Business Official
Title	Title
(559) 589-7091	(559) 585-3628
Telephone	Telephone
jamie.dial@kingscoe.org	dendo@hanfordesd.org
E-mail Address	E-mail Address

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	51.66%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$6,700,046.85
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$47,121,830.46
	Appropriations Subject to Limit	$45,118,566.13
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.66%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

Hanford Elementary
Kings County

2022-23 Unaudited Actuals
AVERAGE DAILY ATTENDANCE

16 63917 0000000
Form A
D8A5AM25BA(2022-23)

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	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	5,169.20	5,621.00	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)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,157.91	5,169.20	5,621.00	5,157.91	5,157.91	5,426.71
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	64.39	64.39	63.90	64.39	64.39	64.39
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	64.39	64.39	63.90	64.39	64.39	64.39
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,222.30	5,233.59	5,684.90	5,222.30	5,222.30	5,491.10
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	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
2. 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)						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	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						
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 financial data reported in Fund 09 or Fund 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

Hanford Elementary
Kings County

Unaudited Actuals
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

16 63917 0000000
Form L
D8A5AM25BA(2022-23)

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					
1. Adjusted Beginning Fund Balance	9791-9795	2,139,763.31		1,401,352.76	3,541,116.07
2. State Lottery Revenue	8560	1,024,965.24		515,629.26	1,540,594.50
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
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,164,728.55	0.00	1,916,982.02	5,081,710.57
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	35,969.94		0.00	35,969.94
2. Classified Salaries	2000-2999	922.36		0.00	922.36
3. Employee Benefits	3000-3999	7,963.19		0.00	7,963.19
4. Books and Supplies	4000-4999	285,657.71		241,072.76	526,730.47
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	255,777.28			255,777.28
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	24,467.78		0.00	24,467.78
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)		610,758.26	0.00	246,072.76	856,831.02
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	2,553,970.29	0.00	1,670,909.26	4,224,879.55

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.

Unaudited Actuals

Hanford Elementary
Kings County

2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

16 63917 0000000
Form SIAA
D8A5AM25BA(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	84,985.15	0.00	0.00	(102,000.00)				
Other Sources/Uses Detail					1,698.73	4,701,524.00		
Fund Reconciliation							0.00	4,539.25
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	(84,985.15)	102,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,539.25	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					308,425.58	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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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					1,601,524.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					55,253.85	661,847.21		
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		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					353,421.63	570,810.53		
Fund Reconciliation							1,440,121.32	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,515,556.68	0.00		
Fund Reconciliation							0.00	1,440,121.32
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								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
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
62 CHARTER SCHOOLS 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
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	84,985.15	(84,985.15)	102,000.00	(102,000.00)	5,935,880.47	5,935,880.47	1,444,660.57	1,444,660.57

Hanford Elementary
Kings County

Unaudited Actuals
2022-23 Estimated Actuals
Schedule of Long-Term Liabilities

16 63917 0000000
Form DEBT
D8A5AM25BA(2022-23)

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		23,165,000.00		865,000.00	22,300,000.00	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		2,473,151.00		137,397.28	2,335,753.72	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,588,146.00	1,122.00	1,589,268.00		77,862.00	1,511,406.00	77,862.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	13,158,775.00	3,537,666.00	16,696,441.00			16,696,441.00	
Compensated Absences Payable	475,257.17		475,257.17	3,965.15		479,222.32	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	40,860,329.17	3,538,788.00	44,399,117.17	3,965.15	1,080,259.28	43,322,823.04	757,862.00
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

Hanford Elementary
Kings County

Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

16 63917 0000000
Form CEA
D8A5AM25BA(2022-23)

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	35,989,288.61	301	0.00	303	35,989,288.61	305	82,348.54		307	35,906,940.07	309
2000 - Classified Salaries	14,424,014.17	311	45,646.60	313	14,378,367.57	315	1,899,753.32		317	12,478,614.25	319
3000 - Employee Benefits	24,216,967.35	321	470,416.64	323	23,746,550.71	325	857,877.12		327	22,888,673.59	329
4000 - Books, Supplies Equip Replace. (6500)	3,859,496.35	331	146,515.48	333	3,712,980.87	335	702,194.48		337	3,010,786.39	339
5000 - Services. . . & 7300 - Indirect Costs	6,620,587.17	341	9,403.55	343	6,611,183.62	345	559,904.74		347	6,051,278.88	349
				TOTAL	84,438,371.38	365			TOTAL	80,336,293.18	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	26,363,465.60	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,758,317.38	380
3. STRS	3101 & 3102	7,206,485.06	382
4. PERS	3201 & 3202	506,835.37	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	605,451.69	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	4,309,440.27	385
7. Unemployment Insurance	3501 & 3502	144,862.30	390
8. Workers' Compensation Insurance	3601 & 3602	608,434.57	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	41,503,292.24	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)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	41,503,292.24	397
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	51.66%	
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 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	51.66%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	8.34%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	80,336,293.18
5. Deficiency Amount (Part III, Line 3 times Line 4)	6,700,046.85

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Hanford Elementary
Kings County

Unaudited Actuals
Fiscal Year 2022-23
School District Appropriations Limit Calculations

16 63917 0000000
Form GANN
D8A5AM25BA(2022-23)

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA		**2021-22 Actual**			**2022-23 Actual**	
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	40,384,334.79		40,384,334.79			45,118,566.13
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	5,027.34		5,027.34			5,222.30
ADJUSTMENTS TO PRIOR YEAR LIMIT		**Adjustments to 2021-22**			**Adjustments to 2022-23**	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA		**2022-23 P2 Report**			**2023-24 P2 Estimate**	
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	5,222.30		5,222.30	5,222.30		5,222.30
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			5,222.30			5,222.30
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		**2022-23 Actual**			**2023-24 Budget**	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	35,840.52		35,840.52	32,964.00		32,964.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	5,371.81		5,371.81	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,350,703.99		4,350,703.99	4,153,386.00		4,153,386.00
5. Unsecured Roll Taxes (Object 8042)	255,964.11		255,964.11	260,217.00		260,217.00
6. Prior Years' Taxes (Object 8043)	142,554.26		142,554.26	104,841.00		104,841.00
7. Supplemental Taxes (Object 8044)	119,934.53		119,934.53	109,116.00		109,116.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,119,082.77)		(1,119,082.77)	(1,369,965.00)		(1,369,965.00)

Hanford Elementary
Kings County

Unaudited Actuals
Fiscal Year 2022-23
School District Appropriations Limit Calculations

16 63917 0000000
Form GANN
D8A5AM25BA(2022-23)

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	272,038.24		272,038.24	65,476.00		65,476.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	4,063,324.69	0.00	4,063,324.69	3,356,035.00	0.00	3,356,035.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	4,063,324.69	0.00	4,063,324.69	3,356,035.00	0.00	3,356,035.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			740,072.55			784,518.24
19b. Qualified Capital Outlay Projects			0.00			0.00
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	3,000,000.00		3,000,000.00	3,000,000.00		3,000,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	3,000,000.00	0.00	3,740,072.55	3,000,000.00	0.00	3,784,518.24
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	70,063,592.00		70,063,592.00	74,165,247.00		74,165,247.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	75,313.00		75,313.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	70,138,905.00	0.00	70,138,905.00	74,165,247.00	0.00	74,165,247.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	115,428,084.49		115,428,084.49	103,189,192.13		103,189,192.13
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(139,071.07)		(139,071.07)	370,000.00		370,000.00

Hanford Elementary
Kings County

Unaudited Actuals
Fiscal Year 2022-23
School District Appropriations Limit Calculations

16 63917 0000000
Form GANN
D8A5AM25BA(2022-23)

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS		**2022-23 Actual**			**2023-24 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			40,384,334.79			45,118,566.13
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0388			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			45,118,566.13			47,121,830.46
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			4,063,324.69			3,356,035.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			626,676.00			626,676.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			44,795,313.99			47,550,313.70
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			44,795,313.99			47,550,313.70
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(139,071.07)			183,189.04
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,924,253.62			3,539,224.04
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			44,934,385.06			47,367,124.66
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,924,253.62			
b. State Subventions (Line D8)			44,934,385.06			
c. Less: Excluded Appropriations (Line C23)			3,740,072.55			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			45,118,566.13			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2022-23 Actual**			**2023-24 Budget**	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			45,118,566.13			47,121,830.46
12. Appropriations Subject to the Limit (Line D9d)			45,118,566.13			

Hanford Elementary
Kings County

Unaudited Actuals
Fiscal Year 2022-23
School District Appropriations Limit Calculations

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Form GANN
D8A5AM25BA(2022-23)

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
"* Please provide below an explanation for each entry in the adjustments column."						

David Endo
Gann Contact Person

559-585-3628
Contact Phone Number

Hanford Elementary
Kings County

Unaudited Actuals
2022-23 Estimated Actuals
Indirect Cost Rate Worksheet

16 63917 0000000
Form ICR
D8A5AM25BA(2022-23)

Part I - General Administrative Share of Plant Services 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) — 2,750,697.86
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.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (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) — 71,413,828.13

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) — 3.85%

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

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 2,952,773.67
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 951,545.97

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	44,674.00
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)	318,813.88
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)	4,267,807.52
9. Carry-Forward Adjustment (Part IV, Line F)	(476,651.21)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,791,156.31
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	45,662,731.27
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,970,630.62
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,347,140.90
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,607,535.91
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)	672,659.53
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)	37,869.55
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)	10,234.00
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)	7,962,066.07
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)	44,191.46
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)	2,055,166.46
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)	81,370,225.77
C. 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)	5.24%
D. 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)	4.66%

Part 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

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)	4,267,807.52
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 (6.05%) times Part III, Line B19); zero if positive	(476,651.21)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(476,651.21)
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:	4.66%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-238325.60) is applied to the current year calculation and the remainder ($-238325.61) is deferred to one or more future years:	4.95%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-158883.74) is applied to the current year calculation and the remainder ($-317767.47) is deferred to one or more future years:	5.05%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(476,651.21)

Approved indirect cost rate: 6.07%

Highest rate used in any program: 6.05%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,692,055.87	100,000.00	5.91%
01	3010	1,694,435.21	48,769.49	2.88%
01	3150	656,376.45	38,000.00	5.79%
01	3182	150,746.92	9,125.00	6.05%
01	3212	145,681.57	8,000.00	5.49%
01	3213	1,766,286.84	106,000.00	6.00%
01	3215	29,804.67	1,286.84	4.32%
01	3305	41,772.89	2,368.11	5.67%
01	3310	228,085.55	3,511.45	1.54%
01	3311	3,627.92	143.93	3.97%
01	3327	60,649.01	2,623.99	4.33%
01	4035	374,027.79	20,000.00	5.35%
01	5634	14,687.51	850.79	5.79%
01	6010	1,365,742.84	67,867.10	4.97%
01	6266	187,447.68	11,000.00	5.87%
01	6500	4,391,408.88	265,000.00	6.03%
01	6537	112,054.28	4,000.00	3.57%
01	6546	240,670.53	13,000.00	5.40%
01	6762	63,365.79	3,000.00	4.73%
01	7422	75,689.71	4,000.00	5.28%
01	8150	2,458,911.04	140,000.00	5.69%
13	5310	2,055,166.46	102,000.00	4.96%

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	93,500,416.08
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,199,120.05
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	2,437,425.97
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	4,703,222.73
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	5,108.40
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

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)				7,283,154.38
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				77,018,141.65

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)	5,233.59
B. Expenditures per ADA (Line I.E divided by Line II.A)	14,716.12

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	72,056,922.29	14,224.25
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	72,056,922.29	14,224.25
B. Required effort (Line A.2 times 90%)	64,851,230.06	12,801.83
C. Current year expenditures (Line I.E and Line II.B)	77,018,141.65	14,716.12
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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 requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
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%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Hanford Elementary
Kings County

Unaudited Actuals
2022-23
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

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Form PCRAF
D8A5AM25BA(2022-23)

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		3,574,030.12	2,147,322.43	6,231,559.87	7,750,477.96	9,625,496.52	0.00	1,174,964.63
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	246.00	246.00	246.00	246.00	278.21		630.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools	3.00	3.00	3.00	3.00	3.00		2.00
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	22.00	22.00	22.00	22.00	20.37		14.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services					10.25		
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		271.00	271.00	271.00	271.00	311.83	0.00	646.00

Hanford Elementary
Kings County

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report

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Form PCR
D8A5AM25BA(2022-23)

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	43,358,382.08	27,619,319.88	70,977,701.96	4,091,568.80		75,069,270.76
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	976,012.93	314,359.69	1,290,372.62	74,384.61		1,364,757.23
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	6,075,413.17	2,253,777.32	8,329,190.49	480,143.13		8,809,333.62
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	5,108.40	0.00	5,108.40	294.48		5,402.88
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	316,394.64	316,394.64	18,238.83		334,633.47
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					232,442.28	232,442.28
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,314,355.94	1,314,355.94
----	Other Outgo					6,251,649.29	6,251,649.29
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	220,570.62		220,570.62
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(102,000.00)		(102,000.00)
----	**Total General Fund and Charter Schools Funds Expenditures**	50,414,916.58	30,503,851.53	80,918,768.11	4,783,200.47	7,798,447.51	93,500,416.09

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	40,750,411.78	0.00	0.00	0.00	434.39	0.00	2,607,535.91			0.00	0.00	43,358,382.08
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	601,874.55	0.00	0.00	112,735.22	261,403.16	0.00	0.00			0.00	0.00	976,012.93
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	4,443,837.64	7,586.91	0.00	0.00	1,024,606.62	599,382.00	0.00			0.00	0.00	6,075,413.17
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	5,108.40	0.00	0.00	0.00	0.00	0.00	5,108.40
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		45,796,123.97	7,586.91	0.00	112,735.22	1,286,444.17	604,490.40	2,607,535.91	0.00	0.00	0.00	0.00	50,414,916.58

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	17,885,734.43	8,587,722.11	1,145,863.34	27,619,319.88
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	218,118.72	92,603.31	3,637.66	314,359.69
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,599,537.23	628,776.46	25,463.63	2,253,777.32
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	316,394.64	0.00	316,394.64
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		19,703,390.38	9,625,496.52	1,174,964.63	30,503,851.53

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	672,659.53
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	44,674.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,076,814.31
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,091,052.62
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,885,200.46
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	50,414,916.58
2	Total Allocated Costs (from Form PCR, Column 2, Total)	30,503,851.53
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	80,918,768.11
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,826,306.30
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,826,306.30
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	84,745,074.41
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	5.76%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	232,442.28				232,442.28
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,314,355.94		1,314,355.94
Other Outgo (Objects 1000 - 7999)				6,251,649.29	6,251,649.29
Total Other Costs	232,442.28	0.00	1,314,355.94	6,251,649.29	7,798,447.51

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	

Hanford Elementary
Kings County

Unaudited Actuals
2022-23 Unaudited Actuals
Schedule of Capital Assets

16 63917 0000000
Form ASSET
D8A5AM25BA(2022-23)

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,016,579.46		3,016,579.46			3,016,579.46
Work in Progress	2,991,687.23		2,991,687.23	2,309,918.00	2,558,000.29	2,743,604.94
Total capital assets not being depreciated	6,008,266.69	0.00	6,008,266.69	2,309,918.00	2,558,000.29	5,760,184.40
Capital assets being depreciated:						
Land Improvements	12,228,999.64		12,228,999.64	476,379.21		12,705,378.85
Buildings	71,491,920.68		71,491,920.68	5,146,419.14		76,638,339.82
Equipment	9,634,989.55		9,634,989.55	732,118.18	22,061.07	10,345,046.66
Total capital assets being depreciated	93,355,909.87	0.00	93,355,909.87	6,354,916.53	22,061.07	99,688,765.33
Accumulated Depreciation for:						
Land Improvements	(5,860,510.50)		(5,860,510.50)	(394,831.76)		(6,255,342.26)
Buildings	(23,943,331.23)		(23,943,331.23)	(1,595,460.58)		(25,538,791.81)
Equipment	(5,273,723.98)		(5,273,723.98)	(776,599.06)	(18,845.15)	(6,031,477.89)
Total accumulated depreciation	(35,077,565.71)	0.00	(35,077,565.71)	(2,766,891.40)	(18,845.15)	(37,825,611.96)
Total capital assets being depreciated, net excluding lease and subscription assets	58,278,344.16	0.00	58,278,344.16	3,588,025.13	3,215.92	61,863,153.37
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	64,286,610.85	0.00	64,286,610.85	5,897,943.13	2,561,216.21	67,623,337.77
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Hanford Elementary
Kings County

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

16 63917 0000000
Form 01
D8A5AM25BA(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	73,858,477.14	0.00	73,858,477.14	77,177,530.00	0.00	77,177,530.00	4.5%
2) Federal Revenue		8100-8299	0.00	9,199,120.05	9,199,120.05	0.00	14,599,515.43	14,599,515.43	58.7%
3) Other State Revenue		8300-8599	1,969,995.74	26,882,398.24	28,852,393.98	1,912,024.00	3,992,707.74	5,904,731.74	-79.5%
4) Other Local Revenue		8600-8799	383,961.38	3,132,372.81	3,516,334.19	961,898.00	4,545,516.96	5,507,414.96	56.6%
5) TOTAL, REVENUES			76,212,434.26	39,213,891.10	115,426,325.36	80,051,452.00	23,137,740.13	103,189,192.13	-10.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	28,750,135.59	7,239,153.02	35,989,288.61	28,365,129.00	8,644,729.00	37,009,858.00	2.8%
2) Classified Salaries		2000-2999	10,093,958.73	4,330,055.44	14,424,014.17	10,311,163.00	5,270,535.29	15,581,698.29	8.0%
3) Employee Benefits		3000-3999	16,444,783.75	7,772,183.60	24,216,967.35	16,424,531.00	8,829,491.42	25,254,022.42	4.3%
4) Books and Supplies		4000-4999	1,301,711.06	1,617,461.01	2,919,172.07	6,595,140.76	2,147,664.77	8,742,805.53	199.5%
5) Services and Other Operating Expenditures		5000-5999	4,458,318.23	2,264,268.94	6,722,587.17	4,589,308.07	2,268,745.25	6,858,053.32	2.0%
6) Capital Outlay		6000-6999	442,089.96	2,636,647.46	3,078,737.42	540,835.95	8,764,691.46	9,305,527.41	202.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	952,593.28	595,833.28	1,548,426.56	1,003,937.28	1,682,351.00	2,686,288.28	73.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(950,546.70)	848,546.70	(102,000.00)	(787,853.95)	722,853.95	(65,000.00)	-36.3%
9) TOTAL, EXPENDITURES			61,493,043.90	27,304,149.45	88,797,193.35	67,042,191.11	38,331,062.14	105,373,253.25	18.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,719,390.36	11,909,741.65	26,629,132.01	13,009,260.89	(15,193,322.01)	(2,184,061.12)	-108.2%
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	4,701,524.00	0.00	4,701,524.00	273,524.00	0.00	273,524.00	-94.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	770,904.40	770,904.40	0.00	1,431,679.60	1,431,679.60	85.7%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,139,528.15)	6,139,528.15	0.00	(7,489,950.19)	7,489,950.19	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,839,353.42)	6,910,432.55	(3,928,920.87)	(7,763,474.19)	8,921,629.79	1,158,155.60	-129.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,880,036.94	18,820,174.20	22,700,211.14	5,245,786.70	(6,271,692.22)	(1,025,905.52)	-104.5%
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	22,032,808.07	27,343,960.91	49,376,768.98	85.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget 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	22,032,808.07	27,343,960.91	49,376,768.98	85.1%
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	22,032,808.07	27,343,960.91	49,376,768.98	85.1%
2) Ending Balance, June 30 (E + F1e)			22,032,808.07	27,343,960.91	49,376,768.98	27,278,594.77	21,072,268.69	48,350,863.46	-2.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,050.00	0.00	5,050.00	5,050.00	0.00	5,050.00	0.0%
Stores		9712	235,239.38	0.00	235,239.38	235,239.38	0.00	235,239.38	0.0%
Prepaid Items		9713	67,039.53	0.00	67,039.53	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,343,960.91	27,343,960.91	0.00	21,072,268.69	21,072,268.69	-22.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	16,534,268.00	0.00	16,534,268.00	16,534,268.00	0.00	16,534,268.00	0.0%
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	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	New
Unassigned/Unappropriated Amount		9790	5,191,211.16	0.00	5,191,211.16	7,504,037.39	0.00	7,504,037.39	44.6%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	29,930,761.21	29,148,187.76	59,078,948.97				
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,014,397.45)	0.00	(2,014,397.45)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,050.00	0.00	5,050.00				
d) with Fiscal Agent/Trustee		9135	10,000.00	0.00	10,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	222,977.96	4,498,753.80	4,721,731.76				
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	235,239.38	0.00	235,239.38				
7) Prepaid Expenditures		9330	67,039.53	0.00	67,039.53				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			28,456,670.63	33,646,941.56	62,103,612.19				
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	6,419,323.31	2,286,443.86	8,705,767.17				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	4,539.25	0.00	4,539.25				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	4,016,536.79	4,016,536.79				
6) TOTAL, LIABILITIES			6,423,862.56	6,302,980.65	12,726,843.21				
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									
(must agree with line F2) (G10 + H2) - (I6 + J2)			22,032,808.07	27,343,960.91	49,376,768.98				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	65,534,447.00	0.00	65,534,447.00	58,521,307.00	0.00	58,521,307.00	-10.7%
Education Protection Account State Aid - Current Year		8012	4,529,145.00	0.00	4,529,145.00	15,643,940.00	0.00	15,643,940.00	245.4%
State Aid - Prior Years		8019	75,313.00	0.00	75,313.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	35,840.52	0.00	35,840.52	32,964.00	0.00	32,964.00	-8.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,371.81	0.00	5,371.81	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	4,350,703.99	0.00	4,350,703.99	4,153,386.00	0.00	4,153,386.00	-4.5%
Unsecured Roll Taxes		8042	255,964.11	0.00	255,964.11	260,217.00	0.00	260,217.00	1.7%
Prior Years' Taxes		8043	142,554.26	0.00	142,554.26	104,841.00	0.00	104,841.00	-26.5%
Supplemental Taxes		8044	119,934.53	0.00	119,934.53	109,116.00	0.00	109,116.00	-9.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,119,082.77)	0.00	(1,119,082.77)	(1,369,965.00)	0.00	(1,369,965.00)	22.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	228,285.69	0.00	228,285.69	21,724.00	0.00	21,724.00	-90.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			74,158,477.14	0.00	74,158,477.14	77,477,530.00	0.00	77,477,530.00	4.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(300,000.00)		(300,000.00)	(300,000.00)		(300,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			73,858,477.14	0.00	73,858,477.14	77,177,530.00	0.00	77,177,530.00	4.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	235,742.85	235,742.85	0.00	236,772.00	236,772.00	0.4%
Special Education Discretionary Grants		8182	0.00	107,414.00	107,414.00	0.00	60,611.00	60,611.00	-43.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	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	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	3,488.00	3,488.00	0.00	4,382.00	4,382.00	25.6%
Title I, Part A, Basic	3010	8290		2,298,606.37	2,298,606.37		2,149,698.00	2,149,698.00	-6.5%
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		394,027.79	394,027.79		307,690.28	307,690.28	-21.9%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		12,370.00	12,370.00	New
Title III, Part A, English Learner Program	4203	8290		137,496.65	137,496.65		387,122.02	387,122.02	181.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget 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		333,927.92	333,927.92		405,705.05	405,705.05	21.5%
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	5,688,416.47	5,688,416.47	0.00	11,035,165.08	11,035,165.08	94.0%
TOTAL, FEDERAL REVENUE			0.00	9,199,120.05	9,199,120.05	0.00	14,599,515.43	14,599,515.43	58.7%
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	1,024,965.24	515,629.26	1,540,594.50	918,000.00	362,000.00	1,280,000.00	-16.9%
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		1,433,609.94	1,433,609.94		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	771,506.50	24,195,525.04	24,967,031.54	820,500.00	2,145,707.74	2,966,207.74	-88.1%
TOTAL, OTHER STATE REVENUE			1,969,995.74	26,882,398.24	28,852,393.98	1,912,024.00	3,992,707.74	5,904,731.74	-79.5%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget 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	9,801.73	0.00	9,801.73	20,000.00	0.00	20,000.00	104.0%
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	53,972.50	0.00	53,972.50	20,000.00	0.00	20,000.00	-62.9%
Interest		8660	653,050.26	0.00	653,050.26	370,000.00	0.00	370,000.00	-43.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(792,183.46)	0.00	(792,183.46)	0.00	0.00	0.00	-100.0%
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	5,108.40	0.00	5,108.40	0.00	0.00	0.00	-100.0%
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	454,211.95	682,520.26	1,136,732.21	551,898.00	2,061,656.96	2,613,554.96	129.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget 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		2,406,100.00	2,406,100.00		2,440,108.00	2,440,108.00	1.4%
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			383,961.38	3,132,372.81	3,516,334.19	961,898.00	4,545,516.96	5,507,414.96	56.6%
TOTAL, REVENUES			76,212,434.26	39,213,891.10	115,426,325.36	80,051,452.00	23,137,740.13	103,189,192.13	-10.6%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	22,818,439.29	3,657,711.63	26,476,150.92	22,490,463.00	5,018,240.00	27,508,703.00	3.9%
Certificated Pupil Support Salaries		1200	1,333,367.60	2,210,411.81	3,543,779.41	1,346,702.00	2,232,322.00	3,579,024.00	1.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,598,328.70	107,565.86	4,705,894.56	4,527,964.00	148,375.00	4,676,339.00	-0.6%
Other Certificated Salaries		1900	0.00	1,263,463.72	1,263,463.72	0.00	1,245,792.00	1,245,792.00	-1.4%
TOTAL, CERTIFICATED SALARIES			28,750,135.59	7,239,153.02	35,989,288.61	28,365,129.00	8,644,729.00	37,009,858.00	2.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	132,175.05	1,650,910.96	1,783,086.01	101,623.00	1,768,887.33	1,870,510.33	4.9%
Classified Support Salaries		2200	4,133,097.31	2,209,032.16	6,342,129.47	4,152,080.00	2,909,002.88	7,061,082.88	11.3%
Classified Supervisors' and Administrators' Salaries		2300	510,948.42	157,656.96	668,605.38	512,579.00	157,658.00	670,237.00	0.2%
Clerical, Technical and Office Salaries		2400	3,890,053.73	285,886.52	4,175,940.25	3,949,030.00	354,211.08	4,303,241.08	3.0%
Other Classified Salaries		2900	1,427,684.22	26,568.84	1,454,253.06	1,595,851.00	80,776.00	1,676,627.00	15.3%
TOTAL, CLASSIFIED SALARIES			10,093,958.73	4,330,055.44	14,424,014.17	10,311,163.00	5,270,535.29	15,581,698.29	8.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,343,802.53	4,573,657.55	9,917,460.08	5,317,746.00	5,048,125.42	10,365,871.42	4.5%
PERS		3201-3202	2,321,630.51	1,086,249.84	3,407,880.35	2,620,330.00	1,353,102.00	3,973,432.00	16.6%
OASDI/Medicare/Alternative		3301-3302	1,184,647.73	430,366.83	1,615,014.56	1,215,312.00	513,319.00	1,728,631.00	7.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Health and Welfare Benefits		3401-3402	6,099,084.70	1,381,785.77	7,480,870.47	6,110,978.00	1,683,134.00	7,794,112.00	4.2%
Unemployment Insurance		3501-3502	197,299.02	56,868.75	254,167.77	19,446.00	6,868.00	26,314.00	-89.6%
Workers' Compensation		3601-3602	822,089.00	239,185.38	1,061,274.38	637,553.00	224,943.00	862,496.00	-18.7%
OPEB, Allocated		3701-3702	465,744.14	0.00	465,744.14	503,166.00	0.00	503,166.00	8.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,486.12	4,069.48	14,555.60	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			16,444,783.75	7,772,183.60	24,216,967.35	16,424,531.00	8,829,491.42	25,254,022.42	4.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	50,000.00	17,100.00	67,100.00	New
Books and Other Reference Materials		4200	65,690.24	191,399.10	257,089.34	173,414.00	152,185.95	325,599.95	26.6%
Materials and Supplies		4300	1,070,688.28	1,263,018.09	2,333,706.37	1,582,098.78	1,760,127.89	3,342,226.67	43.2%
Noncapitalized Equipment		4400	165,332.54	163,043.82	328,376.36	4,789,627.98	218,250.93	5,007,878.91	1,425.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,301,711.06	1,617,461.01	2,919,172.07	6,595,140.76	2,147,664.77	8,742,805.53	199.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	159,000.00	574,354.00	733,354.00	175,000.00	666,710.89	841,710.89	14.8%
Travel and Conferences		5200	120,087.36	60,422.09	180,509.45	156,405.00	107,024.00	263,429.00	45.9%
Dues and Memberships		5300	22,536.09	1,545.00	24,081.09	27,002.09	2,700.00	29,702.09	23.3%
Insurance		5400 - 5450	501,188.51	0.00	501,188.51	517,506.00	0.00	517,506.00	3.3%
Operations and Housekeeping Services		5500	1,471,398.00	28,021.00	1,499,419.00	1,479,300.00	750.00	1,480,050.00	-1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	226,639.24	644,544.99	871,184.23	227,048.00	582,185.00	809,233.00	-7.1%
Transfers of Direct Costs		5710	(118,990.10)	118,990.10	0.00	(112,067.50)	112,067.50	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	57,537.80	27,447.35	84,985.15	82,605.00	15,824.79	98,429.79	15.8%
Professional/Consulting Services and Operating Expenditures		5800	1,931,529.83	808,834.82	2,740,364.65	1,960,707.48	779,283.07	2,739,990.55	0.0%
Communications		5900	87,391.50	109.59	87,501.09	75,802.00	2,200.00	78,002.00	-10.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,458,318.23	2,264,268.94	6,722,587.17	4,589,308.07	2,268,745.25	6,858,053.32	2.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	914,411.72	914,411.72	0.00	1,461,679.60	1,461,679.60	59.8%
Buildings and Improvements of Buildings		6200	0.00	399,944.22	399,944.22	0.00	2,899,752.44	2,899,752.44	625.0%
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	123,008.81	701,048.39	824,057.20	497,500.00	1,818,951.28	2,316,451.28	181.1%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Equipment Replacement		6500	319,081.15	621,243.13	940,324.28	43,335.95	2,584,308.14	2,627,644.09	179.4%
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			442,089.96	2,636,647.46	3,078,737.42	540,835.95	8,764,691.46	9,305,527.41	202.3%
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	815,196.00	592,345.28	1,407,541.28	866,540.00	1,677,969.00	2,544,509.00	80.8%
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	3,488.00	3,488.00	0.00	1,695.00	1,695.00	-51.4%
To County Offices		7212	0.00	0.00	0.00	0.00	2,687.00	2,687.00	New
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)			952,593.28	595,833.28	1,548,426.56	1,003,937.28	1,682,351.00	2,686,288.28	73.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(848,546.70)	848,546.70	0.00	(722,853.95)	722,853.95	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
Transfers of Indirect Costs - Interfund		7350	(102,000.00)	0.00	(102,000.00)	(65,000.00)	0.00	(65,000.00)	-36.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(950,546.70)	848,546.70	(102,000.00)	(787,853.95)	722,853.95	(65,000.00)	-36.3%
TOTAL, EXPENDITURES			61,493,043.90	27,304,149.45	88,797,193.35	67,042,191.11	38,331,062.14	105,373,253.25	18.7%
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	4,601,524.00	0.00	4,601,524.00	173,524.00	0.00	173,524.00	-96.2%
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			4,701,524.00	0.00	4,701,524.00	273,524.00	0.00	273,524.00	-94.2%
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	770,904.40	770,904.40	0.00	1,431,679.60	1,431,679.60	85.7%
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	770,904.40	770,904.40	0.00	1,431,679.60	1,431,679.60	85.7%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
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	(6,139,528.15)	6,139,528.15	0.00	(7,489,950.19)	7,489,950.19	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			(6,139,528.15)	6,139,528.15	0.00	(7,489,950.19)	7,489,950.19	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(10,839,353.42)	6,910,432.55	(3,928,920.87)	(7,763,474.19)	8,921,629.79	1,158,155.60	-129.5%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	73,858,477.14	0.00	73,858,477.14	77,177,530.00	0.00	77,177,530.00	4.5%
2) Federal Revenue		8100-8299	0.00	9,199,120.05	9,199,120.05	0.00	14,599,515.43	14,599,515.43	58.7%
3) Other State Revenue		8300-8599	1,969,995.74	26,882,398.24	28,852,393.98	1,912,024.00	3,992,707.74	5,904,731.74	-79.5%
4) Other Local Revenue		8600-8799	383,961.38	3,132,372.81	3,516,334.19	961,898.00	4,545,516.96	5,507,414.96	56.6%
5) TOTAL, REVENUES			76,212,434.26	39,213,891.10	115,426,325.36	80,051,452.00	23,137,740.13	103,189,192.13	-10.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		34,568,749.02	11,227,374.95	45,796,123.97	39,142,627.17	13,754,727.64	52,897,354.81	15.5%
2) Instruction - Related Services	2000-2999		9,234,752.16	2,838,482.39	12,073,234.55	9,418,956.45	3,063,400.41	12,482,356.86	3.4%
3) Pupil Services	3000-3999		6,502,501.14	4,546,318.30	11,048,819.44	7,021,503.16	7,523,479.39	14,544,982.55	31.6%
4) Ancillary Services	4000-4999		328,293.11	2,279,242.80	2,607,535.91	400,790.00	3,203,776.39	3,604,566.39	38.2%
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		3,866,159.21	917,041.25	4,783,200.46	4,214,511.01	796,055.52	5,010,566.53	4.8%
8) Plant Services	8000-8999		6,039,995.98	4,899,856.48	10,939,852.46	5,839,866.04	8,307,271.79	14,147,137.83	29.3%
9) Other Outgo	9000-9999	Except 7600-7699	952,593.28	595,833.28	1,548,426.56	1,003,937.28	1,682,351.00	2,686,288.28	73.5%
10) TOTAL, EXPENDITURES			61,493,043.90	27,304,149.45	88,797,193.35	67,042,191.11	38,331,062.14	105,373,253.25	18.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,719,390.36	11,909,741.65	26,629,132.01	13,009,260.89	(15,193,322.01)	(2,184,061.12)	-108.2%
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	4,701,524.00	0.00	4,701,524.00	273,524.00	0.00	273,524.00	-94.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	770,904.40	770,904.40	0.00	1,431,679.60	1,431,679.60	85.7%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,139,528.15)	6,139,528.15	0.00	(7,489,950.19)	7,489,950.19	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,839,353.42)	6,910,432.55	(3,928,920.87)	(7,763,474.19)	8,921,629.79	1,158,155.60	-129.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,880,036.94	18,820,174.20	22,700,211.14	5,245,786.70	(6,271,692.22)	(1,025,905.52)	-104.5%
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	22,032,808.07	27,343,960.91	49,376,768.98	85.1%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals Unrestricted (A)	2022-23 Unaudited Actuals Restricted (B)	2022-23 Unaudited Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	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	22,032,808.07	27,343,960.91	49,376,768.98	85.1%
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	22,032,808.07	27,343,960.91	49,376,768.98	85.1%
2) Ending Balance, June 30 (E + F1e)			22,032,808.07	27,343,960.91	49,376,768.98	27,278,594.77	21,072,268.69	48,350,863.46	-2.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,050.00	0.00	5,050.00	5,050.00	0.00	5,050.00	0.0%
Stores		9712	235,239.38	0.00	235,239.38	235,239.38	0.00	235,239.38	0.0%
Prepaid Items		9713	67,039.53	0.00	67,039.53	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,343,960.91	27,343,960.91	0.00	21,072,268.69	21,072,268.69	-22.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	16,534,268.00	0.00	16,534,268.00	16,534,268.00	0.00	16,534,268.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	New
Unassigned/Unappropriated Amount		9790	5,191,211.16	0.00	5,191,211.16	7,504,037.39	0.00	7,504,037.39	44.6%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	10,594,383.48	4,415,637.03
6266	Educator Effectiveness, FY 2021-22	1,195,492.32	906,445.32
6300	Lottery: Instructional Materials	1,670,909.26	1,942,345.22
6546	Mental Health-Related Services	393,874.14	345,252.47
6547	Special Education Early Intervention Preschool Grant	24,559.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,057,825.21	3,055,661.98
6770		0.00	609,308.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	73,762.72	0.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	737,634.00	526,604.22
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	20,097.37	0.00
7435	Learning Recovery Emergency Block Grant	8,136,749.00	8,136,749.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	676,152.89	411,775.34
9010	Other Restricted Local	762,521.52	722,490.11
Total, Restricted Balance		27,343,960.91	21,072,268.69

Hanford Elementary
Kings County

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

16 63917 0000000
Form 08
D8A5AM25BA(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	30,969.42	0.00	-200.0%
5) TOTAL, REVENUES			30,969.42	0.00	-200.0%
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) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	38,218.71	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,972.75	0.00	-100.0%
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			44,191.46	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,222.04)	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	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)			(13,222.04)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,993.24	19,771.20	-40.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,993.24	19,771.20	-40.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,993.24	19,771.20	-40.1%
2) Ending Balance, June 30 (E + F1e)			19,771.20	19,771.20	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	19,771.20	19,771.20	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	19,771.20		
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		9380	0.00		
10) TOTAL, ASSETS			19,771.20		
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 Revenues		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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			19,771.20		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	30,957.63	0.00	-100.0%
Interest		8660	11.79	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			30,969.42	0.00	-200.0%
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%
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					
Materials and Supplies		4300	38,218.71	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,218.71	0.00	-100.0%
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	5,972.75	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,972.75	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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			44,191.46	0.00	-200.0%
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%
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 Unaudited 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	30,969.42	0.00	-200.0%
5) TOTAL, REVENUES			30,969.42	0.00	-200.0%
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		44,191.46	0.00	-100.0%
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			44,191.46	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,222.04)	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	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)			(13,222.04)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,993.24	19,771.20	-40.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,993.24	19,771.20	-40.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,993.24	19,771.20	-40.1%
2) Ending Balance, June 30 (E + F1e)			19,771.20	19,771.20	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	19,771.20	19,771.20	0.0%
c) Committed					

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	19,771.20	19,771.20
Total, Restricted Balance		19,771.20	19,771.20

Hanford Elementary
Kings County

Unaudited Actuals
Charter Schools Special Revenue Fund
Expenditures by Object

16 63917 0000000
Form 09
D8A5AM25BA(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	62.13	0.00	-100.0%
5) TOTAL, REVENUES			1,759.13	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) Employee 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)			1,759.13	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)			60.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.73	62.13	3,491.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.73	62.13	3,491.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.73	62.13	3,491.3%
2) Ending Balance, June 30 (E + F1e)			62.13	62.13	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					
Other Assignments		9780	62.13	62.13	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	64.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2.28)		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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		9380	0.00		
10) TOTAL, ASSETS			62.13		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			62.13		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	0.00	0.00	0.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
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, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
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					
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
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	62.13	0.00	-100.0%
Fees and Contracts					
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			62.13	0.00	-100.0%
TOTAL, REVENUES			1,759.13	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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%
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					
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					
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					
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					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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			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	1,698.73	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			1,698.73	0.00	-100.0%
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					
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%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	62.13	0.00	-100.0%
5) TOTAL, REVENUES			1,759.13	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)			1,759.13	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)			60.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1.73	62.13	3,491.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.73	62.13	3,491.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.73	62.13	3,491.3%
2) Ending Balance, June 30 (E + F1e)			62.13	62.13	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	62.13	62.13	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%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Hanford Elementary
Kings County

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

16 63917 0000000
Form 13
D8A5AM25BA(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,854,416.25	3,443,451.54	-10.7%
3) Other State Revenue		8300-8599	997,591.80	1,303,883.00	30.7%
4) Other Local Revenue		8600-8799	54,559.44	89,480.00	64.0%
5) TOTAL, REVENUES			4,906,567.49	4,836,814.54	-1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,339,243.99	1,408,199.00	5.1%
3) Employee Benefits		3000-3999	548,955.92	639,557.00	16.5%
4) Books and Supplies		4000-4999	1,985,501.39	2,355,927.54	18.7%
5) Services and Other Operating Expenditures		5000-5999	(47,395.00)	(44,134.79)	-6.9%
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	102,000.00	65,000.00	-36.3%
9) TOTAL, EXPENDITURES			3,928,306.30	4,424,548.75	12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			978,261.19	412,265.79	-57.9%
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)			978,261.19	412,265.79	-57.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,364,190.61	3,342,451.80	41.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,364,190.61	3,342,451.80	41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,364,190.61	3,342,451.80	41.4%
2) Ending Balance, June 30 (E + F1e)			3,342,451.80	3,754,717.59	12.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	410.00	410.00	0.0%
Stores		9712	48,434.23	48,434.23	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,293,607.57	3,705,873.36	12.5%
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	2,648,034.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(93,034.46)		
b) in Banks		9120	500.00		
c) in Revolving Cash Account		9130	410.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	807,289.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,539.25		
6) Stores		9320	48,434.23		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,416,173.62		
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	73,721.82		
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			73,721.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,342,451.80		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,618,159.98	3,205,213.54	-11.4%
Donated Food Commodities		8221	236,256.27	238,238.00	0.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,854,416.25	3,443,451.54	-10.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	997,591.80	1,303,883.00	30.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			997,591.80	1,303,883.00	30.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	5,000.00	New
Food Service Sales		8634	29,747.52	21,480.00	-27.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	32,620.68	40,000.00	22.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(38,728.21)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	26,800.00	18,000.00	-32.8%
Other Local Revenue					
All Other Local Revenue		8699	4,119.45	5,000.00	21.4%
TOTAL, OTHER LOCAL REVENUE			54,559.44	89,480.00	64.0%
TOTAL, REVENUES			4,906,567.49	4,836,814.54	-1.4%
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					
Classified Support Salaries		2200	902,706.03	967,476.00	7.2%
Classified Supervisors' and Administrators' Salaries		2300	125,039.48	123,227.00	-1.4%
Clerical, Technical and Office Salaries		2400	311,498.48	317,496.00	1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,339,243.99	1,408,199.00	5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	208,225.58	285,708.00	37.2%
OASDI/Medicare/Alternative		3301-3302	98,656.05	107,727.00	9.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	206,746.18	222,323.00	7.5%
Unemployment Insurance		3501-3502	6,696.13	704.00	-89.5%
Workers' Compensation		3601-3602	28,164.58	23,095.00	-18.0%
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	467.40	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			548,955.92	639,557.00	16.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	172,972.32	203,545.00	17.7%
Noncapitalized Equipment		4400	41,389.23	12,000.00	-71.0%
Food		4700	1,771,139.84	2,140,382.54	20.8%
TOTAL, BOOKS AND SUPPLIES			1,985,501.39	2,355,927.54	18.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,359.30	6,000.00	341.4%
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	1,635.00	1,480.00	-9.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,065.82	12,740.00	15.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(84,985.15)	(98,429.79)	15.8%
Professional/Consulting Services and Operating Expenditures		5800	22,544.62	30,875.00	37.0%
Communications		5900	0.00	200.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(47,395.00)	(44,134.79)	-6.9%
CAPITAL OUTLAY					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	102,000.00	65,000.00	-36.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			102,000.00	65,000.00	-36.3%
TOTAL, EXPENDITURES			3,928,306.30	4,424,548.75	12.6%
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					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,854,416.25	3,443,451.54	-10.7%
3) Other State Revenue		8300-8599	997,591.80	1,303,883.00	30.7%
4) Other Local Revenue		8600-8799	54,559.44	89,480.00	64.0%
5) TOTAL, REVENUES			4,906,567.49	4,836,814.54	-1.4%
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		3,824,671.30	4,351,568.75	13.8%
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		102,000.00	65,000.00	-36.3%
8) Plant Services	8000-8999		1,635.00	7,980.00	388.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,928,306.30	4,424,548.75	12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			978,261.19	412,265.79	-57.9%
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)			978,261.19	412,265.79	-57.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,364,190.61	3,342,451.80	41.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,364,190.61	3,342,451.80	41.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,364,190.61	3,342,451.80	41.4%
2) Ending Balance, June 30 (E + F1e)			3,342,451.80	3,754,717.59	12.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	410.00	410.00	0.0%
Stores		9712	48,434.23	48,434.23	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,293,607.57	3,705,873.36	12.5%
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%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,103,578.56	3,705,873.36
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	190,029.01	0.00
Total, Restricted Balance		3,293,607.57	3,705,873.36

Hanford Elementary
Kings County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

16 63917 0000000
Form 14
D8A5AM25BA(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	(4,908.81)	4,000.00	-181.5%
5) TOTAL, REVENUES			295,091.19	304,000.00	3.0%
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) Employee 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	266,200.00	300,000.00	12.7%
6) Capital Outlay		6000-6999	183.27	499,990.00	272,716.1%
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			266,383.27	799,990.00	200.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,707.92	(495,990.00)	-1,827.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	308,425.58	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			308,425.58	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			337,133.50	(495,990.00)	-247.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	339,382.06	676,515.56	99.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,382.06	676,515.56	99.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,382.06	676,515.56	99.3%
2) Ending Balance, June 30 (E + F1e)			676,515.56	180,525.56	-73.3%
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%
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	676,515.56	180,525.56	-73.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	720,834.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	(24,785.68)		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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		9380	0.00		
10) TOTAL, ASSETS			696,048.83		
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	19,533.27		
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			19,533.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			676,515.56		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	300,000.00	300,000.00	0.0%
LCFF/Revenue 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	6,487.26	4,000.00	-38.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(11,396.07)	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			(4,908.81)	4,000.00	-181.5%
TOTAL, REVENUES			295,091.19	304,000.00	3.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited 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%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	266,200.00	300,000.00	12.7%
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			266,200.00	300,000.00	12.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	183.27	499,990.00	272,716.1%
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			183.27	499,990.00	272,716.1%
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			266,383.27	799,990.00	200.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	308,425.58	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			308,425.58	0.00	-100.0%
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					
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)			308,425.58	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	(4,908.81)	4,000.00	-181.5%
5) TOTAL, REVENUES			295,091.19	304,000.00	3.0%
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		266,383.27	799,990.00	200.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			266,383.27	799,990.00	200.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			28,707.92	(495,990.00)	-1,827.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	308,425.58	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			308,425.58	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			337,133.50	(495,990.00)	-247.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	339,382.06	676,515.56	99.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,382.06	676,515.56	99.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,382.06	676,515.56	99.3%
2) Ending Balance, June 30 (E + F1e)			676,515.56	180,525.56	-73.3%
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%
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	676,515.56	180,525.56	-73.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Hanford Elementary
Kings County

Unaudited Actuals
Pupil Transportation Equipment Fund
Expenditures by Object

16 63917 0000000
Form 15
D8A5AM25BA(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	3,751.07	6,000.00	60.0%
5) TOTAL, REVENUES			3,751.07	6,000.00	60.0%
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) Employee 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)			(26,248.93)	6,000.00	-122.9%
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)			73,751.07	106,000.00	43.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	283,748.56	357,499.63	26.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			283,748.56	357,499.63	26.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			283,748.56	357,499.63	26.0%
2) Ending Balance, June 30 (E + F1e)			357,499.63	463,499.63	29.7%
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	357,499.63	463,499.63	29.7%
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	370,597.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	(13,097.81)		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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		9380	0.00		
10) TOTAL, ASSETS			357,499.63		
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			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			357,499.63		
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	5,654.17	6,000.00	6.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,903.10)	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%
TOTAL, OTHER LOCAL REVENUE			3,751.07	6,000.00	60.0%
TOTAL, REVENUES			3,751.07	6,000.00	60.0%
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 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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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%
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 Unaudited 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	3,751.07	6,000.00	60.0%
5) TOTAL, REVENUES			3,751.07	6,000.00	60.0%
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		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 FINANCING SOURCES AND USES (A5 - B10)			(26,248.93)	6,000.00	-122.9%
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)			73,751.07	106,000.00	43.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	283,748.56	357,499.63	26.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			283,748.56	357,499.63	26.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			283,748.56	357,499.63	26.0%
2) Ending Balance, June 30 (E + F1e)			357,499.63	463,499.63	29.7%
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	357,499.63	463,499.63	29.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Hanford Elementary
Kings County

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

16 63917 0000000
Form 20
D8A5AM25BA(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	164,757.45	200,000.00	21.4%
5) TOTAL, REVENUES			164,757.45	200,000.00	21.4%
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) Employee 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)			164,757.45	200,000.00	21.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,601,524.00	173,524.00	-89.2%
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			1,601,524.00	173,524.00	-89.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,766,281.45	373,524.00	-78.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,428,322.05	13,194,603.50	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,428,322.05	13,194,603.50	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,428,322.05	13,194,603.50	15.5%
2) Ending Balance, June 30 (E + F1e)			13,194,603.50	13,568,127.50	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					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,194,603.50	13,568,127.50	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					
1) Cash					
a) in County Treasury		9110	13,678,017.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(483,414.13)		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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		9380	0.00		
10) TOTAL, ASSETS			13,194,603.50		
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			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			13,194,603.50		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	197,291.05	200,000.00	1.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(32,533.60)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			164,757.45	200,000.00	21.4%
TOTAL, REVENUES			164,757.45	200,000.00	21.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,601,524.00	173,524.00	-89.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,601,524.00	173,524.00	-89.2%
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			0.00	0.00	0.0%
CONTRIBUTIONS					
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)			1,601,524.00	173,524.00	-89.2%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	164,757.45	200,000.00	21.4%
5) TOTAL, REVENUES			164,757.45	200,000.00	21.4%
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)			164,757.45	200,000.00	21.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,601,524.00	173,524.00	-89.2%
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			1,601,524.00	173,524.00	-89.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,766,281.45	373,524.00	-78.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,428,322.05	13,194,603.50	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,428,322.05	13,194,603.50	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,428,322.05	13,194,603.50	15.5%
2) Ending Balance, June 30 (E + F1e)			13,194,603.50	13,568,127.50	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					
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	13,194,603.50	13,568,127.50	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%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Hanford Elementary
Kings County

Unaudited Actuals
Building Fund
Expenditures by Object

16 63917 0000000
Form 21
D8A5AM25BA(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	94,843.43	0.00	-100.0%
5) TOTAL, REVENUES			94,843.43	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) Employee 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	1,590,356.65	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			1,590,356.65	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,495,513.22)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	55,253.85	0.00	-100.0%
b) Transfers Out		7600-7629	661,847.21	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			(606,593.36)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,102,106.58)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,102,106.58	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,102,106.58	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,102,106.58	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					
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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		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 (must agree with line F2) (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			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
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	11,909.21	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	82,934.22	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			94,843.43	0.00	-100.0%
TOTAL, REVENUES			94,843.43	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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%
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	1,590,356.65	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			1,590,356.65	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	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			1,590,356.65	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	55,253.85	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			55,253.85	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	353,421.63	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	308,425.58	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			661,847.21	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
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)			(606,593.36)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	94,843.43	0.00	-100.0%
5) TOTAL, REVENUES			94,843.43	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		1,590,356.65	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,590,356.65	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(1,495,513.22)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	55,253.85	0.00	-100.0%
b) Transfers Out		7600-7629	661,847.21	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			(606,593.36)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,102,106.58)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,102,106.58	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,102,106.58	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,102,106.58	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%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Hanford Elementary
Kings County

Unaudited Actuals
Capital Facilities Fund
Expenditures by Object

16 63917 0000000
Form 25
D8A5AM25BA(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	814,515.23	215,000.00	-73.6%
5) TOTAL, REVENUES			814,515.23	215,000.00	-73.6%
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) Employee 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	100,943.77	95,000.00	-5.9%
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			100,943.77	95,000.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			713,571.46	120,000.00	-83.2%
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)			713,571.46	120,000.00	-83.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	887,458.12	1,601,029.58	80.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			887,458.12	1,601,029.58	80.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			887,458.12	1,601,029.58	80.4%
2) Ending Balance, June 30 (E + F1e)			1,601,029.58	1,721,029.58	7.5%
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	1,601,029.58	1,721,029.58	7.5%
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	1,454,996.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(51,423.08)		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	197,456.38		
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			1,601,029.58		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,601,029.58		
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			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
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%
Interest		8660	16,301.30	15,000.00	-8.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(22,846.53)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	821,060.46	200,000.00	-75.6%
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			814,515.23	215,000.00	-73.6%
TOTAL, REVENUES			814,515.23	215,000.00	-73.6%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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					
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%
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	97,581.27	65,000.00	-33.4%
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	3,362.50	30,000.00	792.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,943.77	95,000.00	-5.9%
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			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			100,943.77	95,000.00	-5.9%
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					
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					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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%
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 Unaudited 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	814,515.23	215,000.00	-73.6%
5) TOTAL, REVENUES			814,515.23	215,000.00	-73.6%
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		3,362.50	30,000.00	792.2%
8) Plant Services	8000-8999		97,581.27	65,000.00	-33.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			100,943.77	95,000.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			713,571.46	120,000.00	-83.2%
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)			713,571.46	120,000.00	-83.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	887,458.12	1,601,029.58	80.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			887,458.12	1,601,029.58	80.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			887,458.12	1,601,029.58	80.4%
2) Ending Balance, June 30 (E + F1e)			1,601,029.58	1,721,029.58	7.5%
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	1,601,029.58	1,721,029.58	7.5%
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%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	1,601,029.58	1,721,029.58
Total, Restricted Balance		1,601,029.58	1,721,029.58

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	6,112,085.00	212.5%
4) Other Local Revenue		8600-8799	56,610.82	0.00	-100.0%
5) TOTAL, REVENUES			2,012,288.82	6,112,085.00	203.7%
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) Employee 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	1,458.64	0.00	-100.0%
6) Capital Outlay		6000-6999	1,219,750.61	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			1,221,209.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			791,079.57	6,112,085.00	672.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	353,421.63	0.00	-100.0%
b) Transfers Out		7600-7629	570,810.53	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			(217,388.90)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			573,690.67	6,112,085.00	965.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	912,793.74	1,486,484.41	62.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			912,793.74	1,486,484.41	62.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			912,793.74	1,486,484.41	62.8%
2) Ending Balance, June 30 (E + F1e)			1,486,484.41	7,598,569.41	411.2%
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	1,486,484.41	7,598,569.41	411.2%
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	48,061.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,698.62)		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	1,440,121.32		
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			1,486,484.41		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,486,484.41		
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	6,112,085.00	212.5%
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	6,112,085.00	212.5%
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	10,630.25	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	45,980.57	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			56,610.82	0.00	-100.0%
TOTAL, REVENUES			2,012,288.82	6,112,085.00	203.7%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	1,458.64	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			1,458.64	0.00	-100.0%
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	1,219,750.61	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			1,219,750.61	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			1,221,209.25	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	353,421.63	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			353,421.63	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	570,810.53	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			570,810.53	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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)			(217,388.90)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	6,112,085.00	212.5%
4) Other Local Revenue		8600-8799	56,610.82	0.00	-100.0%
5) TOTAL, REVENUES			2,012,288.82	6,112,085.00	203.7%
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		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		1,221,209.25	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,221,209.25	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			791,079.57	6,112,085.00	672.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	353,421.63	0.00	-100.0%
b) Transfers Out		7600-7629	570,810.53	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			(217,388.90)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			573,690.67	6,112,085.00	965.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	912,793.74	1,486,484.41	62.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			912,793.74	1,486,484.41	62.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			912,793.74	1,486,484.41	62.8%
2) Ending Balance, June 30 (E + F1e)			1,486,484.41	7,598,569.41	411.2%
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	1,486,484.41	7,598,569.41	411.2%
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%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
7710	State School Facilities Projects	1,486,484.41	7,598,569.41
Total, Restricted Balance		1,486,484.41	7,598,569.41

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	(126,161.70)	45,000.00	-135.7%
5) TOTAL, REVENUES			(126,161.70)	45,000.00	-135.7%
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) Employee 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	182,370.92	3,000,000.00	1,545.0%
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			182,370.92	3,000,000.00	1,545.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(308,532.62)	(2,955,000.00)	857.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,515,556.68	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			3,515,556.68	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,207,024.06	(2,955,000.00)	-192.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,058.38	3,285,082.44	4,108.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,058.38	3,285,082.44	4,108.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,058.38	3,285,082.44	4,108.5%
2) Ending Balance, June 30 (E + F1e)			3,285,082.44	330,082.44	-90.0%
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					
Other Assignments		9780	3,285,082.44	330,082.44	-90.0%
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	4,899,767.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	(173,118.52)		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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		9380	0.00		
10) TOTAL, ASSETS			4,726,648.95		
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	1,445.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,440,121.32		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,441,566.51		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,285,082.44		
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					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	43,877.19	45,000.00	2.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(170,038.89)	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			(126,161.70)	45,000.00	-135.7%
TOTAL, REVENUES			(126,161.70)	45,000.00	-135.7%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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			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	182,370.92	3,000,000.00	1,545.0%
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			182,370.92	3,000,000.00	1,545.0%
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			182,370.92	3,000,000.00	1,545.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	3,000,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	515,556.68	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,515,556.68	0.00	-100.0%
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					
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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)			3,515,556.68	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	(126,161.70)	45,000.00	-135.7%
5) TOTAL, REVENUES			(126,161.70)	45,000.00	-135.7%
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		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		182,370.92	3,000,000.00	1,545.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			182,370.92	3,000,000.00	1,545.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(308,532.62)	(2,955,000.00)	857.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,515,556.68	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			3,515,556.68	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,207,024.06	(2,955,000.00)	-192.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,058.38	3,285,082.44	4,108.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,058.38	3,285,082.44	4,108.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,058.38	3,285,082.44	4,108.5%
2) Ending Balance, June 30 (E + F1e)			3,285,082.44	330,082.44	-90.0%
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	3,285,082.44	330,082.44	-90.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Hanford Elementary
Kings County

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

16 63917 0000000
Form 51
D8A5AM25BA(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	14,358.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,586,370.52	0.00	-100.0%
5) TOTAL, REVENUES			1,600,728.52	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) Employee 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	1,769,400.02	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,769,400.02	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(168,671.50)	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	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	2,960.44	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,960.44)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(171,631.94)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,616,929.88	1,445,297.94	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,616,929.88	1,445,297.94	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,616,929.88	1,445,297.94	-10.6%
2) Ending Balance, June 30 (E + F1e)			1,445,297.94	1,445,297.94	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	1,445,297.94	1,445,297.94	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	1,498,249.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	(52,951.76)		
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		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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		9380	0.00		
10) TOTAL, ASSETS			1,445,297.94		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,445,297.94		
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	14,358.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,358.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,450,789.36	0.00	-100.0%
Unsecured Roll		8612	60,210.28	0.00	-100.0%
Prior Years' Taxes		8613	23,395.45	0.00	-100.0%
Supplemental Taxes		8614	27,529.47	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	13,605.14	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	10,840.82	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			1,586,370.52	0.00	-100.0%
TOTAL, REVENUES			1,600,728.52	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	865,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	904,400.02	0.00	-100.0%
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)			1,769,400.02	0.00	-100.0%
TOTAL, EXPENDITURES			1,769,400.02	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	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%
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	2,960.44	0.00	-100.0%
(d) TOTAL, USES			2,960.44	0.00	-100.0%
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)			(2,960.44)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	14,358.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,586,370.52	0.00	-100.0%
5) TOTAL, REVENUES			1,600,728.52	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	1,769,400.02	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,769,400.02	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(168,671.50)	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	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	2,960.44	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,960.44)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(171,631.94)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,616,929.88	1,445,297.94	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,616,929.88	1,445,297.94	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,616,929.88	1,445,297.94	-10.6%
2) Ending Balance, June 30 (E + F1e)			1,445,297.94	1,445,297.94	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	1,445,297.94	1,445,297.94	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%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
9010	Other Restricted Local	1,445,297.94	1,445,297.94
Total, Restricted Balance		1,445,297.94	1,445,297.94

Hanford Elementary
Kings County

Unaudited Actuals
Self-Insurance Fund
Expenses by Object

16 63917 0000000
Form 67
D8A5AM25BA(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited 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	817,900.75	833,000.00	1.8%
5) TOTAL, REVENUES			817,900.75	833,000.00	1.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee 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 Expenses		5000-5999	708,945.40	820,000.00	15.7%
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	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			708,945.40	820,000.00	15.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			108,955.35	13,000.00	-88.1%
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)			108,955.35	13,000.00	-88.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	663,056.16	772,011.51	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			663,056.16	772,011.51	16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			663,056.16	772,011.51	16.4%
2) Ending Net Position, June 30 (E + F1e)			772,011.51	785,011.51	1.7%
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	772,011.51	785,011.51	1.7%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	905,775.14		
1) Fair Value Adjustment to Cash in County Treasury		9111	(31,171.73)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	7,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	270.00		
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		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
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		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			881,873.41		
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	109,861.90		
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			109,861.90		
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 (must agree with line F2) (G11 + H2) - (I7 + J2)			772,011.51		
OTHER STATE REVENUE					
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	10,995.06	11,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,854.31)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	812,760.00	822,000.00	1.1%
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			817,900.75	833,000.00	1.8%
TOTAL, REVENUES			817,900.75	833,000.00	1.8%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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%
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 EXPENSES					
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	708,945.40	820,000.00	15.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			708,945.40	820,000.00	15.7%
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			708,945.40	820,000.00	15.7%
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					
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%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	817,900.75	833,000.00	1.8%
5) TOTAL, REVENUES			817,900.75	833,000.00	1.8%
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		708,945.40	820,000.00	15.7%
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			708,945.40	820,000.00	15.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			108,955.35	13,000.00	-88.1%
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)			108,955.35	13,000.00	-88.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	663,056.16	772,011.51	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			663,056.16	772,011.51	16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			663,056.16	772,011.51	16.4%
2) Ending Net Position, June 30 (E + F1e)			772,011.51	785,011.51	1.7%
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	772,011.51	785,011.51	1.7%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Net Position		0.00	0.00

Hanford Elementary
Kings County

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

16 63917 0000000
Form CAT
D8A5AM25BA(2022-23)

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	ESSA: Title I, Part A	ESSA: Schoolwide Programs	ESSA: School Improvement	ESSER II	ESSER III	ESSER III LLM	GEER
FEDERAL CATALOG NUMBER	84.01	84.01	84.01	84.425	84.425	84.425	84.425
RESOURCE CODE	3010	3150	3182	3212	3213	3214	3215
REVENUE OBJECT	8290	8990	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	180,598.49	0.00	487,709.15	1,975,002.28	13,040,867.05	3,363,088.00	51,460.43
2. a. Current Year Award	2,118,007.00	0.00	178,351.00	0.00	0.00	0.00	0.00
b. Transferability (ESSA)	(555,401.67)	729,457.67	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	.88	0.00	(44,387.00)	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,562,606.21	729,457.67	133,964.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	1,743,204.70	729,457.67	621,673.15	1,975,002.28	13,040,867.05	3,363,088.00	51,460.43
REVENUES							
5. Unearned Revenue Deferred from Prior Year	180,599.37	0.00	71,345.15	0.00	933,751.05	336,309.00	22,523.43
6. Cash Received in Current Year	2,109,803.00	0.00	57,966.90	895,819.28	3,387,221.00	0.00	28,937.00
7. Contributed Matching Funds	(555,401.67)	729,457.67	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,735,000.70	729,457.67	129,312.05	895,819.28	4,320,972.05	336,309.00	51,460.43
EXPENDITURES							
9. Donor-Authorized Expenditures	1,743,204.70	729,457.67	159,871.92	651,040.91	1,960,788.81	2,258,326.72	51,460.43
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	1,743,204.70	729,457.67	159,871.92	651,040.91	1,960,788.81	2,258,326.72	51,460.43
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(8,204.00)	0.00	(30,559.87)	244,778.37	2,360,183.24	(1,922,017.72)	0.00

Hanford Elementary
Kings County

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

16 68917 0000000
Form CAT
D8A5AM25BA(2022-23)

Description	001	002	003	004	005	006	007
a. Unearned Revenue		0.00	0.00	244,778.37	2,360,183.24	0.00	0.00
b. Accounts Payable		0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	8,204.00	0.00	30,559.87	0.00	0.00	1,922,017.72	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	461,801.23	1,323,961.37	11,080,078.24	1,104,761.28	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	461,801.23	1,314,712.92	11,080,078.24	1,104,761.28	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,298,606.37	0.00	159,871.92	651,040.91	1,960,788.81	2,258,326.72	51,460.43

Hanford Elementary
Kings County

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

16 69917 0000000
Form CAT
D8A5AM25BA(2022-23)

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	ELO: ESSER II	ELO: GEER III	ELO: GEER III	Special Education: ARP IDEA	Special Education: ARP IDEA Private	Special Education: IDEA	Special Ed: IDEA Private Schools
FEDERAL CATALOG NUMBER	84.425	84.425	84.425	84.027	84.027	84.027	84.027
RESOURCE CODE	3216	3218	3219	3305	3306	3310	3311
REVENUE OBJECT	8290	8290	8290	8182	8182	8181	8181
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	213,084.39	416,640.00	718,216.00	44,141.00	1,145.00	0.00	8,946.85
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	231,597.00	1,886.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	0.00	0.00	231,597.00	1,886.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	213,084.39	416,640.00	718,216.00	44,141.00	1,145.00	231,597.00	10,832.85
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	104,160.00	179,554.00	0.00	1,145.00	0.00	0.00
6. Cash Received in Current Year	71,778.45	0.00	443,211.00	44,141.00	0.00	169,853.00	3,771.85
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	71,778.45	104,160.00	622,765.00	44,141.00	1,145.00	169,853.00	3,771.85
EXPENDITURES							
9. Donor-Authorized Expenditures	142,431.42	0.00	608,829.88	44,141.00	0.00	231,597.00	4,145.85
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	142,431.42	0.00	608,829.88	44,141.00	0.00	231,597.00	4,145.85
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(70,652.97)	104,160.00	13,935.12	0.00	1,145.00	(61,744.00)	(374.00)

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FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

16 63917 0000000
Form CAT
D8A5AM25BA(2022-23)

Description	008	009	010	011	012	013	014
a. Unearned Revenue	0.00	104,160.00	13,935.12	0.00	1,145.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	70,652.97	0.00	0.00	0.00	0.00	61,744.00	374.00
14. Unused Grant Award Calculation (line 4 minus line 9)	70,652.97	416,640.00	109,386.12	0.00	1,145.00	0.00	6,687.00
15. If Carryover is allowed, enter line 14 amount here	70,652.97	416,640.00	109,386.12	0.00	1,145.00	0.00	6,687.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	142,431.42	0.00	608,829.88	44,141.00	0.00	231,597.00	4,145.85

Description	015	016	017	018	019	
FEDERAL PROGRAM NAME	Special Ed: IDEA Mental Health	ESSA: Title II, Part A	ESSA: Title IV, Part A	ESSA: Title III	ARP: Homeless	TOTAL
FEDERAL CATALOG NUMBER	84.027A	84.367	84.424	84.365	84.425	
RESOURCE CODE	3327	4035	4127	4203	5634	
REVENUE OBJECT	8182	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	0.00	161,631.07	0.00	568,242.18	23,692.42	21,254,464.31
2. a. Current Year Award	63,273.00	247,974.00	174,056.00	180,921.00	0.00	3,196,065.00
b. Transferability (ESSA)	0.00	0.00	(174,056.00)	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	1,143.00	(43,243.12)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	63,273.00	247,974.00	0.00	180,921.00	1,143.00	3,152,821.88
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	63,273.00	409,605.07	0.00	749,163.18	24,835.42	24,407,286.19
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	53,047.07	0.00	251,517.85	0.00	2,133,951.92
6. Cash Received in Current Year	43,670.00	356,558.00	174,056.00	0.00	24,835.42	7,811,621.90
7. Contributed Matching Funds	0.00	0.00	(174,056.00)	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	43,670.00	409,605.07	0.00	251,517.85	24,835.42	9,945,573.82
EXPENDITURES						
9. Donor-Authorized Expenditures	63,273.00	394,027.79	0.00	137,496.65	19,026.30	9,199,120.05
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	63,273.00	394,027.79	0.00	137,496.65	19,026.30	9,199,120.05
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(19,603.00)	15,577.28	0.00	114,021.20	5,809.12	746,453.77
a. Unearned Revenue	0.00	15,577.28	0.00	114,021.20	5,809.12	2,859,609.33

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UNEARNED REVENUES

Description	015	016	017	018	019	
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	19,603.00	0.00	0.00	0.00	0.00	2,113,155.56
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	15,577.28	0.00	611,666.53	5,809.12	15,208,166.14
15. If Carryover is allowed, enter line 14 amount here	0.00	15,577.28	0.00	390,890.02	5,809.12	14,978,141.18
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	63,273.00	394,027.79	174,056.00	137,496.65	19,026.30	9,199,120.05

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STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

16 68917 0000000
Form CAT
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Description	001	002	003	004	
STATE PROGRAM NAME	After School Education and Safety (ASES)	Child Care PreKinder Planning	In-Person Instrucation Grant	STRS on behalf pension contributions	TOTAL
RESOURCE CODE	6010	6053	7422	7690	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	60,100.75	215,848.00	919,958.53	0.00	1,195,907.28
2. a. Current Year Award	1,373,509.17	404,221.00	0.00	3,246,213.00	5,023,943.17
b. Other Adjustments	.02	4,244.00	0.00	0.00	4,244.02
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,373,509.19	408,465.00	0.00	3,246,213.00	5,028,187.19
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,433,609.94	624,313.00	919,958.53	3,246,213.00	6,224,094.47
REVENUES					
5. Unearned Revenue Deferred from Prior Year	8,844.41	215,848.00	919,958.53	0.00	1,144,650.94
6. Cash Received in Current Year	1,287,414.61	408,465.00	0.00	3,246,213.00	4,942,092.61
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,296,259.02	624,313.00	919,958.53	3,246,213.00	6,086,743.55
EXPENDITURES					
9. Donor-Authorized Expenditures	1,433,609.94	0.00	456,852.04	3,246,213.00	5,136,674.98
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	1,433,609.94	0.00	456,852.04	3,246,213.00	5,136,674.98
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(137,350.92)	624,313.00	463,106.49	0.00	950,068.57
a. Unearned Revenue		624,313.00	463,106.49	0.00	1,087,419.49
b. Accounts Payable		0.00	0.00	0.00	0.00
c. Accounts Receivable	137,350.92	0.00	0.00	0.00	137,350.92

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

16 63917 0000000
Form CAT
D8A5AM25BA(2022-23)

Description	001	002	003	004	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	624,313.00	463,106.49	0.00	1,087,419.49
15. If Carryover is allowed, enter line 14 amount here	0.00	624,313.00	463,106.49	0.00	1,087,419.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,433,609.94	0.00	456,852.04	3,246,213.00	5,136,674.98

Description	001	
LOCAL PROGRAM NAME	Solar Project CEC	**TOTAL**
RESOURCE CODE	9053	
REVENUE OBJECT	8972	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	2,202,584.00	2,202,584.00
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	2,202,584.00	2,202,584.00
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	2,202,584.00	2,202,584.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	220,258.40	220,258.40
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	220,258.40	220,258.40
EXPENDITURES		
9. Donor-Authorized Expenditures	770,904.40	770,904.40
10. Non Donor-Authorized		
Expenditures	0.00	0.00
11. Total Expenditures (lines 9 & 10)	770,904.40	770,904.40
12. Amounts Included in Line 6 above		
for Prior Year Adjustments	0.00	0.00
13. Calculation of Unearned Revenue		
or A/P, & A/R amounts		
(line 8 minus line 9 plus line 12)	(550,646.00)	(550,646.00)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	550,646.00	550,646.00
14. Unused Grant Award Calculation		
(line 4 minus line 9)	1,431,679.60	1,431,679.60

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LOCAL GRANT AWARDS
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

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Form CAT
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Description	001	
15. If Carryover is allowed, enter line 14 amount here	1,431,679.60	1,431,679.60
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	770,904.40	770,904.40

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FEDERAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

16 69917 0000000
Form CAT
D8A5AM25BA(2022-23)

Description	001	
FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

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STATE AWARDS
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16 69917 0000000
Form CAT
D8A5AM25BA(2022-23)

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	ELOP	Child Nutrition: KIT	Child Nutrition: KIT Training	Kitchen Infrastructure and Training (KIT) Funds	Employee Summer Assistance (CSESAP)	Learning Recovery Emergency BG	Educator Effectiveness
RESOURCE CODE	2600	7028	7029	7032	7415	7435	6266
REVENUE OBJECT	8590	8520	8520	8520	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	3,979,712.35	191,611.00	39,438.00	0.00	0.00	0.00	1,393,940.00
2. a. Current Year Award	8,406,727.00	0.00	0.00	737,634.00	198,945.00	8,136,749.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,406,727.00	0.00	0.00	737,634.00	198,945.00	8,136,749.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available (sum lines 1, 2c, & 3)	12,386,439.35	191,611.00	39,438.00	737,634.00	198,945.00	8,136,749.00	1,393,940.00
REVENUES							
5. Cash Received in Current Year	8,406,727.00	0.00	0.00	737,634.00	198,945.00	9,505,548.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	(1,368,799.00)	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	(1,368,799.00)	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	8,406,727.00	0.00	0.00	737,634.00	198,945.00	8,136,749.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,792,055.87	117,848.28	39,438.00	0.00	198,945.00	0.00	198,447.68
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	1,792,055.87	117,848.28	39,438.00	0.00	198,945.00	0.00	198,447.68
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	10,594,383.48	73,762.72	0.00	737,634.00	0.00	8,136,749.00	1,195,492.32

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME	Lottery: Instructional Materials	Special Education	Special Education: Learning Recovery	Mental Health Services	Special Education: Early Intervention	Arts, Music, & Instructional Materials Discretionary BG	Expanded Learning Opportunities: Paraprofessionals
RESOURCE CODE	6300	6500	6537	6546	6547	6762	7426
REVENUE OBJECT	8560	8792	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,401,352.76	0.00	138,603.76	354,650.67	11,478.00	0.00	20,097.37
2. a. Current Year Award	515,629.26	2,406,100.00	0.00	292,894.00	332,954.00	3,124,191.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	515,629.26	2,406,100.00	0.00	292,894.00	332,954.00	3,124,191.00	0.00
3. Required Matching Funds/Other	0.00	3,074,211.68	0.00	0.00	0.00	0.00	0.00
4. Total Available (sum lines 1, 2c, & 3)	1,916,982.02	5,480,311.68	138,603.76	647,544.67	344,432.00	3,124,191.00	20,097.37
REVENUES							
5. Cash Received in Current Year	358,810.17	2,406,100.00	0.00	292,894.00	332,954.00	1,653,984.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	156,819.09	0.00	0.00	0.00	0.00	1,470,207.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	156,819.09	0.00	0.00	0.00	0.00	1,470,207.00	0.00
8. Contributed Matching Funds	0.00	3,074,211.68	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	515,629.26	5,480,311.68	0.00	292,894.00	332,954.00	3,124,191.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	246,072.76	5,480,311.68	138,603.76	253,670.53	319,873.00	66,365.79	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	246,072.76	5,480,311.68	138,603.76	253,670.53	319,873.00	66,365.79	0.00
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	1,670,909.26	0.00	0.00	393,874.14	24,559.00	3,057,825.21	20,097.37

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STATE AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

16 64917 0000000
Form CAT
D8A5AM25BA(2022-23)

Description	TOTAL
STATE PROGRAM NAME	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	7,530,883.91
2. a. Current Year Award	24,151,823.26
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	24,151,823.26
3. Required Matching Funds/Other	3,074,211.68
4. Total Available Award (sum lines 1, 2c, & 3)	34,756,918.85
REVENUES	
5. Cash Received in Current Year	23,893,596.17
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	258,227.09
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	258,227.09
8. Contributed Matching Funds	3,074,211.68
9. Total Available (sum lines 5, 7c, & 8)	27,226,034.94
EXPENDITURES	
10. Donor-Authorized Expenditures	8,851,632.35
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	8,851,632.35
RESTRICTED ENDING BALANCE	

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Description	
13. Current Year (line 4 minus line 10)	25,905,286.50

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16 63917 0000000
Form CAT
D8A5AM25BA(2022-23)

Description	001	002	003	004	005	006	
LOCAL PROGRAM NAME	Routine Restricted Maintenance	TCOE Migrant	SJVAPCD Grants	HESD Ed Foundation	Community Development Funds	Medi-Cal	TOTAL
RESOURCE CODE	8150	9010	9029	9049	9062	9064	
REVENUE OBJECT	8980	8699	8699	8699	8625	8699	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	832,136.92	504.73	0.00	3,561.17	113,127.53	43,572.45	992,902.80
2. a. Current Year Award	0.00	0.00	97,050.55	0.00	43,752.55	585,469.71	726,272.81
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	97,050.55	0.00	43,752.55	585,469.71	726,272.81
3. Required Matching Funds/Other	3,000,000.00	(504.73)	65,821.20	0.00	0.00	0.00	3,065,316.47
4. Total Available Award (sum lines 1, 2c, & 3)	3,832,136.92	0.00	162,871.75	3,561.17	156,880.08	629,042.16	4,784,492.08
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	43,752.55	585,469.71	629,222.26
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	97,050.55	0.00	0.00	0.00	97,050.55
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	97,050.55	0.00	0.00	0.00	97,050.55
8. Contributed Matching Funds	3,000,000.00	0.00	65,821.20	0.00	0.00	0.00	3,065,821.20
9. Total Available (sum lines 5, 7c, & 8)	3,000,000.00	0.00	162,871.75	0.00	43,752.55	585,469.71	3,792,094.01
EXPENDITURES							
10. Donor-Authorized Expenditures	3,155,984.03	0.00	162,871.75	0.00	10,171.60	16,790.29	3,345,817.67
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

Hanford Elementary
Kings County

2022-23 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

16 63917 0000000
Form CAT
D8A5AM25BA(2022-23)

Description	001	002	003	004	005	006	
(line 10 plus line 11)	3,155,984.03	0.00	162,871.75	0.00	10,171.60	16,790.29	3,345,817.67
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	676,152.89	0.00	0.00	3,561.17	146,708.48	612,251.87	1,438,674.41

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8/30/2023 12:57:12 PM 16-63917-0000000

Unaudited Actuals
Unaudited 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 - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (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

BALANCE-FDxRS - (**Fatal**) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. **Passed**

BALANCE-FDxRS-AGENCY - (**Fatal**) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. **Passed**

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

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. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

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. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

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. **Passed**

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). **Passed**

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). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

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. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Fatal**) - 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. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CEFB=FD-EQUITY - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (**Fatal**) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

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. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - 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). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

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. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - 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. **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	3010	5600	($170.00)

Explanation: Credit from prior year

PASS-THRU-REV=EXP - (**Warning**) - 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. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - 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**

UNASSIGNED-NEGATIVE - (**Fatal**) - 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**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

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. **Passed**

ASSET-IMPORT - (**Fatal**) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (**Fatal**) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

CURRENT-CALC-EXP - (**Informational**) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-IMPORT - (**Fatal**) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (**Fatal**) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (**Fatal**) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (**Fatal**) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (**Fatal**) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (**Warning**) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (**Warning**) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (**Warning**) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (**Warning**) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (**Warning**) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (**Warning**) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (**Fatal**) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (**Warning**) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (**Fatal**) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (**Warning**) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (**Fatal**) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (**Fatal**) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CEA-PROVIDE - (**Fatal**) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) 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-EXTRACTED-DATA-SOURCE - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

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 01I) must be opened and saved. **Passed**

GANN-PROVIDE - (**Fatal**) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - (**Fatal**) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (**Fatal**) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

SACS Web System - SACS V6.1
8/30/2023 12:56:25 PM 16-63917-0000000

Unaudited Actuals
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 - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (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. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

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. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

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. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

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. **Passed**

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). **Passed**

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). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

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. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

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. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - 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). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

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. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	2600	8590	($3,586,311.45)

Explanation: Projected net amount revenue from the Expanded Learning Opportunity Program that will be unspent and returned to the CDE.

PASS-THRU-REV=EXP - (**Warning**) - 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. **Passed**

REV-POSITIVE - (**Warning**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	2600	($3,586,311.45)

Explanation: Projected amount of Expanded Learning Opportunity Program funding that will be unspent and returned to the CDE.

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - 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**

UNASSIGNED-NEGATIVE - (**Fatal**) - 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**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **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-EXTRACTED-DATA-SOURCE - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

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 01I) must be opened and saved. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 09/01/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/13/2023

ITEM:
Consider the adoption of Resolution #07-24: 22-23 budget revisions: unaudited actuals.

PURPOSE:
In the closing of the fiscal year, it is customary to adjust the working budgets to the actual amounts that the accounting line ended.

FISCAL IMPACT:
There are a variety of changes that occurred since the budget revisions approved on February 22, 2023 for the 2022-2023 fiscal year. Details are attached for review.

RECOMMENDATIONS:
Adopt Resolution #07-24.

BEFORE THE GOVERNING BOARD OF THE
HANFORD ELEMENTARY SCHOOL DISTRICT
COUNTY OF KINGS, STATE OF CALIFORNIA

The Matter of
Adopting Budget
Revisions

RESOLUTION #: 07-24

NOW, THEREFORE, the Board of Trustees of the District resolves that the transfers for the attached budget revision be made as indicated.

The Board of Trustees adopted this resolution on 09/13/2023 by the following vote:

AYES:
NOES:
ABSTENTIONS:
ABSENT:

Clerk of the Governing Board

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
0100-0000-0-0000-0000-801100-000-0000	$56,214,329.00	$9,320,118.00	$65,534,447.00
0100-1400-0-0000-0000-801200-000-0000	$14,954,866.00	($10,425,721.00)	$4,529,145.00
0100-0000-0-0000-0000-801900-000-0000	$0.00	($656,759.00)	($656,759.00)
0100-1400-0-0000-0000-801900-000-0000	$0.00	$732,072.00	$732,072.00
0100-0000-0-0000-0000-802100-000-0000	$33,902.00	$1,938.52	$35,840.52
0100-0000-0-0000-0000-802900-000-0000	$0.00	$5,371.81	$5,371.81
0100-0000-0-0000-0000-804100-000-0000	$3,873,154.00	$477,549.99	$4,350,703.99
0100-0000-0-0000-0000-804200-000-0000	$244,795.00	$11,169.11	$255,964.11
0100-0000-0-0000-0000-804300-000-0000	$61,657.00	$80,897.26	$142,554.26
0100-0000-0-0000-0000-804400-000-0000	$12,472.00	$107,462.53	$119,934.53
0100-0000-0-0000-0000-804500-000-0000	($1,369,965.00)	$250,882.23	($1,119,082.77)
0100-0000-0-0000-0000-804700-000-0000	$13,774.00	$214,511.69	$228,285.69
0100-3311-0-5760-0000-818100-000-0000	$5,175.00	($1,029.15)	$4,145.85
0100-3310-0-5760-0000-818100-000-0000	$218,306.00	$13,291.00	$231,597.00
0100-3305-0-5760-0000-818200-000-0000	$0.00	$44,141.00	$44,141.00
0100-3327-0-5760-0000-818200-000-0000	$60,611.00	$2,662.00	$63,273.00
0100-5634-0-0000-0000-828700-000-0000	$4,382.00	($894.00)	$3,488.00
0100-4201-0-0000-0000-829000-000-0000	$12,370.00	($12,370.00)	$0.00
0100-5634-0-0000-0000-829000-000-0000	$22,989.86	($7,451.56)	$15,538.30
0100-4203-0-0000-0000-829000-000-0000	$733,843.00	($596,346.35)	$137,496.65
0100-3216-0-0000-0000-829000-000-0000	$213,084.39	($70,652.97)	$142,431.42
0100-3182-0-0000-0000-829000-000-0000	$233,691.00	($73,819.08)	$159,871.92
0100-4127-0-0000-0000-829000-000-0000	$170,200.00	$3,856.00	$174,056.00
0100-4035-0-0000-0000-829000-000-0000	$407,149.00	($13,121.21)	$394,027.79
0100-3219-0-0000-0000-829000-000-0000	$614,786.00	($5,956.12)	$608,829.88
0100-3212-0-0000-0000-829000-000-0000	$1,975,598.28	($1,324,557.37)	$651,040.91
0100-3213-0-0000-0000-829000-000-0000	$2,877,840.00	($917,051.19)	$1,960,788.81
0100-3214-0-0000-0000-829000-000-0000	$2,389,846.00	($131,519.28)	$2,258,326.72
0100-3010-0-0000-0000-829000-000-0000	$2,749,881.00	($451,274.63)	$2,298,606.37
0100-7028-0-0000-0000-852000-000-0000	$500,000.00	($500,000.00)	$0.00
0100-7032-0-0000-0000-852000-000-0000	$0.00	$737,634.00	$737,634.00
0100-6300-0-0000-0000-856000-000-0000	$362,000.00	$153,629.26	$515,629.26
0100-1100-0-0000-0000-856000-000-0000	$918,000.00	$106,965.24	$1,024,965.24
0100-6053-0-0000-0000-859000-000-0000	$220,092.00	($220,092.00)	$0.00
0100-0000-0-0000-3600-859000-000-0000	$742,471.04	($742,471.04)	$0.00
0100-0000-0-0000-0000-859000-000-0000	$18,500.00	$10,535.46	$29,035.46
0100-6010-0-0000-0000-859000-029-0000	$170,323.62	($1.06)	$170,322.56
0100-6010-0-0000-0000-859000-023-0000	$170,624.63	$0.01	$170,624.64
0100-6010-0-0000-0000-859000-025-0000	$171,517.24	$0.01	$171,517.25
0100-7415-0-0000-0000-859000-000-0000	$198,945.29	($0.29)	$198,945.00
0100-6546-0-5760-0000-859000-000-0000	$291,470.00	$1,424.00	$292,894.00
0100-6547-0-0000-0000-859000-000-0000	$227,635.00	$105,319.00	$332,954.00
0100-7422-0-0000-0000-859000-000-0000	$672,089.91	($215,237.87)	$456,852.04

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
0100-0000-0-0000-0000-859000-014-0000	$0.00	$742,471.04	$742,471.04
0100-6762-0-0000-0000-859000-000-0000	$2,173,334.00	$950,857.00	$3,124,191.00
0100-7690-0-0000-0000-859000-000-0000	$3,759,886.00	($513,673.00)	$3,246,213.00
0100-7435-0-0000-0000-859000-000-0000	$9,505,548.00	($1,368,799.00)	$8,136,749.00
0100-9062-0-0000-0000-862500-000-0000	$30,000.00	$13,752.55	$43,752.55
0100-0000-0-0000-0000-863100-000-0000	$20,000.00	($10,198.27)	$9,801.73
0100-0000-0-0000-0000-865000-000-0000	$20,000.00	$33,972.50	$53,972.50
0100-0000-0-0000-0000-866000-000-0000	$370,000.00	$283,050.26	$653,050.26
0100-0000-0-0000-0000-866200-000-0000	$0.00	($792,183.46)	($792,183.46)
0100-0000-0-0000-0000-867700-014-0000	$0.00	$5,108.40	$5,108.40
0100-0000-0-0000-0000-869900-000-9229	$0.00	($25,549.26)	($25,549.26)
0100-9010-0-7110-0000-869900-055-0000	$7,291.00	($7,291.00)	$0.00
0100-0000-0-0000-0000-869900-075-0000	$0.00	$467.00	$467.00
0100-0000-0-0000-0000-869900-026-0000	$0.00	$502.70	$502.70
0100-0332-0-0000-0000-869900-056-0000	$0.00	$846.77	$846.77
0100-0000-0-0000-0000-869900-050-0000	$0.00	$4,424.60	$4,424.60
0100-0000-0-0000-0000-869900-027-0000	$0.00	$6,700.00	$6,700.00
0100-0000-0-0000-0000-869900-024-0000	$0.00	$6,800.64	$6,800.64
0100-0000-0-0000-0000-869900-028-0000	$0.00	$9,156.64	$9,156.64
0100-0000-0-0000-0000-869900-000-0000	$50,000.00	($40,258.63)	$9,741.37
0100-0000-0-0000-0000-869900-014-0000	$200,000.00	($189,860.00)	$10,140.00
0100-0000-0-0000-0000-869900-021-0000	$0.00	$16,149.28	$16,149.28
0100-0000-0-0000-0000-869900-000-0184	$50,000.00	$37,336.18	$87,336.18
0100-9029-0-0000-0000-869900-000-0000	$2,019,207.51	($1,922,156.96)	$97,050.55
0100-0000-0-0000-0000-869900-061-2561	$38,000.00	$255,398.03	$293,398.03
0100-9064-0-0000-0000-869900-000-0000	$25,000.00	$560,469.71	$585,469.71
0100-6500-0-5760-0000-879200-000-0000	$2,378,433.00	$27,667.00	$2,406,100.00
0100-9053-0-0000-0000-897200-000-0000	$0.00	$770,904.40	$770,904.40
0100-0000-0-0000-0000-898000-000-0000	($18,376,255.29)	$459,545.82	($17,916,709.47)
0100-1100-0-0000-0000-898000-000-0000	($581,402.80)	($272.31)	($581,675.11)
0100-9010-0-0000-0000-898000-000-0000	$0.00	($504.73)	($504.73)
0100-0033-0-0000-0000-898000-000-0000	$70,841.00	($70,841.00)	$0.00
0100-1100-0-0000-0000-898000-020-0000	$0.00	$5,987.77	$5,987.77
0100-1100-0-0000-0000-898000-023-0000	$28,348.00	($3,505.72)	$24,842.28
0100-1100-0-0000-0000-898000-029-0000	$33,364.00	($3,305.88)	$30,058.12
0100-1100-0-0000-0000-898000-027-0000	$38,836.00	($2,474.27)	$36,361.73
0100-1100-0-0000-0000-898000-026-0000	$38,804.00	$2.70	$38,806.70
0100-1100-0-0000-0000-898000-022-0000	$47,956.00	($8,438.34)	$39,517.66
0100-1100-0-0000-0000-898000-028-0000	$40,507.80	$3,836.84	$44,344.64
0100-9029-0-0000-0000-898000-000-0000	$485,646.29	($419,825.09)	$65,821.20
0100-1100-0-0000-0000-898000-021-0000	$55,750.00	$16,399.28	$72,149.28
0100-1100-0-0000-0000-898000-031-0000	$109,817.00	($8,230.07)	$101,586.93
0100-0332-0-0000-0000-898000-000-0000	$17,819,768.00	$31,625.00	$17,851,393.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
0100-0000-0-0000-0000-898030-000-0000	($3,376,971.00)	$302,759.32	($3,074,211.68)
0100-3310-0-5760-0000-898030-000-0000	$104,290.00	($104,290.00)	$0.00
0100-6547-0-5760-0000-898030-000-0000	$262,925.00	($262,925.00)	$0.00
0100-6500-0-5760-0000-898030-000-0000	$3,009,756.00	$64,455.68	$3,074,211.68
0100-0000-0-0000-0000-898050-000-0000	($2,700,000.00)	($300,000.00)	($3,000,000.00)
0100-8150-0-0000-0000-898050-000-0000	$2,700,000.00	$300,000.00	$3,000,000.00
0100-3010-0-0000-0000-899000-000-0000	($711,228.00)	$155,826.33	($555,401.67)
0100-4127-0-0000-0000-899000-000-0000	($170,200.00)	($3,856.00)	($174,056.00)
0100-3150-0-0000-0000-899000-000-0000	$881,428.00	($151,970.33)	$729,457.67
***Income Total	$111,851,084.77	($5,128,829.93)	$106,722,254.84
Expenses			
0100-3213-0-1110-1000-110040-030-0000	$28,000.00	($28,000.00)	$0.00
0100-0332-0-1110-1000-110040-027-0000	$836.00	($836.00)	$0.00
0100-0332-0-1110-1000-110040-028-0000	$836.00	($836.00)	$0.00
0100-6500-0-5760-1110-110040-039-0072	$3,702.00	($3,702.00)	$0.00
0100-3182-0-3550-1000-110040-038-0000	$4,153.00	($4,153.00)	$0.00
0100-0000-0-1110-1000-110040-053-0000	$10,000.00	($10,000.00)	$0.00
0100-2600-0-1110-1000-110040-021-0000	$3,600.00	($3,600.00)	$0.00
0100-3150-0-1110-1000-110040-023-0000	$0.00	$86.24	$86.24
0100-0332-0-3550-1000-110040-038-0000	$0.00	$201.22	$201.22
0100-3214-0-1110-1000-110040-026-0000	$0.00	$229.96	$229.96
0100-0000-0-1110-1000-110040-023-0000	$0.00	$242.91	$242.91
0100-1100-0-1176-1000-110040-023-0000	$0.00	$300.00	$300.00
0100-1100-0-1176-1000-110040-024-0000	$0.00	$300.00	$300.00
0100-1100-0-1176-1000-110040-025-0000	$0.00	$300.00	$300.00
0100-1100-0-1176-1000-110040-026-0000	$0.00	$300.00	$300.00
0100-1100-0-1176-1000-110040-028-0000	$0.00	$300.00	$300.00
0100-1100-0-1176-1000-110040-022-0000	$0.00	$300.00	$300.00
0100-1100-0-1110-1000-110040-025-0000	$0.00	$344.94	$344.94
0100-3150-0-1110-1000-110040-028-2495	$460.00	($0.08)	$459.92
0100-3150-0-1110-1000-110040-022-2495	$812.00	($237.10)	$574.90
0100-3214-0-1110-1000-110040-029-0000	$3,600.00	($2,708.90)	$891.10
0100-6500-0-5760-1120-110040-039-0000	$2,985.00	($1,662.68)	$1,322.32
0100-3150-0-1110-1000-110040-025-0000	$1,218.00	$161.76	$1,379.76
0100-3150-0-1110-1000-110040-026-2495	$690.00	$804.76	$1,494.76
0100-3214-0-1110-1000-110040-028-0000	$7,200.00	($5,647.74)	$1,552.26
0100-3150-0-1110-1000-110040-029-2495	$0.00	$1,581.02	$1,581.02
0100-3150-0-1110-1000-110040-022-0000	$5,603.00	($3,950.17)	$1,652.83
0100-1100-0-1176-1000-110040-021-0000	$5,500.00	($3,700.00)	$1,800.00
0100-0332-0-1156-1000-110040-020-0000	$0.00	$1,825.32	$1,825.32
0100-3150-0-1110-1000-110040-023-2495	$2,076.00	($178.82)	$1,897.18
0100-3213-0-1110-1000-110040-031-0000	$28,000.00	($25,987.85)	$2,012.15

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-1110-1000-110040-027-2495	$3,048.00	($978.36)	$2,069.64
0100-3216-0-1110-1000-110040-072-0000	$0.00	$2,155.87	$2,155.87
0100-3150-0-1110-1000-110040-025-2495	$2,030.00	$154.62	$2,184.62
0100-6537-0-5760-1110-110040-039-0000	$0.00	$2,615.81	$2,615.81
0100-3150-0-1110-1000-110040-024-2495	$1,624.00	$1,121.16	$2,745.16
0100-3150-0-1110-1000-110040-026-0000	$2,152.00	$923.73	$3,075.73
0100-3150-0-1110-1000-110040-028-0000	$1,596.00	$2,773.27	$4,369.27
0100-6500-0-5760-1110-110040-039-0000	$1,500.00	$4,811.49	$6,311.49
0100-2600-0-1110-1000-110040-025-0000	$28,800.00	($21,628.11)	$7,171.89
0100-3214-0-1110-1000-110040-027-0000	$10,800.00	($3,556.23)	$7,243.77
0100-2600-0-1110-1000-110040-022-0000	$10,800.00	($2,320.21)	$8,479.79
0100-3214-0-1110-1000-110040-022-0000	$18,000.00	($9,347.71)	$8,652.29
0100-2600-0-1110-1000-110040-026-0000	$7,200.00	$2,458.33	$9,658.33
0100-0332-0-1135-4000-110040-021-0000	$10,200.00	($197.57)	$10,002.43
0100-3214-0-1110-1000-110040-025-0000	$43,200.00	($31,112.65)	$12,087.35
0100-2600-0-1110-1000-110040-023-0000	$0.00	$12,302.92	$12,302.92
0100-3214-0-1110-1000-110040-023-0000	$7,200.00	$5,304.12	$12,504.12
0100-4035-0-0000-2140-110040-005-0000	$0.00	$12,532.89	$12,532.89
0100-1100-0-1176-1000-110040-031-0000	$12,900.00	($300.00)	$12,600.00
0100-2600-0-1110-1000-110040-027-0000	$7,200.00	$5,490.97	$12,690.97
0100-6537-0-5760-1120-110040-039-0000	$0.00	$12,791.59	$12,791.59
0100-4035-0-1110-1000-110040-005-0000	$18,270.00	($5,220.00)	$13,050.00
0100-4203-0-1110-1000-110040-005-2495	$32,480.00	($18,567.40)	$13,912.60
0100-3214-0-1110-1000-110040-031-0000	$50,400.00	($36,099.33)	$14,300.67
0100-2600-0-1110-1000-110040-028-0000	$36,000.00	($21,383.11)	$14,616.89
0100-0332-0-1110-1000-110040-055-2495	$12,180.00	$2,896.76	$15,076.76
0100-1100-0-1176-1000-110040-030-0000	$15,000.00	$600.00	$15,600.00
0100-3214-0-1110-1000-110040-030-0000	$28,800.00	($9,310.83)	$19,489.17
0100-2600-0-1110-1000-110040-024-0000	$3,600.00	$17,383.94	$20,983.94
0100-0000-0-1150-1000-110040-071-0000	$20,000.00	$2,823.59	$22,823.59
0100-3214-0-1110-1000-110040-024-0000	$32,400.00	($7,909.15)	$24,490.85
0100-0332-0-1135-4000-110040-057-0031	$37,800.00	($12,600.00)	$25,200.00
0100-2600-0-1110-1000-110040-029-0000	$21,600.00	$6,713.96	$28,313.96
0100-2600-0-1135-4000-110040-057-0020	$38,400.00	($9,450.00)	$28,950.00
0100-4203-0-1110-1000-110040-005-0000	$121,800.00	($91,430.84)	$30,369.16
0100-0000-0-1110-1000-110040-020-0000	$31,000.00	$4,480.52	$35,480.52
0100-6537-0-5760-1110-110040-039-0072	$20,000.00	$15,530.84	$35,530.84
0100-0332-0-1110-1000-110040-072-0000	$86,000.00	($50,029.29)	$35,970.71
0100-0332-0-1135-4000-110040-057-0030	$37,800.00	($1,800.00)	$36,000.00
0100-2600-0-1110-1000-110040-072-0000	$402,598.00	($98,018.45)	$304,579.55
0100-3327-0-5760-3120-120000-039-0000	$43,905.00	$2,473.60	$46,378.60
0100-0000-0-0000-3120-120000-062-0000	$40,195.00	$50,182.44	$90,377.44
0100-3182-0-3550-3110-120000-038-0000	$103,591.00	($0.04)	$103,590.96

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3130-120000-063-0000	$114,846.00	($1.05)	$114,844.95
0100-3213-0-0000-3140-120000-062-0000	$150,641.00	($433.06)	$150,207.94
0100-6546-0-5760-3120-120000-039-0000	$249,826.00	($71,477.30)	$178,348.70
0100-3219-0-0000-3130-120000-063-1003	$204,195.00	($0.90)	$204,194.10
0100-3219-0-0000-3120-120000-062-1003	$228,867.00	($1.00)	$228,866.00
0100-6500-0-5760-3120-120000-039-0000	$469,969.00	$5,552.64	$475,521.64
0100-0332-0-0000-3110-120000-020-0000	$560,223.00	($13,282.34)	$546,940.66
0100-0332-0-0000-3140-120000-062-0000	$582,498.00	($2,356.40)	$580,141.60
0100-3214-0-0000-3110-120000-020-0000	$817,097.00	($12,833.67)	$804,263.33
0100-0000-0-0000-3110-120020-020-0000	$0.00	$99.48	$99.48
0100-0000-0-0000-3120-120020-062-0000	$0.00	$963.47	$963.47
0100-0332-0-0000-3140-120040-030-0000	$1,132.00	($1,132.00)	$0.00
0100-9010-0-7110-3140-120040-055-0072	$3,650.00	($3,650.00)	$0.00
0100-0332-0-0000-3140-120040-062-0000	$4,000.00	($4,000.00)	$0.00
0100-0332-0-0000-3140-120040-072-0000	$5,444.00	($5,444.00)	$0.00
0100-2600-0-0000-3140-120040-072-0000	$8,736.00	($8,736.00)	$0.00
0100-4035-0-0000-3140-120040-005-0000	$304.00	($154.00)	$150.00
0100-3213-0-0000-3110-120040-072-0000	$0.00	$495.76	$495.76
0100-2600-0-0000-3110-120040-072-0000	$0.00	$1,413.20	$1,413.20
0100-3213-0-0000-3140-120040-072-0000	$0.00	$5,244.67	$5,244.67
0100-0332-0-0000-2700-130000-027-0000	$37,841.00	($0.23)	$37,840.77
0100-0332-0-0000-2700-130000-023-0000	$38,507.00	($0.18)	$38,506.82
0100-0332-0-0000-2700-130000-024-0000	$39,354.00	$0.26	$39,354.26
0100-0332-0-0000-2700-130000-022-0000	$40,020.00	$0.31	$40,020.31
0100-0332-0-0000-2700-130000-021-0000	$40,929.00	($0.31)	$40,928.69
0100-0332-0-0000-2700-130000-028-0000	$42,566.00	$665.76	$43,231.76
0100-0332-0-0000-2700-130000-025-0000	$44,268.00	$0.29	$44,268.29
0100-0332-0-0000-2700-130000-026-0000	$44,934.00	$0.34	$44,934.34
0100-0332-0-0000-2700-130000-029-0000	$44,934.00	$0.34	$44,934.34
0100-0332-0-0000-2150-130000-005-0000	$71,078.00	($0.08)	$71,077.92
0100-3010-0-0000-2150-130000-005-0000	$71,078.00	$0.16	$71,078.16
0100-0332-0-3550-2700-130000-038-0000	$72,580.00	($0.02)	$72,579.98
0100-0332-0-1135-4000-130000-057-0000	$72,580.00	$0.09	$72,580.09
0100-0332-0-0000-3110-130000-027-0000	$75,795.00	$0.28	$75,795.28
0100-0332-0-0000-3110-130000-023-0000	$77,129.00	$0.25	$77,129.25
0100-0332-0-0000-3110-130000-024-0000	$78,827.00	($0.23)	$78,826.77
0100-0332-0-0000-3110-130000-022-0000	$80,161.00	($0.26)	$80,160.74
0100-0332-0-0000-3110-130000-021-0000	$81,980.00	$0.36	$81,980.36
0100-0332-0-0000-3110-130000-028-0000	$85,259.00	$1,334.21	$86,593.21
0100-0332-0-0000-3110-130000-025-0000	$88,670.00	($0.32)	$88,669.68
0100-0332-0-0000-3110-130000-026-0000	$90,004.00	($0.35)	$90,003.65
0100-0332-0-0000-3110-130000-029-0000	$90,004.00	($0.35)	$90,003.65
0100-0332-0-0000-3110-130000-030-0000	$91,338.00	($0.27)	$91,337.73

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3110-130000-031-0000	$91,338.00	($0.27)	$91,337.73
0100-0000-0-0000-2700-130000-022-0000	$143,160.00	$0.05	$143,160.05
0100-0000-0-0000-2700-130000-024-0000	$143,160.00	$0.05	$143,160.05
0100-0000-0-0000-2700-130000-023-0000	$145,160.00	$0.07	$145,160.07
0100-0000-0-0000-2700-130000-026-0000	$145,160.00	$0.07	$145,160.07
0100-0000-0-0000-2700-130000-027-0000	$145,160.00	$0.07	$145,160.07
0100-0000-0-0000-2700-130000-028-0000	$145,160.00	$0.07	$145,160.07
0100-0000-0-0000-2700-130000-021-0000	$147,160.00	$0.09	$147,160.09
0100-0000-0-0000-2700-130000-025-0000	$147,160.00	$0.09	$147,160.09
0100-0000-0-0000-2700-130000-029-0000	$147,160.00	$0.09	$147,160.09
0100-0000-0-0000-2700-130000-030-0000	$147,160.00	$0.09	$147,160.09
0100-0000-0-0000-2700-130000-031-0000	$147,160.00	$0.09	$147,160.09
0100-0332-0-0000-3130-130000-063-0000	$161,658.00	($1.08)	$161,656.92
0100-0332-0-0000-2140-130000-055-0000	$163,658.00	($2,001.08)	$161,656.92
0100-0332-0-0000-2700-130000-031-0000	$173,425.00	$0.23	$173,425.23
0100-0000-0-0000-7400-130000-003-0000	$176,022.00	$2,001.96	$178,023.96
0100-0332-0-0000-2700-130000-030-0000	$178,538.00	$0.25	$178,538.25
0100-0000-0-0000-2100-130000-053-0000	$180,022.00	$2.00	$180,024.00
0100-0000-0-0000-2100-130000-062-0000	$180,022.00	$2.00	$180,024.00
0100-0000-0-0000-7150-130000-002-0000	$219,403.00	$0.56	$219,403.56
0100-0332-0-0000-3110-130010-024-0000	$0.00	$888.70	$888.70
0100-0332-0-0000-2700-130010-024-0000	$0.00	$21,459.26	$21,459.26
0100-0000-0-0000-2700-130020-031-0000	$0.00	$146.02	$146.02
0100-3213-0-0000-2700-130040-072-0000	$0.00	$613.87	$613.87
0100-0000-0-0000-2100-130040-062-0000	$1,283.00	($0.28)	$1,282.72
0100-0000-0-0000-7150-130040-002-0000	$1,579.00	($0.28)	$1,578.72
0100-0332-0-0000-2140-130040-055-0000	$1,748.00	($0.56)	$1,747.44
0100-3010-0-0000-2150-130040-005-0000	$376.00	$1,616.81	$1,992.81
0100-0332-0-0000-2150-130040-005-0000	$1,994.00	($0.46)	$1,993.54
0100-0332-0-0000-2700-130040-072-0000	$7,200.00	$4,423.01	$11,623.01
0100-2600-0-0000-2700-130040-072-0000	$36,035.00	($2,153.98)	$33,881.02
0100-6266-0-0000-2140-190000-005-0000	$116,545.00	$0.99	$116,545.99
0100-4035-0-0000-2140-190000-005-0000	$159,658.00	($1.00)	$159,657.00
0100-3010-0-0000-2140-190000-005-0000	$981,984.00	($7,529.47)	$974,454.53
0100-4203-0-0000-2495-190040-005-0000	$8,120.00	($8,120.00)	$0.00
0100-4203-0-0000-2140-190040-005-0000	$8,120.00	($7,890.04)	$229.96
0100-4035-0-0000-2140-190040-005-0000	$13,198.00	($621.76)	$12,576.24
0100-7426-0-5760-1110-210000-039-0000	$10,032.00	($10,032.00)	$0.00
0100-6537-0-5760-1130-210000-039-0000	$16,351.00	($3,526.10)	$12,824.90
0100-0332-0-1110-1000-210000-030-0000	$17,463.00	$52.85	$17,515.85
0100-3305-0-5760-1110-210000-039-0000	$0.00	$26,935.12	$26,935.12
0100-3214-0-1110-1000-210000-031-0000	$36,656.00	($116.91)	$36,539.09
0100-3214-0-1110-1000-210000-030-0000	$41,849.00	($1,491.25)	$40,357.75

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3214-0-1110-1000-210000-021-0000	$42,561.00	$511.21	$43,072.21
0100-3214-0-1110-1000-210000-022-0000	$67,105.00	($11,449.19)	$55,655.81
0100-3214-0-1110-1000-210000-029-0000	$66,586.00	($5,043.64)	$61,542.36
0100-0332-0-3550-1000-210000-038-0000	$64,006.00	($2,384.77)	$61,621.23
0100-3214-0-1110-1000-210000-025-0000	$66,429.00	($2,567.42)	$63,861.58
0100-3214-0-1110-1000-210000-023-0000	$66,079.00	$259.36	$66,338.36
0100-3214-0-1110-1000-210000-027-0000	$68,186.00	($58.06)	$68,127.94
0100-3214-0-1110-1000-210000-026-0000	$70,359.00	($1,206.32)	$69,152.68
0100-3214-0-1110-1000-210000-028-0000	$71,667.00	($1,199.51)	$70,467.49
0100-3214-0-1110-1000-210000-024-0000	$75,587.00	($2,334.45)	$73,252.55
0100-6500-0-5760-1110-210000-039-0000	$0.00	$73,494.30	$73,494.30
0100-3310-0-5760-1110-210000-039-0000	$224,369.00	($63,825.62)	$160,543.38
0100-6500-0-5760-1130-210000-039-0000	$285,776.00	$3,617.50	$289,393.50
0100-6500-0-5760-1120-210000-039-0000	$367,623.00	($63,077.89)	$304,545.11
0100-0000-0-1110-1000-210010-003-0000	$2,300.00	($2,300.00)	$0.00
0100-3310-0-5760-1110-210010-039-0000	$4,000.00	($4,000.00)	$0.00
0100-3214-0-1110-1000-210010-028-0000	$0.00	$65.91	$65.91
0100-3214-0-1110-1000-210010-023-0000	$0.00	$103.56	$103.56
0100-3214-0-1110-1000-210010-029-0000	$0.00	$103.57	$103.57
0100-3214-0-1110-1000-210010-022-0000	$0.00	$263.62	$263.62
0100-0332-0-3550-1000-210010-038-0000	$216.00	$711.38	$927.38
0100-6500-0-5760-1110-210010-039-0000	$0.00	$1,275.49	$1,275.49
0100-6537-0-5760-1130-210010-039-0000	$0.00	$2,463.84	$2,463.84
0100-3305-0-5760-1110-210010-039-0000	$0.00	$2,867.25	$2,867.25
0100-3311-0-5760-1120-210010-039-0000	$0.00	$3,290.54	$3,290.54
0100-6500-0-5760-1120-210010-039-0000	$4,000.00	$4,240.30	$8,240.30
0100-6500-0-5760-1130-210010-039-0000	$3,000.00	$18,728.09	$21,728.09
0100-6500-0-5760-1120-210020-039-0000	$0.00	$20.14	$20.14
0100-0332-0-1110-1000-210020-030-0000	$0.00	$27.54	$27.54
0100-6500-0-5760-1130-210020-039-0000	$0.00	$63.45	$63.45
0100-6500-0-5760-1110-210020-039-0000	$0.00	$138.76	$138.76
0100-3310-0-5760-1110-210020-039-0000	$0.00	$311.91	$311.91
0100-0332-0-3550-1000-210020-038-0000	$0.00	$664.13	$664.13
0100-6500-0-5760-1110-210030-039-0072	$2,596.00	($2,596.00)	$0.00
0100-3214-0-1110-1000-210030-025-0000	$0.00	$204.38	$204.38
0100-3214-0-1110-1000-210030-031-0000	$0.00	$211.48	$211.48
0100-3214-0-1110-1000-210030-030-0000	$0.00	$249.89	$249.89
0100-3305-0-5760-1110-210030-039-0000	$0.00	$360.76	$360.76
0100-3310-0-5760-1110-210030-039-0000	$500.00	($56.73)	$443.27
0100-3214-0-1110-1000-210030-027-0000	$0.00	$582.92	$582.92
0100-3214-0-1110-1000-210030-026-0000	$0.00	$596.94	$596.94
0100-3214-0-1110-1000-210030-024-0000	$0.00	$768.73	$768.73
0100-3214-0-1110-1000-210030-029-0000	$0.00	$777.35	$777.35

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-6500-0-5760-1120-210030-039-0000	$500.00	$846.84	$1,346.84
0100-3214-0-1110-1000-210030-023-0000	$0.00	$1,584.05	$1,584.05
0100-3214-0-1110-1000-210030-028-0000	$0.00	$1,830.23	$1,830.23
0100-6500-0-5760-1110-210030-039-0000	$0.00	$1,886.07	$1,886.07
0100-6537-0-5760-1130-210030-039-0072	$2,500.00	($74.46)	$2,425.54
0100-6500-0-5760-1130-210030-039-0000	$200.00	$6,114.31	$6,314.31
0100-3214-0-1110-1000-210030-022-0000	$0.00	$12,036.64	$12,036.64
0100-6537-0-5760-1110-210030-039-0072	$10,000.00	$4,452.35	$14,452.35
0100-6500-0-5760-1120-210040-039-0000	$750.00	($750.00)	$0.00
0100-6500-0-5760-1130-210040-039-0000	$1,000.00	($1,000.00)	$0.00
0100-6500-0-5760-1110-210040-039-0000	$3,550.00	($3,550.00)	$0.00
0100-0332-0-1156-1000-210040-075-0000	$8,000.00	$2,950.00	$10,950.00
0100-0000-0-1110-1000-210040-060-0000	$4,343.00	$20,646.03	$24,989.03
0100-1100-0-1176-1000-210060-021-0000	$2,445.00	($2,445.00)	$0.00
0100-1100-0-1176-1000-210060-029-0000	$300.00	$119.58	$419.58
0100-0332-0-1135-4000-210060-057-0020	$0.00	$421.58	$421.58
0100-0332-0-1135-4000-210060-057-0030	$0.00	$3,256.18	$3,256.18
0100-2600-0-1135-4000-210060-057-0020	$0.00	$9,708.32	$9,708.32
0100-0332-0-1135-4000-210060-057-0031	$0.00	$11,382.55	$11,382.55
0100-3216-0-0000-3140-220000-020-0000	$12,647.00	$10,356.52	$23,003.52
0100-0332-0-0000-2420-220000-026-0000	$45,677.00	($8,622.18)	$37,054.82
0100-0332-0-0000-2420-220000-027-0000	$37,577.00	$154.62	$37,731.62
0100-0332-0-0000-2420-220000-022-0000	$38,787.00	($1,055.38)	$37,731.62
0100-0332-0-0000-2420-220000-021-0000	$37,977.00	$154.58	$38,131.58
0100-0332-0-0000-3140-220000-029-0000	$38,617.00	$183.08	$38,800.08
0100-0332-0-0000-3140-220000-022-0000	$38,991.00	$183.96	$39,174.96
0100-0332-0-0000-3140-220000-025-0000	$40,382.00	$156.85	$40,538.85
0100-0332-0-0000-2420-220000-023-0000	$46,086.00	($1,718.71)	$44,367.29
0100-0332-0-0000-3140-220000-028-0000	$46,749.00	($2,283.52)	$44,465.48
0100-0332-0-0000-2420-220000-030-0000	$46,086.00	$173.99	$46,259.99
0100-0332-0-0000-2420-220000-031-0000	$46,086.00	$173.99	$46,259.99
0100-0332-0-0000-2420-220000-024-0000	$46,701.00	$175.76	$46,876.76
0100-0332-0-0000-2420-220000-025-0000	$46,716.00	$175.16	$46,891.16
0100-3213-0-0000-3600-220000-014-0000	$47,103.00	$183.43	$47,286.43
0100-0332-0-0000-3140-220000-021-0000	$49,090.00	($1,541.11)	$47,548.89
0100-0332-0-0000-3140-220000-030-0000	$49,090.00	$118.13	$49,208.13
0100-0332-0-0000-3140-220000-031-0000	$49,090.00	$192.53	$49,282.53
0100-0332-0-0000-3140-220000-027-0000	$49,564.00	($147.52)	$49,416.48
0100-0332-0-0000-3140-220000-023-0000	$52,685.00	($3,225.02)	$49,459.98
0100-0332-0-0000-2420-220000-029-0000	$49,910.00	$178.12	$50,088.12
0100-0332-0-0000-2420-220000-028-0000	$49,775.00	$1,303.13	$51,078.13
0100-0332-0-0000-3140-220000-024-0000	$51,987.00	($3.64)	$51,983.36
0100-0332-0-0000-3140-220000-026-0000	$51,987.00	$246.28	$52,233.28

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2420-220000-056-0000	$67,971.00	($11,601.56)	$56,369.44
0100-2600-0-1110-4000-220000-020-0000	$295,084.00	($210,795.10)	$84,288.90
0100-0000-0-0000-8200-220000-028-0000	$121,753.00	($23,536.52)	$98,216.48
0100-6010-0-1110-4000-220000-025-0000	$156,810.00	($55,088.30)	$101,721.70
0100-0000-0-0000-8200-220000-023-0000	$122,286.00	($14,472.32)	$107,813.68
0100-6010-0-1110-4000-220000-029-0000	$155,230.00	($45,892.77)	$109,337.23
0100-6010-0-1110-4000-220000-026-0000	$153,740.00	($43,794.27)	$109,945.73
0100-6010-0-1110-4000-220000-023-0000	$112,245.00	$744.05	$112,989.05
0100-0000-0-0000-8200-220000-021-0000	$115,732.00	$619.58	$116,351.58
0100-6010-0-1110-4000-220000-022-0000	$123,601.00	($6,461.36)	$117,139.64
0100-0000-0-0000-8200-220000-026-0000	$118,378.00	$631.12	$119,009.12
0100-0000-0-0000-8200-220000-025-0000	$120,036.00	$645.60	$120,681.60
0100-0000-0-0000-8200-220000-029-0000	$122,286.00	$643.68	$122,929.68
0100-6010-0-1110-4000-220000-028-0000	$167,366.00	($43,750.42)	$123,615.58
0100-8150-0-0000-8100-220000-012-0000	$123,718.00	$908.04	$124,626.04
0100-0000-0-0000-8200-220000-027-0000	$123,411.00	$6,802.97	$130,213.97
0100-6010-0-1110-4000-220000-021-0000	$172,049.00	($38,945.39)	$133,103.61
0100-6010-0-1110-4000-220000-027-0000	$152,880.00	($11,758.50)	$141,121.50
0100-6010-0-1110-4000-220000-024-0000	$168,781.00	($26,913.61)	$141,867.39
0100-0000-0-0000-8200-220000-024-0000	$142,466.00	$1,827.56	$144,293.56
0100-0000-0-0000-8200-220000-022-0000	$147,500.00	$971.71	$148,471.71
0100-0000-0-0000-8200-220000-016-0000	$158,866.00	$422.80	$159,288.80
0100-0000-0-0000-8200-220000-031-0000	$184,725.00	($7,342.48)	$177,382.52
0100-0000-0-0000-8200-220000-030-0000	$181,408.00	$850.72	$182,258.72
0100-0000-0-0000-8200-220000-017-0000	$222,086.00	$2,970.16	$225,056.16
0100-0000-0-0000-3600-220000-014-0000	$277,850.00	($307.64)	$277,542.36
0100-0000-0-0000-8200-220000-012-0000	$384,223.00	$9,103.92	$393,326.92
0100-8150-0-0000-8100-220000-011-0000	$631,847.00	($41,601.59)	$590,245.41
0100-0000-0-0000-3600-220001-014-0000	$293,091.00	($25,258.72)	$267,832.28
0100-0000-0-0000-3600-220010-014-0000	$5,000.00	($3,261.45)	$1,738.55
0100-0000-0-0000-8200-220010-012-0000	$4,087.00	($2,128.68)	$1,958.32
0100-6010-0-1110-4000-220010-025-0000	$2,500.00	$1,291.43	$3,791.43
0100-6010-0-1110-4000-220010-022-0000	$2,500.00	$1,497.08	$3,997.08
0100-6010-0-1110-4000-220010-026-0000	$2,500.00	$1,699.62	$4,199.62
0100-6010-0-1110-4000-220010-023-0000	$2,500.00	$3,278.91	$5,778.91
0100-6010-0-1110-4000-220010-028-0000	$2,500.00	$3,578.72	$6,078.72
0100-6010-0-1110-4000-220010-024-0000	$2,500.00	$3,598.53	$6,098.53
0100-6010-0-1110-4000-220010-021-0000	$2,500.00	$4,145.23	$6,645.23
0100-6010-0-1110-4000-220010-029-0000	$2,500.00	$4,743.28	$7,243.28
0100-6010-0-1110-4000-220010-027-0000	$2,500.00	$5,336.63	$7,836.63
0100-0000-0-0000-8200-220010-017-0000	$5,800.00	$18,606.99	$24,406.99
0100-8150-0-0000-8100-220010-011-0000	$200.00	$24,760.31	$24,960.31
0100-0000-0-0000-8200-220010-016-0000	$22,000.00	$82,901.53	$104,901.53

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2420-220020-056-0000	$400.00	($400.00)	$0.00
0100-0332-0-0000-2420-220020-024-0000	$900.00	($900.00)	$0.00
0100-0332-0-0000-2420-220020-025-0000	$900.00	($900.00)	$0.00
0100-0332-0-0000-2420-220020-028-0000	$900.00	($900.00)	$0.00
0100-0332-0-0000-2420-220020-029-0000	$900.00	($900.00)	$0.00
0100-0332-0-0000-2420-220020-030-0000	$900.00	($900.00)	$0.00
0100-0332-0-0000-2420-220020-031-0000	$900.00	($900.00)	$0.00
0100-0332-0-0000-8200-220020-072-0000	$2,000.00	($2,000.00)	$0.00
0100-9010-0-7110-8200-220020-055-0072	$2,150.00	($2,150.00)	$0.00
0100-0332-0-0000-3140-220020-020-0000	$2,685.00	($2,685.00)	$0.00
0100-0332-0-0000-8200-220020-020-0057	$5,000.00	($5,000.00)	$0.00
0100-2600-0-0000-3600-220020-072-0000	$10,067.00	($10,067.00)	$0.00
0100-0000-0-0000-2420-220020-053-0000	$10,190.00	($10,190.00)	$0.00
0100-2600-0-0000-3700-220020-072-0000	$10,765.00	($10,765.00)	$0.00
0100-0332-0-0000-2420-220020-022-0000	$900.00	($892.07)	$7.93
0100-0332-0-0000-2420-220020-026-0000	$900.00	($884.13)	$15.87
0100-0332-0-0000-3140-220020-022-0000	$0.00	$31.24	$31.24
0100-0332-0-0000-2420-220020-023-0000	$900.00	($861.45)	$38.55
0100-0332-0-0000-3140-220020-021-0000	$0.00	$89.28	$89.28
0100-0332-0-0000-3140-220020-025-0000	$0.00	$119.34	$119.34
0100-0332-0-0000-2420-220020-027-0000	$900.00	($741.34)	$158.66
0100-0332-0-0000-3140-220020-028-0000	$0.00	$200.88	$200.88
0100-0000-0-0000-8200-220020-030-0000	$1,700.00	($1,487.97)	$212.03
0100-0332-0-0000-3140-220020-023-0000	$0.00	$235.20	$235.20
0100-0332-0-0000-3140-220020-031-0000	$0.00	$238.08	$238.08
0100-2600-0-0000-8200-220020-072-0000	$0.00	$256.39	$256.39
0100-0332-0-0000-3140-220020-026-0000	$0.00	$257.73	$257.73
0100-0000-0-0000-8200-220020-023-0000	$850.00	($581.39)	$268.61
0100-0000-0-0000-8200-220020-031-0000	$1,700.00	($1,416.98)	$283.02
0100-3213-0-0000-3140-220020-072-0000	$0.00	$306.00	$306.00
0100-0332-0-0000-3140-220020-030-0000	$427.00	$52.88	$479.88
0100-0000-0-0000-8200-220020-024-0000	$850.00	($360.07)	$489.93
0100-0332-0-0000-2420-220020-021-0000	$900.00	($400.25)	$499.75
0100-0332-0-0000-3140-220020-024-0000	$0.00	$745.87	$745.87
0100-0000-0-0000-8200-220020-028-0000	$850.00	$17.65	$867.65
0100-0000-0-0000-8200-220020-026-0000	$1,530.00	($514.08)	$1,015.92
0100-0000-0-0000-8200-220020-022-0000	$2,005.00	($711.42)	$1,293.58
0100-0000-0-0000-8200-220020-029-0000	$2,536.00	($850.68)	$1,685.32
0100-0000-0-0000-8200-220020-021-0000	$850.00	$1,025.86	$1,875.86
0100-0000-0-0000-8200-220020-025-0000	$2,546.00	($396.31)	$2,149.69
0100-0000-0-0000-8200-220020-027-0000	$3,035.00	($829.14)	$2,205.86
0100-0000-0-0000-8200-220020-016-0000	$2,952.00	$99.50	$3,051.50
0100-6010-0-1110-4000-220020-029-0000	$2,870.00	$1,192.40	$4,062.40

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-6010-0-1110-4000-220020-028-0000	$2,870.00	$1,759.11	$4,629.11
0100-6010-0-1110-4000-220020-022-0000	$2,870.00	$1,810.42	$4,680.42
0100-8150-0-0000-8100-220020-011-0000	$5,084.00	($302.62)	$4,781.38
0100-6010-0-1110-4000-220020-026-0000	$2,870.00	$2,119.27	$4,989.27
0100-6010-0-1110-4000-220020-023-0000	$2,870.00	$2,170.78	$5,040.78
0100-6010-0-1110-4000-220020-025-0000	$2,870.00	$2,203.00	$5,073.00
0100-6010-0-1110-4000-220020-021-0000	$2,870.00	$2,537.35	$5,407.35
0100-6010-0-1110-4000-220020-027-0000	$2,870.00	$2,594.98	$5,464.98
0100-0332-0-0000-3140-220020-072-0000	$2,000.00	$4,173.30	$6,173.30
0100-6010-0-1110-4000-220020-024-0000	$2,870.00	$3,329.39	$6,199.39
0100-0000-0-0000-8200-220020-010-0000	$0.00	$6,400.59	$6,400.59
0100-0000-0-0000-8200-220020-017-0000	$9,476.00	($2,200.78)	$7,275.22
0100-0000-0-0000-8200-220020-012-0000	$8,376.00	($349.74)	$8,026.26
0100-2600-0-0000-3140-220020-072-0000	$11,237.00	$944.54	$12,181.54
0100-0000-0-0000-3600-220020-014-0000	$29,116.00	($5,791.23)	$23,324.77
0100-2600-0-1110-4000-220020-072-0000	$0.00	$25,362.80	$25,362.80
0100-0000-0-0000-3600-220020-014-0072	$35,000.00	($2,383.33)	$32,616.67
0100-0000-0-0000-3600-220030-014-0000	$30,000.00	$19,432.34	$49,432.34
0100-0000-0-0000-2420-220050-053-0000	$0.00	$6,703.86	$6,703.86
0100-0000-0-0000-7110-230000-002-0000	$17,116.00	($1,628.50)	$15,487.50
0100-8150-0-0000-8100-230000-010-0000	$151,594.00	$6,062.96	$157,656.96
0100-0000-0-0000-7700-230000-061-0000	$161,658.00	($1.08)	$161,656.92
0100-0000-0-0000-7300-230000-004-0000	$333,805.00	($1.00)	$333,804.00
0100-2600-0-1110-4000-240000-062-0000	$31,022.00	$285.91	$31,307.91
0100-3213-0-0000-2700-240000-020-0000	$32,455.00	$992.14	$33,447.14
0100-0000-0-0000-8200-240000-010-0000	$37,039.00	($3,182.39)	$33,856.61
0100-0332-0-3550-3130-240000-038-0000	$75,122.00	($9,585.81)	$65,536.19
0100-0332-0-0000-3130-240000-063-0000	$65,650.00	$255.35	$65,905.35
0100-0000-0-0000-7550-240000-015-0000	$67,546.00	$563.04	$68,109.04
0100-0332-0-0000-2150-240000-053-0000	$76,065.00	($4,171.85)	$71,893.15
0100-3010-0-0000-2150-240000-005-0000	$74,940.00	$558.24	$75,498.24
0100-0332-0-0000-2140-240000-051-0000	$76,065.00	$562.56	$76,627.56
0100-8150-0-0000-8100-240000-011-0000	$82,338.00	$587.24	$82,925.24
0100-0000-0-0000-7150-240000-002-0000	$85,739.00	($0.08)	$85,738.92
0100-0000-0-0000-7700-240000-061-0000	$86,750.00	$646.88	$87,396.88
0100-0000-0-0000-2700-240000-023-0000	$129,521.00	($8,491.76)	$121,029.24
0100-0000-0-0000-2700-240000-028-0000	$126,041.00	$193.56	$126,234.56
0100-0000-0-0000-2700-240000-026-0000	$131,171.00	($1,140.93)	$130,030.07
0100-0000-0-0000-2700-240000-029-0000	$135,091.00	$187.26	$135,278.26
0100-0000-0-0000-2700-240000-025-0000	$135,521.00	$189.12	$135,710.12
0100-0000-0-0000-2700-240000-027-0000	$135,521.00	$189.12	$135,710.12
0100-0000-0-0000-2700-240000-021-0000	$139,396.00	$193.73	$139,589.73
0100-0000-0-0000-2700-240000-030-0000	$154,007.00	($11,854.46)	$142,152.54

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2100-240000-062-0000	$143,740.00	$2,285.88	$146,025.88
0100-0000-0-0000-2700-240000-031-0000	$151,001.00	($3,226.14)	$147,774.86
0100-0000-0-0000-2700-240000-022-0000	$153,646.00	$307.72	$153,953.72
0100-0000-0-0000-2700-240000-024-0000	$156,710.00	$295.26	$157,005.26
0100-0000-0-0000-7300-240000-004-0000	$420,924.00	($4,799.45)	$416,124.55
0100-0332-0-0000-2420-240000-061-0000	$552,010.00	$5,224.60	$557,234.60
0100-0000-0-0000-7400-240000-003-0000	$618,913.00	($32,097.31)	$586,815.69
0100-0000-0-0000-2700-240010-021-0000	$800.00	$303.35	$1,103.35
0100-0000-0-0000-7300-240010-004-0000	$0.00	$1,188.27	$1,188.27
0100-0000-0-0000-8200-240010-010-0000	$0.00	$1,188.27	$1,188.27
0100-0000-0-0000-7400-240010-003-0000	$0.00	$1,360.93	$1,360.93
0100-0000-0-0000-2700-240010-029-0000	$800.00	$1,338.44	$2,138.44
0100-0000-0-0000-2700-240010-025-0000	$800.00	$2,053.45	$2,853.45
0100-0000-0-0000-2700-240010-022-0000	$800.00	$2,183.30	$2,983.30
0100-0000-0-0000-2700-240010-026-0000	$800.00	$2,941.16	$3,741.16
0100-0000-0-0000-2700-240010-027-0000	$800.00	$2,958.82	$3,758.82
0100-0000-0-0000-2700-240010-024-0000	$800.00	$3,170.46	$3,970.46
0100-0000-0-0000-2700-240010-028-0000	$800.00	$3,271.48	$4,071.48
0100-0000-0-0000-2700-240010-031-0000	$800.00	$3,278.69	$4,078.69
0100-0332-0-3550-3130-240010-038-0000	$0.00	$6,673.59	$6,673.59
0100-0000-0-0000-2700-240010-030-0000	$800.00	$5,926.90	$6,726.90
0100-0000-0-0000-2700-240010-023-0000	$800.00	$15,243.49	$16,043.49
0100-0332-0-0000-2140-240020-051-0000	$130.00	($130.00)	$0.00
0100-0000-0-0000-8200-240020-016-0000	$200.00	($200.00)	$0.00
0100-3182-0-3550-2700-240020-038-0000	$749.00	($749.00)	$0.00
0100-0000-0-0000-7150-240020-002-0000	$1,000.00	($1,000.00)	$0.00
0100-0000-0-0000-2700-240020-028-0000	$2,118.00	($2,045.85)	$72.15
0100-0000-0-0000-2700-240020-023-0000	$2,118.00	($2,019.38)	$98.62
0100-0332-0-0000-2700-240020-062-0000	$1,900.00	($1,796.10)	$103.90
0100-0000-0-0000-2100-240020-062-0000	$1,500.00	($1,294.54)	$205.46
0100-3213-0-0000-2700-240020-072-0000	$0.00	$232.56	$232.56
0100-8150-0-0000-8100-240020-011-0000	$300.00	$27.80	$327.80
0100-0000-0-0000-2700-240020-029-0000	$2,118.00	($1,742.74)	$375.26
0100-0000-0-0000-2700-240020-027-0000	$2,118.00	($1,665.14)	$452.86
0100-0000-0-0000-7300-240020-004-0000	$1,300.00	($775.24)	$524.76
0100-0000-0-0000-2700-240020-026-0000	$2,118.00	($1,558.24)	$559.76
0100-2600-0-1110-4000-240020-062-0000	$0.00	$737.95	$737.95
0100-0000-0-0000-2700-240020-024-0000	$2,118.00	($1,281.26)	$836.74
0100-0000-0-0000-2700-240020-025-0000	$2,118.00	($1,022.62)	$1,095.38
0100-0000-0-0000-2700-240020-022-0000	$2,118.00	($727.99)	$1,390.01
0100-0000-0-0000-7550-240020-015-0000	$1,584.00	$245.96	$1,829.96
0100-0332-0-0000-2700-240020-072-0000	$2,600.00	($688.74)	$1,911.26
0100-0000-0-0000-7700-240020-061-0000	$2,591.00	($400.84)	$2,190.16

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-7400-240020-003-0000	$2,871.00	($44.39)	$2,826.61
0100-0000-0-0000-2700-240020-030-0000	$2,118.00	$1,222.51	$3,340.51
0100-0000-0-0000-2700-240020-021-0000	$2,118.00	$2,124.08	$4,242.08
0100-0000-0-0000-2700-240020-031-0000	$4,236.00	$1,260.65	$5,496.65
0100-2600-0-0000-2700-240020-072-0000	$12,170.00	($3,446.40)	$8,723.60
0100-0332-0-0000-2420-240020-061-0000	$12,889.00	($0.90)	$12,888.10
0100-3010-0-0000-2150-240030-005-0000	$360.00	($360.00)	$0.00
0100-0000-0-0000-2700-240030-025-0000	$0.00	$1,000.00	$1,000.00
0100-0000-0-0000-2700-240030-031-0000	$0.00	$1,000.00	$1,000.00
0100-0332-0-1110-1000-290000-029-0000	$64,589.00	($19,703.45)	$44,885.55
0100-0332-0-1110-1000-290000-023-0000	$62,692.00	($16,244.50)	$46,447.50
0100-0332-0-1110-1000-290000-030-0000	$71,017.00	($24,285.68)	$46,731.32
0100-0332-0-1110-1000-290000-025-0000	$70,479.00	($17,668.44)	$52,810.56
0100-0332-0-1110-1000-290000-026-0000	$64,617.00	($10,287.64)	$54,329.36
0100-0332-0-0000-3130-290000-025-0000	$55,530.00	$202.16	$55,732.16
0100-0332-0-1110-1000-290000-031-0000	$78,040.00	($20,637.98)	$57,402.02
0100-0332-0-1110-1000-290000-027-0000	$75,987.00	($17,741.31)	$58,245.69
0100-0332-0-0000-3130-290000-053-0000	$60,774.00	$238.95	$61,012.95
0100-0332-0-1110-1000-290000-021-0000	$62,689.00	$1,636.70	$64,325.70
0100-0332-0-1110-1000-290000-028-0000	$67,009.00	($1,756.01)	$65,252.99
0100-0332-0-0000-3130-290000-026-0000	$67,495.00	$261.34	$67,756.34
0100-0332-0-0000-3130-290000-027-0000	$68,320.00	$263.97	$68,583.97
0100-0332-0-0000-3130-290000-022-0000	$73,802.00	($4,667.04)	$69,134.96
0100-0332-0-1110-1000-290000-024-0000	$95,059.00	($24,841.46)	$70,217.54
0100-0332-0-0000-3130-290000-028-0000	$71,233.00	($207.19)	$71,025.81
0100-0332-0-0000-3130-290000-029-0000	$71,453.00	$267.61	$71,720.61
0100-0332-0-0000-3130-290000-024-0000	$71,728.00	$270.22	$71,998.22
0100-0332-0-0000-3130-290000-023-0000	$73,582.00	$284.08	$73,866.08
0100-0332-0-1110-1000-290000-022-0000	$94,983.00	($13,863.97)	$81,119.03
0100-6500-0-5760-1110-290010-039-0000	$500.00	($500.00)	$0.00
0100-0332-0-1110-1000-290010-021-0000	$2,000.00	($332.04)	$1,667.96
0100-0332-0-1110-1000-290010-028-0000	$2,000.00	$9.22	$2,009.22
0100-0332-0-1110-1000-290010-030-0000	$2,000.00	$6,145.77	$8,145.77
0100-0332-0-1110-1000-290010-027-0000	$2,000.00	$6,978.39	$8,978.39
0100-0332-0-1110-1000-290010-026-0000	$2,000.00	$8,642.72	$10,642.72
0100-0332-0-1110-1000-290010-023-0000	$2,000.00	$9,748.71	$11,748.71
0100-0332-0-1110-1000-290010-022-0000	$2,000.00	$11,306.20	$13,306.20
0100-0332-0-1110-1000-290010-025-0000	$2,000.00	$11,783.26	$13,783.26
0100-0332-0-1110-1000-290010-029-0000	$2,000.00	$13,671.27	$15,671.27
0100-0332-0-1110-1000-290010-031-0000	$2,000.00	$16,212.98	$18,212.98
0100-0332-0-1110-1000-290010-024-0000	$2,000.00	$19,471.54	$21,471.54
0100-0000-0-0000-7700-290020-061-0000	$400.00	($400.00)	$0.00
0100-0000-0-0000-2495-290020-060-0000	$799.00	($799.00)	$0.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3130-290020-072-0000	$4,000.00	($4,000.00)	$0.00
0100-2600-0-1110-1000-290020-072-0000	$6,882.00	($6,882.00)	$0.00
0100-0332-0-0000-3130-290020-022-0000	$0.00	$15.30	$15.30
0100-0332-0-0000-3130-290020-053-0000	$4,454.00	($4,353.20)	$100.80
0100-0332-0-0000-3130-290020-023-0000	$0.00	$318.95	$318.95
0100-0332-0-1110-1000-290020-028-0000	$1,620.00	($772.44)	$847.56
0100-0332-0-1110-1000-290020-027-0000	$1,800.00	($758.57)	$1,041.43
0100-0332-0-1110-1000-290020-026-0000	$1,530.00	($460.20)	$1,069.80
0100-2600-0-0000-3130-290020-072-0000	$19,456.00	($18,357.88)	$1,098.12
0100-0332-0-1110-1000-290020-029-0000	$1,530.00	($398.09)	$1,131.91
0100-0332-0-1110-1000-290020-023-0000	$1,485.00	($286.88)	$1,198.12
0100-0332-0-1110-1000-290020-021-0000	$1,530.00	$165.04	$1,695.04
0100-0332-0-1110-1000-290020-025-0000	$1,530.00	$224.43	$1,754.43
0100-0332-0-1110-1000-290020-022-0000	$2,160.00	($99.54)	$2,060.46
0100-0332-0-1110-1000-290020-030-0000	$1,575.00	$1,217.82	$2,792.82
0100-0332-0-1110-1000-290020-024-0000	$2,340.00	$1,657.39	$3,997.39
0100-0332-0-0000-3130-290020-024-0000	$0.00	$4,153.05	$4,153.05
0100-0332-0-1110-1000-290020-031-0000	$1,620.00	$3,273.74	$4,893.74
0100-1100-0-0000-2700-290030-027-0000	$25.00	($25.00)	$0.00
0100-3150-0-0000-2495-290030-025-0000	$148.00	($148.00)	$0.00
0100-3150-0-0000-2495-290030-026-0000	$150.00	($150.00)	$0.00
0100-1100-0-0000-2700-290030-022-0000	$200.00	($200.00)	$0.00
0100-3150-0-0000-2495-290030-027-0000	$85.00	($85.00)	$0.00
0100-3150-0-0000-2495-290030-022-0000	$375.00	($375.00)	$0.00
0100-3150-0-0000-2495-290030-028-0000	$375.00	($375.00)	$0.00
0100-1100-0-0000-2495-290030-022-0000	$400.00	($400.00)	$0.00
0100-4203-0-1110-1000-290030-005-0000	$7,373.00	($7,373.00)	$0.00
0100-4203-0-0000-2495-290030-005-0000	$7,373.00	($7,373.00)	$0.00
0100-3182-0-3550-1000-290030-038-0000	$7,490.00	($7,490.00)	$0.00
0100-3150-0-0000-2495-290030-023-0000	$369.00	($338.79)	$30.21
0100-0332-0-0000-3130-290030-029-0000	$0.00	$116.84	$116.84
0100-3150-0-0000-2495-290030-024-0000	$0.00	$117.40	$117.40
0100-6500-0-5760-1120-290030-039-0000	$900.00	($751.77)	$148.23
0100-3150-0-1110-1000-290030-022-0000	$1,475.00	($1,152.76)	$322.24
0100-3010-0-0000-2495-290030-005-0000	$0.00	$359.64	$359.64
0100-0332-0-0000-3130-290030-025-0000	$0.00	$476.57	$476.57
0100-1100-0-0000-2700-290030-021-0000	$250.00	$252.78	$502.78
0100-0000-0-0000-2495-290030-055-0000	$8,120.00	($2,170.57)	$5,949.43
0100-0332-0-0000-2495-290030-055-0000	$13,186.00	$2,145.42	$15,331.42
0100-0000-0-1110-1000-310100-020-0000	$101,421.00	($119,733.55)	($18,312.55)
0100-0000-0-1110-1000-310100-001-0000	($100,000.00)	$100,000.00	$0.00
0100-3214-0-1110-1000-310100-021-0000	$1,375.00	($1,375.00)	$0.00
0100-3213-0-1110-1000-310100-030-0000	$5,348.00	($5,348.00)	$0.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-310100-029-0000	$80.00	($80.00)	$0.00
0100-0332-0-1110-1000-310100-024-0000	$81.00	($81.00)	$0.00
0100-1100-0-1110-1000-310100-023-0000	$96.00	($96.00)	$0.00
0100-1100-0-1110-1000-310100-022-0000	$115.00	($115.00)	$0.00
0100-1100-0-1110-1000-310100-024-0000	$115.00	($115.00)	$0.00
0100-1100-0-1110-1000-310100-029-0000	$153.00	($153.00)	$0.00
0100-0332-0-1110-1000-310100-028-0000	$160.00	($160.00)	$0.00
0100-0332-0-0000-3140-310100-030-0000	$216.00	($216.00)	$0.00
0100-0332-0-1110-1000-310100-022-0000	$240.00	($240.00)	$0.00
0100-1100-0-1110-1000-310100-028-0000	$286.00	($286.00)	$0.00
0100-4203-0-0000-2495-310100-005-0000	$1,551.00	($1,551.00)	$0.00
0100-0332-0-1110-1000-310100-021-0000	$329.00	($329.00)	$0.00
0100-0332-0-1110-1000-310100-027-0000	$338.00	($338.00)	$0.00
0100-9010-0-7110-3140-310100-055-0072	$697.00	($697.00)	$0.00
0100-6500-0-5760-1110-310100-039-0072	$707.00	($707.00)	$0.00
0100-3182-0-3550-1000-310100-038-0000	$952.00	($952.00)	$0.00
0100-0332-0-0000-3140-310100-072-0000	$1,040.00	($1,040.00)	$0.00
0100-2600-0-0000-3140-310100-072-0000	$1,669.00	($1,669.00)	$0.00
0100-2600-0-1110-1000-310100-021-0000	$688.00	($688.00)	$0.00
0100-1400-0-1110-1000-310100-029-0000	$300,996.00	($300,996.00)	$0.00
0100-1400-0-1110-1000-310100-028-0000	$311,267.00	($311,267.00)	$0.00
0100-3150-0-1110-1000-310100-023-0000	$0.00	$16.47	$16.47
0100-0000-0-0000-3110-310100-020-0000	$0.00	$19.00	$19.00
0100-1100-0-1110-1000-310100-030-0000	$0.00	$28.65	$28.65
0100-1100-0-1110-1000-310100-027-0000	$191.00	($162.35)	$28.65
0100-4035-0-0000-3140-310100-005-0000	$58.00	($29.34)	$28.66
0100-0332-0-1135-1000-310100-057-0030	$382.00	($353.34)	$28.66
0100-3214-0-1110-1000-310100-026-0000	$0.00	$43.92	$43.92
0100-4203-0-0000-2140-310100-005-0000	$1,551.00	($1,507.08)	$43.92
0100-1100-0-1176-1000-310100-024-0000	$0.00	$57.30	$57.30
0100-1100-0-1176-1000-310100-025-0000	$0.00	$57.30	$57.30
0100-1100-0-1176-1000-310100-026-0000	$0.00	$57.30	$57.30
0100-1100-0-1176-1000-310100-027-0000	$57.00	$0.30	$57.30
0100-1100-0-1176-1000-310100-021-0000	$1,051.00	($993.70)	$57.30
0100-1100-0-1110-1000-310100-025-0000	$0.00	$65.88	$65.88
0100-3150-0-1110-1000-310100-028-2495	$88.00	($0.16)	$87.84
0100-3213-0-0000-3110-310100-072-0000	$0.00	$94.69	$94.69
0100-3150-0-1110-1000-310100-022-2495	$155.00	($45.20)	$109.80
0100-3213-0-0000-2700-310100-072-0000	$0.00	$117.25	$117.25
0100-3214-0-1110-1000-310100-029-0000	$688.00	($517.80)	$170.20
0100-0000-0-1110-1000-310100-003-0000	$179.00	$43.04	$222.04
0100-0332-0-1135-1000-310100-057-0031	$382.00	($131.27)	$250.73
0100-3150-0-1110-1000-310100-026-2495	$132.00	$131.52	$263.52

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-1110-1000-310100-025-0000	$233.00	$30.54	$263.54
0100-2600-0-0000-3110-310100-072-0000	$0.00	$269.92	$269.92
0100-3214-0-1110-1000-310100-028-0000	$1,375.00	($1,078.53)	$296.47
0100-3150-0-1110-1000-310100-029-2495	$0.00	$301.95	$301.95
0100-3150-0-1110-1000-310100-022-0000	$1,070.00	($754.30)	$315.70
0100-3150-0-1110-1000-310100-023-2495	$397.00	($34.66)	$362.34
0100-3213-0-1110-1000-310100-031-0000	$5,348.00	($4,963.69)	$384.31
0100-3150-0-1110-1000-310100-027-2495	$582.00	($186.72)	$395.28
0100-3216-0-1110-1000-310100-072-0000	$0.00	$411.77	$411.77
0100-3150-0-1110-1000-310100-025-2495	$388.00	$29.24	$417.24
0100-1100-0-1110-1000-310100-031-0000	$630.00	($157.24)	$472.76
0100-3150-0-1110-1000-310100-024-2495	$310.00	$181.37	$491.37
0100-6537-0-5760-1110-310100-039-0000	$0.00	$499.60	$499.60
0100-3150-0-1110-1000-310100-026-0000	$411.00	$176.48	$587.48
0100-3150-0-1110-1000-310100-028-0000	$810.00	$24.48	$834.48
0100-3213-0-0000-3140-310100-072-0000	$0.00	$1,001.73	$1,001.73
0100-0000-0-1110-1000-310100-053-0000	$4,775.00	($3,714.95)	$1,060.05
0100-0332-0-1135-4000-310100-021-0000	$1,948.00	($610.54)	$1,337.46
0100-2600-0-1110-1000-310100-025-0000	$5,501.00	($4,131.15)	$1,369.85
0100-3214-0-1110-1000-310100-031-0000	$9,626.00	($8,256.15)	$1,369.85
0100-3214-0-1110-1000-310100-027-0000	$2,063.00	($679.45)	$1,383.55
0100-2600-0-1110-1000-310100-022-0000	$2,063.00	($443.33)	$1,619.67
0100-3214-0-1110-1000-310100-022-0000	$3,438.00	($1,785.44)	$1,652.56
0100-2600-0-1110-1000-310100-026-0000	$1,375.00	$469.75	$1,844.75
0100-0332-0-0000-2700-310100-072-0000	$1,375.00	$845.00	$2,220.00
0100-3214-0-1110-1000-310100-025-0000	$8,251.00	($5,942.31)	$2,308.69
0100-4035-0-1110-1000-310100-005-0000	$3,490.00	($1,140.70)	$2,349.30
0100-2600-0-1110-1000-310100-023-0000	$0.00	$2,349.86	$2,349.86
0100-3214-0-1110-1000-310100-023-0000	$1,375.00	$1,013.31	$2,388.31
0100-1100-0-1176-1000-310100-031-0000	$2,464.00	($57.40)	$2,406.60
0100-2600-0-1110-1000-310100-027-0000	$1,375.00	$1,048.98	$2,423.98
0100-6537-0-5760-1120-310100-039-0000	$0.00	$2,443.18	$2,443.18
0100-1100-0-1176-1000-310100-030-0000	$2,865.00	($343.80)	$2,521.20
0100-2600-0-1135-4000-310100-057-0020	$7,334.00	($4,812.80)	$2,521.20
0100-4203-0-1110-1000-310100-005-2495	$6,204.00	($3,546.69)	$2,657.31
0100-2600-0-1110-1000-310100-028-0000	$6,876.00	($4,084.17)	$2,791.83
0100-0332-0-1110-1000-310100-055-2495	$2,326.00	$553.67	$2,879.67
0100-3214-0-1110-1000-310100-030-0000	$5,501.00	($1,778.56)	$3,722.44
0100-0332-0-1135-4000-310100-057-0031	$7,220.00	($3,438.20)	$3,781.80
0100-0000-0-1150-1000-310100-071-0000	$3,820.00	$160.48	$3,980.48
0100-2600-0-1110-1000-310100-024-0000	$688.00	$3,319.98	$4,007.98
0100-0332-0-1135-4000-310100-057-0030	$7,220.00	($3,094.40)	$4,125.60
0100-3214-0-1110-1000-310100-024-0000	$6,188.00	($2,026.33)	$4,161.67

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-6537-0-5760-1110-310100-039-0072	$3,820.00	$1,350.28	$5,170.28
0100-2600-0-1110-1000-310100-029-0000	$4,126.00	$1,281.97	$5,407.97
0100-4203-0-1110-1000-310100-005-0000	$24,815.00	($19,014.52)	$5,800.48
0100-3216-0-5760-1110-310100-039-0000	$5,346.00	$594.24	$5,940.24
0100-0332-0-1110-1000-310100-072-0000	$16,426.00	($10,384.14)	$6,041.86
0100-2600-0-0000-2700-310100-072-0000	$6,883.00	($420.69)	$6,462.31
0100-0332-0-0000-2700-310100-027-0000	$7,228.00	($0.45)	$7,227.55
0100-0332-0-0000-2700-310100-023-0000	$7,355.00	($0.18)	$7,354.82
0100-0332-0-0000-2700-310100-022-0000	$7,644.00	($0.10)	$7,643.90
0100-0332-0-0000-2700-310100-021-0000	$7,817.00	$0.37	$7,817.37
0100-0332-0-0000-2700-310100-028-0000	$8,130.00	$127.37	$8,257.37
0100-0332-0-0000-2700-310100-025-0000	$8,455.00	$0.26	$8,455.26
0100-0332-0-0000-2700-310100-026-0000	$8,582.00	$0.53	$8,582.53
0100-0332-0-0000-2700-310100-029-0000	$8,582.00	$0.53	$8,582.53
0100-3327-0-5760-3120-310100-039-0000	$8,386.00	$472.28	$8,858.28
0100-3213-0-5760-1120-310100-039-0000	$11,225.00	$99.70	$11,324.70
0100-0332-0-0000-2700-310100-024-0000	$7,517.00	$4,098.35	$11,615.35
0100-3010-0-0000-2150-310100-005-0000	$13,647.00	($71.04)	$13,575.96
0100-0332-0-0000-2150-310100-005-0000	$13,957.00	($381.04)	$13,575.96
0100-0332-0-1135-4000-310100-057-0000	$13,863.00	($0.25)	$13,862.75
0100-0332-0-3550-2700-310100-038-0000	$13,863.00	($0.25)	$13,862.75
0100-0332-0-0000-3110-310100-027-0000	$14,477.00	($0.12)	$14,476.88
0100-0332-0-0000-3110-310100-023-0000	$14,732.00	($0.36)	$14,731.64
0100-0332-0-0000-3110-310100-024-0000	$15,056.00	$169.67	$15,225.67
0100-0332-0-0000-3110-310100-022-0000	$15,311.00	($0.32)	$15,310.68
0100-0332-0-0000-3110-310100-021-0000	$15,658.00	$0.28	$15,658.28
0100-0332-0-0000-3110-310100-028-0000	$16,285.00	$254.27	$16,539.27
0100-0332-0-0000-3110-310100-025-0000	$16,936.00	($0.07)	$16,935.93
0100-3213-0-1110-1000-310100-027-0000	$17,037.00	($0.09)	$17,036.91
0100-0332-0-0000-3110-310100-026-0000	$17,191.00	($0.31)	$17,190.69
0100-0332-0-0000-3110-310100-029-0000	$17,191.00	($0.31)	$17,190.69
0100-0332-0-0000-3110-310100-030-0000	$17,446.00	($0.44)	$17,445.56
0100-0332-0-0000-3110-310100-031-0000	$17,446.00	($0.44)	$17,445.56
0100-0000-0-0000-3120-310100-062-0000	$7,677.00	$9,769.02	$17,446.02
0100-3182-0-3550-3110-310100-038-0000	$19,786.00	($0.08)	$19,785.92
0100-3213-0-1110-1000-310100-025-0000	$20,178.00	($25.86)	$20,152.14
0100-0332-0-1110-1000-310100-031-0000	$35,311.00	($13,814.69)	$21,496.31
0100-6266-0-0000-2140-310100-005-0000	$22,260.00	$0.37	$22,260.37
0100-0000-0-0000-2700-310100-022-0000	$27,344.00	($0.42)	$27,343.58
0100-0000-0-0000-2700-310100-024-0000	$27,344.00	($0.42)	$27,343.58
0100-0000-0-0000-2700-310100-023-0000	$27,726.00	($0.39)	$27,725.61
0100-0000-0-0000-2700-310100-026-0000	$27,726.00	($0.39)	$27,725.61
0100-0000-0-0000-2700-310100-027-0000	$27,726.00	($0.39)	$27,725.61

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-310100-028-0000	$27,726.00	($0.39)	$27,725.61
0100-0000-0-0000-2700-310100-021-0000	$28,108.00	($0.36)	$28,107.64
0100-0000-0-0000-2700-310100-025-0000	$28,108.00	($0.36)	$28,107.64
0100-0000-0-0000-2700-310100-029-0000	$28,108.00	($0.36)	$28,107.64
0100-0000-0-0000-2700-310100-030-0000	$28,108.00	($0.36)	$28,107.64
0100-0000-0-0000-2700-310100-031-0000	$28,108.00	$27.53	$28,135.53
0100-3213-0-0000-3140-310100-062-0000	$28,772.00	($82.31)	$28,689.69
0100-3213-0-1110-1000-310100-029-0000	$29,538.00	$0.41	$29,538.41
0100-0332-0-1110-1000-310100-025-0000	$30,930.00	($172.46)	$30,757.54
0100-0332-0-0000-2140-310100-055-0000	$31,592.00	($715.52)	$30,876.48
0100-3213-0-1110-1000-310100-028-0000	$31,509.00	$0.28	$31,509.28
0100-0332-0-1110-1000-310100-030-0000	$33,190.00	($76.92)	$33,113.08
0100-0332-0-0000-2700-310100-031-0000	$33,124.00	$0.30	$33,124.30
0100-0000-0-0000-7400-310100-003-0000	$33,620.00	$382.60	$34,002.60
0100-6546-0-5760-3120-310100-039-0000	$47,717.00	($13,652.44)	$34,064.56
0100-0332-0-0000-2700-310100-030-0000	$34,101.00	($0.12)	$34,100.88
0100-0000-0-0000-2100-310100-062-0000	$34,629.00	($244.44)	$34,384.56
0100-0000-0-0000-2100-310100-053-0000	$34,384.00	$0.56	$34,384.56
0100-4035-0-0000-2140-310100-005-0000	$33,016.00	$1,914.61	$34,930.61
0100-3213-0-1110-1000-310100-022-0000	$40,643.00	($5,143.10)	$35,499.90
0100-0332-0-1110-1000-310100-023-0000	$37,906.00	($1,846.82)	$36,059.18
0100-3219-0-0000-3130-310100-063-1003	$39,001.00	$0.16	$39,001.16
0100-0332-0-1110-1000-310100-026-0000	$41,775.00	($2,591.36)	$39,183.64
0100-0000-0-0000-7150-310100-002-0000	$42,208.00	($301.96)	$41,906.04
0100-3213-0-1110-1000-310100-024-0000	$46,250.00	($2,604.51)	$43,645.49
0100-3219-0-0000-3120-310100-062-1003	$43,714.00	($0.55)	$43,713.45
0100-0332-0-1134-1000-310100-020-0000	$46,274.00	($852.46)	$45,421.54
0100-0332-0-0000-3130-310100-063-0000	$52,812.00	($0.09)	$52,811.91
0100-2600-0-1110-1000-310100-072-0000	$76,896.00	($19,874.81)	$57,021.19
0100-0332-0-3550-1000-310100-038-0000	$65,259.00	$25.83	$65,284.83
0100-0332-0-1160-1000-310100-020-0000	$67,006.00	$315.96	$67,321.96
0100-6500-0-5760-3120-310100-039-0000	$89,764.00	$1,060.82	$90,824.82
0100-0332-0-1156-1000-310100-020-0000	$90,880.00	$349.30	$91,229.30
0100-6500-0-5760-1110-310100-039-0000	$128,570.00	($25,755.94)	$102,814.06
0100-0332-0-0000-3110-310100-020-0000	$107,003.00	($2,537.40)	$104,465.60
0100-0332-0-0000-3140-310100-062-0000	$112,021.00	($1,214.03)	$110,806.97
0100-0000-0-1110-1000-310100-030-0000	$0.00	$119,254.19	$119,254.19
0100-3214-0-0000-3110-310100-020-0000	$156,066.00	($21,476.61)	$134,589.39
0100-3010-0-0000-2140-310100-005-0000	$187,559.00	($3,198.12)	$184,360.88
0100-0000-0-1110-1000-310100-023-0000	$236,090.00	($4,269.79)	$231,820.21
0100-6500-0-5760-1120-310100-039-0000	$244,528.00	($2,606.04)	$241,921.96
0100-0000-0-1110-1000-310100-025-0000	$260,315.00	$256.71	$260,571.71
0100-0000-0-1110-1000-310100-026-0000	$286,212.00	($1,877.44)	$284,334.56

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-1400-0-1110-1000-310100-030-0000	$408,758.00	($119,317.29)	$289,440.71
0100-0000-0-1110-1000-310100-029-0000	$0.00	$300,690.86	$300,690.86
0100-0000-0-1110-1000-310100-021-0000	$306,550.00	($1,081.18)	$305,468.82
0100-0000-0-1110-1000-310100-028-0000	$0.00	$309,872.55	$309,872.55
0100-0000-0-1110-1000-310100-027-0000	$373,696.00	($3,860.05)	$369,835.95
0100-0000-0-1110-1000-310100-022-0000	$406,453.00	($4,635.92)	$401,817.08
0100-1400-0-1110-1000-310100-031-0000	$439,124.00	($171.53)	$438,952.47
0100-0000-0-1110-1000-310100-024-0000	$455,843.00	($11,975.68)	$443,867.32
0100-7690-0-5760-1190-310120-001-0000	$10.00	($10.00)	$0.00
0100-7690-0-0000-2495-310120-001-0000	$178.00	($178.00)	$0.00
0100-7690-0-7110-3140-310120-001-0000	$425.00	($425.00)	$0.00
0100-7690-0-3550-2700-310120-001-0000	$6,833.00	($87.00)	$6,746.00
0100-7690-0-3550-3110-310120-001-0000	$0.00	$9,628.00	$9,628.00
0100-7690-0-1110-4000-310120-001-0000	$18,960.00	($6,095.00)	$12,865.00
0100-7690-0-0000-7150-310120-001-0000	$20,297.00	$94.00	$20,391.00
0100-7690-0-0000-7400-310120-001-0000	$15,536.00	$8,362.00	$23,898.00
0100-7690-0-0000-3120-310120-001-0000	$16,753.00	$13,007.00	$29,760.00
0100-7690-0-3550-1000-310120-001-0000	$31,785.00	($18.00)	$31,767.00
0100-7690-0-0000-3130-310120-001-0000	$23,983.00	$20,693.00	$44,676.00
0100-7690-0-0000-2100-310120-001-0000	$46,294.00	$381.00	$46,675.00
0100-7690-0-5760-1110-310120-001-0000	$68,071.00	($12,392.00)	$55,679.00
0100-7690-0-5760-3120-310120-001-0000	$57,541.00	$7,540.00	$65,081.00
0100-7690-0-0000-3140-310120-001-0000	$75,000.00	($5,862.00)	$69,138.00
0100-7690-0-5760-1120-310120-001-0000	$120,762.00	$3,656.00	$124,418.00
0100-7690-0-0000-2140-310120-001-0000	$125,494.00	$7,090.00	$132,584.00
0100-7690-0-0000-3110-310120-001-0000	$150,000.00	$53,198.00	$203,198.00
0100-7690-0-0000-2700-310120-001-0000	$217,209.00	$5,515.00	$222,724.00
0100-7690-0-1110-1000-310120-001-0000	$2,764,755.00	($617,770.00)	$2,146,985.00
0100-6010-0-1110-4000-310200-021-0000	$0.00	$810.53	$810.53
0100-0000-0-0000-7400-310200-003-0000	$0.00	$15,109.08	$15,109.08
0100-6537-0-5760-1110-320100-039-0072	$0.00	$801.14	$801.14
0100-0332-0-1110-1000-320100-072-0000	$0.00	$816.14	$816.14
0100-2600-0-1110-1000-320100-072-0000	$0.00	$1,240.54	$1,240.54
0100-0000-0-1110-1000-320100-024-0000	$0.00	$14,494.64	$14,494.64
0100-0332-0-1110-1000-320100-031-0000	$0.00	$18,266.39	$18,266.39
0100-3214-0-0000-3110-320100-020-0000	$0.00	$25,270.30	$25,270.30
0100-6500-0-5760-1110-320100-039-0000	$0.00	$34,325.50	$34,325.50
0100-0332-0-1110-1000-320200-020-0001	($157,708.00)	$157,708.00	$0.00
0100-0000-0-0000-8200-320200-001-0000	($9,397.00)	$9,397.00	$0.00
0100-0000-0-0000-2700-320200-001-0000	($6,330.00)	$6,330.00	$0.00
0100-0000-0-0000-7110-320200-001-0000	($4,342.00)	$4,342.00	$0.00
0100-0000-0-0000-2420-320200-001-0000	($2,585.00)	$2,585.00	$0.00
0100-0000-0-0000-2495-320200-001-0000	($2,060.00)	$2,060.00	$0.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0033-0-0000-7400-320200-003-0000	$335.00	($335.00)	$0.00
0100-0033-0-0000-2700-320200-029-0000	$419.00	($419.00)	$0.00
0100-0033-0-1110-4000-320200-028-0000	$497.00	($497.00)	$0.00
0100-0033-0-5760-1110-320200-039-0000	$1,145.00	($1,145.00)	$0.00
0100-0033-0-1110-1000-320200-020-0000	$1,525.00	($1,525.00)	$0.00
0100-7426-0-5760-1110-320200-039-0000	$2,545.00	($2,545.00)	$0.00
0100-1100-0-0000-2700-320200-027-0000	$6.00	($6.00)	$0.00
0100-3150-0-0000-2495-320200-025-0000	$37.00	($37.00)	$0.00
0100-3150-0-0000-2495-320200-026-0000	$38.00	($38.00)	$0.00
0100-1100-0-0000-2700-320200-022-0000	$51.00	($51.00)	$0.00
0100-3150-0-0000-2495-320200-027-0000	$22.00	($22.00)	$0.00
0100-3150-0-0000-2495-320200-022-0000	$95.00	($95.00)	$0.00
0100-3150-0-0000-2495-320200-028-0000	$95.00	($95.00)	$0.00
0100-1100-0-0000-2495-320200-022-0000	$101.00	($101.00)	$0.00
0100-0033-0-0000-2420-320200-026-0000	$140.00	($140.00)	$0.00
0100-0033-0-0000-2420-320200-031-0000	$140.00	($140.00)	$0.00
0100-0033-0-0000-2700-320200-023-0000	$140.00	($140.00)	$0.00
0100-0033-0-0000-3140-320200-023-0000	$140.00	($140.00)	$0.00
0100-3182-0-3550-2700-320200-038-0000	$190.00	($190.00)	$0.00
0100-0000-0-0000-2495-320200-060-0000	$203.00	($203.00)	$0.00
0100-0033-0-0000-2700-320200-028-0000	$279.00	($279.00)	$0.00
0100-0033-0-0000-2700-320200-030-0000	$632.00	($632.00)	$0.00
0100-0033-0-3550-1000-320200-038-0000	$502.00	($502.00)	$0.00
0100-0332-0-0000-8200-320200-072-0000	$507.00	($507.00)	$0.00
0100-0033-0-1110-1000-320200-029-0000	$421.00	($421.00)	$0.00
0100-9010-0-7110-3140-320200-055-0072	$545.00	($545.00)	$0.00
0100-0033-0-0000-2420-320200-021-0000	$558.00	($558.00)	$0.00
0100-0033-0-0000-2420-320200-023-0000	$558.00	($558.00)	$0.00
0100-0033-0-0000-2420-320200-029-0000	$558.00	($558.00)	$0.00
0100-0033-0-0000-2420-320200-030-0000	$558.00	($558.00)	$0.00
0100-0033-0-0000-2700-320200-025-0000	$558.00	($558.00)	$0.00
0100-0000-0-1110-1000-320200-003-0000	$584.00	($584.00)	$0.00
0100-0033-0-0000-2700-320200-022-0000	$586.00	($586.00)	$0.00
0100-0033-0-1110-1000-320200-027-0000	$254.00	($254.00)	$0.00
0100-1100-0-1176-1000-320200-021-0000	$620.00	($620.00)	$0.00
0100-0033-0-1110-1000-320200-031-0000	$639.00	($639.00)	$0.00
0100-6500-0-5760-1110-320200-039-0072	$659.00	($659.00)	$0.00
0100-0332-0-0000-2700-320200-072-0000	$660.00	($660.00)	$0.00
0100-0033-0-1110-1000-320200-024-0000	$381.00	($381.00)	$0.00
0100-0033-0-0000-2420-320200-028-0000	$698.00	($698.00)	$0.00
0100-0033-0-0000-2700-320200-024-0000	$698.00	($698.00)	$0.00
0100-0033-0-0000-3140-320200-024-0000	$698.00	($698.00)	$0.00
0100-0033-0-1110-1000-320200-023-0000	$254.00	($254.00)	$0.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0033-0-1110-4000-320200-027-0000	$349.00	($349.00)	$0.00
0100-0033-0-0000-2700-320200-027-0000	$767.00	($767.00)	$0.00
0100-0033-0-1110-1000-320200-025-0000	$497.00	($497.00)	$0.00
0100-0033-0-1110-1000-320200-022-0000	$1,035.00	($1,035.00)	$0.00
0100-0033-0-0000-3140-320200-027-0000	$846.00	($846.00)	$0.00
0100-0033-0-0000-3140-320200-026-0000	$888.00	($888.00)	$0.00
0100-0033-0-1110-4000-320200-025-0000	$698.00	($698.00)	$0.00
0100-4203-0-1110-1000-320200-005-0000	$1,871.00	($1,871.00)	$0.00
0100-0033-0-1110-1000-320200-028-0000	$190.00	($190.00)	$0.00
0100-0033-0-0000-2700-320200-021-0000	$1,015.00	($1,015.00)	$0.00
0100-0332-0-0000-3130-320200-072-0000	$1,015.00	($1,015.00)	$0.00
0100-0033-0-1110-1000-320200-030-0000	$693.00	($693.00)	$0.00
0100-0033-0-1110-4000-320200-023-0000	$949.00	($949.00)	$0.00
0100-0033-0-1110-1000-320200-021-0000	$736.00	($736.00)	$0.00
0100-0033-0-1110-4000-320200-021-0000	$698.00	($698.00)	$0.00
0100-0033-0-0000-3130-320200-053-0000	$1,116.00	($1,116.00)	$0.00
0100-0033-0-1110-4000-320200-022-0000	$279.00	($279.00)	$0.00
0100-0033-0-0000-2100-320200-062-0000	$572.00	($572.00)	$0.00
0100-0033-0-0000-2700-320200-026-0000	$614.00	($614.00)	$0.00
0100-0332-0-0000-8200-320200-020-0057	$1,269.00	($1,269.00)	$0.00
0100-0033-0-1110-4000-320200-026-0000	$808.00	($808.00)	$0.00
0100-0033-0-0000-3130-320200-063-0000	$1,907.00	($1,907.00)	$0.00
0100-0033-0-1110-4000-320200-029-0000	$681.00	($681.00)	$0.00
0100-0033-0-1110-4000-320200-024-0000	$946.00	($946.00)	$0.00
0100-4203-0-0000-2495-320200-005-0000	$1,871.00	($1,871.00)	$0.00
0100-2600-0-1110-1000-320200-072-0000	$1,746.00	($1,746.00)	$0.00
0100-3182-0-3550-1000-320200-038-0000	$1,900.00	($1,900.00)	$0.00
0100-0332-0-1156-1000-320200-075-0000	$2,030.00	($2,030.00)	$0.00
0100-2600-0-0000-3600-320200-072-0000	$2,554.00	($2,554.00)	$0.00
0100-2600-0-0000-3700-320200-072-0000	$2,731.00	($2,731.00)	$0.00
0100-0033-0-0000-3600-320200-014-0000	$2,791.00	($2,791.00)	$0.00
0100-0033-0-5760-1120-320200-039-0000	$2,832.00	($2,832.00)	$0.00
0100-0000-0-0000-7110-320200-002-0000	$4,342.00	($4,342.00)	$0.00
0100-0033-0-5760-1130-320200-039-0000	$3,650.00	($3,650.00)	$0.00
0100-0332-0-0000-2700-320200-062-0000	$482.00	($482.00)	$0.00
0100-0332-0-0000-3140-320200-020-0000	$681.00	($681.00)	$0.00
0100-0033-0-0000-3700-320200-008-0000	$11,581.00	($11,581.00)	$0.00
0100-3150-0-0000-2495-320200-023-0000	$93.00	($85.34)	$7.66
0100-0332-0-1110-1000-320200-023-0000	$16,789.00	($16,770.75)	$18.25
0100-0332-0-1135-4000-320200-057-0020	$0.00	$19.35	$19.35
0100-0332-0-1110-1000-320200-021-0000	$16,800.00	($16,771.43)	$28.57
0100-0332-0-1110-1000-320200-027-0000	$20,242.00	($20,195.94)	$46.06
0100-3213-0-0000-2700-320200-072-0000	$0.00	$59.00	$59.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-1110-1000-320200-022-0000	$374.00	($307.57)	$66.43
0100-3213-0-0000-3140-320200-072-0000	$0.00	$77.63	$77.63
0100-0332-0-1110-1000-320200-022-0000	$25,153.00	($25,072.79)	$80.21
0100-3010-0-0000-2495-320200-005-0000	$0.00	$91.25	$91.25
0100-0332-0-1110-1000-320200-028-0000	$17,919.00	($17,822.08)	$96.92
0100-1100-0-1176-1000-320200-029-0000	$76.00	$30.45	$106.45
0100-1100-0-0000-2700-320200-021-0000	$63.00	$53.06	$116.06
0100-0332-0-0000-2495-320200-055-0000	$3,346.00	($3,203.55)	$142.45
0100-0332-0-1110-1000-320200-025-0000	$18,776.00	($18,581.28)	$194.72
0100-0332-0-1110-1000-320200-026-0000	$17,289.00	($17,055.94)	$233.06
0100-2600-0-0000-3130-320200-072-0000	$4,936.00	($4,657.41)	$278.59
0100-0332-0-1110-1000-320200-031-0000	$20,717.00	($20,415.99)	$301.01
0100-2600-0-1135-4000-320200-057-0020	$0.00	$444.11	$444.11
0100-0332-0-1135-4000-320200-057-0031	$0.00	$449.20	$449.20
0100-6537-0-5760-1130-320200-039-0072	$634.00	($43.62)	$590.38
0100-0000-0-0000-2420-320200-053-0000	$2,585.00	($1,318.81)	$1,266.19
0100-0000-0-0000-2495-320200-055-0000	$2,060.00	($741.59)	$1,318.41
0100-0332-0-0000-3140-320200-072-0000	$507.00	$998.36	$1,505.36
0100-0332-0-1110-1000-320200-029-0000	$17,282.00	($15,166.82)	$2,115.18
0100-2600-0-0000-2700-320200-072-0000	$3,088.00	($920.88)	$2,167.12
0100-2600-0-0000-3140-320200-072-0000	$2,851.00	($213.69)	$2,637.31
0100-6537-0-5760-1110-320200-039-0072	$2,537.00	$1,041.52	$3,578.52
0100-6537-0-5760-1130-320200-039-0000	$4,148.00	($293.14)	$3,854.86
0100-3216-0-0000-3140-320200-020-0000	$3,209.00	$2,627.00	$5,836.00
0100-0000-0-1110-1000-320200-060-0000	$1,102.00	$5,135.70	$6,237.70
0100-2600-0-1110-4000-320200-072-0000	$0.00	$6,434.57	$6,434.57
0100-0332-0-1110-1000-320200-024-0000	$25,218.00	($18,697.46)	$6,520.54
0100-0000-0-0000-3600-320200-014-0072	$8,880.00	($1,841.61)	$7,038.39
0100-3305-0-5760-1110-320200-039-0000	$0.00	$7,179.81	$7,179.81
0100-2600-0-1110-4000-320200-062-0000	$7,870.00	$85.40	$7,955.40
0100-3213-0-0000-2700-320200-020-0000	$8,234.00	$251.53	$8,485.53
0100-0332-0-1110-1000-320200-030-0000	$23,354.00	($14,517.98)	$8,836.02
0100-0000-0-0000-8200-320200-010-0000	$9,397.00	($535.90)	$8,861.10
0100-0332-0-0000-2420-320200-026-0000	$11,816.00	($2,724.18)	$9,091.82
0100-3214-0-1110-1000-320200-031-0000	$9,300.00	$23.56	$9,323.56
0100-0332-0-0000-2420-320200-027-0000	$9,762.00	($189.48)	$9,572.52
0100-0332-0-0000-2420-320200-022-0000	$10,069.00	($496.48)	$9,572.52
0100-0332-0-0000-2420-320200-021-0000	$9,863.00	($189.05)	$9,673.95
0100-0332-0-0000-3140-320200-029-0000	$9,797.00	$46.57	$9,843.57
0100-0332-0-0000-3140-320200-022-0000	$9,892.00	$54.65	$9,946.65
0100-0332-0-0000-3140-320200-025-0000	$10,245.00	$39.67	$10,284.67
0100-3214-0-1110-1000-320200-030-0000	$10,617.00	($314.87)	$10,302.13
0100-3214-0-1110-1000-320200-021-0000	$10,798.00	$129.30	$10,927.30

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3140-320200-028-0000	$11,860.00	($579.13)	$11,280.87
0100-0332-0-0000-2420-320200-023-0000	$11,920.00	($183.80)	$11,736.20
0100-0332-0-0000-2420-320200-030-0000	$11,920.00	($183.80)	$11,736.20
0100-0332-0-0000-2420-320200-031-0000	$11,920.00	($183.80)	$11,736.20
0100-0332-0-0000-2420-320200-024-0000	$12,076.00	($183.38)	$11,892.62
0100-0332-0-0000-2420-320200-025-0000	$12,080.00	($183.66)	$11,896.34
0100-3213-0-0000-3600-320200-014-0000	$11,950.00	$46.60	$11,996.60
0100-0332-0-0000-3140-320200-021-0000	$12,454.00	($373.88)	$12,080.12
0100-0332-0-0000-3140-320200-030-0000	$12,562.00	($77.94)	$12,484.06
0100-0332-0-0000-3140-320200-027-0000	$12,574.00	($37.02)	$12,536.98
0100-0332-0-0000-3140-320200-031-0000	$12,454.00	$109.33	$12,563.33
0100-0332-0-0000-3140-320200-023-0000	$13,366.00	($758.35)	$12,607.65
0100-0332-0-0000-2420-320200-029-0000	$12,891.00	($183.70)	$12,707.30
0100-0332-0-0000-2420-320200-028-0000	$12,856.00	$102.52	$12,958.52
0100-0332-0-0000-3140-320200-024-0000	$13,189.00	$60.60	$13,249.60
0100-0332-0-0000-3140-320200-026-0000	$13,189.00	$122.03	$13,311.03
0100-0332-0-0000-3130-320200-025-0000	$14,088.00	$51.25	$14,139.25
0100-0332-0-0000-2420-320200-056-0000	$17,346.00	($3,104.28)	$14,241.72
0100-0332-0-0000-3130-320200-053-0000	$16,548.00	($1,043.47)	$15,504.53
0100-3214-0-1110-1000-320200-029-0000	$16,893.00	($1,163.05)	$15,729.95
0100-0332-0-3550-1000-320200-038-0000	$16,293.00	($359.14)	$15,933.86
0100-3214-0-1110-1000-320200-022-0000	$17,024.00	($882.35)	$16,141.65
0100-3214-0-1110-1000-320200-025-0000	$16,853.00	($621.97)	$16,231.03
0100-0332-0-0000-3130-320200-063-0000	$16,655.00	$65.18	$16,720.18
0100-0332-0-3550-3130-320200-038-0000	$19,058.00	($2,147.26)	$16,910.74
0100-3214-0-1110-1000-320200-023-0000	$16,764.00	$333.83	$17,097.83
0100-0332-0-0000-3130-320200-026-0000	$17,123.00	$66.82	$17,189.82
0100-0000-0-0000-7550-320200-015-0000	$17,538.00	($320.76)	$17,217.24
0100-3214-0-1110-1000-320200-027-0000	$17,298.00	$65.08	$17,363.08
0100-0332-0-0000-3130-320200-027-0000	$17,333.00	$66.79	$17,399.79
0100-0332-0-0000-3130-320200-022-0000	$18,724.00	($1,184.50)	$17,539.50
0100-3214-0-1110-1000-320200-026-0000	$17,850.00	($228.60)	$17,621.40
0100-3214-0-1110-1000-320200-028-0000	$18,182.00	($205.15)	$17,976.85
0100-0332-0-0000-3130-320200-028-0000	$18,072.00	($52.66)	$18,019.34
0100-0332-0-0000-2150-320200-053-0000	$19,298.00	($1,119.92)	$18,178.08
0100-0332-0-0000-3130-320200-029-0000	$18,128.00	$67.54	$18,195.54
0100-0332-0-0000-3130-320200-024-0000	$18,197.00	$68.93	$18,265.93
0100-3214-0-1110-1000-320200-024-0000	$19,176.00	($562.90)	$18,613.10
0100-0332-0-0000-3130-320200-023-0000	$18,668.00	$71.82	$18,739.82
0100-6500-0-5760-1110-320200-039-0000	$1,027.00	$18,027.60	$19,054.60
0100-3010-0-0000-2150-320200-005-0000	$19,104.00	($18.60)	$19,085.40
0100-0332-0-0000-2140-320200-051-0000	$19,331.00	$39.76	$19,370.76
0100-2600-0-1110-4000-320200-020-0000	$74,863.00	($53,478.86)	$21,384.14

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-7150-320200-002-0000	$22,006.00	($253.96)	$21,752.04
0100-0000-0-0000-8200-320200-028-0000	$31,104.00	($7,081.21)	$24,022.79
0100-0000-0-0000-8200-320200-023-0000	$31,240.00	($3,983.56)	$27,256.44
0100-6010-0-1110-4000-320200-025-0000	$41,145.00	($13,684.59)	$27,460.41
0100-6010-0-1110-4000-320200-029-0000	$40,744.00	($11,442.33)	$29,301.67
0100-0000-0-0000-8200-320200-021-0000	$29,577.00	($160.38)	$29,416.62
0100-6010-0-1110-4000-320200-026-0000	$40,366.00	($10,849.11)	$29,516.89
0100-0000-0-0000-8200-320200-026-0000	$30,421.00	($332.42)	$30,088.58
0100-0000-0-0000-8200-320200-025-0000	$31,099.00	($589.72)	$30,509.28
0100-0000-0-0000-8200-320200-029-0000	$31,667.00	($586.88)	$31,080.12
0100-6010-0-1110-4000-320200-023-0000	$29,839.00	$1,285.45	$31,124.45
0100-6010-0-1110-4000-320200-022-0000	$32,720.00	($1,480.32)	$31,239.68
0100-0000-0-0000-8200-320200-027-0000	$32,079.00	($692.88)	$31,386.12
0100-8150-0-0000-8100-320200-012-0000	$31,387.00	$120.44	$31,507.44
0100-0000-0-0000-2700-320200-028-0000	$32,717.00	($288.44)	$32,428.56
0100-6010-0-1110-4000-320200-028-0000	$43,823.00	($11,003.28)	$32,819.72
0100-0000-0-0000-2700-320200-023-0000	$33,600.00	($50.89)	$33,549.11
0100-0000-0-0000-2700-320200-026-0000	$34,018.00	($384.19)	$33,633.81
0100-0000-0-0000-2700-320200-029-0000	$35,013.00	($548.62)	$34,464.38
0100-0000-0-0000-2700-320200-025-0000	$35,122.00	($531.00)	$34,591.00
0100-6010-0-1110-4000-320200-021-0000	$45,010.13	($10,406.77)	$34,603.36
0100-0000-0-0000-2700-320200-027-0000	$35,122.00	($298.07)	$34,823.93
0100-0000-0-0000-2700-320200-021-0000	$36,105.00	($68.24)	$36,036.76
0100-0000-0-0000-8200-320200-024-0000	$36,359.00	$124.28	$36,483.28
0100-0000-0-0000-2700-320200-030-0000	$39,812.00	($2,977.28)	$36,834.72
0100-0000-0-0000-2100-320200-062-0000	$36,847.00	$212.25	$37,059.25
0100-6010-0-1110-4000-320200-027-0000	$40,148.00	($2,808.90)	$37,339.10
0100-0000-0-0000-8200-320200-022-0000	$37,929.00	($392.62)	$37,536.38
0100-6010-0-1110-4000-320200-024-0000	$44,182.00	($5,723.39)	$38,458.61
0100-0000-0-0000-2700-320200-031-0000	$39,587.00	$118.01	$39,705.01
0100-0000-0-0000-2700-320200-022-0000	$39,720.00	$37.59	$39,757.59
0100-8150-0-0000-8100-320200-010-0000	$38,459.00	$1,538.56	$39,997.56
0100-0000-0-0000-2700-320200-024-0000	$40,498.00	($374.47)	$40,123.53
0100-3310-0-5760-1110-320200-039-0000	$58,064.00	($17,284.97)	$40,779.03
0100-0000-0-0000-8200-320200-031-0000	$47,296.00	($2,455.63)	$44,840.37
0100-0000-0-0000-8200-320200-030-0000	$46,455.00	($373.16)	$46,081.84
0100-0000-0-0000-8200-320200-016-0000	$46,685.00	$12,503.82	$59,188.82
0100-0000-0-0000-7700-320200-061-0000	$63,780.00	($674.40)	$63,105.60
0100-0000-0-0000-8200-320200-017-0000	$60,219.00	$2,959.00	$63,178.00
0100-6500-0-5760-1130-320200-039-0000	$73,567.00	$2,226.54	$75,793.54
0100-6500-0-5760-1120-320200-039-0000	$94,826.00	($16,908.58)	$77,917.42
0100-0000-0-0000-8200-320200-012-0000	$100,639.00	($1,105.28)	$99,533.72
0100-0000-0-0000-7400-320200-003-0000	$157,747.00	($28,914.06)	$128,832.94

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2420-320200-061-0000	$143,315.00	($2,449.76)	$140,865.24
0100-0000-0-0000-3600-320200-014-0000	$161,114.00	($13,276.88)	$147,837.12
0100-8150-0-0000-8100-320200-011-0000	$182,606.00	($4,445.31)	$178,160.69
0100-0000-0-0000-7300-320200-004-0000	$191,805.00	($1,614.63)	$190,190.37
0100-3214-0-1110-1000-330100-021-0000	$104.00	($104.00)	$0.00
0100-3213-0-1110-1000-330100-030-0000	$406.00	($406.00)	$0.00
0100-0332-0-1110-1000-330100-024-0000	$6.00	($6.00)	$0.00
0100-0332-0-1110-1000-330100-029-0000	$6.00	($6.00)	$0.00
0100-1100-0-1110-1000-330100-023-0000	$7.00	($7.00)	$0.00
0100-1100-0-1110-1000-330100-022-0000	$9.00	($9.00)	$0.00
0100-1100-0-1110-1000-330100-024-0000	$9.00	($9.00)	$0.00
0100-1100-0-1110-1000-330100-029-0000	$12.00	($12.00)	$0.00
0100-0332-0-1110-1000-330100-028-0000	$12.00	($12.00)	$0.00
0100-0332-0-0000-3140-330100-030-0000	$16.00	($16.00)	$0.00
0100-0332-0-1110-1000-330100-022-0000	$18.00	($18.00)	$0.00
0100-1100-0-1110-1000-330100-028-0000	$22.00	($22.00)	$0.00
0100-4203-0-0000-2495-330100-005-0000	$118.00	($118.00)	$0.00
0100-0332-0-1110-1000-330100-021-0000	$25.00	($25.00)	$0.00
0100-0332-0-1110-1000-330100-027-0000	$26.00	($26.00)	$0.00
0100-9010-0-7110-3140-330100-055-0072	$53.00	($53.00)	$0.00
0100-6500-0-5760-1110-330100-039-0072	$54.00	($54.00)	$0.00
0100-3182-0-3550-1000-330100-038-0000	$72.00	($72.00)	$0.00
0100-0332-0-0000-3140-330100-072-0000	$79.00	($79.00)	$0.00
0100-2600-0-0000-3140-330100-072-0000	$127.00	($127.00)	$0.00
0100-2600-0-1110-1000-330100-021-0000	$52.00	($52.00)	$0.00
0100-1400-0-1110-1000-330100-029-0000	$22,850.00	($22,850.00)	$0.00
0100-1400-0-1110-1000-330100-028-0000	$23,630.00	($23,630.00)	$0.00
0100-3150-0-1110-1000-330100-023-0000	$0.00	$1.23	$1.23
0100-0000-0-0000-3110-330100-020-0000	$0.00	$1.44	$1.44
0100-1100-0-1110-1000-330100-030-0000	$0.00	$2.17	$2.17
0100-4035-0-0000-3140-330100-005-0000	$5.00	($2.82)	$2.18
0100-1100-0-1110-1000-330100-027-0000	$15.00	($12.82)	$2.18
0100-3214-0-1110-1000-330100-026-0000	$0.00	$3.33	$3.33
0100-4203-0-0000-2140-330100-005-0000	$118.00	($114.66)	$3.34
0100-1100-0-1176-1000-330100-023-0000	$0.00	$4.24	$4.24
0100-1100-0-1176-1000-330100-024-0000	$0.00	$4.35	$4.35
0100-1100-0-1176-1000-330100-025-0000	$0.00	$4.35	$4.35
0100-1100-0-1176-1000-330100-026-0000	$0.00	$4.35	$4.35
0100-1100-0-1176-1000-330100-028-0000	$0.00	$4.35	$4.35
0100-3150-0-1110-1000-330100-027-0000	$0.00	$4.35	$4.35
0100-1100-0-1176-1000-330100-022-0000	$0.00	$4.35	$4.35
0100-1100-0-1176-1000-330100-027-0000	$4.00	$0.35	$4.35
0100-1100-0-1110-1000-330100-025-0000	$0.00	$5.01	$5.01

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-1110-1000-330100-028-2495	$7.00	($0.32)	$6.68
0100-3213-0-0000-3110-330100-072-0000	$0.00	$7.19	$7.19
0100-3150-0-1110-1000-330100-022-2495	$12.00	($3.65)	$8.35
0100-3213-0-0000-2700-330100-072-0000	$0.00	$8.90	$8.90
0100-1100-0-0000-2700-330100-023-0000	$0.00	$10.25	$10.25
0100-1100-0-0000-2700-330100-022-0000	$0.00	$10.44	$10.44
0100-1100-0-0000-2700-330100-026-0000	$0.00	$10.44	$10.44
0100-1100-0-0000-2700-330100-030-0000	$0.00	$10.50	$10.50
0100-1100-0-0000-2700-330100-021-0000	$0.00	$10.65	$10.65
0100-1100-0-0000-2700-330100-027-0000	$0.00	$10.74	$10.74
0100-1100-0-0000-2700-330100-029-0000	$0.00	$10.79	$10.79
0100-1100-0-0000-2700-330100-025-0000	$0.00	$10.81	$10.81
0100-1100-0-0000-2700-330100-024-0000	$0.00	$10.88	$10.88
0100-1100-0-0000-2700-330100-028-0000	$0.00	$10.88	$10.88
0100-1100-0-0000-2700-330100-031-0000	$0.00	$10.88	$10.88
0100-3214-0-1110-1000-330100-029-0000	$52.00	($39.08)	$12.92
0100-3150-0-1110-1000-330100-025-0000	$18.00	$2.00	$20.00
0100-2600-0-0000-3110-330100-072-0000	$0.00	$20.32	$20.32
0100-0000-0-0000-7200-330100-001-0000	$0.00	$22.50	$22.50
0100-3214-0-1110-1000-330100-028-0000	$104.00	($81.49)	$22.51
0100-3150-0-1110-1000-330100-029-2495	$0.00	$22.86	$22.86
0100-3150-0-1110-1000-330100-022-0000	$81.00	($57.02)	$23.98
0100-1100-0-1176-1000-330100-021-0000	$80.00	($54.34)	$25.66
0100-3150-0-1110-1000-330100-023-2495	$30.00	($2.92)	$27.08
0100-3150-0-1110-1000-330100-026-2495	$10.00	$18.83	$28.83
0100-3213-0-1110-1000-330100-031-0000	$406.00	($376.98)	$29.02
0100-3150-0-1110-1000-330100-027-2495	$44.00	($14.42)	$29.58
0100-3216-0-1110-1000-330100-072-0000	$0.00	$31.26	$31.26
0100-3150-0-1110-1000-330100-025-2495	$29.00	$2.64	$31.64
0100-6537-0-5760-1110-330100-039-0000	$0.00	$36.85	$36.85
0100-0000-0-1110-1000-330100-003-0000	$14.00	$25.83	$39.83
0100-3150-0-1110-1000-330100-026-0000	$31.00	$13.60	$44.60
0100-3150-0-1110-1000-330100-024-2495	$24.00	$26.01	$50.01
0100-0000-0-0000-7200-330100-020-0000	$0.00	$51.11	$51.11
0100-0332-0-1135-1000-330100-057-0030	$29.00	$24.84	$53.84
0100-3150-0-1110-1000-330100-028-0000	$61.00	$1.95	$62.95
0100-3213-0-0000-3140-330100-072-0000	$0.00	$75.31	$75.31
0100-1100-0-1110-1000-330100-031-0000	$48.00	$45.31	$93.31
0100-2600-0-1110-1000-330100-025-0000	$418.00	($314.21)	$103.79
0100-3214-0-1110-1000-330100-027-0000	$157.00	($51.95)	$105.05
0100-2600-0-1110-1000-330100-022-0000	$157.00	($34.16)	$122.84
0100-3214-0-1110-1000-330100-022-0000	$261.00	($135.76)	$125.24
0100-0332-0-1135-1000-330100-057-0031	$29.00	$104.83	$133.83

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-2600-0-1110-1000-330100-026-0000	$104.00	$35.11	$139.11
0100-0332-0-1135-4000-330100-021-0000	$148.00	($3.72)	$144.28
0100-0332-0-0000-2700-330100-072-0000	$104.00	$64.53	$168.53
0100-3214-0-1110-1000-330100-025-0000	$626.00	($450.99)	$175.01
0100-2600-0-1110-1000-330100-023-0000	$0.00	$178.20	$178.20
0100-3214-0-1110-1000-330100-023-0000	$104.00	$76.54	$180.54
0100-2600-0-1110-1000-330100-027-0000	$104.00	$78.13	$182.13
0100-1100-0-1176-1000-330100-031-0000	$187.00	($4.29)	$182.71
0100-6537-0-5760-1120-330100-039-0000	$0.00	$184.29	$184.29
0100-4203-0-1110-1000-330100-005-2495	$471.00	($269.29)	$201.71
0100-2600-0-1110-1000-330100-028-0000	$522.00	($311.38)	$210.62
0100-0332-0-1110-1000-330100-055-2495	$177.00	$41.61	$218.61
0100-1100-0-1176-1000-330100-030-0000	$218.00	$7.94	$225.94
0100-0000-0-1110-1000-330100-053-0000	$363.00	($133.52)	$229.48
0100-3214-0-1110-1000-330100-030-0000	$418.00	($137.33)	$280.67
0100-2600-0-1110-1000-330100-024-0000	$52.00	$252.24	$304.24
0100-0332-0-1135-4000-330100-057-0031	$548.00	($182.60)	$365.40
0100-2600-0-1110-1000-330100-029-0000	$313.00	$96.90	$409.90
0100-2600-0-1135-4000-330100-057-0020	$557.00	($138.35)	$418.65
0100-4203-0-1110-1000-330100-005-0000	$1,884.00	($1,448.70)	$435.30
0100-0000-0-1150-1000-330100-071-0000	$290.00	$160.74	$450.74
0100-3216-0-5760-1110-330100-039-0000	$406.00	$44.94	$450.94
0100-2600-0-0000-2700-330100-072-0000	$523.00	($32.46)	$490.54
0100-0332-0-1135-4000-330100-057-0030	$548.00	($26.80)	$521.20
0100-3214-0-1110-1000-330100-024-0000	$470.00	$52.01	$522.01
0100-0332-0-0000-2700-330100-027-0000	$549.00	$10.33	$559.33
0100-0332-0-0000-2700-330100-023-0000	$558.00	$11.00	$569.00
0100-4035-0-1110-1000-330100-005-0000	$265.00	$304.79	$569.79
0100-0332-0-0000-2700-330100-022-0000	$580.00	$10.94	$590.94
0100-0332-0-0000-2700-330100-021-0000	$593.00	$11.13	$604.13
0100-0332-0-0000-2700-330100-028-0000	$617.00	$20.77	$637.77
0100-3214-0-1110-1000-330100-031-0000	$731.00	($89.73)	$641.27
0100-0332-0-0000-2700-330100-025-0000	$642.00	$10.53	$652.53
0100-0332-0-0000-2700-330100-026-0000	$652.00	$10.21	$662.21
0100-0332-0-0000-2700-330100-029-0000	$652.00	$10.21	$662.21
0100-3327-0-5760-3120-330100-039-0000	$637.00	$35.37	$672.37
0100-0332-0-1110-1000-330100-072-0000	$1,247.00	($456.44)	$790.56
0100-3213-0-5760-1120-330100-039-0000	$852.00	($21.21)	$830.79
0100-0332-0-0000-2700-330100-024-0000	$571.00	$313.40	$884.40
0100-6537-0-5760-1110-330100-039-0072	$290.00	$745.30	$1,035.30
0100-0332-0-1135-4000-330100-057-0000	$1,052.00	($14.55)	$1,037.45
0100-0332-0-3550-2700-330100-038-0000	$1,052.00	($14.55)	$1,037.45
0100-3010-0-0000-2150-330100-005-0000	$1,036.00	$28.71	$1,064.71

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2150-330100-005-0000	$1,060.00	$4.72	$1,064.72
0100-0332-0-0000-3110-330100-027-0000	$1,099.00	($0.49)	$1,098.51
0100-0332-0-0000-3110-330100-023-0000	$1,118.00	($0.11)	$1,117.89
0100-0332-0-0000-3110-330100-024-0000	$1,143.00	$12.41	$1,155.41
0100-0332-0-0000-3110-330100-022-0000	$1,162.00	($0.13)	$1,161.87
0100-0332-0-0000-3110-330100-021-0000	$1,189.00	($0.79)	$1,188.21
0100-0332-0-0000-3110-330100-028-0000	$1,236.00	$19.65	$1,255.65
0100-0332-0-0000-3110-330100-025-0000	$1,286.00	($0.80)	$1,285.20
0100-3213-0-1110-1000-330100-027-0000	$1,293.00	$0.38	$1,293.38
0100-0332-0-0000-3110-330100-026-0000	$1,305.00	($0.43)	$1,304.57
0100-0332-0-0000-3110-330100-029-0000	$1,305.00	($0.43)	$1,304.57
0100-0332-0-0000-3110-330100-031-0000	$1,324.00	($17.37)	$1,306.63
0100-0332-0-0000-3110-330100-030-0000	$1,324.00	($0.02)	$1,323.98
0100-0000-0-0000-3120-330100-062-0000	$583.00	$804.72	$1,387.72
0100-3182-0-3550-3110-330100-038-0000	$1,502.00	($3.38)	$1,498.62
0100-3213-0-1110-1000-330100-025-0000	$1,532.00	($2.12)	$1,529.88
0100-6266-0-0000-2140-330100-005-0000	$1,690.00	($0.13)	$1,689.87
0100-0000-0-0000-2700-330100-023-0000	$2,105.00	($112.87)	$1,992.13
0100-0000-0-0000-2700-330100-022-0000	$2,076.00	($77.17)	$1,998.83
0100-0000-0-0000-2700-330100-026-0000	$2,105.00	($78.02)	$2,026.98
0100-0000-0-0000-2700-330100-030-0000	$2,134.00	($67.49)	$2,066.51
0100-0000-0-0000-2700-330100-024-0000	$2,076.00	($0.88)	$2,075.12
0100-0000-0-0000-2700-330100-027-0000	$2,105.00	($26.65)	$2,078.35
0100-0000-0-0000-2700-330100-021-0000	$2,134.00	($40.68)	$2,093.32
0100-0000-0-0000-2700-330100-028-0000	$2,105.00	($0.85)	$2,104.15
0100-0000-0-0000-2700-330100-029-0000	$2,134.00	($17.05)	$2,116.95
0100-0000-0-0000-2700-330100-025-0000	$2,134.00	($10.56)	$2,123.44
0100-0000-0-0000-2700-330100-031-0000	$2,134.00	$1.90	$2,135.90
0100-3213-0-0000-3140-330100-062-0000	$2,184.00	($6.02)	$2,177.98
0100-3213-0-1110-1000-330100-029-0000	$2,242.00	$0.43	$2,242.43
0100-0332-0-1110-1000-330100-025-0000	$2,348.00	($51.54)	$2,296.46
0100-0332-0-0000-2140-330100-055-0000	$2,398.00	($59.07)	$2,338.93
0100-3213-0-1110-1000-330100-028-0000	$2,392.00	($35.86)	$2,356.14
0100-0332-0-1110-1000-330100-030-0000	$2,520.00	($43.83)	$2,476.17
0100-0332-0-0000-2700-330100-031-0000	$2,515.00	$11.64	$2,526.64
0100-0000-0-0000-2100-330100-053-0000	$2,610.00	($75.78)	$2,534.22
0100-0000-0-0000-7400-330100-003-0000	$2,552.00	$19.59	$2,571.59
0100-6546-0-5760-3120-330100-039-0000	$3,622.00	($1,045.03)	$2,576.97
0100-0332-0-0000-2700-330100-030-0000	$2,589.00	$20.63	$2,609.63
0100-0000-0-0000-2100-330100-062-0000	$2,629.00	$10.15	$2,639.15
0100-3213-0-1110-1000-330100-022-0000	$3,085.00	($390.01)	$2,694.99
0100-0332-0-1110-1000-330100-023-0000	$2,878.00	($160.09)	$2,717.91
0100-4035-0-0000-2140-330100-005-0000	$2,507.00	$294.90	$2,801.90

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3219-0-0000-3130-330100-063-1003	$2,961.00	($44.36)	$2,916.64
0100-0332-0-1110-1000-330100-026-0000	$3,171.00	($196.39)	$2,974.61
0100-0000-0-0000-7150-330100-002-0000	$3,204.00	($30.91)	$3,173.09
0100-3213-0-1110-1000-330100-024-0000	$3,511.00	($197.62)	$3,313.38
0100-3219-0-0000-3120-330100-062-1003	$3,319.00	$20.51	$3,339.51
0100-0332-0-1134-1000-330100-020-0000	$3,513.00	($101.67)	$3,411.33
0100-0332-0-0000-3130-330100-063-0000	$4,009.00	($80.90)	$3,928.10
0100-2600-0-1110-1000-330100-072-0000	$5,838.00	($1,050.13)	$4,787.87
0100-0332-0-3550-1000-330100-038-0000	$4,954.00	($8.48)	$4,945.52
0100-0332-0-1160-1000-330100-020-0000	$5,087.00	$23.74	$5,110.74
0100-6500-0-5760-3120-330100-039-0000	$6,815.00	$56.62	$6,871.62
0100-0332-0-1156-1000-330100-020-0000	$6,899.00	$26.77	$6,925.77
0100-0332-0-1110-1000-330100-031-0000	$2,681.00	$4,388.96	$7,069.96
0100-0332-0-0000-3110-330100-020-0000	$8,123.00	($276.72)	$7,846.28
0100-0332-0-0000-3140-330100-062-0000	$8,504.00	($123.76)	$8,380.24
0100-0000-0-1110-1000-330100-030-0000	$0.00	$9,027.91	$9,027.91
0100-3010-0-0000-2140-330100-005-0000	$14,239.00	($248.94)	$13,990.06
0100-0000-0-1110-1000-330100-023-0000	$17,923.00	($660.50)	$17,262.50
0100-3214-0-0000-3110-330100-020-0000	$11,848.00	$5,647.18	$17,495.18
0100-6500-0-5760-1110-330100-039-0000	$9,761.00	$7,869.79	$17,630.79
0100-6500-0-5760-1120-330100-039-0000	$18,564.00	($243.11)	$18,320.89
0100-0000-0-1110-1000-330100-025-0000	$19,762.00	($34.43)	$19,727.57
0100-0000-0-1110-1000-330100-020-0000	$7,700.00	$13,679.68	$21,379.68
0100-0000-0-1110-1000-330100-026-0000	$21,728.00	($288.80)	$21,439.20
0100-1400-0-1110-1000-330100-030-0000	$31,031.00	($9,183.22)	$21,847.78
0100-0000-0-1110-1000-330100-029-0000	$0.00	$22,724.26	$22,724.26
0100-0000-0-1110-1000-330100-021-0000	$23,272.00	($171.18)	$23,100.82
0100-0000-0-1110-1000-330100-028-0000	$0.00	$23,462.18	$23,462.18
0100-0000-0-1110-1000-330100-027-0000	$28,370.00	($473.17)	$27,896.83
0100-0000-0-1110-1000-330100-022-0000	$30,856.00	($436.09)	$30,419.91
0100-1400-0-1110-1000-330100-031-0000	$33,337.00	($559.37)	$32,777.63
0100-0000-0-1110-1000-330100-024-0000	$34,606.00	$3,371.68	$37,977.68
0100-0033-0-0000-7400-330200-003-0000	$101.00	($101.00)	$0.00
0100-0033-0-0000-2700-330200-029-0000	$126.00	($126.00)	$0.00
0100-0033-0-1110-4000-330200-028-0000	$150.00	($150.00)	$0.00
0100-0033-0-5760-1110-330200-039-0000	$345.00	($345.00)	$0.00
0100-0033-0-1110-1000-330200-020-0000	$460.00	($460.00)	$0.00
0100-7426-0-5760-1110-330200-039-0000	$767.00	($767.00)	$0.00
0100-1100-0-0000-2700-330200-027-0000	$2.00	($2.00)	$0.00
0100-3150-0-0000-2495-330200-025-0000	$11.00	($11.00)	$0.00
0100-3150-0-0000-2495-330200-026-0000	$11.00	($11.00)	$0.00
0100-1100-0-0000-2700-330200-022-0000	$15.00	($15.00)	$0.00
0100-3150-0-0000-2495-330200-027-0000	$7.00	($7.00)	$0.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-0000-2495-330200-022-0000	$29.00	($29.00)	$0.00
0100-3150-0-0000-2495-330200-028-0000	$29.00	($29.00)	$0.00
0100-1100-0-0000-2495-330200-022-0000	$31.00	($31.00)	$0.00
0100-0033-0-0000-2420-330200-026-0000	$42.00	($42.00)	$0.00
0100-0033-0-0000-2700-330200-023-0000	$42.00	($42.00)	$0.00
0100-0033-0-0000-3140-330200-023-0000	$42.00	($42.00)	$0.00
0100-0033-0-0000-2420-330200-031-0000	$42.00	($42.00)	$0.00
0100-3182-0-3550-2700-330200-038-0000	$57.00	($57.00)	$0.00
0100-0000-0-0000-2495-330200-060-0000	$61.00	($61.00)	$0.00
0100-0033-0-0000-2700-330200-028-0000	$84.00	($84.00)	$0.00
0100-0033-0-0000-2700-330200-030-0000	$190.00	($190.00)	$0.00
0100-0033-0-3550-1000-330200-038-0000	$151.00	($151.00)	$0.00
0100-0332-0-0000-8200-330200-072-0000	$153.00	($153.00)	$0.00
0100-0033-0-1110-1000-330200-029-0000	$127.00	($127.00)	$0.00
0100-9010-0-7110-3140-330200-055-0072	$164.00	($164.00)	$0.00
0100-0033-0-0000-2420-330200-021-0000	$168.00	($168.00)	$0.00
0100-0033-0-0000-2420-330200-023-0000	$168.00	($168.00)	$0.00
0100-0033-0-0000-2420-330200-029-0000	$168.00	($168.00)	$0.00
0100-0033-0-0000-2420-330200-030-0000	$168.00	($168.00)	$0.00
0100-0033-0-0000-2700-330200-025-0000	$168.00	($168.00)	$0.00
0100-0000-0-1110-1000-330200-003-0000	$176.00	($176.00)	$0.00
0100-0033-0-0000-2700-330200-022-0000	$177.00	($177.00)	$0.00
0100-0033-0-1110-1000-330200-027-0000	$77.00	($77.00)	$0.00
0100-1100-0-1176-1000-330200-021-0000	$187.00	($187.00)	$0.00
0100-0033-0-1110-1000-330200-031-0000	$193.00	($193.00)	$0.00
0100-6500-0-5760-1110-330200-039-0072	$199.00	($199.00)	$0.00
0100-0033-0-1110-1000-330200-024-0000	$115.00	($115.00)	$0.00
0100-0033-0-0000-2420-330200-028-0000	$210.00	($210.00)	$0.00
0100-0033-0-0000-2700-330200-024-0000	$210.00	($210.00)	$0.00
0100-0033-0-0000-3140-330200-024-0000	$210.00	($210.00)	$0.00
0100-0033-0-1110-1000-330200-023-0000	$77.00	($77.00)	$0.00
0100-0033-0-1110-4000-330200-027-0000	$105.00	($105.00)	$0.00
0100-0033-0-0000-2700-330200-027-0000	$231.00	($231.00)	$0.00
0100-0033-0-1110-1000-330200-025-0000	$150.00	($150.00)	$0.00
0100-0033-0-1110-1000-330200-022-0000	$312.00	($312.00)	$0.00
0100-0033-0-0000-3140-330200-027-0000	$255.00	($255.00)	$0.00
0100-0033-0-0000-3140-330200-026-0000	$268.00	($268.00)	$0.00
0100-0033-0-1110-4000-330200-025-0000	$210.00	($210.00)	$0.00
0100-4203-0-1110-1000-330200-005-0000	$564.00	($564.00)	$0.00
0100-0033-0-1110-1000-330200-028-0000	$57.00	($57.00)	$0.00
0100-0033-0-0000-2700-330200-021-0000	$306.00	($306.00)	$0.00
0100-0332-0-0000-3130-330200-072-0000	$306.00	($306.00)	$0.00
0100-0033-0-1110-1000-330200-030-0000	$209.00	($209.00)	$0.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0033-0-1110-4000-330200-023-0000	$286.00	($286.00)	$0.00
0100-0033-0-1110-1000-330200-021-0000	$222.00	($222.00)	$0.00
0100-0033-0-1110-4000-330200-021-0000	$210.00	($210.00)	$0.00
0100-0033-0-0000-3130-330200-053-0000	$337.00	($337.00)	$0.00
0100-0033-0-1110-4000-330200-022-0000	$84.00	($84.00)	$0.00
0100-0033-0-0000-2100-330200-062-0000	$173.00	($173.00)	$0.00
0100-0033-0-0000-2700-330200-026-0000	$185.00	($185.00)	$0.00
0100-0332-0-0000-8200-330200-020-0057	$383.00	($383.00)	$0.00
0100-0033-0-1110-4000-330200-026-0000	$244.00	($244.00)	$0.00
0100-0033-0-0000-3130-330200-063-0000	$575.00	($575.00)	$0.00
0100-0033-0-1110-4000-330200-029-0000	$205.00	($205.00)	$0.00
0100-0033-0-1110-4000-330200-024-0000	$285.00	($285.00)	$0.00
0100-4203-0-0000-2495-330200-005-0000	$564.00	($564.00)	$0.00
0100-2600-0-1110-1000-330200-072-0000	$526.00	($526.00)	$0.00
0100-3182-0-3550-1000-330200-038-0000	$573.00	($573.00)	$0.00
0100-2600-0-0000-3600-330200-072-0000	$770.00	($770.00)	$0.00
0100-2600-0-0000-3700-330200-072-0000	$824.00	($824.00)	$0.00
0100-0033-0-0000-3600-330200-014-0000	$842.00	($842.00)	$0.00
0100-0033-0-5760-1120-330200-039-0000	$854.00	($854.00)	$0.00
0100-0033-0-5760-1130-330200-039-0000	$1,101.00	($1,101.00)	$0.00
0100-0332-0-0000-3140-330200-020-0000	$205.00	($205.00)	$0.00
0100-0033-0-0000-3700-330200-008-0000	$3,492.00	($3,492.00)	$0.00
0100-3150-0-0000-2495-330200-023-0000	$28.00	($25.69)	$2.31
0100-0332-0-0000-2700-330200-062-0000	$145.00	($137.61)	$7.39
0100-3150-0-0000-2495-330200-024-0000	$0.00	$8.98	$8.98
0100-3213-0-0000-2700-330200-072-0000	$0.00	$16.56	$16.56
0100-3213-0-0000-3140-330200-072-0000	$0.00	$17.00	$17.00
0100-2600-0-0000-8200-330200-072-0000	$0.00	$19.61	$19.61
0100-3150-0-1110-1000-330200-022-0000	$113.00	($88.35)	$24.65
0100-3010-0-0000-2495-330200-005-0000	$0.00	$27.52	$27.52
0100-1100-0-1176-1000-330200-029-0000	$23.00	$9.09	$32.09
0100-0332-0-1135-4000-330200-057-0020	$0.00	$32.26	$32.26
0100-1100-0-0000-2700-330200-021-0000	$19.00	$19.45	$38.45
0100-0000-0-0000-2420-330200-026-0000	$0.00	$42.08	$42.08
0100-0000-0-0000-2420-330200-031-0000	$0.00	$42.08	$42.08
0100-0000-0-0000-3140-330200-023-0000	$0.00	$42.08	$42.08
0100-0000-0-1110-1000-330200-028-0000	$0.00	$57.37	$57.37
0100-0000-0-1110-1000-330200-023-0000	$0.00	$76.50	$76.50
0100-0000-0-1110-1000-330200-027-0000	$0.00	$76.50	$76.50
0100-2600-0-0000-3130-330200-072-0000	$1,488.00	($1,405.04)	$82.96
0100-0000-0-1110-4000-330200-022-0000	$0.00	$84.15	$84.15
0100-0000-0-1110-4000-330200-027-0000	$0.00	$105.19	$105.19
0100-0000-0-1110-1000-330200-024-0000	$0.00	$114.75	$114.75

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-7200-330200-020-0000	$0.00	$127.87	$127.87
0100-0000-0-1110-1000-330200-029-0000	$0.00	$133.88	$133.88
0100-0332-0-0000-2700-330200-072-0000	$199.00	($52.78)	$146.22
0100-0000-0-1110-4000-330200-028-0000	$0.00	$149.79	$149.79
0100-0000-0-1110-1000-330200-025-0000	$0.00	$149.94	$149.94
0100-0000-0-3550-1000-330200-038-0000	$0.00	$151.48	$151.48
0100-0000-0-0000-2420-330200-023-0000	$0.00	$161.23	$161.23
0100-0000-0-0000-2420-330200-021-0000	$0.00	$168.30	$168.30
0100-0000-0-0000-2420-330200-029-0000	$0.00	$168.30	$168.30
0100-0000-0-0000-2420-330200-030-0000	$0.00	$168.30	$168.30
0100-0000-0-0000-2700-330200-062-0000	$0.00	$172.58	$172.58
0100-6537-0-5760-1130-330200-039-0072	$191.00	($5.45)	$185.55
0100-0000-0-1110-1000-330200-031-0000	$0.00	$192.76	$192.76
0100-0000-0-1110-1000-330200-030-0000	$0.00	$209.00	$209.00
0100-0000-0-0000-3140-330200-024-0000	$0.00	$210.37	$210.37
0100-0000-0-1110-4000-330200-021-0000	$0.00	$210.37	$210.37
0100-0000-0-0000-2420-330200-028-0000	$0.00	$210.38	$210.38
0100-0000-0-1110-4000-330200-025-0000	$0.00	$210.38	$210.38
0100-0000-0-1110-4000-330200-029-0000	$0.00	$210.38	$210.38
0100-0000-0-1110-1000-330200-021-0000	$0.00	$221.85	$221.85
0100-0000-0-1110-4000-330200-026-0000	$0.00	$243.61	$243.61
0100-0332-0-1135-4000-330200-057-0030	$0.00	$249.10	$249.10
0100-3311-0-5760-1120-330200-039-0000	$0.00	$251.72	$251.72
0100-0000-0-0000-3140-330200-027-0000	$0.00	$255.10	$255.10
0100-0000-0-0000-3140-330200-026-0000	$0.00	$267.93	$267.93
0100-0000-0-1110-4000-330200-024-0000	$0.00	$285.35	$285.35
0100-0000-0-1110-4000-330200-023-0000	$0.00	$286.11	$286.11
0100-0000-0-1110-1000-330200-022-0000	$0.00	$312.13	$312.13
0100-0000-0-0000-7200-330200-001-0000	$0.00	$333.56	$333.56
0100-0000-0-0000-3130-330200-053-0000	$0.00	$336.61	$336.61
0100-0000-0-5760-1110-330200-039-0000	$0.00	$345.34	$345.34
0100-0000-0-0000-3130-330200-063-0000	$0.00	$402.58	$402.58
0100-0000-0-0000-2495-330200-055-0000	$621.00	($171.51)	$449.49
0100-0000-0-1110-1000-330200-020-0000	$0.00	$454.85	$454.85
0100-0332-0-0000-3140-330200-072-0000	$153.00	$319.25	$472.25
0100-0000-0-0000-2420-330200-053-0000	$780.00	($267.15)	$512.85
0100-2600-0-0000-2700-330200-072-0000	$931.00	($267.48)	$663.52
0100-0000-0-0000-7110-330200-002-0000	$1,309.00	($579.04)	$729.96
0100-2600-0-1135-4000-330200-057-0020	$0.00	$742.67	$742.67
0100-0332-0-1156-1000-330200-075-0000	$612.00	$225.68	$837.68
0100-0000-0-5760-1120-330200-039-0000	$0.00	$853.97	$853.97
0100-0332-0-1135-4000-330200-057-0031	$0.00	$870.77	$870.77
0100-2600-0-0000-3140-330200-072-0000	$860.00	$66.65	$926.65

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-5760-1130-330200-039-0000	$0.00	$1,100.69	$1,100.69
0100-6537-0-5760-1110-330200-039-0072	$765.00	$338.61	$1,103.61
0100-0332-0-0000-2495-330200-055-0000	$1,009.00	$99.61	$1,108.61
0100-6537-0-5760-1130-330200-039-0000	$1,251.00	($81.37)	$1,169.63
0100-3216-0-0000-3140-330200-020-0000	$967.00	$471.75	$1,438.75
0100-0000-0-1110-1000-330200-060-0000	$332.00	$1,579.71	$1,911.71
0100-2600-0-1110-4000-330200-072-0000	$0.00	$1,938.69	$1,938.69
0100-2600-0-1110-4000-330200-062-0000	$2,373.00	($75.59)	$2,297.41
0100-3305-0-5760-1110-330200-039-0000	$0.00	$2,307.50	$2,307.50
0100-0000-0-0000-3600-330200-014-0072	$2,678.00	($185.91)	$2,492.09
0100-3213-0-0000-2700-330200-020-0000	$2,483.00	$43.67	$2,526.67
0100-0332-0-0000-2420-330200-027-0000	$2,943.00	($348.72)	$2,594.28
0100-0332-0-0000-2420-330200-022-0000	$3,036.00	($415.76)	$2,620.24
0100-0332-0-0000-2420-330200-026-0000	$3,563.00	($941.21)	$2,621.79
0100-0332-0-0000-2420-330200-021-0000	$2,974.00	($247.29)	$2,726.71
0100-3214-0-1110-1000-330200-031-0000	$2,804.00	$7.42	$2,811.42
0100-0332-0-0000-3140-330200-029-0000	$2,954.00	$14.24	$2,968.24
0100-0000-0-0000-8200-330200-010-0000	$2,833.00	$144.91	$2,977.91
0100-0332-0-0000-3140-330200-022-0000	$2,983.00	$16.23	$2,999.23
0100-0332-0-0000-3140-330200-021-0000	$3,755.00	($706.64)	$3,048.36
0100-3213-0-0000-3600-330200-014-0000	$3,603.00	($525.83)	$3,077.17
0100-3214-0-1110-1000-330200-030-0000	$3,201.00	($94.58)	$3,106.42
0100-0332-0-0000-3140-330200-025-0000	$3,089.00	$21.36	$3,110.36
0100-0332-0-0000-3140-330200-031-0000	$3,755.00	($593.01)	$3,161.99
0100-0332-0-0000-3140-330200-030-0000	$3,788.00	($610.50)	$3,177.50
0100-0332-0-0000-2420-330200-023-0000	$3,594.00	($403.97)	$3,190.03
0100-0332-0-0000-3140-330200-028-0000	$3,576.00	($375.85)	$3,200.15
0100-3214-0-1110-1000-330200-021-0000	$3,256.00	$38.99	$3,294.99
0100-0332-0-0000-2420-330200-031-0000	$3,594.00	($269.19)	$3,324.81
0100-0332-0-0000-3140-330200-027-0000	$3,792.00	($440.72)	$3,351.28
0100-0332-0-0000-3140-330200-024-0000	$3,977.00	($561.59)	$3,415.41
0100-0000-0-0000-3700-330200-008-0000	$0.00	$3,484.30	$3,484.30
0100-0332-0-0000-2420-330200-030-0000	$3,594.00	($55.08)	$3,538.92
0100-0332-0-0000-2420-330200-024-0000	$3,641.00	($54.90)	$3,586.10
0100-0332-0-0000-2420-330200-025-0000	$3,643.00	($55.83)	$3,587.17
0100-0332-0-0000-3140-330200-023-0000	$4,030.00	($442.45)	$3,587.55
0100-0332-0-0000-2420-330200-029-0000	$3,887.00	($269.37)	$3,617.63
0100-0332-0-0000-2420-330200-028-0000	$3,877.00	($183.72)	$3,693.28
0100-0332-0-0000-3140-330200-026-0000	$3,977.00	$38.58	$4,015.58
0100-0332-0-0000-3130-330200-025-0000	$4,248.00	($193.85)	$4,054.15
0100-0332-0-0000-2420-330200-056-0000	$5,230.00	($1,096.09)	$4,133.91
0100-0332-0-1110-1000-330200-023-0000	$5,063.00	($750.00)	$4,313.00
0100-0332-0-0000-3130-330200-063-0000	$5,022.00	($683.02)	$4,338.98

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3130-330200-053-0000	$4,990.00	($535.81)	$4,454.19
0100-3214-0-1110-1000-330200-029-0000	$5,094.00	($532.76)	$4,561.24
0100-0332-0-1110-1000-330200-029-0000	$5,211.00	($530.60)	$4,680.40
0100-3214-0-1110-1000-330200-025-0000	$5,082.00	($378.99)	$4,703.01
0100-0332-0-1110-1000-330200-025-0000	$5,662.00	($883.27)	$4,778.73
0100-0332-0-3550-1000-330200-038-0000	$4,913.00	($77.18)	$4,835.82
0100-0332-0-1110-1000-330200-026-0000	$5,213.00	($239.63)	$4,973.37
0100-0332-0-0000-3130-330200-027-0000	$5,226.00	($193.35)	$5,032.65
0100-0332-0-0000-3130-330200-022-0000	$5,646.00	($570.13)	$5,075.87
0100-3214-0-1110-1000-330200-026-0000	$5,382.00	($271.35)	$5,110.65
0100-0000-0-0000-7550-330200-015-0000	$5,288.00	($144.72)	$5,143.28
0100-0332-0-1110-1000-330200-021-0000	$5,066.00	$90.26	$5,156.26
0100-3010-0-0000-2150-330200-005-0000	$5,761.00	($600.88)	$5,160.12
0100-3214-0-1110-1000-330200-023-0000	$5,055.00	$112.26	$5,167.26
0100-0332-0-0000-3130-330200-026-0000	$5,163.00	$20.34	$5,183.34
0100-0332-0-1110-1000-330200-028-0000	$5,403.00	($214.59)	$5,188.41
0100-0332-0-1110-1000-330200-027-0000	$6,104.00	($910.97)	$5,193.03
0100-3214-0-1110-1000-330200-022-0000	$5,134.00	$64.50	$5,198.50
0100-0332-0-3550-3130-330200-038-0000	$5,747.00	($537.78)	$5,209.22
0100-3214-0-1110-1000-330200-027-0000	$5,216.00	$40.30	$5,256.30
0100-0332-0-0000-3130-330200-029-0000	$5,466.00	($192.00)	$5,274.00
0100-0332-0-0000-2150-330200-053-0000	$5,819.00	($525.42)	$5,293.58
0100-0332-0-0000-3130-330200-028-0000	$5,449.00	($15.52)	$5,433.48
0100-0332-0-0000-3130-330200-023-0000	$5,629.00	($167.97)	$5,461.03
0100-0332-0-0000-2140-330200-051-0000	$5,829.00	($364.48)	$5,464.52
0100-3214-0-1110-1000-330200-028-0000	$5,483.00	$52.82	$5,535.82
0100-0332-0-1110-1000-330200-030-0000	$7,042.00	($1,451.69)	$5,590.31
0100-3214-0-1110-1000-330200-024-0000	$5,782.00	($119.40)	$5,662.60
0100-0332-0-0000-3130-330200-024-0000	$5,487.00	$338.55	$5,825.55
0100-6500-0-5760-1110-330200-039-0000	$310.00	$5,553.41	$5,863.41
0100-0332-0-1110-1000-330200-031-0000	$6,247.00	($88.11)	$6,158.89
0100-0000-0-0000-7150-330200-002-0000	$6,636.00	($226.06)	$6,409.94
0100-2600-0-1110-4000-330200-020-0000	$22,574.00	($16,097.84)	$6,476.16
0100-0000-0-0000-8200-330200-028-0000	$9,379.00	($2,703.80)	$6,675.20
0100-0332-0-1110-1000-330200-024-0000	$7,604.00	($643.24)	$6,960.76
0100-0332-0-1110-1000-330200-022-0000	$7,584.00	($359.57)	$7,224.43
0100-0000-0-0000-8200-330200-023-0000	$9,420.00	($1,686.60)	$7,733.40
0100-0000-0-0000-8200-330200-025-0000	$9,378.00	($1,212.36)	$8,165.64
0100-6010-0-1110-4000-330200-025-0000	$12,407.00	($3,947.23)	$8,459.77
0100-0000-0-0000-8200-330200-029-0000	$9,549.00	($831.08)	$8,717.92
0100-0000-0-0000-8200-330200-027-0000	$9,673.00	($755.09)	$8,917.91
0100-8150-0-0000-8100-330200-012-0000	$9,464.00	($477.07)	$8,986.93
0100-0000-0-0000-8200-330200-021-0000	$8,919.00	$125.35	$9,044.35

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-6010-0-1110-4000-330200-026-0000	$12,172.00	($3,058.30)	$9,113.70
0100-0000-0-0000-8200-330200-026-0000	$9,173.00	$8.99	$9,181.99
0100-6010-0-1110-4000-330200-029-0000	$12,286.00	($3,056.81)	$9,229.19
0100-6010-0-1110-4000-330200-023-0000	$8,998.00	$446.18	$9,444.18
0100-0000-0-0000-2700-330200-028-0000	$9,865.00	($308.10)	$9,556.90
0100-6010-0-1110-4000-330200-022-0000	$9,866.00	($240.92)	$9,625.08
0100-0000-0-0000-2700-330200-029-0000	$10,558.00	($461.53)	$10,096.47
0100-6010-0-1110-4000-330200-028-0000	$13,214.00	($2,938.36)	$10,275.64
0100-0000-0-0000-2700-330200-023-0000	$10,132.00	$185.75	$10,317.75
0100-0000-0-0000-8200-330200-024-0000	$10,964.00	($590.44)	$10,373.56
0100-0000-0-0000-2700-330200-026-0000	$10,258.00	$150.05	$10,408.05
0100-0000-0-0000-2700-330200-027-0000	$10,591.00	($133.21)	$10,457.79
0100-0000-0-0000-2700-330200-025-0000	$10,591.00	($86.07)	$10,504.93
0100-6010-0-1110-4000-330200-021-0000	$13,573.00	($2,741.21)	$10,831.79
0100-0000-0-0000-2700-330200-021-0000	$10,887.00	$141.68	$11,028.68
0100-0000-0-0000-2100-330200-062-0000	$11,111.00	$35.94	$11,146.94
0100-0000-0-0000-8200-330200-022-0000	$11,437.00	($91.06)	$11,345.94
0100-0000-0-0000-2700-330200-030-0000	$12,005.00	($510.16)	$11,494.84
0100-0000-0-0000-2700-330200-031-0000	$11,937.00	($235.61)	$11,701.39
0100-8150-0-0000-8100-330200-010-0000	$11,597.00	$110.98	$11,707.98
0100-6010-0-1110-4000-330200-024-0000	$13,323.00	($1,529.00)	$11,794.00
0100-6010-0-1110-4000-330200-027-0000	$12,106.00	($292.73)	$11,813.27
0100-0000-0-0000-2700-330200-022-0000	$11,977.00	($100.44)	$11,876.56
0100-0000-0-0000-2700-330200-024-0000	$12,212.00	($329.72)	$11,882.28
0100-3310-0-5760-1110-330200-039-0000	$17,509.00	($5,174.84)	$12,334.16
0100-0000-0-0000-8200-330200-031-0000	$14,261.00	($1,579.33)	$12,681.67
0100-0000-0-0000-8200-330200-030-0000	$14,008.00	($660.52)	$13,347.48
0100-0000-0-0000-7700-330200-061-0000	$19,232.00	($726.31)	$18,505.69
0100-0000-0-0000-8200-330200-017-0000	$18,158.00	$1,065.65	$19,223.65
0100-0000-0-0000-8200-330200-016-0000	$14,077.00	$5,809.49	$19,886.49
0100-6500-0-5760-1120-330200-039-0000	$28,594.00	($4,617.39)	$23,976.61
0100-6500-0-5760-1130-330200-039-0000	$22,183.00	$1,844.59	$24,027.59
0100-0000-0-0000-8200-330200-012-0000	$30,347.00	($1,531.59)	$28,815.41
0100-0000-0-0000-7400-330200-003-0000	$47,566.00	($8,331.38)	$39,234.62
0100-0332-0-0000-2420-330200-061-0000	$43,215.00	($1,136.35)	$42,078.65
0100-0000-0-0000-3600-330200-014-0000	$48,582.00	($1,739.14)	$46,842.86
0100-8150-0-0000-8100-330200-011-0000	$55,062.00	($3,400.66)	$51,661.34
0100-0000-0-0000-7300-330200-004-0000	$57,836.00	($4,170.06)	$53,665.94
0100-3213-0-1110-1000-340100-026-0000	$15,705.00	($15,705.00)	$0.00
0100-1400-0-1110-1000-340100-029-0000	$242,524.00	($242,524.00)	$0.00
0100-1400-0-1110-1000-340100-028-0000	$273,934.00	($273,934.00)	$0.00
0100-3327-0-5760-3120-340100-039-0000	$3,141.00	$349.34	$3,490.34
0100-0332-0-0000-2700-340100-028-0000	$5,230.00	($1,554.82)	$3,675.18

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2700-340100-026-0000	$5,230.00	($1,153.62)	$4,076.38
0100-3010-0-0000-2150-340100-005-0000	$7,853.00	($3,248.95)	$4,604.05
0100-0332-0-0000-2700-340100-021-0000	$5,230.00	$53.14	$5,283.14
0100-0332-0-0000-2700-340100-022-0000	$5,230.00	$53.14	$5,283.14
0100-0332-0-0000-2700-340100-025-0000	$5,230.00	$53.14	$5,283.14
0100-0332-0-0000-2700-340100-029-0000	$5,230.00	$53.14	$5,283.14
0100-0332-0-3550-2700-340100-038-0000	$7,853.00	($2,310.49)	$5,542.51
0100-0332-0-1135-4000-340100-057-0000	$7,853.00	($2,310.48)	$5,542.52
0100-0332-0-0000-2150-340100-005-0000	$7,853.00	($2,261.95)	$5,591.05
0100-0332-0-0000-2700-340100-023-0000	$5,230.00	$478.52	$5,708.52
0100-0332-0-0000-2700-340100-027-0000	$5,230.00	$479.21	$5,709.21
0100-0332-0-0000-2700-340100-024-0000	$5,230.00	$1,874.83	$7,104.83
0100-0332-0-0000-3110-340100-028-0000	$10,475.00	($3,113.65)	$7,361.35
0100-0332-0-0000-3110-340100-026-0000	$10,475.00	($2,310.05)	$8,164.95
0100-0332-0-0000-3110-340100-021-0000	$10,475.00	$107.13	$10,582.13
0100-0332-0-0000-3110-340100-022-0000	$10,475.00	$107.13	$10,582.13
0100-0332-0-0000-3110-340100-024-0000	$10,475.00	$107.13	$10,582.13
0100-0332-0-0000-3110-340100-025-0000	$10,475.00	$107.13	$10,582.13
0100-0332-0-0000-3110-340100-029-0000	$10,475.00	$107.13	$10,582.13
0100-0332-0-0000-3110-340100-030-0000	$10,475.00	$107.13	$10,582.13
0100-0332-0-0000-3110-340100-031-0000	$10,475.00	$107.13	$10,582.13
0100-3216-0-5760-1110-340100-039-0000	$5,497.00	$5,098.28	$10,595.28
0100-0000-0-0000-3120-340100-062-0000	$4,712.00	$6,676.84	$11,388.84
0100-0332-0-0000-3110-340100-027-0000	$10,475.00	$959.17	$11,434.17
0100-0332-0-0000-3110-340100-023-0000	$10,475.00	$959.86	$11,434.86
0100-4035-0-0000-2140-340100-005-0000	$15,705.00	($3,535.68)	$12,169.32
0100-3213-0-1110-1000-340100-027-0000	$13,192.00	($971.10)	$12,220.90
0100-0000-0-0000-2700-340100-025-0000	$13,192.00	($950.67)	$12,241.33
0100-0000-0-0000-2700-340100-031-0000	$15,705.00	($1,462.48)	$14,242.52
0100-0000-0-0000-2100-340100-053-0000	$15,705.00	$64.32	$15,769.32
0100-0000-0-0000-2100-340100-062-0000	$15,705.00	$64.32	$15,769.32
0100-0000-0-0000-7150-340100-002-0000	$15,705.00	$64.32	$15,769.32
0100-0000-0-0000-7400-340100-003-0000	$15,705.00	$64.32	$15,769.32
0100-0332-0-0000-2140-340100-055-0000	$15,705.00	$64.32	$15,769.32
0100-3213-0-1110-1000-340100-025-0000	$0.00	$15,844.93	$15,844.93
0100-3213-0-5760-1120-340100-039-0000	$13,192.00	$2,652.93	$15,844.93
0100-6266-0-0000-2140-340100-005-0000	$15,705.00	$139.93	$15,844.93
0100-0000-0-0000-2700-340100-021-0000	$15,705.00	$160.27	$15,865.27
0100-0000-0-0000-2700-340100-022-0000	$15,705.00	$160.27	$15,865.27
0100-0000-0-0000-2700-340100-023-0000	$15,705.00	$160.27	$15,865.27
0100-0000-0-0000-2700-340100-026-0000	$15,705.00	$160.27	$15,865.27
0100-0000-0-0000-2700-340100-027-0000	$15,705.00	$160.27	$15,865.27
0100-0000-0-0000-2700-340100-028-0000	$15,705.00	$160.27	$15,865.27

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-340100-029-0000	$15,705.00	$160.27	$15,865.27
0100-0000-0-0000-2700-340100-030-0000	$15,705.00	$160.27	$15,865.27
0100-3182-0-3550-3110-340100-038-0000	$13,192.00	$2,673.28	$15,865.28
0100-0000-0-0000-2700-340100-024-0000	$15,705.00	$165.64	$15,870.64
0100-0332-0-0000-2700-340100-031-0000	$18,422.00	($897.53)	$17,524.47
0100-6546-0-5760-3120-340100-039-0000	$30,075.00	($9,255.22)	$20,819.78
0100-3213-0-0000-3140-340100-062-0000	$19,632.00	$1,462.57	$21,094.57
0100-0332-0-0000-2700-340100-030-0000	$20,935.00	$213.41	$21,148.41
0100-3213-0-1110-1000-340100-028-0000	$31,410.00	($3,355.77)	$28,054.23
0100-3219-0-0000-3120-340100-062-1003	$26,384.00	$3,828.45	$30,212.45
0100-3219-0-0000-3130-340100-063-1003	$26,384.00	$5,218.65	$31,602.65
0100-0332-0-0000-3130-340100-063-0000	$31,410.00	$224.59	$31,634.59
0100-0332-0-1110-1000-340100-031-0000	$31,410.00	$268.26	$31,678.26
0100-0332-0-1110-1000-340100-030-0000	$28,897.00	$2,790.83	$31,687.83
0100-0332-0-1110-1000-340100-023-0000	$31,410.00	$279.86	$31,689.86
0100-0332-0-1110-1000-340100-025-0000	$31,410.00	$279.86	$31,689.86
0100-3213-0-1110-1000-340100-029-0000	$31,410.00	$279.86	$31,689.86
0100-3213-0-1110-1000-340100-022-0000	$44,602.00	($5,013.68)	$39,588.32
0100-3213-0-1110-1000-340100-024-0000	$43,385.00	$514.16	$43,899.16
0100-0332-0-1110-1000-340100-026-0000	$42,089.00	$5,434.19	$47,523.19
0100-0332-0-1134-1000-340100-020-0000	$47,115.00	$419.79	$47,534.79
0100-0332-0-3550-1000-340100-038-0000	$47,115.00	$419.79	$47,534.79
0100-6500-0-5760-3120-340100-039-0000	$56,302.00	($54.33)	$56,247.67
0100-0332-0-0000-3110-340100-020-0000	$78,525.00	($6,927.18)	$71,597.82
0100-0332-0-1156-1000-340100-020-0000	$74,795.00	$794.02	$75,589.02
0100-0332-0-0000-3140-340100-062-0000	$78,525.00	($2,924.38)	$75,600.62
0100-0332-0-1160-1000-340100-020-0000	$76,012.00	$563.82	$76,575.82
0100-0000-0-1110-1000-340100-030-0000	$0.00	$91,812.18	$91,812.18
0100-6500-0-5760-1110-340100-039-0000	$120,614.00	($1,700.58)	$118,913.42
0100-3214-0-0000-3110-340100-020-0000	$105,536.00	$14,516.72	$120,052.72
0100-3010-0-0000-2140-340100-005-0000	$141,345.00	($18,904.39)	$122,440.61
0100-6500-0-5760-1120-340100-039-0000	$184,730.00	($15,696.94)	$169,033.06
0100-0000-0-1110-1000-340100-023-0000	$209,897.00	$11,932.02	$221,829.02
0100-0000-0-1110-1000-340100-025-0000	$230,549.00	$3,500.92	$234,049.92
0100-0000-0-1110-1000-340100-026-0000	$241,307.00	($2,284.24)	$239,022.76
0100-1400-0-1110-1000-340100-030-0000	$334,320.00	($91,064.64)	$243,255.36
0100-0000-0-1110-1000-340100-029-0000	$0.00	$246,259.22	$246,259.22
0100-0000-0-1110-1000-340100-028-0000	$0.00	$278,915.58	$278,915.58
0100-0000-0-1110-1000-340100-021-0000	$272,717.00	$8,844.51	$281,561.51
0100-0000-0-1110-1000-340100-027-0000	$311,875.00	$3,004.88	$314,879.88
0100-1400-0-1110-1000-340100-031-0000	$334,320.00	$10,632.83	$344,952.83
0100-0000-0-1110-1000-340100-024-0000	$354,972.00	$11,785.40	$366,757.40
0100-0000-0-1110-1000-340100-022-0000	$363,138.00	$13,504.69	$376,642.69

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-7426-0-5760-1110-340200-039-0000	$565.00	($565.00)	$0.00
0100-6537-0-5760-1130-340200-039-0000	$1,356.00	($681.54)	$674.46
0100-3305-0-5760-1110-340200-039-0000	$0.00	$1,337.30	$1,337.30
0100-0332-0-1110-1000-340200-030-0000	$1,356.00	$638.32	$1,994.32
0100-3214-0-1110-1000-340200-030-0000	$2,712.00	($351.41)	$2,360.59
0100-3214-0-1110-1000-340200-021-0000	$2,712.00	($14.20)	$2,697.80
0100-3214-0-1110-1000-340200-031-0000	$2,712.00	($14.20)	$2,697.80
0100-0000-0-0000-7200-340200-001-0000	$0.00	$3,281.77	$3,281.77
0100-0332-0-3550-1000-340200-038-0000	$4,068.00	($476.72)	$3,591.28
0100-6500-0-5760-1110-340200-039-0000	$0.00	$3,765.34	$3,765.34
0100-3214-0-1110-1000-340200-027-0000	$12,497.00	($8,450.30)	$4,046.70
0100-3213-0-0000-2700-340200-020-0000	$7,067.00	($755.59)	$6,311.41
0100-2600-0-1110-4000-340200-062-0000	$6,523.00	$0.02	$6,523.02
0100-6010-0-1110-4000-340200-025-0000	$9,492.00	($2,871.43)	$6,620.57
0100-6010-0-1110-4000-340200-026-0000	$9,492.00	($2,747.50)	$6,744.50
0100-6010-0-1110-4000-340200-029-0000	$9,492.00	($2,162.96)	$7,329.04
0100-6010-0-1110-4000-340200-023-0000	$6,780.00	$638.96	$7,418.96
0100-0000-0-0000-8200-340200-010-0000	$7,853.00	$31.60	$7,884.60
0100-0332-0-0000-2420-340200-024-0000	$13,046.00	($5,047.09)	$7,998.91
0100-0332-0-0000-3140-340200-029-0000	$13,046.00	($5,047.09)	$7,998.91
0100-6010-0-1110-4000-340200-022-0000	$8,136.00	$35.69	$8,171.69
0100-3216-0-0000-3140-340200-020-0000	$2,609.56	$5,681.63	$8,291.19
0100-6010-0-1110-4000-340200-021-0000	$10,848.00	($2,541.34)	$8,306.66
0100-6010-0-1110-4000-340200-028-0000	$10,848.00	($2,259.99)	$8,588.01
0100-6010-0-1110-4000-340200-027-0000	$9,492.00	($398.49)	$9,093.51
0100-3214-0-1110-1000-340200-022-0000	$12,497.00	($3,294.47)	$9,202.53
0100-0332-0-0000-3130-340200-026-0000	$13,046.00	($3,778.97)	$9,267.03
0100-6010-0-1110-4000-340200-024-0000	$10,848.00	($1,518.09)	$9,329.91
0100-0332-0-0000-3130-340200-022-0000	$13,046.00	($3,624.02)	$9,421.98
0100-3310-0-5760-1110-340200-039-0000	$12,204.00	($2,728.34)	$9,475.66
0100-3214-0-1110-1000-340200-024-0000	$12,497.00	($1,485.26)	$11,011.74
0100-0332-0-0000-3140-340200-025-0000	$13,046.00	($1,973.14)	$11,072.86
0100-3213-0-0000-3600-340200-014-0000	$13,046.00	($1,199.54)	$11,846.46
0100-0332-0-0000-2420-340200-025-0000	$13,046.00	($1,124.09)	$11,921.91
0100-0332-0-0000-2420-340200-030-0000	$13,046.00	($1,124.09)	$11,921.91
0100-0332-0-0000-3130-340200-024-0000	$13,046.00	($1,124.09)	$11,921.91
0100-0332-0-0000-3130-340200-028-0000	$13,046.00	($1,124.09)	$11,921.91
0100-0332-0-0000-3140-340200-022-0000	$13,046.00	($1,124.09)	$11,921.91
0100-0332-0-0000-3140-340200-026-0000	$13,046.00	($1,124.09)	$11,921.91
0100-0332-0-3550-3130-340200-038-0000	$13,046.00	($1,124.09)	$11,921.91
0100-0332-0-0000-2420-340200-026-0000	$13,046.00	($1,087.13)	$11,958.87
0100-0332-0-0000-2420-340200-056-0000	$13,046.00	($1,087.13)	$11,958.87
0100-0332-0-0000-3140-340200-021-0000	$13,046.00	($680.96)	$12,365.04

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3130-340200-053-0000	$13,046.00	($125.77)	$12,920.23
0100-0000-0-0000-7550-340200-015-0000	$13,046.00	($0.08)	$13,045.92
0100-0332-0-0000-3130-340200-025-0000	$13,046.00	($0.01)	$13,045.99
0100-3010-0-0000-2150-340200-005-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-2140-340200-051-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-2150-340200-053-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-2420-340200-023-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-2420-340200-028-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-2420-340200-029-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-2420-340200-031-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-3130-340200-023-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-3130-340200-027-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-3130-340200-029-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-3130-340200-063-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-3140-340200-023-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-3140-340200-024-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-3140-340200-027-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-3140-340200-028-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-3140-340200-030-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-3140-340200-031-0000	$13,046.00	$0.04	$13,046.04
0100-0332-0-0000-2420-340200-021-0000	$13,046.00	$1,086.05	$14,132.05
0100-0332-0-0000-2420-340200-022-0000	$13,046.00	$1,087.21	$14,133.21
0100-0332-0-0000-2420-340200-027-0000	$13,046.00	$1,087.21	$14,133.21
0100-0000-0-0000-8200-340200-021-0000	$26,092.00	($11,697.04)	$14,394.96
0100-3214-0-1110-1000-340200-028-0000	$12,497.00	$2,121.55	$14,618.55
0100-3214-0-1110-1000-340200-023-0000	$12,497.00	$2,122.71	$14,619.71
0100-3214-0-1110-1000-340200-029-0000	$12,497.00	$2,887.18	$15,384.18
0100-3214-0-1110-1000-340200-025-0000	$12,497.00	$3,008.64	$15,505.64
0100-6500-0-5760-1130-340200-039-0000	$14,916.00	$821.24	$15,737.24
0100-3214-0-1110-1000-340200-026-0000	$12,497.00	$3,246.84	$15,743.84
0100-8150-0-0000-8100-340200-010-0000	$15,705.00	$64.32	$15,769.32
0100-0000-0-0000-7150-340200-002-0000	$15,705.00	$64.32	$15,769.32
0100-2600-0-1110-4000-340200-020-0000	$30,621.00	($14,755.72)	$15,865.28
0100-6500-0-5760-1120-340200-039-0000	$20,340.00	($2,490.27)	$17,849.73
0100-0000-0-0000-2100-340200-062-0000	$22,228.00	$64.34	$22,292.34
0100-0000-0-0000-8200-340200-026-0000	$26,092.00	($2,388.16)	$23,703.84
0100-0000-0-0000-7700-340200-061-0000	$28,751.00	($4,145.24)	$24,605.76
0100-0000-0-0000-8200-340200-028-0000	$26,092.00	($1,087.09)	$25,004.91
0100-0000-0-0000-8200-340200-027-0000	$26,092.00	($18.19)	$26,073.81
0100-8150-0-0000-8100-340200-012-0000	$26,092.00	$0.08	$26,092.08
0100-0000-0-0000-8200-340200-023-0000	$26,092.00	$0.08	$26,092.08
0100-0000-0-0000-8200-340200-025-0000	$26,092.00	$0.08	$26,092.08
0100-0000-0-0000-8200-340200-029-0000	$26,092.00	$0.08	$26,092.08

Pending Budget Revision
Control Number 20230005
ResolutionNo. 07-24

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-340200-025-0000	$29,118.00	($1,829.44)	$27,288.56
0100-0000-0-0000-2700-340200-031-0000	$30,107.00	($2,498.96)	$27,608.04
0100-0000-0-0000-2700-340200-026-0000	$28,751.00	($975.42)	$27,775.58
0100-0000-0-0000-2700-340200-021-0000	$28,751.00	($963.81)	$27,787.19
0100-0000-0-0000-8200-340200-016-0000	$28,751.00	$64.36	$28,815.36
0100-0000-0-0000-2700-340200-023-0000	$28,751.00	$160.31	$28,911.31
0100-0000-0-0000-2700-340200-027-0000	$28,751.00	$160.31	$28,911.31
0100-0000-0-0000-2700-340200-029-0000	$28,751.00	$160.31	$28,911.31
0100-0000-0-0000-2700-340200-028-0000	$28,751.00	$160.32	$28,911.32
0100-0000-0-0000-8200-340200-022-0000	$32,615.00	($2,388.08)	$30,226.92
0100-0000-0-0000-2700-340200-022-0000	$30,107.00	$153.21	$30,260.21
0100-0000-0-0000-2700-340200-024-0000	$30,107.00	$153.21	$30,260.21
0100-0000-0-0000-2700-340200-030-0000	$32,201.00	($1,482.09)	$30,718.91
0100-0000-0-0000-8200-340200-024-0000	$32,615.00	$0.04	$32,615.04
0100-0000-0-0000-8200-340200-031-0000	$39,138.00	($974.64)	$38,163.36
0100-0000-0-0000-8200-340200-030-0000	$39,138.00	($18.15)	$39,119.85
0100-0000-0-0000-8200-340200-017-0000	$41,797.00	$64.52	$41,861.52
0100-0000-0-0000-7110-340200-002-0000	$78,525.00	($4,669.56)	$73,855.44
0100-0000-0-0000-8200-340200-012-0000	$80,935.00	$158.66	$81,093.66
0100-0332-0-0000-2420-340200-061-0000	$91,322.00	$0.28	$91,322.28
0100-0000-0-0000-3600-340200-014-0000	$112,451.00	($12,394.53)	$100,056.47
0100-0000-0-0000-7300-340200-004-0000	$104,493.00	($1,473.12)	$103,019.88
0100-0000-0-0000-7400-340200-003-0000	$107,276.00	($3,214.04)	$104,061.96
0100-8150-0-0000-8100-340200-011-0000	$120,073.00	($10,492.15)	$109,580.85
0100-3214-0-1110-1000-350100-021-0000	$36.00	($36.00)	$0.00
0100-3213-0-1110-1000-350100-030-0000	$140.00	($140.00)	$0.00
0100-0332-0-1110-1000-350100-024-0000	$2.00	($2.00)	$0.00
0100-0332-0-1110-1000-350100-029-0000	$2.00	($2.00)	$0.00
0100-1100-0-1110-1000-350100-022-0000	$3.00	($3.00)	$0.00
0100-1100-0-1110-1000-350100-023-0000	$3.00	($3.00)	$0.00
0100-1100-0-1110-1000-350100-024-0000	$3.00	($3.00)	$0.00
0100-1100-0-1110-1000-350100-029-0000	$4.00	($4.00)	$0.00
0100-0332-0-1110-1000-350100-028-0000	$4.00	($4.00)	$0.00
0100-0332-0-0000-3140-350100-030-0000	$6.00	($6.00)	$0.00
0100-0332-0-1110-1000-350100-022-0000	$6.00	($6.00)	$0.00
0100-1100-0-1110-1000-350100-028-0000	$7.00	($7.00)	$0.00
0100-4203-0-0000-2495-350100-005-0000	$41.00	($41.00)	$0.00
0100-0332-0-1110-1000-350100-021-0000	$9.00	($9.00)	$0.00
0100-0332-0-1110-1000-350100-027-0000	$9.00	($9.00)	$0.00
0100-9010-0-7110-3140-350100-055-0072	$18.00	($18.00)	$0.00
0100-6500-0-5760-1110-350100-039-0072	$19.00	($19.00)	$0.00
0100-3182-0-3550-1000-350100-038-0000	$25.00	($25.00)	$0.00
0100-0332-0-0000-3140-350100-072-0000	$27.00	($27.00)	$0.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-2600-0-0000-3140-350100-072-0000	$44.00	($44.00)	$0.00
0100-2600-0-1110-1000-350100-021-0000	$18.00	($18.00)	$0.00
0100-1400-0-1110-1000-350100-029-0000	$7,879.00	($7,879.00)	$0.00
0100-1400-0-1110-1000-350100-028-0000	$8,148.00	($8,148.00)	$0.00
0100-3150-0-1110-1000-350100-023-0000	$0.00	$0.43	$0.43
0100-0000-0-0000-3110-350100-020-0000	$0.00	$0.50	$0.50
0100-1100-0-1110-1000-350100-030-0000	$0.00	$0.75	$0.75
0100-1100-0-1110-1000-350100-027-0000	$5.00	($4.25)	$0.75
0100-4035-0-0000-3140-350100-005-0000	$2.00	($1.24)	$0.76
0100-4203-0-0000-2140-350100-005-0000	$41.00	($39.86)	$1.14
0100-3214-0-1110-1000-350100-026-0000	$0.00	$1.15	$1.15
0100-1100-0-1176-1000-350100-023-0000	$0.00	$1.50	$1.50
0100-1100-0-1176-1000-350100-024-0000	$0.00	$1.50	$1.50
0100-1100-0-1176-1000-350100-025-0000	$0.00	$1.50	$1.50
0100-1100-0-1176-1000-350100-026-0000	$0.00	$1.50	$1.50
0100-1100-0-1176-1000-350100-028-0000	$0.00	$1.50	$1.50
0100-3150-0-1110-1000-350100-027-0000	$0.00	$1.50	$1.50
0100-1100-0-1176-1000-350100-022-0000	$0.00	$1.50	$1.50
0100-1100-0-1176-1000-350100-027-0000	$2.00	($0.50)	$1.50
0100-1100-0-1110-1000-350100-025-0000	$0.00	$1.71	$1.71
0100-3150-0-1110-1000-350100-028-2495	$2.00	$0.28	$2.28
0100-3213-0-0000-3110-350100-072-0000	$0.00	$2.48	$2.48
0100-3150-0-1110-1000-350100-022-2495	$4.00	($1.15)	$2.85
0100-3213-0-0000-2700-350100-072-0000	$0.00	$3.07	$3.07
0100-1100-0-0000-2700-350100-021-0000	$0.00	$3.76	$3.76
0100-1100-0-0000-2700-350100-022-0000	$0.00	$3.76	$3.76
0100-1100-0-0000-2700-350100-023-0000	$0.00	$3.76	$3.76
0100-1100-0-0000-2700-350100-024-0000	$0.00	$3.76	$3.76
0100-1100-0-0000-2700-350100-025-0000	$0.00	$3.76	$3.76
0100-1100-0-0000-2700-350100-026-0000	$0.00	$3.76	$3.76
0100-1100-0-0000-2700-350100-027-0000	$0.00	$3.76	$3.76
0100-1100-0-0000-2700-350100-028-0000	$0.00	$3.76	$3.76
0100-1100-0-0000-2700-350100-029-0000	$0.00	$3.76	$3.76
0100-1100-0-0000-2700-350100-030-0000	$0.00	$3.76	$3.76
0100-1100-0-0000-2700-350100-031-0000	$0.00	$3.76	$3.76
0100-0332-0-1135-1000-350100-057-0030	$10.00	($5.82)	$4.18
0100-3214-0-1110-1000-350100-029-0000	$18.00	($13.54)	$4.46
0100-3150-0-1110-1000-350100-025-0000	$6.00	$0.90	$6.90
0100-2600-0-0000-3110-350100-072-0000	$0.00	$7.06	$7.06
0100-0000-0-1110-1000-350100-003-0000	$5.00	$2.32	$7.32
0100-3150-0-1110-1000-350100-026-2495	$3.00	$4.42	$7.42
0100-0000-0-0000-7200-350100-001-0000	$0.00	$7.71	$7.71
0100-3214-0-1110-1000-350100-028-0000	$36.00	($28.24)	$7.76

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-1110-1000-350100-029-2495	$0.00	$7.86	$7.86
0100-3150-0-1110-1000-350100-022-0000	$28.00	($19.74)	$8.26
0100-1100-0-1176-1000-350100-021-0000	$28.00	($19.00)	$9.00
0100-3150-0-1110-1000-350100-023-2495	$10.00	($0.57)	$9.43
0100-3213-0-1110-1000-350100-031-0000	$140.00	($129.95)	$10.05
0100-3150-0-1110-1000-350100-027-2495	$15.00	($4.70)	$10.30
0100-3216-0-1110-1000-350100-072-0000	$0.00	$10.78	$10.78
0100-3150-0-1110-1000-350100-025-2495	$10.00	$0.88	$10.88
0100-6537-0-5760-1110-350100-039-0000	$0.00	$13.07	$13.07
0100-3150-0-1110-1000-350100-024-2495	$8.00	$5.69	$13.69
0100-0332-0-1135-1000-350100-057-0031	$10.00	$4.18	$14.18
0100-3150-0-1110-1000-350100-026-0000	$11.00	$4.38	$15.38
0100-1100-0-1110-1000-350100-031-0000	$17.00	($0.81)	$16.19
0100-0000-0-0000-7200-350100-020-0000	$0.00	$16.81	$16.81
0100-3150-0-1110-1000-350100-028-0000	$21.00	$0.83	$21.83
0100-3213-0-0000-3140-350100-072-0000	$0.00	$26.22	$26.22
0100-2600-0-1110-1000-350100-025-0000	$144.00	($108.14)	$35.86
0100-3214-0-1110-1000-350100-027-0000	$54.00	($17.79)	$36.21
0100-2600-0-1110-1000-350100-022-0000	$54.00	($11.62)	$42.38
0100-3214-0-1110-1000-350100-022-0000	$90.00	($46.75)	$43.25
0100-2600-0-1110-1000-350100-026-0000	$36.00	$12.29	$48.29
0100-0332-0-1135-4000-350100-021-0000	$51.00	($0.99)	$50.01
0100-0332-0-0000-2700-350100-072-0000	$36.00	$22.11	$58.11
0100-3214-0-1110-1000-350100-025-0000	$216.00	($155.59)	$60.41
0100-2600-0-1110-1000-350100-023-0000	$0.00	$61.52	$61.52
0100-3214-0-1110-1000-350100-023-0000	$36.00	$26.50	$62.50
0100-1100-0-1176-1000-350100-031-0000	$65.00	($2.00)	$63.00
0100-2600-0-1110-1000-350100-027-0000	$36.00	$27.44	$63.44
0100-6537-0-5760-1120-350100-039-0000	$0.00	$63.97	$63.97
0100-4035-0-1110-1000-350100-005-0000	$91.00	($25.75)	$65.25
0100-4203-0-1110-1000-350100-005-2495	$163.00	($93.45)	$69.55
0100-3214-0-1110-1000-350100-031-0000	$252.00	($180.50)	$71.50
0100-2600-0-1110-1000-350100-028-0000	$180.00	($106.95)	$73.05
0100-0332-0-1110-1000-350100-055-2495	$61.00	$14.37	$75.37
0100-1100-0-1176-1000-350100-030-0000	$75.00	$3.00	$78.00
0100-0000-0-1110-1000-350100-053-0000	$125.00	($45.87)	$79.13
0100-3214-0-1110-1000-350100-030-0000	$144.00	($46.55)	$97.45
0100-2600-0-1110-1000-350100-024-0000	$18.00	$86.92	$104.92
0100-0000-0-1150-1000-350100-071-0000	$100.00	$14.08	$114.08
0100-3214-0-1110-1000-350100-024-0000	$162.00	($39.57)	$122.43
0100-0332-0-1135-4000-350100-057-0031	$189.00	($63.00)	$126.00
0100-2600-0-1110-1000-350100-029-0000	$108.00	$33.56	$141.56
0100-2600-0-1135-4000-350100-057-0020	$192.00	($47.25)	$144.75

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-4203-0-1110-1000-350100-005-0000	$651.00	($499.14)	$151.86
0100-3216-0-5760-1110-350100-039-0000	$140.00	$15.52	$155.52
0100-2600-0-0000-2700-350100-072-0000	$180.00	($10.58)	$169.42
0100-6537-0-5760-1110-350100-039-0072	$100.00	$77.66	$177.66
0100-0332-0-1110-1000-350100-072-0000	$430.00	($250.08)	$179.92
0100-0332-0-1135-4000-350100-057-0030	$189.00	($9.00)	$180.00
0100-0332-0-0000-2700-350100-027-0000	$189.00	$3.96	$192.96
0100-0332-0-0000-2700-350100-023-0000	$193.00	$3.26	$196.26
0100-0332-0-0000-2700-350100-022-0000	$200.00	$3.85	$203.85
0100-0332-0-0000-2700-350100-021-0000	$205.00	$3.36	$208.36
0100-0332-0-0000-2700-350100-028-0000	$213.00	$6.91	$219.91
0100-0332-0-0000-2700-350100-025-0000	$221.00	$4.08	$225.08
0100-0332-0-0000-2700-350100-026-0000	$225.00	$3.38	$228.38
0100-0332-0-0000-2700-350100-029-0000	$225.00	$3.38	$228.38
0100-3327-0-5760-3120-350100-039-0000	$220.00	$11.86	$231.86
0100-3213-0-5760-1120-350100-039-0000	$294.00	$2.55	$296.55
0100-0332-0-0000-2700-350100-024-0000	$197.00	$110.84	$307.84
0100-0332-0-1135-4000-350100-057-0000	$363.00	$1.77	$364.77
0100-0332-0-3550-2700-350100-038-0000	$363.00	$1.77	$364.77
0100-3010-0-0000-2150-350100-005-0000	$357.00	$10.28	$367.28
0100-0332-0-0000-2150-350100-005-0000	$365.00	$2.29	$367.29
0100-0332-0-0000-3110-350100-027-0000	$379.00	($0.05)	$378.95
0100-0332-0-0000-3110-350100-023-0000	$386.00	($0.34)	$385.66
0100-0332-0-0000-3110-350100-024-0000	$394.00	$4.57	$398.57
0100-0332-0-0000-3110-350100-022-0000	$401.00	($0.16)	$400.84
0100-0332-0-0000-3110-350100-021-0000	$410.00	($0.14)	$409.86
0100-0332-0-0000-3110-350100-028-0000	$426.00	$6.96	$432.96
0100-0332-0-0000-3110-350100-025-0000	$443.00	$0.30	$443.30
0100-3213-0-1110-1000-350100-027-0000	$446.00	$0.05	$446.05
0100-0332-0-0000-3110-350100-026-0000	$450.00	$0.01	$450.01
0100-0332-0-0000-3110-350100-029-0000	$450.00	$0.01	$450.01
0100-0332-0-0000-3110-350100-030-0000	$457.00	($0.39)	$456.61
0100-0332-0-0000-3110-350100-031-0000	$457.00	($0.39)	$456.61
0100-0000-0-0000-3120-350100-062-0000	$201.00	$280.19	$481.19
0100-3182-0-3550-3110-350100-038-0000	$518.00	($0.01)	$517.99
0100-3213-0-1110-1000-350100-025-0000	$521.00	$6.54	$527.54
0100-6266-0-0000-2140-350100-005-0000	$583.00	($0.22)	$582.78
0100-0000-0-0000-2700-350100-022-0000	$716.00	($0.23)	$715.77
0100-0000-0-0000-2700-350100-024-0000	$716.00	($0.23)	$715.77
0100-0000-0-0000-2700-350100-023-0000	$726.00	($0.22)	$725.78
0100-0000-0-0000-2700-350100-026-0000	$726.00	($0.22)	$725.78
0100-0000-0-0000-2700-350100-027-0000	$726.00	($0.22)	$725.78
0100-0000-0-0000-2700-350100-028-0000	$726.00	($0.22)	$725.78

Pending Budget Revision
Control Number 20230005
ResolutionNo. 07-24

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-350100-021-0000	$736.00	($0.21)	$735.79
0100-0000-0-0000-2700-350100-025-0000	$736.00	($0.21)	$735.79
0100-0000-0-0000-2700-350100-029-0000	$736.00	($0.21)	$735.79
0100-0000-0-0000-2700-350100-030-0000	$736.00	($0.21)	$735.79
0100-0000-0-0000-2700-350100-031-0000	$736.00	$0.52	$736.52
0100-3213-0-0000-3140-350100-062-0000	$753.00	($1.90)	$751.10
0100-3213-0-1110-1000-350100-029-0000	$773.00	$0.30	$773.30
0100-0332-0-1110-1000-350100-025-0000	$810.00	($4.80)	$805.20
0100-0332-0-0000-2140-350100-055-0000	$827.00	($6.18)	$820.82
0100-3213-0-1110-1000-350100-028-0000	$825.00	($0.11)	$824.89
0100-0332-0-1110-1000-350100-030-0000	$869.00	($2.02)	$866.98
0100-0332-0-0000-2700-350100-031-0000	$867.00	$7.65	$874.65
0100-6546-0-5760-3120-350100-039-0000	$1,249.00	($357.21)	$891.79
0100-0000-0-0000-7400-350100-003-0000	$880.00	$13.92	$893.92
0100-0332-0-0000-2700-350100-030-0000	$893.00	$7.28	$900.28
0100-0000-0-0000-2100-350100-053-0000	$900.00	$3.88	$903.88
0100-0000-0-0000-2100-350100-062-0000	$907.00	$3.29	$910.29
0100-0332-0-1110-1000-350100-031-0000	$924.00	($1.20)	$922.80
0100-4035-0-0000-2140-350100-005-0000	$864.00	$63.54	$927.54
0100-3213-0-1110-1000-350100-022-0000	$1,064.00	($134.64)	$929.36
0100-0332-0-1110-1000-350100-023-0000	$992.00	($47.88)	$944.12
0100-3219-0-0000-3130-350100-063-1003	$1,021.00	$0.02	$1,021.02
0100-0332-0-1110-1000-350100-026-0000	$1,093.00	($67.32)	$1,025.68
0100-0000-0-0000-7150-350100-002-0000	$1,105.00	($0.07)	$1,104.93
0100-3213-0-1110-1000-350100-024-0000	$1,211.00	($68.42)	$1,142.58
0100-3219-0-0000-3120-350100-062-1003	$1,144.00	$7.85	$1,151.85
0100-0332-0-1134-1000-350100-020-0000	$1,211.00	($21.90)	$1,189.10
0100-0332-0-0000-3130-350100-063-0000	$1,383.00	$7.04	$1,390.04
0100-2600-0-1110-1000-350100-072-0000	$2,013.00	($490.01)	$1,522.99
0100-0332-0-3550-1000-350100-038-0000	$1,708.00	$4.03	$1,712.03
0100-0332-0-1160-1000-350100-020-0000	$1,754.00	$8.44	$1,762.44
0100-6500-0-5760-3120-350100-039-0000	$2,350.00	$27.58	$2,377.58
0100-0332-0-1156-1000-350100-020-0000	$2,379.00	$9.32	$2,388.32
0100-0332-0-0000-3110-350100-020-0000	$2,801.00	($61.56)	$2,739.44
0100-0332-0-0000-3140-350100-062-0000	$2,932.00	($27.03)	$2,904.97
0100-0000-0-1110-1000-350100-030-0000	$0.00	$3,122.13	$3,122.13
0100-0000-0-1110-1000-350100-020-0000	$2,655.00	$562.49	$3,217.49
0100-6500-0-5760-1110-350100-039-0000	$3,366.00	$3.84	$3,369.84
0100-3214-0-0000-3110-350100-020-0000	$4,085.00	($63.44)	$4,021.56
0100-3010-0-0000-2140-350100-005-0000	$4,910.00	($37.39)	$4,872.61
0100-0000-0-1110-1000-350100-023-0000	$6,180.00	($154.52)	$6,025.48
0100-6500-0-5760-1120-350100-039-0000	$6,401.00	($66.68)	$6,334.32
0100-0000-0-1110-1000-350100-025-0000	$6,815.00	$6.45	$6,821.45

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-1110-1000-350100-026-0000	$7,492.00	($48.53)	$7,443.47
0100-1400-0-1110-1000-350100-030-0000	$10,700.00	($3,122.91)	$7,577.09
0100-0000-0-1110-1000-350100-029-0000	$0.00	$7,872.02	$7,872.02
0100-0000-0-1110-1000-350100-021-0000	$8,025.00	($27.77)	$7,997.23
0100-0000-0-1110-1000-350100-028-0000	$0.00	$8,112.26	$8,112.26
0100-0000-0-1110-1000-350100-027-0000	$9,783.00	($110.28)	$9,672.72
0100-0000-0-1110-1000-350100-022-0000	$10,640.00	($120.83)	$10,519.17
0100-1400-0-1110-1000-350100-031-0000	$11,495.00	($114.49)	$11,380.51
0100-0000-0-1110-1000-350100-024-0000	$11,933.00	($26.89)	$11,906.11
0100-0033-0-0000-7400-350200-003-0000	$7.00	($7.00)	$0.00
0100-0033-0-0000-2700-350200-029-0000	$8.00	($8.00)	$0.00
0100-0033-0-1110-4000-350200-028-0000	$10.00	($10.00)	$0.00
0100-0033-0-5760-1110-350200-039-0000	$23.00	($23.00)	$0.00
0100-0033-0-1110-1000-350200-020-0000	$30.00	($30.00)	$0.00
0100-7426-0-5760-1110-350200-039-0000	$50.00	($50.00)	$0.00
0100-1100-0-0000-2700-350200-022-0000	$1.00	($1.00)	$0.00
0100-3150-0-0000-2495-350200-025-0000	$1.00	($1.00)	$0.00
0100-3150-0-0000-2495-350200-026-0000	$1.00	($1.00)	$0.00
0100-1100-0-0000-2495-350200-022-0000	$2.00	($2.00)	$0.00
0100-3150-0-0000-2495-350200-022-0000	$2.00	($2.00)	$0.00
0100-3150-0-0000-2495-350200-028-0000	$2.00	($2.00)	$0.00
0100-0033-0-0000-2420-350200-026-0000	$3.00	($3.00)	$0.00
0100-0033-0-0000-2420-350200-031-0000	$3.00	($3.00)	$0.00
0100-0033-0-0000-2700-350200-023-0000	$3.00	($3.00)	$0.00
0100-0033-0-0000-3140-350200-023-0000	$3.00	($3.00)	$0.00
0100-3182-0-3550-2700-350200-038-0000	$4.00	($4.00)	$0.00
0100-0000-0-0000-2495-350200-060-0000	$4.00	($4.00)	$0.00
0100-0033-0-0000-2700-350200-028-0000	$6.00	($6.00)	$0.00
0100-0033-0-0000-2700-350200-030-0000	$12.00	($12.00)	$0.00
0100-0033-0-3550-1000-350200-038-0000	$10.00	($10.00)	$0.00
0100-0332-0-0000-8200-350200-072-0000	$10.00	($10.00)	$0.00
0100-0033-0-1110-1000-350200-029-0000	$8.00	($8.00)	$0.00
0100-9010-0-7110-3140-350200-055-0072	$11.00	($11.00)	$0.00
0100-0033-0-0000-2420-350200-021-0000	$11.00	($11.00)	$0.00
0100-0033-0-0000-2420-350200-023-0000	$11.00	($11.00)	$0.00
0100-0033-0-0000-2420-350200-029-0000	$11.00	($11.00)	$0.00
0100-0033-0-0000-2420-350200-030-0000	$11.00	($11.00)	$0.00
0100-0033-0-0000-2700-350200-025-0000	$11.00	($11.00)	$0.00
0100-0033-0-1110-1000-350200-027-0000	$5.00	($5.00)	$0.00
0100-1100-0-1176-1000-350200-021-0000	$12.00	($12.00)	$0.00
0100-0033-0-0000-2700-350200-022-0000	$12.00	($12.00)	$0.00
0100-0000-0-1110-1000-350200-003-0000	$12.00	($12.00)	$0.00
0100-0033-0-1110-1000-350200-024-0000	$8.00	($8.00)	$0.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-6500-0-5760-1110-350200-039-0072	$13.00	($13.00)	$0.00
0100-0033-0-1110-1000-350200-031-0000	$13.00	($13.00)	$0.00
0100-0033-0-0000-2420-350200-028-0000	$14.00	($14.00)	$0.00
0100-0033-0-0000-2700-350200-024-0000	$14.00	($14.00)	$0.00
0100-0033-0-0000-3140-350200-024-0000	$14.00	($14.00)	$0.00
0100-0033-0-1110-1000-350200-023-0000	$5.00	($5.00)	$0.00
0100-0033-0-1110-4000-350200-027-0000	$7.00	($7.00)	$0.00
0100-0033-0-0000-2700-350200-027-0000	$15.00	($15.00)	$0.00
0100-0033-0-1110-1000-350200-025-0000	$10.00	($10.00)	$0.00
0100-0033-0-1110-1000-350200-022-0000	$20.00	($20.00)	$0.00
0100-0033-0-0000-3140-350200-027-0000	$17.00	($17.00)	$0.00
0100-0033-0-1110-4000-350200-025-0000	$14.00	($14.00)	$0.00
0100-0033-0-0000-3140-350200-026-0000	$18.00	($18.00)	$0.00
0100-0033-0-1110-1000-350200-028-0000	$4.00	($4.00)	$0.00
0100-4203-0-1110-1000-350200-005-0000	$37.00	($37.00)	$0.00
0100-0033-0-0000-2700-350200-021-0000	$20.00	($20.00)	$0.00
0100-0332-0-0000-3130-350200-072-0000	$20.00	($20.00)	$0.00
0100-0033-0-1110-1000-350200-030-0000	$14.00	($14.00)	$0.00
0100-0033-0-1110-4000-350200-023-0000	$19.00	($19.00)	$0.00
0100-0033-0-1110-4000-350200-022-0000	$6.00	($6.00)	$0.00
0100-0033-0-1110-4000-350200-021-0000	$14.00	($14.00)	$0.00
0100-0033-0-1110-1000-350200-021-0000	$15.00	($15.00)	$0.00
0100-0033-0-0000-3130-350200-053-0000	$22.00	($22.00)	$0.00
0100-0033-0-0000-2100-350200-062-0000	$11.00	($11.00)	$0.00
0100-0033-0-0000-2700-350200-026-0000	$12.00	($12.00)	$0.00
0100-0332-0-0000-8200-350200-020-0057	$25.00	($25.00)	$0.00
0100-0033-0-1110-4000-350200-026-0000	$16.00	($16.00)	$0.00
0100-0033-0-0000-3130-350200-063-0000	$38.00	($38.00)	$0.00
0100-0033-0-1110-4000-350200-029-0000	$13.00	($13.00)	$0.00
0100-0033-0-1110-4000-350200-024-0000	$19.00	($19.00)	$0.00
0100-4203-0-0000-2495-350200-005-0000	$37.00	($37.00)	$0.00
0100-2600-0-1110-1000-350200-072-0000	$34.00	($34.00)	$0.00
0100-3182-0-3550-1000-350200-038-0000	$37.00	($37.00)	$0.00
0100-2600-0-0000-3600-350200-072-0000	$50.00	($50.00)	$0.00
0100-2600-0-0000-3700-350200-072-0000	$54.00	($54.00)	$0.00
0100-0033-0-0000-3600-350200-014-0000	$55.00	($55.00)	$0.00
0100-0033-0-5760-1120-350200-039-0000	$56.00	($56.00)	$0.00
0100-0000-0-0000-7110-350200-002-0000	$86.00	($86.00)	$0.00
0100-0033-0-5760-1130-350200-039-0000	$72.00	($72.00)	$0.00
0100-0332-0-0000-3140-350200-020-0000	$13.00	($13.00)	$0.00
0100-0033-0-0000-3700-350200-008-0000	$228.00	($228.00)	$0.00
0100-3150-0-0000-2495-350200-023-0000	$2.00	($1.85)	$0.15
0100-0332-0-0000-2700-350200-062-0000	$0.00	$0.52	$0.52

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-0000-2495-350200-024-0000	$0.00	$0.59	$0.59
0100-3213-0-0000-2700-350200-072-0000	$0.00	$1.16	$1.16
0100-2600-0-0000-8200-350200-072-0000	$0.00	$1.28	$1.28
0100-3213-0-0000-3140-350200-072-0000	$0.00	$1.53	$1.53
0100-3150-0-1110-1000-350200-022-0000	$7.00	($5.40)	$1.60
0100-3010-0-0000-2495-350200-005-0000	$0.00	$1.80	$1.80
0100-1100-0-1176-1000-350200-029-0000	$2.00	$0.10	$2.10
0100-0332-0-1135-4000-350200-057-0020	$0.00	$2.11	$2.11
0100-1100-0-0000-2700-350200-021-0000	$1.00	$1.53	$2.53
0100-0000-0-0000-2420-350200-026-0000	$0.00	$2.75	$2.75
0100-0000-0-0000-2420-350200-031-0000	$0.00	$2.75	$2.75
0100-0000-0-0000-3140-350200-023-0000	$0.00	$2.75	$2.75
0100-0000-0-1110-1000-350200-028-0000	$0.00	$3.75	$3.75
0100-0000-0-1110-1000-350200-023-0000	$0.00	$5.00	$5.00
0100-0000-0-1110-1000-350200-027-0000	$0.00	$5.00	$5.00
0100-2600-0-0000-3130-350200-072-0000	$97.00	($91.52)	$5.48
0100-0000-0-1110-4000-350200-022-0000	$0.00	$5.50	$5.50
0100-0000-0-1110-4000-350200-027-0000	$0.00	$6.88	$6.88
0100-0000-0-1110-1000-350200-024-0000	$0.00	$7.50	$7.50
0100-0000-0-1110-1000-350200-029-0000	$0.00	$8.75	$8.75
0100-0332-0-0000-2700-350200-072-0000	$13.00	($3.44)	$9.56
0100-0000-0-1110-4000-350200-028-0000	$0.00	$9.79	$9.79
0100-0000-0-1110-1000-350200-025-0000	$0.00	$9.80	$9.80
0100-0000-0-3550-1000-350200-038-0000	$0.00	$9.90	$9.90
0100-0000-0-0000-2420-350200-023-0000	$0.00	$10.54	$10.54
0100-0000-0-0000-2420-350200-021-0000	$0.00	$11.00	$11.00
0100-0000-0-0000-2420-350200-029-0000	$0.00	$11.00	$11.00
0100-0000-0-0000-2420-350200-030-0000	$0.00	$11.00	$11.00
0100-0000-0-0000-2700-350200-062-0000	$0.00	$11.28	$11.28
0100-6537-0-5760-1130-350200-039-0072	$13.00	($0.87)	$12.13
0100-0000-0-1110-1000-350200-031-0000	$0.00	$12.60	$12.60
0100-0000-0-1110-1000-350200-030-0000	$0.00	$13.67	$13.67
0100-0000-0-0000-2420-350200-028-0000	$0.00	$13.75	$13.75
0100-0000-0-0000-3140-350200-024-0000	$0.00	$13.75	$13.75
0100-0000-0-1110-4000-350200-021-0000	$0.00	$13.75	$13.75
0100-0000-0-1110-4000-350200-025-0000	$0.00	$13.75	$13.75
0100-0000-0-1110-4000-350200-029-0000	$0.00	$13.75	$13.75
0100-0000-0-1110-1000-350200-021-0000	$0.00	$14.50	$14.50
0100-0000-0-1110-4000-350200-026-0000	$0.00	$15.93	$15.93
0100-0332-0-1135-4000-350200-057-0030	$0.00	$16.28	$16.28
0100-3311-0-5760-1120-350200-039-0000	$0.00	$16.45	$16.45
0100-0000-0-0000-3140-350200-027-0000	$0.00	$16.67	$16.67
0100-0000-0-0000-3140-350200-026-0000	$0.00	$17.51	$17.51

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-1110-4000-350200-024-0000	$0.00	$18.65	$18.65
0100-0000-0-1110-4000-350200-023-0000	$0.00	$18.70	$18.70
0100-0000-0-0000-7200-350200-001-0000	$0.00	$19.41	$19.41
0100-0000-0-1110-1000-350200-022-0000	$0.00	$20.40	$20.40
0100-0000-0-0000-3130-350200-053-0000	$0.00	$22.00	$22.00
0100-0000-0-5760-1110-350200-039-0000	$0.00	$22.57	$22.57
0100-0000-0-0000-3130-350200-063-0000	$0.00	$26.31	$26.31
0100-0000-0-1110-1000-350200-020-0000	$0.00	$29.72	$29.72
0100-0000-0-0000-2495-350200-055-0000	$41.00	($11.25)	$29.75
0100-0332-0-0000-3140-350200-072-0000	$10.00	$20.87	$30.87
0100-0000-0-0000-2420-350200-053-0000	$51.00	($17.47)	$33.53
0100-2600-0-0000-2700-350200-072-0000	$61.00	($17.37)	$43.63
0100-2600-0-1135-4000-350200-057-0020	$0.00	$48.49	$48.49
0100-0332-0-1156-1000-350200-075-0000	$40.00	$14.75	$54.75
0100-0000-0-5760-1120-350200-039-0000	$0.00	$55.82	$55.82
0100-0332-0-1135-4000-350200-057-0031	$0.00	$56.89	$56.89
0100-2600-0-0000-3140-350200-072-0000	$56.00	$4.88	$60.88
0100-0000-0-5760-1130-350200-039-0000	$0.00	$71.96	$71.96
0100-6537-0-5760-1110-350200-039-0072	$50.00	$22.28	$72.28
0100-6537-0-5760-1130-350200-039-0000	$82.00	($5.53)	$76.47
0100-0332-0-0000-2495-350200-055-0000	$65.00	$11.67	$76.67
0100-3216-0-0000-3140-350200-020-0000	$63.00	$52.03	$115.03
0100-0000-0-1110-1000-350200-060-0000	$22.00	$102.91	$124.91
0100-2600-0-1110-4000-350200-072-0000	$0.00	$126.76	$126.76
0100-3305-0-5760-1110-350200-039-0000	$0.00	$150.84	$150.84
0100-2600-0-1110-4000-350200-062-0000	$155.00	$5.17	$160.17
0100-0000-0-0000-3600-350200-014-0072	$175.00	($11.88)	$163.12
0100-3213-0-0000-2700-350200-020-0000	$162.00	$5.24	$167.24
0100-3214-0-1110-1000-350200-031-0000	$183.00	$0.70	$183.70
0100-0332-0-0000-2420-350200-026-0000	$233.00	($47.68)	$185.32
0100-0332-0-0000-2420-350200-022-0000	$198.00	($9.34)	$188.66
0100-0332-0-0000-2420-350200-027-0000	$192.00	($2.59)	$189.41
0100-0332-0-0000-2420-350200-021-0000	$194.00	($0.88)	$193.12
0100-0332-0-0000-3140-350200-029-0000	$193.00	$1.04	$194.04
0100-0332-0-0000-3140-350200-022-0000	$195.00	$1.07	$196.07
0100-3214-0-1110-1000-350200-030-0000	$209.00	($5.97)	$203.03
0100-0332-0-0000-3140-350200-025-0000	$202.00	$1.32	$203.32
0100-0000-0-0000-8200-350200-010-0000	$185.00	$22.22	$207.22
0100-3214-0-1110-1000-350200-021-0000	$213.00	$2.22	$215.22
0100-0332-0-0000-2420-350200-023-0000	$235.00	($12.54)	$222.46
0100-0332-0-0000-3140-350200-028-0000	$234.00	($10.68)	$223.32
0100-0000-0-0000-3700-350200-008-0000	$0.00	$228.24	$228.24
0100-0332-0-0000-2420-350200-030-0000	$235.00	($3.74)	$231.26

Pending Budget Revision

Control Number 20230005

ResolutionNo. 07-24

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2420-350200-031-0000	$235.00	($3.74)	$231.26
0100-0332-0-0000-2420-350200-024-0000	$238.00	($3.66)	$234.34
0100-0332-0-0000-2420-350200-025-0000	$238.00	($3.53)	$234.47
0100-3213-0-0000-3600-350200-014-0000	$236.00	$0.42	$236.42
0100-0332-0-0000-3140-350200-021-0000	$245.00	($6.84)	$238.16
0100-0332-0-0000-3140-350200-027-0000	$248.00	($0.89)	$247.11
0100-0332-0-0000-3140-350200-031-0000	$245.00	$2.59	$247.59
0100-0332-0-0000-3140-350200-030-0000	$248.00	$0.44	$248.44
0100-0332-0-0000-3140-350200-023-0000	$263.00	($14.54)	$248.46
0100-0332-0-0000-2420-350200-029-0000	$254.00	($3.46)	$250.54
0100-0332-0-0000-2420-350200-028-0000	$253.00	$2.46	$255.46
0100-0332-0-0000-3140-350200-026-0000	$260.00	$2.43	$262.43
0100-0332-0-0000-3140-350200-024-0000	$260.00	$3.62	$263.62
0100-0332-0-0000-3130-350200-025-0000	$278.00	$3.06	$281.06
0100-0332-0-0000-2420-350200-056-0000	$342.00	($60.15)	$281.85
0100-0332-0-1110-1000-350200-023-0000	$331.00	($34.13)	$296.87
0100-0332-0-1110-1000-350200-029-0000	$341.00	($32.62)	$308.38
0100-0332-0-0000-3130-350200-053-0000	$326.00	($16.45)	$309.55
0100-3214-0-1110-1000-350200-029-0000	$333.00	($20.93)	$312.07
0100-0332-0-3550-1000-350200-038-0000	$321.00	($5.08)	$315.92
0100-3214-0-1110-1000-350200-025-0000	$332.00	($11.65)	$320.35
0100-0332-0-0000-3130-350200-063-0000	$328.00	$1.58	$329.58
0100-0332-0-1110-1000-350200-026-0000	$341.00	($10.86)	$330.14
0100-0332-0-1110-1000-350200-021-0000	$331.00	$7.41	$338.41
0100-0332-0-0000-3130-350200-026-0000	$337.00	$1.83	$338.83
0100-3214-0-1110-1000-350200-022-0000	$336.00	$3.81	$339.81
0100-3214-0-1110-1000-350200-023-0000	$330.00	$10.07	$340.07
0100-0332-0-1110-1000-350200-028-0000	$353.00	($12.47)	$340.53
0100-0332-0-1110-1000-350200-027-0000	$399.00	($57.76)	$341.24
0100-0332-0-1110-1000-350200-025-0000	$370.00	($28.34)	$341.66
0100-0332-0-0000-3130-350200-027-0000	$342.00	$0.92	$342.92
0100-3214-0-1110-1000-350200-027-0000	$341.00	$2.58	$343.58
0100-0332-0-0000-3130-350200-022-0000	$369.00	($23.24)	$345.76
0100-3214-0-1110-1000-350200-026-0000	$352.00	($3.28)	$348.72
0100-0000-0-0000-7550-350200-015-0000	$346.00	$3.74	$349.74
0100-0332-0-0000-3130-350200-028-0000	$356.00	($0.87)	$355.13
0100-0332-0-0000-3130-350200-029-0000	$357.00	$2.21	$359.21
0100-0332-0-0000-2150-350200-053-0000	$380.00	($20.47)	$359.53
0100-0332-0-3550-3130-350200-038-0000	$376.00	($14.98)	$361.02
0100-3214-0-1110-1000-350200-028-0000	$358.00	$3.74	$361.74
0100-3214-0-1110-1000-350200-024-0000	$378.00	($8.00)	$370.00
0100-0332-0-0000-3130-350200-023-0000	$368.00	$2.86	$370.86
0100-0332-0-1110-1000-350200-030-0000	$460.00	($83.80)	$376.20

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3010-0-0000-2150-350200-005-0000	$376.00	$1.55	$377.55
0100-0332-0-0000-3130-350200-024-0000	$359.00	$21.68	$380.68
0100-0332-0-0000-2140-350200-051-0000	$381.00	$2.21	$383.21
0100-6500-0-5760-1110-350200-039-0000	$20.00	$363.99	$383.99
0100-0332-0-1110-1000-350200-031-0000	$408.00	($5.46)	$402.54
0100-2600-0-1110-4000-350200-020-0000	$1,475.00	($1,050.51)	$424.49
0100-0000-0-0000-7150-350200-002-0000	$434.00	($5.24)	$428.76
0100-0332-0-1110-1000-350200-024-0000	$497.00	($18.69)	$478.31
0100-0332-0-1110-1000-350200-022-0000	$496.00	($13.61)	$482.39
0100-0000-0-0000-8200-350200-028-0000	$613.00	($117.52)	$495.48
0100-0000-0-0000-8200-350200-023-0000	$616.00	($75.52)	$540.48
0100-6010-0-1110-4000-350200-025-0000	$811.00	($258.19)	$552.81
0100-0000-0-0000-8200-350200-021-0000	$583.00	$8.24	$591.24
0100-0000-0-0000-7300-350200-001-0000	$0.00	$592.60	$592.60
0100-6010-0-1110-4000-350200-026-0000	$796.00	($200.33)	$595.67
0100-0000-0-0000-8200-350200-026-0000	$600.00	$0.20	$600.20
0100-6010-0-1110-4000-350200-029-0000	$803.00	($199.66)	$603.34
0100-0000-0-0000-8200-350200-025-0000	$613.00	$1.13	$614.13
0100-6010-0-1110-4000-350200-023-0000	$588.00	$30.90	$618.90
0100-0000-0-0000-8200-350200-029-0000	$624.00	($0.92)	$623.08
0100-8150-0-0000-8100-350200-012-0000	$619.00	$4.17	$623.17
0100-6010-0-1110-4000-350200-022-0000	$645.00	($16.05)	$628.95
0100-0000-0-0000-2700-350200-028-0000	$645.00	$12.42	$657.42
0100-0000-0-0000-8200-350200-027-0000	$632.00	$30.09	$662.09
0100-6010-0-1110-4000-350200-028-0000	$864.00	($192.23)	$671.77
0100-0000-0-0000-2700-350200-026-0000	$670.00	$13.71	$683.71
0100-0000-0-0000-2700-350200-023-0000	$662.00	$26.56	$688.56
0100-0000-0-0000-2700-350200-029-0000	$690.00	$7.11	$697.11
0100-0000-0-0000-2700-350200-025-0000	$692.00	$22.26	$714.26
0100-0000-0-0000-2700-350200-027-0000	$692.00	$22.69	$714.69
0100-0000-0-0000-8200-350200-024-0000	$717.00	$6.97	$723.97
0100-6010-0-1110-4000-350200-021-0000	$887.00	($161.31)	$725.69
0100-0000-0-0000-2100-350200-062-0000	$726.00	$16.39	$742.39
0100-0000-0-0000-2700-350200-021-0000	$712.00	$32.71	$744.71
0100-0000-0-0000-8200-350200-022-0000	$748.00	$0.78	$748.78
0100-6010-0-1110-4000-350200-024-0000	$871.00	($100.18)	$770.82
0100-6010-0-1110-4000-350200-027-0000	$791.00	($18.95)	$772.05
0100-0000-0-0000-2700-350200-030-0000	$785.00	($11.42)	$773.58
0100-8150-0-0000-8100-350200-010-0000	$758.00	$30.28	$788.28
0100-0000-0-0000-2700-350200-031-0000	$780.00	$11.86	$791.86
0100-0000-0-0000-2700-350200-022-0000	$783.00	$20.22	$803.22
0100-3310-0-5760-1110-350200-039-0000	$1,144.00	($337.74)	$806.26
0100-0000-0-0000-2700-350200-024-0000	$798.00	$24.72	$822.72

Pending Budget Revision

Control Number 20230005

ResolutionNo. 07-24

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-8200-350200-031-0000	$932.00	($43.72)	$888.28
0100-0000-0-0000-8200-350200-030-0000	$916.00	($3.49)	$912.51
0100-0000-0-0000-7200-350200-020-0000	$0.00	$1,135.90	$1,135.90
0100-0000-0-0000-7700-350200-061-0000	$1,257.00	$8.23	$1,265.23
0100-0000-0-0000-8200-350200-017-0000	$1,187.00	$96.68	$1,283.68
0100-0000-0-0000-8200-350200-016-0000	$920.00	$416.24	$1,336.24
0100-6500-0-5760-1120-350200-039-0000	$1,869.00	($297.82)	$1,571.18
0100-6500-0-5760-1130-350200-039-0000	$1,450.00	$137.36	$1,587.36
0100-0000-0-0000-8200-350200-012-0000	$1,983.00	$33.58	$2,016.58
0100-0332-0-0000-2420-350200-061-0000	$2,824.00	$41.56	$2,865.56
0100-0000-0-0000-7400-350200-003-0000	$3,109.00	($147.42)	$2,961.58
0100-0000-0-0000-3600-350200-014-0000	$3,175.00	($20.49)	$3,154.51
0100-8150-0-0000-8100-350200-011-0000	$3,599.00	($82.01)	$3,516.99
0100-0000-0-0000-7300-350200-004-0000	$3,780.00	($13.99)	$3,766.01
0100-3214-0-1110-1000-360100-021-0000	$151.00	($151.00)	$0.00
0100-3213-0-1110-1000-360100-030-0000	$588.00	($588.00)	$0.00
0100-0332-0-1110-1000-360100-024-0000	$9.00	($9.00)	$0.00
0100-0332-0-1110-1000-360100-029-0000	$9.00	($9.00)	$0.00
0100-1100-0-1110-1000-360100-023-0000	$11.00	($11.00)	$0.00
0100-1100-0-1110-1000-360100-022-0000	$13.00	($13.00)	$0.00
0100-1100-0-1110-1000-360100-024-0000	$13.00	($13.00)	$0.00
0100-1100-0-1110-1000-360100-029-0000	$17.00	($17.00)	$0.00
0100-0332-0-1110-1000-360100-028-0000	$18.00	($18.00)	$0.00
0100-0332-0-0000-3140-360100-030-0000	$24.00	($24.00)	$0.00
0100-0332-0-1110-1000-360100-022-0000	$26.00	($26.00)	$0.00
0100-1100-0-1110-1000-360100-028-0000	$31.00	($31.00)	$0.00
0100-4203-0-0000-2495-360100-005-0000	$170.00	($170.00)	$0.00
0100-0332-0-1110-1000-360100-021-0000	$36.00	($36.00)	$0.00
0100-0332-0-1110-1000-360100-027-0000	$37.00	($37.00)	$0.00
0100-9010-0-7110-3140-360100-055-0072	$77.00	($77.00)	$0.00
0100-6500-0-5760-1110-360100-039-0072	$78.00	($78.00)	$0.00
0100-3182-0-3550-1000-360100-038-0000	$105.00	($105.00)	$0.00
0100-0332-0-0000-3140-360100-072-0000	$114.00	($114.00)	$0.00
0100-2600-0-0000-3140-360100-072-0000	$183.00	($183.00)	$0.00
0100-2600-0-1110-1000-360100-021-0000	$76.00	($76.00)	$0.00
0100-1400-0-1110-1000-360100-029-0000	$33,094.00	($33,094.00)	$0.00
0100-1400-0-1110-1000-360100-028-0000	$34,223.00	($34,223.00)	$0.00
0100-3150-0-1110-1000-360100-023-0000	$0.00	$1.81	$1.81
0100-0000-0-0000-3110-360100-020-0000	$0.00	$2.09	$2.09
0100-1100-0-1110-1000-360100-030-0000	$0.00	$3.15	$3.15
0100-1100-0-1110-1000-360100-027-0000	$21.00	($17.85)	$3.15
0100-4035-0-0000-3140-360100-005-0000	$7.00	($3.84)	$3.16
0100-3214-0-1110-1000-360100-026-0000	$0.00	$4.84	$4.84

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-4203-0-0000-2140-360100-005-0000	$170.00	($165.16)	$4.84
0100-1100-0-1176-1000-360100-023-0000	$0.00	$6.30	$6.30
0100-1100-0-1176-1000-360100-024-0000	$0.00	$6.31	$6.31
0100-1100-0-1176-1000-360100-025-0000	$0.00	$6.31	$6.31
0100-1100-0-1176-1000-360100-026-0000	$0.00	$6.31	$6.31
0100-1100-0-1176-1000-360100-028-0000	$0.00	$6.31	$6.31
0100-3150-0-1110-1000-360100-027-0000	$0.00	$6.31	$6.31
0100-1100-0-1176-1000-360100-022-0000	$0.00	$6.31	$6.31
0100-1100-0-1176-1000-360100-027-0000	$6.00	$0.31	$6.31
0100-1100-0-1110-1000-360100-025-0000	$0.00	$7.26	$7.26
0100-3150-0-1110-1000-360100-028-2495	$9.00	$0.68	$9.68
0100-3213-0-0000-3110-360100-072-0000	$0.00	$10.43	$10.43
0100-3150-0-1110-1000-360100-022-2495	$17.00	($4.90)	$12.10
0100-3213-0-0000-2700-360100-072-0000	$0.00	$12.91	$12.91
0100-1100-0-0000-2700-360100-021-0000	$0.00	$15.78	$15.78
0100-1100-0-0000-2700-360100-022-0000	$0.00	$15.78	$15.78
0100-1100-0-0000-2700-360100-023-0000	$0.00	$15.78	$15.78
0100-1100-0-0000-2700-360100-024-0000	$0.00	$15.78	$15.78
0100-1100-0-0000-2700-360100-025-0000	$0.00	$15.78	$15.78
0100-1100-0-0000-2700-360100-026-0000	$0.00	$15.78	$15.78
0100-1100-0-0000-2700-360100-027-0000	$0.00	$15.78	$15.78
0100-1100-0-0000-2700-360100-028-0000	$0.00	$15.78	$15.78
0100-1100-0-0000-2700-360100-029-0000	$0.00	$15.78	$15.78
0100-1100-0-0000-2700-360100-030-0000	$0.00	$15.78	$15.78
0100-1100-0-0000-2700-360100-031-0000	$0.00	$15.78	$15.78
0100-0332-0-1135-1000-360100-057-0030	$42.00	($24.62)	$17.38
0100-3214-0-1110-1000-360100-029-0000	$76.00	($57.26)	$18.74
0100-3150-0-1110-1000-360100-025-0000	$26.00	$3.01	$29.01
0100-2600-0-0000-3110-360100-072-0000	$0.00	$29.73	$29.73
0100-0000-0-1110-1000-360100-003-0000	$20.00	$10.72	$30.72
0100-3150-0-1110-1000-360100-026-2495	$15.00	$16.44	$31.44
0100-0000-0-0000-7200-360100-001-0000	$0.00	$32.35	$32.35
0100-3214-0-1110-1000-360100-028-0000	$151.00	($118.37)	$32.63
0100-3150-0-1110-1000-360100-029-2495	$0.00	$33.23	$33.23
0100-3150-0-1110-1000-360100-022-0000	$118.00	($83.24)	$34.76
0100-1100-0-1176-1000-360100-021-0000	$116.00	($78.14)	$37.86
0100-3150-0-1110-1000-360100-023-2495	$44.00	($4.08)	$39.92
0100-3213-0-1110-1000-360100-031-0000	$588.00	($545.69)	$42.31
0100-3150-0-1110-1000-360100-027-2495	$64.00	($20.44)	$43.56
0100-3216-0-1110-1000-360100-072-0000	$0.00	$45.33	$45.33
0100-3150-0-1110-1000-360100-025-2495	$42.00	$3.96	$45.96
0100-6537-0-5760-1110-360100-039-0000	$0.00	$55.01	$55.01
0100-3150-0-1110-1000-360100-024-2495	$34.00	$23.76	$57.76

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1135-1000-360100-057-0031	$42.00	$17.19	$59.19
0100-3150-0-1110-1000-360100-026-0000	$45.00	$19.68	$64.68
0100-1100-0-1110-1000-360100-031-0000	$69.00	($1.17)	$67.83
0100-0000-0-0000-7200-360100-020-0000	$0.00	$70.71	$70.71
0100-3150-0-1110-1000-360100-028-0000	$89.00	$2.91	$91.91
0100-3213-0-0000-3140-360100-072-0000	$0.00	$110.30	$110.30
0100-2600-0-1110-1000-360100-025-0000	$605.00	($454.17)	$150.83
0100-3214-0-1110-1000-360100-027-0000	$227.00	($74.65)	$152.35
0100-2600-0-1110-1000-360100-022-0000	$227.00	($48.67)	$178.33
0100-3214-0-1110-1000-360100-022-0000	$378.00	($196.07)	$181.93
0100-2600-0-1110-1000-360100-026-0000	$151.00	$52.12	$203.12
0100-0332-0-1135-4000-360100-021-0000	$214.00	($3.62)	$210.38
0100-0332-0-0000-2700-360100-072-0000	$151.00	$93.44	$244.44
0100-3214-0-1110-1000-360100-025-0000	$907.00	($652.81)	$254.19
0100-2600-0-1110-1000-360100-023-0000	$0.00	$258.71	$258.71
0100-3214-0-1110-1000-360100-023-0000	$151.00	$111.96	$262.96
0100-1100-0-1176-1000-360100-031-0000	$271.00	($6.02)	$264.98
0100-2600-0-1110-1000-360100-027-0000	$151.00	$115.89	$266.89
0100-6537-0-5760-1120-360100-039-0000	$0.00	$269.01	$269.01
0100-4035-0-1110-1000-360100-005-0000	$384.00	($109.60)	$274.40
0100-4203-0-1110-1000-360100-005-2495	$682.00	($389.40)	$292.60
0100-3214-0-1110-1000-360100-031-0000	$1,058.00	($757.26)	$300.74
0100-2600-0-1110-1000-360100-028-0000	$756.00	($448.63)	$307.37
0100-0332-0-1110-1000-360100-055-2495	$256.00	$61.07	$317.07
0100-1100-0-1176-1000-360100-030-0000	$315.00	$13.07	$328.07
0100-0000-0-1110-1000-360100-053-0000	$525.00	($192.20)	$332.80
0100-3214-0-1110-1000-360100-030-0000	$605.00	($195.17)	$409.83
0100-2600-0-1110-1000-360100-024-0000	$76.00	$365.27	$441.27
0100-0000-0-1150-1000-360100-071-0000	$420.00	$59.98	$479.98
0100-3214-0-1110-1000-360100-024-0000	$680.00	($164.96)	$515.04
0100-0332-0-1135-4000-360100-057-0031	$794.00	($264.09)	$529.91
0100-2600-0-1110-1000-360100-029-0000	$454.00	$141.44	$595.44
0100-2600-0-1135-4000-360100-057-0020	$806.00	($197.09)	$608.91
0100-4203-0-1110-1000-360100-005-0000	$2,730.00	($2,091.33)	$638.67
0100-3216-0-5760-1110-360100-039-0000	$588.00	$66.06	$654.06
0100-2600-0-0000-2700-360100-072-0000	$757.00	($44.47)	$712.53
0100-6537-0-5760-1110-360100-039-0072	$420.00	$327.23	$747.23
0100-0332-0-1110-1000-360100-072-0000	$1,806.00	($1,049.48)	$756.52
0100-0332-0-1135-4000-360100-057-0030	$794.00	($36.95)	$757.05
0100-0332-0-0000-2700-360100-027-0000	$795.00	$16.52	$811.52
0100-0332-0-0000-2700-360100-023-0000	$809.00	$16.49	$825.49
0100-0332-0-0000-2700-360100-022-0000	$840.00	$17.39	$857.39
0100-0332-0-0000-2700-360100-021-0000	$860.00	$16.53	$876.53

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2700-360100-028-0000	$894.00	$30.93	$924.93
0100-0332-0-0000-2700-360100-025-0000	$930.00	$16.71	$946.71
0100-0332-0-0000-2700-360100-026-0000	$944.00	$16.68	$960.68
0100-0332-0-0000-2700-360100-029-0000	$944.00	$16.68	$960.68
0100-3327-0-5760-3120-360100-039-0000	$922.00	$53.30	$975.30
0100-3213-0-5760-1120-360100-039-0000	$1,234.00	$12.92	$1,246.92
0100-0332-0-0000-2700-360100-024-0000	$826.00	$468.71	$1,294.71
0100-0332-0-1135-4000-360100-057-0000	$1,524.00	$10.24	$1,534.24
0100-0332-0-3550-2700-360100-038-0000	$1,524.00	$10.24	$1,534.24
0100-3010-0-0000-2150-360100-005-0000	$1,501.00	$43.51	$1,544.51
0100-0332-0-0000-2150-360100-005-0000	$1,535.00	$9.52	$1,544.52
0100-0332-0-0000-3110-360100-027-0000	$1,592.00	$2.01	$1,594.01
0100-0332-0-0000-3110-360100-023-0000	$1,620.00	$2.06	$1,622.06
0100-0332-0-0000-3110-360100-024-0000	$1,655.00	$21.39	$1,676.39
0100-0332-0-0000-3110-360100-022-0000	$1,683.00	$2.75	$1,685.75
0100-0332-0-0000-3110-360100-021-0000	$1,722.00	$2.03	$1,724.03
0100-0332-0-0000-3110-360100-028-0000	$1,790.00	$31.05	$1,821.05
0100-0332-0-0000-3110-360100-025-0000	$1,862.00	$2.72	$1,864.72
0100-3213-0-1110-1000-360100-027-0000	$1,873.00	$2.83	$1,875.83
0100-0332-0-0000-3110-360100-026-0000	$1,890.00	$2.77	$1,892.77
0100-0332-0-0000-3110-360100-029-0000	$1,890.00	$2.77	$1,892.77
0100-0332-0-0000-3110-360100-030-0000	$1,918.00	$2.82	$1,920.82
0100-0332-0-0000-3110-360100-031-0000	$1,918.00	$2.82	$1,920.82
0100-0000-0-0000-3120-360100-062-0000	$844.00	$1,179.55	$2,023.55
0100-3182-0-3550-3110-360100-038-0000	$2,175.00	$3.55	$2,178.55
0100-3213-0-1110-1000-360100-025-0000	$2,219.00	($0.20)	$2,218.80
0100-6266-0-0000-2140-360100-005-0000	$2,447.00	$3.91	$2,450.91
0100-0000-0-0000-2700-360100-022-0000	$3,006.00	$4.70	$3,010.70
0100-0000-0-0000-2700-360100-024-0000	$3,006.00	$4.70	$3,010.70
0100-0000-0-0000-2700-360100-023-0000	$3,048.00	$4.72	$3,052.72
0100-0000-0-0000-2700-360100-026-0000	$3,048.00	$4.72	$3,052.72
0100-0000-0-0000-2700-360100-027-0000	$3,048.00	$4.72	$3,052.72
0100-0000-0-0000-2700-360100-028-0000	$3,048.00	$4.72	$3,052.72
0100-0000-0-0000-2700-360100-021-0000	$3,090.00	$4.85	$3,094.85
0100-0000-0-0000-2700-360100-025-0000	$3,090.00	$4.85	$3,094.85
0100-0000-0-0000-2700-360100-029-0000	$3,090.00	$4.85	$3,094.85
0100-0000-0-0000-2700-360100-030-0000	$3,090.00	$4.85	$3,094.85
0100-0000-0-0000-2700-360100-031-0000	$3,090.00	$7.92	$3,097.92
0100-3213-0-0000-3140-360100-062-0000	$3,163.00	($4.16)	$3,158.84
0100-3213-0-1110-1000-360100-029-0000	$3,248.00	$4.26	$3,252.26
0100-0332-0-1110-1000-360100-025-0000	$3,401.00	($14.54)	$3,386.46
0100-0332-0-0000-2140-360100-055-0000	$3,474.00	($21.87)	$3,452.13
0100-3213-0-1110-1000-360100-028-0000	$3,464.00	$5.29	$3,469.29

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-360100-030-0000	$3,649.00	($3.06)	$3,645.94
0100-0332-0-0000-2700-360100-031-0000	$3,642.00	$36.72	$3,678.72
0100-6546-0-5760-3120-360100-039-0000	$5,246.00	($1,495.31)	$3,750.69
0100-0000-0-0000-7400-360100-003-0000	$3,696.00	$63.66	$3,759.66
0100-0332-0-0000-2700-360100-030-0000	$3,749.00	$37.19	$3,786.19
0100-0000-0-0000-2100-360100-053-0000	$3,780.00	$21.78	$3,801.78
0100-0000-0-0000-2100-360100-062-0000	$3,807.00	$21.76	$3,828.76
0100-0332-0-1110-1000-360100-031-0000	$3,882.00	($1.07)	$3,880.93
0100-4035-0-0000-2140-360100-005-0000	$3,630.00	$271.48	$3,901.48
0100-3213-0-1110-1000-360100-022-0000	$4,469.00	($560.30)	$3,908.70
0100-0332-0-1110-1000-360100-023-0000	$4,168.00	($197.84)	$3,970.16
0100-3219-0-0000-3130-360100-063-1003	$4,288.00	$6.18	$4,294.18
0100-0332-0-1110-1000-360100-026-0000	$4,593.00	($278.74)	$4,314.26
0100-0000-0-0000-7150-360100-002-0000	$4,641.00	$6.20	$4,647.20
0100-3213-0-1110-1000-360100-024-0000	$5,085.00	($279.58)	$4,805.42
0100-3219-0-0000-3120-360100-062-1003	$4,806.00	$38.61	$4,844.61
0100-0332-0-1134-1000-360100-020-0000	$5,088.00	($86.93)	$5,001.07
0100-0332-0-0000-3130-360100-063-0000	$5,807.00	$39.32	$5,846.32
0100-2600-0-1110-1000-360100-072-0000	$8,455.00	($2,049.72)	$6,405.28
0100-0332-0-3550-1000-360100-038-0000	$7,175.00	$25.59	$7,200.59
0100-0332-0-1160-1000-360100-020-0000	$7,367.00	$45.50	$7,412.50
0100-6500-0-5760-3120-360100-039-0000	$9,869.00	$131.12	$10,000.12
0100-0332-0-1156-1000-360100-020-0000	$9,992.00	$52.65	$10,044.65
0100-0332-0-0000-3110-360100-020-0000	$11,765.00	($242.98)	$11,522.02
0100-0332-0-0000-3140-360100-062-0000	$12,316.00	($98.42)	$12,217.58
0100-0000-0-1110-1000-360100-020-0000	$11,151.00	$1,556.81	$12,707.81
0100-0000-0-1110-1000-360100-030-0000	$0.00	$13,130.26	$13,130.26
0100-6500-0-5760-1110-360100-039-0000	$14,136.00	$34.70	$14,170.70
0100-3214-0-0000-3110-360100-020-0000	$17,159.00	($245.34)	$16,913.66
0100-3010-0-0000-2140-360100-005-0000	$20,622.00	($129.42)	$20,492.58
0100-0000-0-1110-1000-360100-023-0000	$25,958.00	($615.57)	$25,342.43
0100-6500-0-5760-1120-360100-039-0000	$26,885.00	($246.31)	$26,638.69
0100-0000-0-1110-1000-360100-025-0000	$28,621.00	$68.77	$28,689.77
0100-0000-0-1110-1000-360100-026-0000	$31,468.00	($161.88)	$31,306.12
0100-1400-0-1110-1000-360100-030-0000	$44,942.00	($13,073.54)	$31,868.46
0100-0000-0-1110-1000-360100-029-0000	$0.00	$33,106.96	$33,106.96
0100-0000-0-1110-1000-360100-021-0000	$33,704.00	($71.71)	$33,632.29
0100-0000-0-1110-1000-360100-028-0000	$0.00	$34,118.05	$34,118.05
0100-0000-0-1110-1000-360100-027-0000	$41,087.00	($406.12)	$40,680.88
0100-0000-0-1110-1000-360100-022-0000	$44,689.00	($447.69)	$44,241.31
0100-1400-0-1110-1000-360100-031-0000	$48,281.00	($417.99)	$47,863.01
0100-0000-0-1110-1000-360100-024-0000	$50,119.00	($46.26)	$50,072.74
0100-0033-0-0000-7400-360200-003-0000	$28.00	($28.00)	$0.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0033-0-0000-2700-360200-029-0000	$35.00	($35.00)	$0.00
0100-0033-0-1110-4000-360200-028-0000	$41.00	($41.00)	$0.00
0100-0033-0-5760-1110-360200-039-0000	$95.00	($95.00)	$0.00
0100-0033-0-1110-1000-360200-020-0000	$126.00	($126.00)	$0.00
0100-7426-0-5760-1110-360200-039-0000	$211.00	($211.00)	$0.00
0100-3150-0-0000-2495-360200-025-0000	$3.00	($3.00)	$0.00
0100-3150-0-0000-2495-360200-026-0000	$3.00	($3.00)	$0.00
0100-1100-0-0000-2700-360200-022-0000	$4.00	($4.00)	$0.00
0100-3150-0-0000-2495-360200-027-0000	$2.00	($2.00)	$0.00
0100-1100-0-0000-2495-360200-022-0000	$8.00	($8.00)	$0.00
0100-3150-0-0000-2495-360200-022-0000	$8.00	($8.00)	$0.00
0100-3150-0-0000-2495-360200-028-0000	$8.00	($8.00)	$0.00
0100-0033-0-0000-2420-360200-026-0000	$12.00	($12.00)	$0.00
0100-0033-0-0000-2420-360200-031-0000	$12.00	($12.00)	$0.00
0100-0033-0-0000-2700-360200-023-0000	$12.00	($12.00)	$0.00
0100-0033-0-0000-3140-360200-023-0000	$12.00	($12.00)	$0.00
0100-3182-0-3550-2700-360200-038-0000	$16.00	($16.00)	$0.00
0100-0000-0-0000-2495-360200-060-0000	$17.00	($17.00)	$0.00
0100-0033-0-0000-2700-360200-028-0000	$23.00	($23.00)	$0.00
0100-0033-0-0000-2700-360200-030-0000	$52.00	($52.00)	$0.00
0100-0033-0-3550-1000-360200-038-0000	$42.00	($42.00)	$0.00
0100-0332-0-0000-8200-360200-072-0000	$42.00	($42.00)	$0.00
0100-0033-0-1110-1000-360200-029-0000	$35.00	($35.00)	$0.00
0100-9010-0-7110-3140-360200-055-0072	$45.00	($45.00)	$0.00
0100-0033-0-0000-2420-360200-021-0000	$46.00	($46.00)	$0.00
0100-0033-0-0000-2420-360200-023-0000	$46.00	($46.00)	$0.00
0100-0033-0-0000-2420-360200-029-0000	$46.00	($46.00)	$0.00
0100-0033-0-0000-2420-360200-030-0000	$46.00	($46.00)	$0.00
0100-0033-0-0000-2700-360200-025-0000	$46.00	($46.00)	$0.00
0100-0000-0-1110-1000-360200-003-0000	$48.00	($48.00)	$0.00
0100-0033-0-0000-2700-360200-022-0000	$49.00	($49.00)	$0.00
0100-0033-0-1110-1000-360200-027-0000	$21.00	($21.00)	$0.00
0100-1100-0-1176-1000-360200-021-0000	$51.00	($51.00)	$0.00
0100-0033-0-1110-1000-360200-031-0000	$53.00	($53.00)	$0.00
0100-6500-0-5760-1110-360200-039-0072	$55.00	($55.00)	$0.00
0100-0033-0-1110-1000-360200-024-0000	$32.00	($32.00)	$0.00
0100-0033-0-0000-2420-360200-028-0000	$58.00	($58.00)	$0.00
0100-0033-0-0000-2700-360200-024-0000	$58.00	($58.00)	$0.00
0100-0033-0-0000-3140-360200-024-0000	$58.00	($58.00)	$0.00
0100-0033-0-1110-1000-360200-023-0000	$21.00	($21.00)	$0.00
0100-0033-0-1110-4000-360200-027-0000	$29.00	($29.00)	$0.00
0100-0033-0-0000-2700-360200-027-0000	$64.00	($64.00)	$0.00
0100-0033-0-1110-1000-360200-025-0000	$41.00	($41.00)	$0.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0033-0-1110-1000-360200-022-0000	$86.00	($86.00)	$0.00
0100-0033-0-0000-3140-360200-027-0000	$70.00	($70.00)	$0.00
0100-0033-0-0000-3140-360200-026-0000	$74.00	($74.00)	$0.00
0100-0033-0-1110-4000-360200-025-0000	$58.00	($58.00)	$0.00
0100-4203-0-1110-1000-360200-005-0000	$155.00	($155.00)	$0.00
0100-0033-0-1110-1000-360200-028-0000	$16.00	($16.00)	$0.00
0100-0033-0-0000-2700-360200-021-0000	$84.00	($84.00)	$0.00
0100-0332-0-0000-3130-360200-072-0000	$84.00	($84.00)	$0.00
0100-0033-0-1110-1000-360200-030-0000	$57.00	($57.00)	$0.00
0100-0033-0-1110-1000-360200-021-0000	$61.00	($61.00)	$0.00
0100-0033-0-1110-4000-360200-023-0000	$79.00	($79.00)	$0.00
0100-0033-0-1110-4000-360200-021-0000	$58.00	($58.00)	$0.00
0100-0033-0-0000-3130-360200-053-0000	$92.00	($92.00)	$0.00
0100-0033-0-1110-4000-360200-022-0000	$23.00	($23.00)	$0.00
0100-0033-0-0000-2100-360200-062-0000	$47.00	($47.00)	$0.00
0100-0033-0-0000-2700-360200-026-0000	$51.00	($51.00)	$0.00
0100-0332-0-0000-8200-360200-020-0057	$105.00	($105.00)	$0.00
0100-0033-0-1110-4000-360200-026-0000	$67.00	($67.00)	$0.00
0100-0033-0-0000-3130-360200-063-0000	$158.00	($158.00)	$0.00
0100-0033-0-1110-4000-360200-029-0000	$56.00	($56.00)	$0.00
0100-0033-0-1110-4000-360200-024-0000	$78.00	($78.00)	$0.00
0100-4203-0-0000-2495-360200-005-0000	$155.00	($155.00)	$0.00
0100-2600-0-1110-1000-360200-072-0000	$145.00	($145.00)	$0.00
0100-3182-0-3550-1000-360200-038-0000	$157.00	($157.00)	$0.00
0100-2600-0-0000-3600-360200-072-0000	$211.00	($211.00)	$0.00
0100-2600-0-0000-3700-360200-072-0000	$226.00	($226.00)	$0.00
0100-0033-0-0000-3600-360200-014-0000	$231.00	($231.00)	$0.00
0100-0033-0-5760-1120-360200-039-0000	$234.00	($234.00)	$0.00
0100-0033-0-5760-1130-360200-039-0000	$302.00	($302.00)	$0.00
0100-0332-0-0000-3140-360200-020-0000	$56.00	($56.00)	$0.00
0100-0033-0-0000-3700-360200-008-0000	$959.00	($959.00)	$0.00
0100-3150-0-0000-2495-360200-023-0000	$8.00	($7.36)	$0.64
0100-0332-0-0000-2700-360200-062-0000	$40.00	($37.81)	$2.19
0100-3150-0-0000-2495-360200-024-0000	$0.00	$2.47	$2.47
0100-3213-0-0000-2700-360200-072-0000	$0.00	$4.89	$4.89
0100-2600-0-0000-8200-360200-072-0000	$0.00	$5.39	$5.39
0100-3213-0-0000-3140-360200-072-0000	$0.00	$6.44	$6.44
0100-3150-0-1110-1000-360200-022-0000	$31.00	($24.23)	$6.77
0100-3010-0-0000-2495-360200-005-0000	$0.00	$7.56	$7.56
0100-1100-0-1176-1000-360200-029-0000	$6.00	$2.82	$8.82
0100-0332-0-1135-4000-360200-057-0020	$0.00	$8.86	$8.86
0100-1100-0-0000-2700-360200-021-0000	$5.00	$5.57	$10.57
0100-0000-0-0000-2420-360200-026-0000	$0.00	$11.57	$11.57

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2420-360200-031-0000	$0.00	$11.57	$11.57
0100-0000-0-0000-3140-360200-023-0000	$0.00	$11.57	$11.57
0100-0000-0-1110-1000-360200-028-0000	$0.00	$15.77	$15.77
0100-0000-0-1110-1000-360200-023-0000	$0.00	$21.03	$21.03
0100-0000-0-1110-1000-360200-027-0000	$0.00	$21.03	$21.03
0100-2600-0-0000-3130-360200-072-0000	$409.00	($385.90)	$23.10
0100-0000-0-1110-4000-360200-022-0000	$0.00	$23.14	$23.14
0100-0000-0-1110-4000-360200-027-0000	$0.00	$28.92	$28.92
0100-0000-0-1110-1000-360200-024-0000	$0.00	$31.55	$31.55
0100-0000-0-0000-7200-360200-020-0000	$0.00	$36.18	$36.18
0100-0000-0-1110-1000-360200-029-0000	$0.00	$36.80	$36.80
0100-0332-0-0000-2700-360200-072-0000	$55.00	($14.81)	$40.19
0100-0000-0-1110-4000-360200-028-0000	$0.00	$41.18	$41.18
0100-0000-0-1110-1000-360200-025-0000	$0.00	$41.21	$41.21
0100-0000-0-3550-1000-360200-038-0000	$0.00	$41.64	$41.64
0100-0000-0-0000-2420-360200-023-0000	$0.00	$44.32	$44.32
0100-0000-0-0000-2420-360200-021-0000	$0.00	$46.26	$46.26
0100-0000-0-0000-2420-360200-029-0000	$0.00	$46.26	$46.26
0100-0000-0-0000-2420-360200-030-0000	$0.00	$46.26	$46.26
0100-0000-0-0000-2700-360200-062-0000	$0.00	$47.45	$47.45
0100-6537-0-5760-1130-360200-039-0072	$53.00	($1.99)	$51.01
0100-0000-0-1110-1000-360200-031-0000	$0.00	$53.00	$53.00
0100-0000-0-1110-1000-360200-030-0000	$0.00	$57.45	$57.45
0100-0000-0-0000-3140-360200-024-0000	$0.00	$57.83	$57.83
0100-0000-0-1110-4000-360200-025-0000	$0.00	$57.83	$57.83
0100-0000-0-0000-2420-360200-028-0000	$0.00	$57.84	$57.84
0100-0000-0-1110-4000-360200-021-0000	$0.00	$57.84	$57.84
0100-0000-0-1110-4000-360200-029-0000	$0.00	$57.84	$57.84
0100-0000-0-1110-1000-360200-021-0000	$0.00	$60.99	$60.99
0100-0000-0-1110-4000-360200-026-0000	$0.00	$66.98	$66.98
0100-0332-0-1135-4000-360200-057-0030	$0.00	$68.48	$68.48
0100-3311-0-5760-1120-360200-039-0000	$0.00	$69.21	$69.21
0100-0000-0-0000-3140-360200-027-0000	$0.00	$70.13	$70.13
0100-0000-0-0000-3140-360200-026-0000	$0.00	$73.66	$73.66
0100-0000-0-1110-4000-360200-024-0000	$0.00	$78.44	$78.44
0100-0000-0-1110-4000-360200-023-0000	$0.00	$78.66	$78.66
0100-0000-0-1110-1000-360200-022-0000	$0.00	$85.80	$85.80
0100-0000-0-0000-3130-360200-053-0000	$0.00	$92.53	$92.53
0100-0000-0-5760-1110-360200-039-0000	$0.00	$94.94	$94.94
0100-0000-0-0000-7200-360200-001-0000	$0.00	$98.98	$98.98
0100-0000-0-0000-3130-360200-063-0000	$0.00	$110.67	$110.67
0100-0000-0-1110-1000-360200-020-0000	$0.00	$125.03	$125.03
0100-0000-0-0000-2495-360200-055-0000	$171.00	($45.89)	$125.11

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3140-360200-072-0000	$42.00	$87.82	$129.82
0100-0000-0-0000-2420-360200-053-0000	$214.00	($73.03)	$140.97
0100-2600-0-0000-2700-360200-072-0000	$256.00	($72.55)	$183.45
0100-2600-0-1135-4000-360200-057-0020	$0.00	$204.17	$204.17
0100-0332-0-1156-1000-360200-075-0000	$168.00	$62.25	$230.25
0100-0000-0-5760-1120-360200-039-0000	$0.00	$234.76	$234.76
0100-0332-0-1135-4000-360200-057-0031	$0.00	$239.36	$239.36
0100-2600-0-0000-3140-360200-072-0000	$236.00	$20.21	$256.21
0100-0000-0-5760-1130-360200-039-0000	$0.00	$302.58	$302.58
0100-6537-0-5760-1110-360200-039-0072	$210.00	$93.90	$303.90
0100-6537-0-5760-1130-360200-039-0000	$343.00	($21.45)	$321.55
0100-0332-0-0000-2495-360200-055-0000	$278.00	$44.44	$322.44
0100-0000-0-0000-7110-360200-002-0000	$359.00	($33.32)	$325.68
0100-3216-0-0000-3140-360200-020-0000	$266.00	$217.74	$483.74
0100-0000-0-1110-1000-360200-060-0000	$92.00	$433.46	$525.46
0100-2600-0-1110-4000-360200-072-0000	$0.00	$533.47	$533.47
0100-3305-0-5760-1110-360200-039-0000	$0.00	$634.31	$634.31
0100-2600-0-1110-4000-360200-062-0000	$651.00	$22.92	$673.92
0100-0000-0-0000-3600-360200-014-0072	$735.00	($49.09)	$685.91
0100-3213-0-0000-2700-360200-020-0000	$682.00	$21.40	$703.40
0100-3214-0-1110-1000-360200-031-0000	$770.00	$2.80	$772.80
0100-0332-0-0000-2420-360200-026-0000	$978.00	($198.43)	$779.57
0100-0332-0-0000-2420-360200-022-0000	$833.00	($39.36)	$793.64
0100-0332-0-0000-2420-360200-027-0000	$808.00	($11.20)	$796.80
0100-0332-0-0000-2420-360200-021-0000	$816.00	($3.62)	$812.38
0100-0332-0-0000-3140-360200-029-0000	$811.00	$4.98	$815.98
0100-0332-0-0000-3140-360200-022-0000	$819.00	$5.56	$824.56
0100-3214-0-1110-1000-360200-030-0000	$879.00	($25.12)	$853.88
0100-0332-0-0000-3140-360200-025-0000	$848.00	$7.01	$855.01
0100-0000-0-0000-8200-360200-010-0000	$778.00	$93.59	$871.59
0100-3214-0-1110-1000-360200-021-0000	$894.00	$11.72	$905.72
0100-0332-0-0000-2420-360200-023-0000	$987.00	($51.18)	$935.82
0100-0332-0-0000-3140-360200-028-0000	$982.00	($42.66)	$939.34
0100-0000-0-0000-3700-360200-008-0000	$0.00	$959.96	$959.96
0100-0332-0-0000-2420-360200-030-0000	$987.00	($14.13)	$972.87
0100-0332-0-0000-2420-360200-031-0000	$987.00	($14.13)	$972.87
0100-0332-0-0000-2420-360200-024-0000	$1,000.00	($14.15)	$985.85
0100-0332-0-0000-2420-360200-025-0000	$1,000.00	($13.96)	$986.04
0100-3213-0-0000-3600-360200-014-0000	$989.00	$5.41	$994.41
0100-0332-0-0000-3140-360200-021-0000	$1,031.00	($29.19)	$1,001.81
0100-0332-0-0000-3140-360200-027-0000	$1,041.00	($1.78)	$1,039.22
0100-0332-0-0000-3140-360200-031-0000	$1,031.00	$10.43	$1,041.43
0100-0332-0-0000-3140-360200-030-0000	$1,040.00	$4.94	$1,044.94

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3140-360200-023-0000	$1,106.00	($60.93)	$1,045.07
0100-0332-0-0000-2420-360200-029-0000	$1,067.00	($13.69)	$1,053.31
0100-0332-0-0000-2420-360200-028-0000	$1,064.00	$10.14	$1,074.14
0100-0332-0-0000-3140-360200-026-0000	$1,092.00	$11.88	$1,103.88
0100-0332-0-0000-3140-360200-024-0000	$1,092.00	$16.87	$1,108.87
0100-0332-0-0000-3130-360200-025-0000	$1,166.00	$16.08	$1,182.08
0100-0332-0-0000-2420-360200-056-0000	$1,436.00	($250.53)	$1,185.47
0100-0332-0-1110-1000-360200-023-0000	$1,390.00	($140.91)	$1,249.09
0100-0332-0-1110-1000-360200-029-0000	$1,430.00	($132.69)	$1,297.31
0100-0332-0-0000-3130-360200-053-0000	$1,370.00	($68.43)	$1,301.57
0100-3214-0-1110-1000-360200-029-0000	$1,398.00	($85.26)	$1,312.74
0100-0332-0-3550-1000-360200-038-0000	$1,349.00	($19.66)	$1,329.34
0100-3214-0-1110-1000-360200-025-0000	$1,395.00	($47.74)	$1,347.26
0100-0332-0-0000-3130-360200-063-0000	$1,379.00	$7.09	$1,386.09
0100-0332-0-1110-1000-360200-026-0000	$1,431.00	($42.14)	$1,388.86
0100-0332-0-1110-1000-360200-021-0000	$1,391.00	$32.48	$1,423.48
0100-0332-0-0000-3130-360200-026-0000	$1,417.00	$7.87	$1,424.87
0100-3214-0-1110-1000-360200-022-0000	$1,409.00	$20.10	$1,429.10
0100-3214-0-1110-1000-360200-023-0000	$1,388.00	$42.50	$1,430.50
0100-0332-0-1110-1000-360200-028-0000	$1,483.00	($50.68)	$1,432.32
0100-0332-0-1110-1000-360200-027-0000	$1,676.00	($240.33)	$1,435.67
0100-0332-0-1110-1000-360200-025-0000	$1,554.00	($116.69)	$1,437.31
0100-0332-0-0000-3130-360200-027-0000	$1,435.00	$7.33	$1,442.33
0100-3214-0-1110-1000-360200-027-0000	$1,432.00	$12.89	$1,444.89
0100-0332-0-0000-3130-360200-022-0000	$1,550.00	($95.84)	$1,454.16
0100-3214-0-1110-1000-360200-026-0000	$1,478.00	($11.28)	$1,466.72
0100-0000-0-0000-7550-360200-015-0000	$1,452.00	$18.92	$1,470.92
0100-0332-0-0000-3130-360200-028-0000	$1,496.00	($2.31)	$1,493.69
0100-0332-0-0000-3130-360200-029-0000	$1,501.00	$9.73	$1,510.73
0100-0332-0-0000-2150-360200-053-0000	$1,597.00	($85.09)	$1,511.91
0100-0332-0-3550-3130-360200-038-0000	$1,578.00	($59.48)	$1,518.52
0100-3214-0-1110-1000-360200-028-0000	$1,505.00	$16.78	$1,521.78
0100-3214-0-1110-1000-360200-024-0000	$1,587.00	($30.48)	$1,556.52
0100-0332-0-0000-3130-360200-023-0000	$1,545.00	$15.11	$1,560.11
0100-0332-0-1110-1000-360200-030-0000	$1,933.00	($351.31)	$1,581.69
0100-3010-0-0000-2150-360200-005-0000	$1,581.00	$6.76	$1,587.76
0100-0332-0-0000-3130-360200-024-0000	$1,506.00	$95.40	$1,601.40
0100-0332-0-0000-2140-360200-051-0000	$1,600.00	$11.49	$1,611.49
0100-6500-0-5760-1110-360200-039-0000	$85.00	$1,529.97	$1,614.97
0100-0332-0-1110-1000-360200-031-0000	$1,715.00	($21.92)	$1,693.08
0100-2600-0-1110-4000-360200-020-0000	$6,197.00	($4,411.71)	$1,785.29
0100-0000-0-0000-7150-360200-002-0000	$1,822.00	($18.88)	$1,803.12
0100-0332-0-1110-1000-360200-024-0000	$2,087.00	($74.72)	$2,012.28

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-360200-022-0000	$2,082.00	($52.91)	$2,029.09
0100-0000-0-0000-8200-360200-028-0000	$2,575.00	($491.27)	$2,083.73
0100-0000-0-0000-8200-360200-023-0000	$2,586.00	($313.05)	$2,272.95
0100-6010-0-1110-4000-360200-025-0000	$3,406.00	($1,080.14)	$2,325.86
0100-0000-0-0000-8200-360200-021-0000	$2,448.00	$38.21	$2,486.21
0100-6010-0-1110-4000-360200-026-0000	$3,341.00	($835.49)	$2,505.51
0100-0000-0-0000-8200-360200-026-0000	$2,518.00	$6.14	$2,524.14
0100-6010-0-1110-4000-360200-029-0000	$3,373.00	($835.69)	$2,537.31
0100-0000-0-0000-8200-360200-025-0000	$2,574.00	$9.13	$2,583.13
0100-6010-0-1110-4000-360200-023-0000	$2,470.00	$133.73	$2,603.73
0100-0000-0-0000-8200-360200-029-0000	$2,621.00	($0.40)	$2,620.60
0100-8150-0-0000-8100-360200-012-0000	$2,598.00	$22.81	$2,620.81
0100-6010-0-1110-4000-360200-022-0000	$2,708.00	($61.83)	$2,646.17
0100-0000-0-0000-2700-360200-028-0000	$2,708.00	$57.01	$2,765.01
0100-0000-0-0000-8200-360200-027-0000	$2,655.00	$129.73	$2,784.73
0100-6010-0-1110-4000-360200-028-0000	$3,627.00	($801.95)	$2,825.05
0100-0000-0-0000-2700-360200-026-0000	$2,816.00	$59.80	$2,875.80
0100-0000-0-0000-2700-360200-023-0000	$2,781.00	$115.28	$2,896.28
0100-0000-0-0000-2700-360200-029-0000	$2,898.00	$34.41	$2,932.41
0100-0000-0-0000-2700-360200-025-0000	$2,907.00	$97.32	$3,004.32
0100-0000-0-0000-2700-360200-027-0000	$2,907.00	$99.16	$3,006.16
0100-0000-0-0000-8200-360200-024-0000	$3,010.00	$34.82	$3,044.82
0100-6010-0-1110-4000-360200-021-0000	$3,726.00	($673.28)	$3,052.72
0100-0000-0-0000-2100-360200-062-0000	$3,050.00	$72.77	$3,122.77
0100-0000-0-0000-2700-360200-021-0000	$2,989.00	$143.11	$3,132.11
0100-0000-0-0000-8200-360200-022-0000	$3,140.00	$9.54	$3,149.54
0100-6010-0-1110-4000-360200-024-0000	$3,657.00	($414.90)	$3,242.10
0100-6010-0-1110-4000-360200-027-0000	$3,323.00	($75.50)	$3,247.50
0100-0000-0-0000-2700-360200-030-0000	$3,295.00	($41.46)	$3,253.54
0100-8150-0-0000-8100-360200-010-0000	$3,183.00	$132.48	$3,315.48
0100-0000-0-0000-2700-360200-031-0000	$3,277.00	$53.07	$3,330.07
0100-0000-0-0000-2700-360200-022-0000	$3,288.00	$90.22	$3,378.22
0100-3310-0-5760-1110-360200-039-0000	$4,806.00	($1,414.12)	$3,391.88
0100-0000-0-0000-2700-360200-024-0000	$3,352.00	$108.76	$3,460.76
0100-0000-0-0000-8200-360200-031-0000	$3,915.00	($178.62)	$3,736.38
0100-0000-0-0000-8200-360200-030-0000	$3,845.00	($7.50)	$3,837.50
0100-0000-0-0000-7700-360200-061-0000	$5,279.00	$42.10	$5,321.10
0100-0000-0-0000-8200-360200-017-0000	$4,985.00	$414.42	$5,399.42
0100-0000-0-0000-8200-360200-016-0000	$3,864.00	$1,756.25	$5,620.25
0100-6500-0-5760-1120-360200-039-0000	$7,849.00	($1,239.52)	$6,609.48
0100-6500-0-5760-1130-360200-039-0000	$6,089.00	$588.33	$6,677.33
0100-0000-0-0000-8200-360200-012-0000	$8,330.00	$151.79	$8,481.79
0100-0332-0-0000-2420-360200-061-0000	$11,863.00	$187.51	$12,050.51

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-7400-360200-003-0000	$13,057.00	($600.17)	$12,456.83
0100-0000-0-0000-3600-360200-014-0000	$13,336.00	($68.85)	$13,267.15
0100-8150-0-0000-8100-360200-011-0000	$15,115.00	($323.42)	$14,791.58
0100-0000-0-0000-7300-360200-004-0000	$15,877.00	($38.38)	$15,838.62
0100-0000-0-1110-4000-370100-001-0000	$967.00	($84.81)	$882.19
0100-0000-0-0000-7200-370100-001-0000	$2,143.00	($105.17)	$2,037.83
0100-0000-0-0000-2100-370100-001-0000	$9,915.00	$28.22	$9,943.22
0100-0000-0-0000-2700-370100-001-0000	$13,581.00	($970.90)	$12,610.10
0100-0000-0-0000-3900-370100-001-0000	$17,452.00	$6,236.36	$23,688.36
0100-0000-0-1110-1000-370100-001-0000	$139,327.00	($4,681.60)	$134,645.40
0100-0000-0-0000-7700-370200-001-0000	$6,994.00	($1,250.92)	$5,743.08
0100-0000-0-0000-2100-370200-001-0000	$8,681.00	($1,630.61)	$7,050.39
0100-0000-0-0000-3600-370200-001-0000	$13,444.00	($734.63)	$12,709.37
0100-0000-0-0000-2420-370200-001-0000	$21,398.00	($1,209.63)	$20,188.37
0100-0000-0-0000-3900-370200-001-0000	$25,647.00	($1,843.77)	$23,803.23
0100-0000-0-1110-4000-370200-001-0000	$32,424.00	($7,786.41)	$24,637.59
0100-0000-0-0000-3700-370200-001-0000	$28,689.00	($3,852.10)	$24,836.90
0100-0000-0-0000-7200-370200-001-0000	$32,084.00	($6,242.48)	$25,841.52
0100-0000-0-0000-2700-370200-001-0000	$37,138.00	($7,355.85)	$29,782.15
0100-0000-0-1110-1000-370200-001-0000	$40,007.00	$5,925.25	$45,932.25
0100-0000-0-0000-8100-370200-001-0000	$73,275.00	($11,862.81)	$61,412.19
0100-3327-0-5760-3120-390100-001-0000	$0.00	$42.26	$42.26
0100-0332-0-1135-4000-390100-001-0000	$0.00	$82.50	$82.50
0100-0332-0-3550-2700-390100-001-0000	$0.00	$82.50	$82.50
0100-0000-0-0000-3120-390100-001-0000	$0.00	$114.28	$114.28
0100-0000-0-0000-7150-390100-001-0000	$0.00	$165.00	$165.00
0100-0000-0-0000-7400-390100-001-0000	$0.00	$165.00	$165.00
0100-0332-0-0000-2140-390100-001-0000	$0.00	$165.00	$165.00
0100-0332-0-0000-2150-390100-001-0000	$0.00	$165.00	$165.00
0100-3182-0-3550-3110-390100-001-0000	$0.00	$165.00	$165.00
0100-4035-0-0000-2140-390100-001-0000	$0.00	$165.00	$165.00
0100-6546-0-5760-3120-390100-001-0000	$0.00	$218.04	$218.04
0100-0000-0-0000-2100-390100-001-0000	$0.00	$330.00	$330.00
0100-0332-0-0000-3130-390100-001-0000	$0.00	$330.00	$330.00
0100-3219-0-0000-3120-390100-001-1003	$0.00	$330.00	$330.00
0100-3219-0-0000-3130-390100-001-1003	$0.00	$330.00	$330.00
0100-3010-0-0000-2140-390100-001-0000	$0.00	$346.50	$346.50
0100-6500-0-5760-3120-390100-001-0000	$0.00	$615.30	$615.30
0100-0332-0-0000-2700-390100-001-0000	$0.00	$1,155.00	$1,155.00
0100-3214-0-0000-3110-390100-001-0000	$0.00	$1,320.00	$1,320.00
0100-0332-0-0000-3110-390100-001-0000	$0.00	$1,799.40	$1,799.40
0100-0000-0-0000-2700-390100-001-0000	$0.00	$1,815.00	$1,815.00
0100-3213-0-0000-2700-390200-001-0000	$0.00	$52.88	$52.88

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-2600-0-1110-4000-390200-001-0000	$0.00	$154.50	$154.50
0100-0000-0-0000-7150-390200-001-0000	$0.00	$155.90	$155.90
0100-0000-0-0000-2100-390200-001-0000	$0.00	$165.00	$165.00
0100-0000-0-0000-3600-390200-001-0000	$0.00	$165.00	$165.00
0100-0000-0-0000-7700-390200-001-0000	$0.00	$165.00	$165.00
0100-8150-0-0000-8100-390200-001-0000	$0.00	$330.00	$330.00
0100-0000-0-0000-7300-390200-001-0000	$0.00	$397.47	$397.47
0100-0000-0-0000-8200-390200-001-0000	$0.00	$562.90	$562.90
0100-0000-0-0000-7400-390200-001-0000	$0.00	$907.80	$907.80
0100-0000-0-0000-2700-390200-001-0000	$0.00	$1,598.37	$1,598.37
0100-0332-0-1110-1000-410000-052-0000	$10,000.00	($10,000.00)	$0.00
0100-6300-0-1110-1000-410000-052-0000	$17,100.00	($17,100.00)	$0.00
0100-0000-0-0000-2420-420000-052-3031	$0.00	($357.95)	($357.95)
0100-0000-0-0000-2420-420000-052-3023	$0.00	($205.00)	($205.00)
0100-0000-0-0000-2420-420000-052-3030	$0.00	($183.41)	($183.41)
0100-0000-0-0000-2420-420000-052-3025	$0.00	($173.09)	($173.09)
0100-0000-0-0000-2420-420000-052-3021	$0.00	($142.16)	($142.16)
0100-0000-0-0000-2420-420000-052-3028	$0.00	($124.00)	($124.00)
0100-0000-0-0000-2420-420000-052-3029	$0.00	($120.00)	($120.00)
0100-0000-0-0000-2420-420000-052-3022	$0.00	($110.02)	($110.02)
0100-0000-0-0000-2420-420000-052-3024	$0.00	($80.06)	($80.06)
0100-0000-0-0000-2420-420000-052-3027	$0.00	($80.00)	($80.00)
0100-0000-0-0000-2420-420000-052-3026	$0.00	($45.70)	($45.70)
0100-1100-0-0000-2700-420000-030-0000	$125.00	($125.00)	$0.00
0100-1100-0-1110-1000-420000-022-0000	$200.00	($200.00)	$0.00
0100-0332-0-1110-1000-420000-062-0000	$200.00	($200.00)	$0.00
0100-1100-0-0000-2700-420000-028-0000	$400.00	($400.00)	$0.00
0100-1100-0-0000-2700-420000-031-0000	$500.00	($500.00)	$0.00
0100-3150-0-0000-2420-420000-027-0000	$450.00	($450.00)	$0.00
0100-0000-0-0000-2100-420000-053-0000	$5,000.00	($5,000.00)	$0.00
0100-1100-0-0000-2420-420000-022-0000	$2,107.00	($2,107.00)	$0.00
0100-0332-0-1110-1000-420000-052-0000	$10,000.00	($10,000.00)	$0.00
0100-2600-0-1110-4000-420000-020-0000	$0.00	$8.53	$8.53
0100-0000-0-0000-2420-420000-052-0023	$29.00	($5.62)	$23.38
0100-0000-0-0000-2420-420000-052-0025	$30.00	($5.30)	$24.70
0100-1100-0-1110-1000-420000-028-0000	$1,500.00	($1,467.46)	$32.54
0100-0000-0-0000-2420-420000-052-0031	$130.00	($77.61)	$52.39
0100-0000-0-0000-2420-420000-052-0026	$80.00	($1.30)	$78.70
0100-0000-0-0000-2420-420000-052-0030	$84.00	($4.35)	$79.65
0100-0000-0-0000-2420-420000-052-0024	$137.00	($54.87)	$82.13
0100-2600-0-1110-4000-420000-022-0000	$0.00	$96.51	$96.51
0100-6762-0-1156-1000-420000-075-0021	$0.00	$117.96	$117.96
0100-0332-0-1156-1000-420000-075-0030	$3,750.00	($3,608.21)	$141.79

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-4203-0-0000-2140-420000-005-0000	$10,000.00	($9,845.56)	$154.44
0100-3010-0-0000-3130-420000-005-0167	$500.00	($332.01)	$167.99
0100-9064-0-0000-3110-420000-062-0000	$0.00	$193.04	$193.04
0100-0000-0-0000-7150-420000-002-0000	$1,000.00	($778.91)	$221.09
0100-0000-0-0000-2420-420000-052-0027	$299.00	($6.00)	$293.00
0100-6266-0-0000-2140-420000-005-0000	$2,000.00	($1,688.88)	$311.12
0100-0000-0-1110-1000-420000-053-0000	$800.00	($421.15)	$378.85
0100-0332-0-1156-1000-420000-075-0021	$2,500.00	($2,060.30)	$439.70
0100-3150-0-0000-2495-420000-027-0000	$490.00	$0.42	$490.42
0100-0000-0-1110-1000-420000-010-0000	$0.00	$517.11	$517.11
0100-3213-0-5760-1110-420000-039-0028	$0.00	$562.01	$562.01
0100-1100-0-0000-2700-420000-027-0000	$0.00	$643.50	$643.50
0100-0332-0-1110-1000-420000-005-0000	$0.00	$814.74	$814.74
0100-2600-0-1110-4000-420000-026-0000	$0.00	$834.69	$834.69
0100-0332-0-1156-1000-420000-075-0031	$3,650.00	($2,786.45)	$863.55
0100-0332-0-1110-1000-420000-055-0000	$0.00	$1,244.10	$1,244.10
0100-1100-0-0000-2420-420000-023-0000	$1,306.00	($14.49)	$1,291.51
0100-1100-0-0000-2420-420000-029-0000	$1,435.00	($2.92)	$1,432.08
0100-1100-0-0000-2420-420000-025-0000	$1,439.00	($6.16)	$1,432.84
0100-3150-0-0000-2420-420000-028-0000	$194.00	$1,299.22	$1,493.22
0100-1100-0-0000-2420-420000-028-0000	$1,589.00	($4.25)	$1,584.75
0100-1100-0-0000-2420-420000-027-0000	$1,768.00	($169.55)	$1,598.45
0100-1100-0-0000-2420-420000-031-0000	$1,936.00	($249.86)	$1,686.14
0100-1100-0-0000-2420-420000-026-0000	$1,764.00	($4.03)	$1,759.97
0100-3150-0-0000-2420-420000-022-0000	$2,000.00	($161.13)	$1,838.87
0100-3150-0-0000-2495-420000-022-0000	$5,000.00	($3,066.32)	$1,933.68
0100-1100-0-0000-2420-420000-021-0000	$1,768.00	$274.93	$2,042.93
0100-4203-0-1110-1000-420000-005-0000	$25,000.00	($22,773.71)	$2,226.29
0100-1100-0-0000-2420-420000-030-0000	$2,640.32	($413.80)	$2,226.52
0100-1100-0-0000-2420-420000-024-0000	$2,254.00	($0.87)	$2,253.13
0100-3150-0-0000-2420-420000-026-0000	$2,300.00	$26.29	$2,326.29
0100-6300-0-1110-1000-420000-052-0000	$3,400.00	($1,006.22)	$2,393.78
0100-2600-0-1110-4000-420000-025-0000	$0.00	$2,532.91	$2,532.91
0100-0332-0-0000-2140-420000-051-0000	$3,000.00	($244.04)	$2,755.96
0100-4035-0-1110-1000-420000-005-0000	$3,500.00	($561.10)	$2,938.90
0100-6500-0-5760-1110-420000-039-0000	$2,000.00	$1,320.89	$3,320.89
0100-0000-0-0000-2140-420000-053-0000	$4,000.00	($370.34)	$3,629.66
0100-3150-0-1110-1000-420000-024-0000	$8,000.00	($3,326.46)	$4,673.54
0100-3150-0-1110-1000-420000-022-0000	$5,000.00	$199.72	$5,199.72
0100-3150-0-0000-2420-420000-024-0000	$5,764.00	($5.20)	$5,758.80
0100-4035-0-0000-2140-420000-005-0000	$7,000.00	($809.12)	$6,190.88
0100-3150-0-1110-1000-420000-026-0000	$5,800.00	$574.00	$6,374.00
0100-3150-0-1110-1000-420000-028-0000	$15,000.00	($7,621.20)	$7,378.80

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-1110-1000-420000-029-0000	$10,500.00	($618.15)	$9,881.85
0100-3150-0-0000-2420-420000-030-0000	$10,489.00	($499.20)	$9,989.80
0100-3150-0-1110-1000-420000-027-0000	$11,213.00	($682.08)	$10,530.92
0100-3150-0-1110-1000-420000-031-0000	$10,000.00	$2,008.91	$12,008.91
0100-3150-0-1110-1000-420000-021-0000	$16,000.00	$14.05	$16,014.05
0100-3150-0-1110-1000-420000-023-0000	$19,000.00	($719.80)	$18,280.20
0100-3150-0-1110-1000-420000-025-0000	$10,000.00	$9,330.60	$19,330.60
0100-4203-0-0000-2495-420000-005-0000	$75,000.00	($43,990.62)	$31,009.38
0100-0332-0-0000-2495-420000-055-0000	$42,800.00	($5,255.23)	$37,544.77
0100-1100-0-1110-1000-421000-022-0000	$500.00	($500.00)	$0.00
0100-3150-0-1110-1000-421000-031-0000	$5,000.00	($5,000.00)	$0.00
0100-0332-0-1110-1000-421000-052-0000	$10,000.00	($10,000.00)	$0.00
0100-0332-0-1156-1000-421000-075-0031	$100.00	($55.00)	$45.00
0100-3150-0-0000-2420-421000-027-0000	$232.00	($0.15)	$231.85
0100-3150-0-0000-2420-421000-026-0000	$700.00	($51.98)	$648.02
0100-3150-0-0000-2420-421000-024-0000	$1,500.00	($35.92)	$1,464.08
0100-3150-0-0000-2420-421000-023-0000	$2,000.00	($11.11)	$1,988.89
0100-3150-0-0000-2495-430000-038-0000	$100.00	($100.00)	$0.00
0100-8150-0-0000-8100-430000-018-0024	$1,029.60	($1,029.60)	$0.00
0100-0332-0-1160-1000-430000-027-0000	$1,287.00	($1,287.00)	$0.00
0100-3150-0-0000-2420-430000-023-0000	$1,500.00	($1,500.00)	$0.00
0100-4201-0-1110-1000-430000-005-0000	$12,370.00	($12,370.00)	$0.00
0100-6053-0-1110-1000-430000-020-0000	$220,092.00	($220,092.00)	$0.00
0100-9064-0-1110-1000-430000-062-0000	$400.00	($400.00)	$0.00
0100-0000-0-0000-2420-430000-053-0000	$600.00	($600.00)	$0.00
0100-3150-0-0000-2495-430000-021-0000	$1,000.00	($1,000.00)	$0.00
0100-3150-0-0000-2495-430000-027-0000	$1,000.00	($1,000.00)	$0.00
0100-3150-0-3550-1000-430000-038-0000	$1,842.00	($1,842.00)	$0.00
0100-0332-0-1110-4000-430000-027-0000	$70.00	($70.00)	$0.00
0100-3182-0-3550-2495-430000-038-0000	$2,500.00	($2,500.00)	$0.00
0100-0000-0-0000-2140-430000-061-0000	$3,500.00	($3,500.00)	$0.00
0100-3150-0-0000-2495-430000-031-0000	$3,804.00	($3,804.00)	$0.00
0100-0097-0-0000-7400-430000-003-0000	$34,098.00	($34,098.00)	$0.00
0100-3213-0-1110-1000-430000-020-0000	$50,000.00	($50,000.00)	$0.00
0100-0332-0-1110-1000-430000-072-0000	$50,000.00	($50,000.00)	$0.00
0100-3213-0-0000-8200-430000-016-0000	$60,000.00	($60,000.00)	$0.00
0100-3213-0-1110-1000-430000-050-0000	$672,298.00	($672,298.00)	$0.00
0100-0332-0-0000-2495-430000-005-0167	$0.00	$17.44	$17.44
0100-0332-0-0000-2495-430000-063-0165	$0.00	$17.44	$17.44
0100-6500-0-5760-1120-430000-039-0000	$3,000.00	($2,978.56)	$21.44
0100-0332-0-3550-3140-430000-038-0000	$2,000.00	($1,958.35)	$41.65
0100-6537-0-5760-1110-430000-039-0072	$0.00	$44.35	$44.35
0100-0332-0-0000-2495-430000-027-0000	$0.00	$64.00	$64.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-9064-0-0000-3130-430000-062-0000	$500.00	($422.24)	$77.76
0100-0332-0-0000-2495-430000-030-0000	$0.00	$91.61	$91.61
0100-3150-0-0000-2495-430000-030-0000	$97.00	($0.20)	$96.80
0100-0332-0-0000-2495-430000-025-0000	$0.00	$122.81	$122.81
0100-0332-0-1110-1000-430000-062-0000	$5,000.00	($4,875.81)	$124.19
0100-1100-0-0000-2495-430000-023-0000	$0.00	$124.85	$124.85
0100-0332-0-1110-1000-430000-005-0000	$0.00	$147.46	$147.46
0100-3150-0-0000-2495-430000-028-0000	$8,840.00	($8,680.00)	$160.00
0100-0000-0-0000-8200-430000-016-0157	$0.00	$166.53	$166.53
0100-3150-0-0000-2495-430000-029-0000	$4,500.00	($4,332.76)	$167.24
0100-0332-0-0000-2495-430000-005-0000	$0.00	$207.73	$207.73
0100-0332-0-1160-1000-430000-020-0031	$0.00	$239.13	$239.13
0100-3212-0-0000-8100-430000-011-0000	$0.00	$280.64	$280.64
0100-6266-0-0000-2140-430000-005-0000	$13,718.00	($13,427.31)	$290.69
0100-0332-0-1160-1000-430000-020-0000	$1,591.14	($1,278.72)	$312.42
0100-0332-0-1110-4000-430000-020-0030	$0.00	$320.50	$320.50
0100-1100-0-0000-3140-430000-031-0000	$600.00	($255.41)	$344.59
0100-1100-0-0000-3140-430000-027-0000	$700.00	($352.28)	$347.72
0100-1100-0-1110-4000-430000-021-0000	$0.00	$401.54	$401.54
0100-0332-0-1110-4000-430000-020-0021	$0.00	$407.66	$407.66
0100-0000-0-0000-3160-430000-060-0000	$697.00	($279.96)	$417.04
0100-6537-0-5760-1110-430000-039-0000	$0.00	$430.98	$430.98
0100-0000-0-1142-3160-430000-060-0000	$500.00	($65.61)	$434.39
0100-0000-0-0000-2700-430000-061-0000	$5,000.00	($4,548.43)	$451.57
0100-1100-0-0000-3140-430000-030-0000	$500.00	($47.52)	$452.48
0100-3213-0-0000-8100-430000-011-0000	$475.00	($3.11)	$471.89
0100-1100-0-0000-3140-430000-023-0000	$500.00	($4.01)	$495.99
0100-1100-0-0000-3140-430000-021-0000	$750.00	($238.40)	$511.60
0100-1100-0-0000-2700-430000-029-0000	$1,700.00	($1,171.80)	$528.20
0100-0332-0-1160-1000-430000-020-0025	$0.00	$538.13	$538.13
0100-0000-0-1110-1000-430000-010-0000	$50,000.00	($49,444.44)	$555.56
0100-1100-0-0000-3140-430000-026-0000	$1,000.00	($407.58)	$592.42
0100-0000-0-0000-2100-430000-053-0000	$1,100.00	($498.72)	$601.28
0100-3150-0-0000-2420-430000-030-0000	$1,105.00	($462.17)	$642.83
0100-1100-0-0000-3140-430000-029-0000	$600.00	$99.16	$699.16
0100-3150-0-0000-2495-430000-025-0000	$700.00	$21.89	$721.89
0100-1100-0-0000-2495-430000-024-0000	$0.00	$782.08	$782.08
0100-1100-0-0000-2420-571005-021-0000	$200.00	($16.50)	$183.50
0100-0332-0-1110-4000-430000-020-0031	$0.00	$816.14	$816.14
0100-3010-0-0000-2150-430000-005-0000	$5,000.00	($4,158.53)	$841.47
0100-0332-0-0000-2140-430000-055-0000	$2,000.00	($1,113.82)	$886.18
0100-0332-0-1160-1000-430000-028-0000	$300.00	$592.51	$892.51
0100-1100-0-0000-3140-430000-028-0000	$600.00	$314.90	$914.90

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-5634-0-0000-3130-430000-005-0167	$2,999.86	($2,028.87)	$970.99
0100-0332-0-0000-2495-430000-028-0000	$1,300.00	($309.59)	$990.41
0100-1100-0-0000-2700-430000-025-0000	$2,000.00	($972.66)	$1,027.34
0100-9064-0-0000-3110-430000-062-0000	$1,500.00	($425.58)	$1,074.42
0100-9064-0-0000-3120-430000-062-0000	$0.00	$1,082.95	$1,082.95
0100-3150-0-0000-2420-430000-026-0000	$1,500.00	($286.17)	$1,213.83
0100-3150-0-0000-2420-430000-027-0000	$1,350.00	($95.64)	$1,254.36
0100-3150-0-0000-2420-430000-024-0000	$1,500.00	($225.27)	$1,274.73
0100-3150-0-0000-2420-430000-028-0000	$341.00	$936.81	$1,277.81
0100-3150-0-0000-2420-430000-021-0000	$1,500.00	($220.88)	$1,279.12
0100-8150-0-0000-8100-430000-010-0000	$1,528.78	($244.21)	$1,284.57
0100-0332-0-0000-2150-430000-005-0000	$1,265.00	$21.36	$1,286.36
0100-3150-0-0000-2495-430000-024-0000	$1,500.00	($207.42)	$1,292.58
0100-3150-0-0000-2420-430000-025-0000	$142.00	$1,153.12	$1,295.12
0100-1100-0-0000-3140-430000-022-0000	$1,000.00	$356.19	$1,356.19
0100-0000-0-0000-8200-430000-010-0000	$1,539.05	($152.94)	$1,386.11
0100-3150-0-0000-2420-430000-029-0000	$1,500.00	($103.67)	$1,396.33
0100-0332-0-1160-1000-430000-020-0030	$0.00	$1,408.97	$1,408.97
0100-0332-0-3550-1000-430000-038-0000	$9,384.00	($7,960.03)	$1,423.97
0100-1100-0-0000-3140-430000-024-0000	$1,500.00	($52.24)	$1,447.76
0100-3150-0-0000-2420-430000-031-0000	$1,500.00	($48.87)	$1,451.13
0100-3150-0-0000-2420-430000-022-0000	$1,500.00	($2.56)	$1,497.44
0100-0332-0-1160-1000-430000-020-0024	$0.00	$1,562.22	$1,562.22
0100-3150-0-0000-2495-430000-023-0000	$3,000.00	($1,419.85)	$1,580.15
0100-0332-0-0000-2140-430000-051-0000	$2,000.00	($371.16)	$1,628.84
0100-0000-0-0000-8300-430000-061-0000	$0.00	$1,652.19	$1,652.19
0100-1100-0-0000-2700-430000-027-0000	$1,053.69	$666.43	$1,720.12
0100-0332-0-1160-1000-430000-020-0027	$0.00	$1,759.65	$1,759.65
0100-1100-0-0000-3140-430000-025-0000	$1,628.94	$145.48	$1,774.42
0100-2600-0-1135-4000-430000-057-0020	$4,000.00	($2,190.05)	$1,809.95
0100-0000-0-0000-7110-430000-002-0000	$1,445.00	$381.94	$1,826.94
0100-4035-0-1110-1000-430000-005-0000	$1,860.00	($0.26)	$1,859.74
0100-0332-0-1135-4000-430000-021-0000	$10,000.00	($8,126.44)	$1,873.56
0100-0332-0-1160-1000-430000-020-0026	$0.00	$1,930.50	$1,930.50
0100-0000-0-1110-1000-430000-053-0000	$800.00	$1,166.99	$1,966.99
0100-3216-0-1110-1000-430000-052-1002	$89,215.56	($87,174.23)	$2,041.33
0100-1100-0-1135-4000-430000-030-0000	$2,315.53	$133.94	$2,449.47
0100-0000-0-1134-1000-430000-053-0000	$10,744.00	($8,010.90)	$2,733.10
0100-0332-0-1160-1000-430000-020-0022	$0.00	$2,862.86	$2,862.86
0100-1100-0-0000-2700-430000-023-0000	$2,500.00	$418.74	$2,918.74
0100-0000-0-0000-2140-430000-053-0000	$600.00	$2,359.74	$2,959.74
0100-0332-0-0000-3130-430000-063-0165	$2,540.00	$781.52	$3,321.52
0100-0332-0-1135-4000-430000-057-0000	$5,000.00	($1,674.71)	$3,325.29

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-6500-0-5760-2100-430000-039-0000	$3,000.00	$329.76	$3,329.76
0100-1100-0-1110-1000-430000-026-0000	$9,173.31	($5,722.40)	$3,450.91
0100-0000-0-0000-7200-430000-061-0000	$23,740.04	($20,169.73)	$3,570.31
0100-0000-0-0000-7300-430000-004-0000	$3,255.11	$406.70	$3,661.81
0100-1100-0-0000-2700-430000-022-0000	$2,999.79	$795.30	$3,795.09
0100-0332-0-0000-2420-430000-056-0000	$1,415.00	$2,432.86	$3,847.86
0100-0332-0-1110-1000-430000-023-0000	$5,720.00	($1,829.28)	$3,890.72
0100-0332-0-1110-1000-430000-025-0000	$7,366.00	($3,375.06)	$3,990.94
0100-1100-0-0000-2700-430000-021-0000	$2,800.00	$1,221.01	$4,021.01
0100-3150-0-0000-2495-430000-026-0000	$7,300.00	($3,241.73)	$4,058.27
0100-1100-0-0000-2700-430000-024-0000	$2,906.46	$1,202.63	$4,109.09
0100-4035-0-0000-2140-430000-005-0000	$7,500.00	($3,382.58)	$4,117.42
0100-0332-0-1156-1000-430000-075-0021	$5,000.00	($865.03)	$4,134.97
0100-3182-0-3550-1000-430000-038-0000	$69,886.00	($65,691.49)	$4,194.51
0100-0332-0-3550-2700-430000-038-0000	$5,000.00	($671.01)	$4,328.99
0100-1100-0-1110-1000-430000-023-0000	$5,027.67	($650.75)	$4,376.92
0100-0332-0-1110-1000-430000-026-0000	$6,043.00	($1,380.35)	$4,662.65
0100-2600-0-1110-4000-430000-021-0000	$4,350.00	$384.84	$4,734.84
0100-1100-0-1110-1000-430000-020-0000	$10,000.00	($4,987.13)	$5,012.87
0100-0332-0-0000-2495-430000-026-0000	$5,028.00	($0.12)	$5,027.88
0100-3150-0-0000-2495-430000-022-0000	$7,000.00	($1,889.91)	$5,110.09
0100-9064-0-0000-3140-430000-062-0000	$1,000.00	$4,190.03	$5,190.03
0100-0332-0-1110-1000-430000-022-0000	$12,034.00	($6,649.77)	$5,384.23
0100-2600-0-1110-4000-430000-027-0000	$5,610.00	($205.22)	$5,404.78
0100-2600-0-1110-4000-430000-024-0000	$4,350.00	$1,089.12	$5,439.12
0100-1100-0-0000-2700-430000-030-0000	$6,550.00	($1,012.04)	$5,537.96
0100-6500-0-5760-1110-430000-039-0000	$2,896.00	$2,743.30	$5,639.30
0100-0332-0-1110-1000-430000-029-0000	$8,732.00	($2,972.19)	$5,759.81
0100-8150-0-0000-8100-430000-018-0028	$0.00	$5,889.56	$5,889.56
0100-3213-0-5760-1110-430000-039-0028	$0.00	$6,170.18	$6,170.18
0100-0332-0-0000-3130-430000-063-0000	$6,500.00	($284.20)	$6,215.80
0100-0332-0-1110-1000-430000-027-0000	$6,200.00	$55.00	$6,255.00
0100-0000-0-1110-1000-430000-061-0000	$30,000.00	($23,737.46)	$6,262.54
0100-0332-0-1110-1000-430000-052-0000	$209,140.24	($202,551.12)	$6,589.12
0100-0000-0-0000-8200-430000-017-0000	$4,300.00	$2,339.02	$6,639.02
0100-1100-0-0000-2700-430000-026-0000	$5,642.80	$1,153.84	$6,796.64
0100-0332-0-1110-1000-430000-028-0000	$1,653.00	$5,289.59	$6,942.59
0100-0332-0-1110-1000-430000-030-0000	$11,576.00	($4,432.32)	$7,143.68
0100-3212-0-0000-8200-430000-016-0000	$22,728.00	($15,407.33)	$7,320.67
0100-6762-0-1156-1000-430000-075-0021	$0.00	$7,454.77	$7,454.77
0100-6010-0-1110-4000-430000-025-0000	$0.00	$7,736.45	$7,736.45
0100-1100-0-0000-2700-430000-031-0000	$16,250.00	($8,212.09)	$8,037.91
0100-3150-0-1110-1000-430000-021-0000	$8,132.00	($37.80)	$8,094.20

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-1100-0-1110-1000-430000-025-0000	$12,892.88	($4,772.89)	$8,119.99
0100-8150-0-0000-8100-430000-018-0019	$0.00	$8,230.46	$8,230.46
0100-0000-0-0000-7150-430000-002-0000	$9,000.00	($696.35)	$8,303.65
0100-0332-0-1110-1000-430000-031-0000	$10,312.00	($1,968.54)	$8,343.46
0100-1100-0-1110-1000-430000-029-0000	$19,262.27	($10,900.98)	$8,361.29
0100-0332-0-1110-1000-430000-021-0000	$8,197.00	$406.66	$8,603.66
0100-0332-0-1110-1000-430000-056-0000	$7,062.00	$2,163.20	$9,225.20
0100-0332-0-1110-1000-430000-024-0000	$10,084.00	($818.70)	$9,265.30
0100-3212-0-0000-3600-430000-014-0000	$0.00	$9,283.26	$9,283.26
0100-6500-0-5760-3120-430000-039-0000	$7,950.00	$1,588.37	$9,538.37
0100-6762-0-1156-1000-430000-075-0030	$0.00	$9,545.62	$9,545.62
0100-9062-0-0000-8200-430000-012-0000	$30,000.00	($19,828.40)	$10,171.60
0100-1100-0-1110-1000-430000-022-0000	$9,875.56	$300.90	$10,176.46
0100-8150-0-0000-8100-430000-018-0000	$15,000.00	($4,650.43)	$10,349.57
0100-0332-0-1110-1000-430000-055-0000	$0.00	$11,052.11	$11,052.11
0100-0332-0-0000-3140-430000-062-0000	$12,000.00	($554.69)	$11,445.31
0100-0332-0-1134-1000-430000-053-0000	$11,690.00	($134.81)	$11,555.19
0100-1100-0-1110-1000-430000-028-0000	$12,572.65	($826.95)	$11,745.70
0100-6762-0-1156-1000-430000-075-0031	$0.00	$11,851.21	$11,851.21
0100-3150-0-1110-1000-430000-030-0000	$12,434.00	($49.33)	$12,384.67
0100-0332-0-1156-1000-430000-075-0031	$14,000.00	($1,559.01)	$12,440.99
0100-1100-0-1110-1000-430000-024-0000	$11,649.00	$1,373.86	$13,022.86
0100-4203-0-1110-1000-430000-005-0000	$90,000.00	($76,506.72)	$13,493.28
0100-1100-0-1110-1000-430000-027-0000	$11,544.31	$2,263.65	$13,807.96
0100-7028-0-0000-3700-430000-008-0000	$29,696.71	($14,068.56)	$15,628.15
0100-2600-0-1110-4000-430000-072-0000	$0.00	$15,812.88	$15,812.88
0100-0000-0-0000-7700-430000-061-0000	$20,000.00	($3,729.53)	$16,270.47
0100-2600-0-1110-4000-430000-022-0000	$16,700.00	($227.29)	$16,472.71
0100-0332-0-1156-1000-430000-075-0030	$14,000.00	$2,740.67	$16,740.67
0100-2600-0-1110-4000-430000-028-0000	$20,870.00	($3,289.98)	$17,580.02
0100-0332-0-1135-4000-430000-057-0030	$19,000.00	($1,250.44)	$17,749.56
0100-0332-0-1135-4000-430000-057-0031	$19,000.00	($1,072.99)	$17,927.01
0100-0000-0-0000-7400-430000-003-0000	$14,713.96	$3,512.80	$18,226.76
0100-2600-0-1110-4000-430000-020-0000	$22,240.00	($3,710.17)	$18,529.83
0100-1100-0-1110-1000-430000-021-0000	$16,293.45	$2,356.60	$18,650.05
0100-3150-0-1110-1000-430000-028-0000	$18,146.00	$624.53	$18,770.53
0100-2600-0-1110-4000-430000-029-0000	$33,570.00	($14,425.75)	$19,144.25
0100-2600-0-1110-4000-430000-025-0000	$42,350.00	($23,069.02)	$19,280.98
0100-2600-0-1110-4000-430000-026-0000	$25,040.00	($2,650.75)	$22,389.25
0100-1100-0-1110-1000-430000-030-0000	$19,495.07	$3,302.87	$22,797.94
0100-4203-0-0000-2495-430000-005-0000	$75,000.00	($50,524.19)	$24,475.81
0100-1100-0-1110-1000-430000-031-0000	$21,769.17	$3,108.45	$24,877.62
0100-3150-0-1110-1000-430000-027-0000	$24,133.00	$1,121.31	$25,254.31

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-1110-1000-430000-023-0000	$27,687.00	($1,323.36)	$26,363.64
0100-3150-0-1110-1000-430000-031-0000	$29,065.00	($2,391.93)	$26,673.07
0100-3150-0-1110-1000-430000-029-0000	$31,853.00	($4,152.68)	$27,700.32
0100-0332-0-0000-2495-430000-055-0000	$117,500.00	($89,312.32)	$28,187.68
0100-2600-0-1110-4000-430000-023-0000	$26,900.00	$2,551.27	$29,451.27
0100-3010-0-0000-3130-430000-005-0167	$39,330.00	($9,471.41)	$29,858.59
0100-3212-0-1110-1000-430000-050-0000	$27,566.87	$2,463.13	$30,030.00
0100-3150-0-1110-1000-430000-022-0000	$44,875.00	($10,337.86)	$34,537.14
0100-7422-0-0000-8200-430000-016-0000	$0.00	$37,670.00	$37,670.00
0100-3150-0-1110-1000-430000-026-0000	$38,105.00	($60.68)	$38,044.32
0100-3150-0-1110-1000-430000-025-0000	$43,484.00	($3,532.68)	$39,951.32
0100-3150-0-1110-1000-430000-024-0000	$62,004.00	($21,847.58)	$40,156.42
0100-0000-0-0000-7550-430000-015-0000	$40,500.00	$2,132.50	$42,632.50
0100-2600-0-1110-1000-430000-072-0000	$10,000.00	$39,818.74	$49,818.74
0100-0000-0-0000-3600-430000-014-0000	$60,000.00	($145.43)	$59,854.57
0100-0000-0-0000-8200-430000-012-0000	$79,000.00	($6,067.55)	$72,932.45
0100-0000-0-0000-8200-430000-016-0000	$81,405.63	$11,712.64	$93,118.27
0100-0332-0-1110-1000-430000-050-0000	$505,367.24	($394,624.64)	$110,742.60
0100-8150-0-0000-8100-430000-011-0000	$119,241.62	$21,123.78	$140,365.40
0100-6300-0-1110-1000-430000-052-0000	$65,064.04	$173,614.94	$238,678.98
0100-0000-0-0000-8200-430010-016-0000	$2,094.37	$582.87	$2,677.24
0100-8150-0-0000-8100-430010-010-0000	$5,080.00	($757.75)	$4,322.25
0100-0000-0-0000-8200-430010-017-0000	$5,000.00	$12.58	$5,012.58
0100-8150-0-0000-8100-430010-011-0000	$17,000.00	$5,388.83	$22,388.83
0100-0000-0-0000-8200-430010-012-0000	$30,000.00	$2,512.63	$32,512.63
0100-0000-0-0000-3600-430010-014-0000	$44,000.00	$17,966.15	$61,966.15
0100-0332-0-1160-1000-430021-020-0000	$1,000.00	($1,000.00)	$0.00
0100-0332-0-0000-2140-430021-051-0000	$600.00	($404.56)	$195.44
0100-0332-0-3550-1000-430021-038-0000	$600.00	($296.53)	$303.47
0100-0000-0-0000-2140-430021-053-0000	$1,600.00	($832.95)	$767.05
0100-1100-0-1110-1000-430021-023-0000	$3,600.00	($703.58)	$2,896.42
0100-1100-0-1110-1000-430021-025-0000	$806.67	$2,128.67	$2,935.34
0100-1100-0-1110-1000-430021-021-0000	$3,800.00	($708.18)	$3,091.82
0100-1100-0-1110-1000-430021-028-0000	$4,600.00	($1,374.27)	$3,225.73
0100-1100-0-1110-1000-430021-030-0000	$6,000.00	($2,652.70)	$3,347.30
0100-1100-0-1110-1000-430021-026-0000	$8,000.00	($4,561.09)	$3,438.91
0100-1100-0-1110-1000-430021-029-0000	$4,200.00	($626.34)	$3,573.66
0100-1100-0-1110-1000-430021-031-0000	$6,000.00	($2,332.13)	$3,667.87
0100-1100-0-1110-1000-430021-027-0000	$5,000.00	($1,183.79)	$3,816.21
0100-1100-0-1110-1000-430021-022-0000	$5,400.00	($573.03)	$4,826.97
0100-1100-0-1110-1000-430021-024-0000	$5,000.00	$344.83	$5,344.83
0100-8150-0-0000-8100-430031-010-0000	$120.00	($120.00)	$0.00
0100-0000-0-0000-3600-430031-014-0000	$27,000.00	($15,189.59)	$11,810.41

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-7200-439999-001-0000	$0.00	($5,462.60)	($5,462.60)
0100-2600-0-1110-4000-440000-024-0000	$500.00	($500.00)	$0.00
0100-2600-0-1110-4000-440000-021-0000	$500.00	($500.00)	$0.00
0100-2600-0-1110-4000-440000-027-0000	$500.00	($500.00)	$0.00
0100-2600-0-1110-4000-440000-029-0000	$1,000.00	($1,000.00)	$0.00
0100-8150-0-0000-8100-440000-018-0024	$1,093.95	($1,093.95)	$0.00
0100-6500-0-5760-2100-440000-039-0000	$200.00	($200.00)	$0.00
0100-0332-0-0000-3110-440000-028-0000	$1,300.00	($1,300.00)	$0.00
0100-0332-0-3550-1000-440000-038-0000	$1,500.00	($1,500.00)	$0.00
0100-0000-0-0000-2140-440000-061-0000	$2,500.00	($2,500.00)	$0.00
0100-0000-0-0000-7400-440000-003-0000	$4,187.04	($4,187.04)	$0.00
0100-0000-0-0000-2700-440000-061-0000	$6,000.00	($6,000.00)	$0.00
0100-3010-0-0000-2150-440000-005-0000	$5,000.00	($5,000.00)	$0.00
0100-6266-0-0000-2140-440000-005-0000	$9,550.00	($9,550.00)	$0.00
0100-8150-0-0000-8100-440000-018-0000	$8,906.05	($8,906.05)	$0.00
0100-0332-0-1160-1000-440000-020-0000	$16,133.62	($16,133.62)	$0.00
0100-0000-0-0000-7700-440000-061-2561	$30,683.36	($30,683.36)	$0.00
0100-2600-0-1110-4000-440000-025-0000	$1,000.00	($449.67)	$550.33
0100-0000-0-0000-7200-440000-010-0000	$0.00	$673.20	$673.20
0100-3150-0-0000-2420-440000-023-0000	$0.00	$683.18	$683.18
0100-0332-0-1156-1000-440000-075-0031	$9,434.00	($8,683.26)	$750.74
0100-0332-0-1110-1000-440000-056-0000	$7,425.00	($6,646.56)	$778.44
0100-1100-0-1110-1000-440000-027-0000	$4,726.00	($3,934.74)	$791.26
0100-1100-0-0000-2700-440000-021-0000	$2,000.00	($1,113.07)	$886.93
0100-1100-0-1110-1000-440000-022-0000	$1,550.00	($633.01)	$916.99
0100-1100-0-1110-1000-440000-020-0030	$5,000.00	($4,025.10)	$974.90
0100-1100-0-1110-1000-440000-031-0000	$0.00	$1,177.60	$1,177.60
0100-1100-0-1110-1000-440000-028-0000	$764.05	$535.18	$1,299.23
0100-6500-0-5760-1110-440000-039-0000	$0.00	$1,433.00	$1,433.00
0100-1100-0-0000-2700-440000-027-0000	$0.00	$1,452.38	$1,452.38
0100-0332-0-1156-1000-440000-075-0021	$5,014.00	($3,526.44)	$1,487.56
0100-0332-0-1110-1000-440000-022-0000	$0.00	$1,494.56	$1,494.56
0100-3182-0-3550-1000-440000-038-0000	$0.00	$1,525.09	$1,525.09
0100-3212-0-0000-8200-440000-022-0000	$0.00	$1,600.13	$1,600.13
0100-3212-0-0000-8200-440000-031-0000	$0.00	$1,600.13	$1,600.13
0100-2600-0-1110-4000-440000-023-0000	$1,000.00	$793.15	$1,793.15
0100-0000-0-0000-8200-440000-012-0000	$1,026.65	$1,669.85	$2,696.50
0100-2600-0-1110-4000-440000-026-0000	$1,000.00	$1,734.88	$2,734.88
0100-1100-0-1110-1000-440000-024-0000	$4,550.00	($1,750.12)	$2,799.88
0100-3150-0-1110-1000-440000-024-0000	$0.00	$2,902.19	$2,902.19
0100-3212-0-0000-8200-440000-021-0000	$0.00	$3,137.00	$3,137.00
0100-3212-0-0000-8200-440000-024-0000	$0.00	$3,137.00	$3,137.00
0100-0332-0-1110-1000-440000-028-0000	$3,405.00	$0.03	$3,405.03

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-2600-0-1110-4000-440000-022-0000	$1,000.00	$3,346.95	$4,346.95
0100-0000-0-0000-2420-440000-053-0000	$0.00	$4,540.00	$4,540.00
0100-1100-0-0000-2700-440000-031-0000	$1,500.00	$3,123.05	$4,623.05
0100-0332-0-1110-1000-440000-050-0000	$8,324.00	($3,436.69)	$4,887.31
0100-2600-0-1110-4000-440000-028-0000	$1,000.00	$4,034.31	$5,034.31
0100-6762-0-1156-1000-440000-075-0031	$0.00	$5,036.44	$5,036.44
0100-0332-0-3550-2700-440000-038-0000	$0.00	$5,615.94	$5,615.94
0100-0000-0-1110-1000-440000-010-0000	$2,000.00	$3,980.78	$5,980.78
0100-3212-0-1110-1000-440000-020-0000	$44,648.02	($38,019.71)	$6,628.31
0100-3212-0-0000-8100-440000-011-0000	$0.00	$6,776.06	$6,776.06
0100-2600-0-1110-4000-440000-020-0000	$1,000.00	$5,825.63	$6,825.63
0100-0332-0-1156-1000-440000-075-0030	$9,434.00	($1,774.76)	$7,659.24
0100-3212-0-0000-8200-440000-018-0031	$0.00	$8,612.65	$8,612.65
0100-0332-0-0000-3140-440000-062-0000	$4,000.00	$5,632.11	$9,632.11
0100-7028-0-0000-3700-440000-008-0000	$11,914.29	($1,875.85)	$10,038.44
0100-0000-0-0000-8200-440000-016-0000	$15,000.00	($4,449.47)	$10,550.53
0100-1100-0-1110-1000-440000-026-0000	$5,304.00	$5,993.03	$11,297.03
0100-0000-0-0000-3600-440000-014-0000	$5,000.00	$8,618.41	$13,618.41
0100-6762-0-1156-1000-440000-075-0030	$0.00	$14,474.46	$14,474.46
0100-6762-0-1156-1000-440000-075-0021	$0.00	$14,885.33	$14,885.33
0100-8150-0-0000-8100-440000-011-0000	$7,500.00	$10,662.45	$18,162.45
0100-0000-0-0000-7700-440000-061-0000	$15,000.00	$7,017.43	$22,017.43
0100-0000-0-0000-7200-440000-061-0000	$35,259.96	($2,524.95)	$32,735.01
0100-7422-0-1110-1000-440000-020-0000	$0.00	$38,019.71	$38,019.71
0100-0332-0-0000-8300-510000-063-0000	$171,040.00	($12,040.00)	$159,000.00
0100-6500-0-5760-3600-510000-039-0000	$589,485.00	($15,131.00)	$574,354.00
0100-1100-0-0000-2700-520000-022-0000	$150.00	($150.00)	$0.00
0100-1100-0-0000-2700-520000-021-0000	$250.00	($250.00)	$0.00
0100-1100-0-0000-3130-520000-022-0000	$300.00	($300.00)	$0.00
0100-8150-0-0000-8100-520000-011-0000	$400.00	($400.00)	$0.00
0100-1100-0-0000-2700-520000-031-0000	$500.00	($500.00)	$0.00
0100-3150-0-1110-1000-520000-029-0000	$500.00	($500.00)	$0.00
0100-1100-0-1110-1000-520000-028-0000	$600.00	($600.00)	$0.00
0100-9064-0-0000-3110-520000-062-0000	$750.00	($750.00)	$0.00
0100-0000-0-0000-3600-520000-014-0000	$800.00	($800.00)	$0.00
0100-0332-0-0000-3110-520000-062-0000	$1,000.00	($1,000.00)	$0.00
0100-9064-0-0000-2100-520000-062-0000	$1,500.00	($1,500.00)	$0.00
0100-3150-0-1110-1000-520000-028-0000	$2,000.00	($2,000.00)	$0.00
0100-9064-0-0000-3120-520000-062-0000	$3,000.00	($3,000.00)	$0.00
0100-1100-0-1110-1000-520000-031-0000	$3,000.00	($3,000.00)	$0.00
0100-0332-0-0000-2700-520000-051-0000	$3,000.00	($3,000.00)	$0.00
0100-4035-0-1110-1000-520000-040-0000	$787.00	($787.00)	$0.00
0100-4035-0-0000-2420-520000-005-0000	$2,500.00	($2,500.00)	$0.00

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-9064-0-0000-3130-520000-062-0000	$10,000.00	($10,000.00)	$0.00
0100-4203-0-1110-1000-520000-005-0000	$30,000.00	($30,000.00)	$0.00
0100-0000-0-0000-2100-520000-002-0000	$0.00	$50.00	$50.00
0100-0000-0-0000-3130-520000-002-0000	$0.00	$50.00	$50.00
0100-0000-0-0000-7400-520000-002-0000	$0.00	$50.00	$50.00
0100-2600-0-1110-4000-520000-024-0000	$0.00	$60.00	$60.00
0100-2600-0-1110-4000-520000-026-0000	$0.00	$60.00	$60.00
0100-2600-0-1110-4000-520000-021-0000	$0.00	$60.00	$60.00
0100-2600-0-1110-4000-520000-022-0000	$0.00	$60.00	$60.00
0100-2600-0-1110-4000-520000-025-0000	$0.00	$60.00	$60.00
0100-2600-0-1110-4000-520000-027-0000	$0.00	$60.00	$60.00
0100-2600-0-1110-4000-520000-028-0000	$0.00	$60.00	$60.00
0100-2600-0-1110-4000-520000-029-0000	$0.00	$60.00	$60.00
0100-0000-0-0000-8200-520000-012-0000	$500.00	($400.00)	$100.00
0100-0332-0-1134-1000-520000-053-0000	$0.00	$150.00	$150.00
0100-0332-0-0000-2140-520000-051-0000	$3,000.00	($2,842.00)	$158.00
0100-0000-0-0000-2100-520000-062-0000	$695.00	($521.25)	$173.75
0100-0000-0-0000-2140-520000-002-0000	$0.00	$200.00	$200.00
0100-0000-0-0000-8200-520000-016-0000	$0.00	$250.00	$250.00
0100-0332-0-1156-1000-520000-075-0030	$1,200.00	($884.00)	$316.00
0100-0332-0-1156-1000-520000-075-0021	$1,600.00	($1,284.00)	$316.00
0100-3150-0-1110-1000-520000-023-0000	$600.00	($202.00)	$398.00
0100-1100-0-0000-3130-520000-024-0000	$0.00	$400.00	$400.00
0100-0000-0-0000-2700-520000-002-0000	$0.00	$400.00	$400.00
0100-0332-0-0000-8300-520000-063-0000	$0.00	$400.00	$400.00
0100-6266-0-0000-2140-520000-005-0000	$9,550.00	($9,100.00)	$450.00
0100-0332-0-1156-1000-520000-075-0031	$1,200.00	($664.00)	$536.00
0100-3010-0-0000-2150-520000-005-0000	$12,000.00	($11,093.50)	$906.50
0100-9064-0-0000-3140-520000-062-0000	$1,000.00	$488.00	$1,488.00
0100-7029-0-0000-3700-520000-008-0000	$10,000.00	($8,476.97)	$1,523.03
0100-0000-0-1110-1000-520000-053-0000	$0.00	$1,638.00	$1,638.00
0100-6500-0-5760-2100-520000-039-0000	$250.00	$1,448.99	$1,698.99
0100-2600-0-1110-4000-520000-020-0000	$1,200.00	$1,228.10	$2,428.10
0100-0332-0-1160-1000-520000-020-0000	$0.00	$2,606.88	$2,606.88
0100-0332-0-0000-2420-520000-061-0000	$2,595.78	$108.04	$2,703.82
0100-0000-0-0000-2100-520000-053-0000	$5,200.00	($2,241.96)	$2,958.04
0100-0000-0-0000-7700-520000-061-0000	$8,000.00	($4,952.90)	$3,047.10
0100-0332-0-0000-2420-520000-053-0000	$0.00	$3,312.00	$3,312.00
0100-8150-0-0000-8100-520000-010-0000	$4,000.00	($54.34)	$3,945.66
0100-0000-0-0000-7150-520000-002-0000	$9,500.00	($5,238.85)	$4,261.15
0100-0332-0-0000-3130-520000-063-0000	$4,000.00	$669.00	$4,669.00
0100-4035-0-1110-1000-520000-005-0000	$6,000.00	($460.00)	$5,540.00
0100-0332-0-0000-3140-520000-062-0000	$500.00	$5,287.34	$5,787.34

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-4035-0-0000-2140-520000-005-0000	$5,354.00	$447.64	$5,801.64
0100-6500-0-5760-3120-520000-039-0000	$500.00	$5,402.71	$5,902.71
0100-0000-0-0000-7400-520000-003-0000	$18,000.00	($5,683.05)	$12,316.95
0100-0000-0-0000-7110-520000-002-0000	$15,000.00	($2,680.43)	$12,319.57
0100-0000-0-0000-7300-520000-004-0000	$20,000.00	($5,426.68)	$14,573.32
0100-5634-0-0000-3130-520003-005-0167	$1,000.00	($1,000.00)	$0.00
0100-0332-0-0000-2700-520003-051-0000	$1,000.00	($1,000.00)	$0.00
0100-9064-0-0000-2100-520003-062-0000	$50.00	($50.00)	$0.00
0100-0000-0-0000-2100-520003-055-0000	$50.00	($50.00)	$0.00
0100-9064-0-0000-3130-520003-062-0000	$100.00	($100.00)	$0.00
0100-0000-0-0000-7550-520003-015-0000	$100.00	($100.00)	$0.00
0100-0000-0-0000-3600-520003-014-0000	$100.00	($100.00)	$0.00
0100-0000-0-0000-8200-520003-012-0000	$100.00	($100.00)	$0.00
0100-0332-0-0000-2420-520003-056-0000	$300.00	($300.00)	$0.00
0100-0332-0-0000-3110-520003-062-0000	$400.00	($400.00)	$0.00
0100-9064-0-0000-3120-520003-062-0000	$800.00	($800.00)	$0.00
0100-4035-0-0000-2420-520003-005-0000	$500.00	($500.00)	$0.00
0100-4203-0-1110-1000-520003-005-0000	$5,000.00	($5,000.00)	$0.00
0100-0332-0-0000-3130-520003-024-0000	$0.00	$14.61	$14.61
0100-6500-0-5760-3600-520003-039-0000	$0.00	$28.00	$28.00
0100-0332-0-0000-2150-520003-053-0000	$100.00	($71.12)	$28.88
0100-6500-0-5760-3120-520003-039-0000	$600.00	($553.75)	$46.25
0100-1100-0-0000-3130-520003-024-0000	$0.00	$46.31	$46.31
0100-0000-0-1150-1000-520003-071-0000	$300.00	($253.12)	$46.88
0100-2600-0-1110-4000-520003-062-0000	$0.00	$50.03	$50.03
0100-2600-0-1110-4000-520003-072-0000	$0.00	$80.04	$80.04
0100-0332-0-1156-1000-520003-075-0021	$500.00	($417.47)	$82.53
0100-8150-0-0000-8100-520003-011-0000	$100.00	$11.78	$111.78
0100-0332-0-0000-2140-520003-051-0000	$1,100.00	($983.41)	$116.59
0100-0000-0-0000-7150-520003-002-0000	$1,000.00	($874.26)	$125.74
0100-2600-0-1110-1000-520003-072-0000	$0.00	$137.26	$137.26
0100-6500-0-5760-1110-520003-039-0000	$0.00	$168.38	$168.38
0100-0332-0-1156-1000-520003-075-0031	$500.00	($271.68)	$228.32
0100-0332-0-1160-1000-520003-020-0000	$0.00	$241.04	$241.04
0100-0332-0-0000-2420-520003-053-0000	$0.00	$255.45	$255.45
0100-0332-0-0000-2150-520003-005-0000	$750.00	($375.00)	$375.00
0100-3010-0-0000-2150-520003-005-0000	$1,000.00	($625.00)	$375.00
0100-0332-0-1134-1000-520003-053-0000	$300.00	$90.60	$390.60
0100-6500-0-5760-2100-520003-039-0000	$300.00	$114.88	$414.88
0100-0332-0-1156-1000-520003-075-0030	$500.00	($25.58)	$474.42
0100-4035-0-1110-1000-520003-005-0000	$0.00	$482.74	$482.74
0100-6500-0-5760-1120-520003-039-0000	$1,500.00	($938.01)	$561.99
0100-6266-0-0000-2140-520003-005-0000	$1,910.00	($1,343.38)	$566.62

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2700-520003-024-0000	$0.00	$750.00	$750.00
0100-0332-0-0000-2700-520003-023-0000	$0.00	$750.00	$750.00
0100-0332-0-0000-2700-520003-029-0000	$0.00	$750.00	$750.00
0100-0332-0-0000-2700-520003-028-0000	$0.00	$750.00	$750.00
0100-0332-0-0000-2700-520003-027-0000	$0.00	$750.00	$750.00
0100-0332-0-0000-2700-520003-026-0000	$0.00	$750.00	$750.00
0100-0332-0-0000-2700-520003-025-0000	$0.00	$750.00	$750.00
0100-1100-0-0000-2700-520003-025-0000	$750.00	$24.69	$774.69
0100-0332-0-0000-3130-520003-053-0000	$350.00	$430.88	$780.88
0100-0000-0-0000-2100-520003-062-0000	$750.00	$33.96	$783.96
0100-1100-0-0000-2700-520003-026-0000	$750.00	$47.44	$797.44
0100-0332-0-0000-3140-520003-062-0000	$3,000.00	($2,054.63)	$945.37
0100-0332-0-0000-3110-520003-020-0000	$1,500.00	($537.73)	$962.27
0100-2600-0-1110-4000-520003-020-0000	$0.00	$1,001.28	$1,001.28
0100-0332-0-1110-1000-520003-050-0170	$0.00	$1,051.14	$1,051.14
0100-9064-0-0000-3140-520003-062-0000	$8,000.00	($6,826.11)	$1,173.89
0100-0000-0-0000-7110-520003-002-0000	$1,000.00	$457.19	$1,457.19
0100-3219-0-0000-3120-520003-062-1003	$750.00	$750.00	$1,500.00
0100-0332-0-0000-2700-520003-031-0000	$0.00	$1,500.00	$1,500.00
0100-0332-0-0000-2700-520003-030-0000	$0.00	$1,500.00	$1,500.00
0100-0332-0-0000-3130-520003-063-0000	$1,500.00	$78.73	$1,578.73
0100-4035-0-0000-2140-520003-005-0000	$500.00	$1,333.37	$1,833.37
0100-0000-0-0000-7700-520003-061-0000	$2,000.00	$59.38	$2,059.38
0100-0000-0-0000-7400-520003-003-0000	$2,500.00	$284.99	$2,784.99
0100-0000-0-0000-7300-520003-004-0000	$2,000.00	$873.28	$2,873.28
0100-3010-0-0000-2140-520003-005-0000	$20,000.00	($16,995.09)	$3,004.91
0100-0332-0-0000-2420-520003-061-0000	$4,278.70	($1,109.95)	$3,168.75
0100-0000-0-0000-3120-520003-062-0000	$4,500.00	$375.00	$4,875.00
0100-3010-0-0000-3600-520003-005-0167	$7,000.00	$9,980.78	$16,980.78
0100-0000-0-0000-2140-530000-053-0000	$50.00	($50.00)	$0.00
0100-0000-0-0000-3600-530000-014-0000	$400.00	($400.00)	$0.00
0100-0000-0-0000-7700-530000-061-0000	$500.00	($500.00)	$0.00
0100-0000-0-0000-7400-530000-003-0000	$500.00	($500.00)	$0.00
0100-0000-0-1160-1000-530000-053-0000	$797.00	($797.00)	$0.00
0100-1100-0-1110-1000-530000-028-0000	$1,000.00	($1,000.00)	$0.00
0100-0332-0-0000-3130-530000-063-0000	$1,100.00	($1,100.00)	$0.00
0100-9064-0-0000-3140-530000-062-0000	$200.00	($170.00)	$30.00
0100-0332-0-1156-1000-530000-075-0030	$400.00	($325.00)	$75.00
0100-0332-0-1156-1000-530000-075-0031	$400.00	($325.00)	$75.00
0100-0332-0-1156-1000-530000-075-0021	$250.00	($24.00)	$226.00
0100-8150-0-0000-8100-530000-010-0000	$1,000.00	($285.00)	$715.00
0100-9064-0-0000-3120-530000-062-0000	$300.00	$500.00	$800.00
0100-0000-0-0000-7300-530000-004-0000	$3,500.00	$5.00	$3,505.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-7150-530000-002-0000	$18,105.09	$550.00	$18,655.09
0100-0000-0-1110-1000-540000-001-0000	$11,856.00	($1,873.20)	$9,982.80
0100-0000-0-0000-3600-540000-014-0000	$22,000.00	($544.00)	$21,456.00
0100-0000-0-0000-7200-540000-001-0000	$501,216.75	($31,467.04)	$469,749.71
0100-0000-0-0000-8200-550010-010-0000	$125,000.00	$85,371.69	$210,371.69
0100-0000-0-0000-8200-550020-010-0000	$770,000.00	$152,245.28	$922,245.28
0100-0000-0-0000-8200-550030-010-0000	$280,000.00	$9,620.02	$289,620.02
0100-8150-0-0000-8100-550050-011-0000	$750.00	($750.00)	$0.00
0100-0000-0-0000-8200-550050-012-0000	$5,000.00	($2,458.74)	$2,541.26
0100-0000-0-0000-8200-550050-010-0000	$12,000.00	$2,938.40	$14,938.40
0100-0000-0-0000-8200-550055-010-0000	$6,000.00	($1,002.82)	$4,997.18
0100-0000-0-0000-8200-550060-010-0000	$750.00	($750.00)	$0.00
0100-0000-0-0000-8200-550060-014-0000	$4,100.00	($539.46)	$3,560.54
0100-0000-0-0000-8200-550060-016-0000	$7,200.00	$2,829.63	$10,029.63
0100-0000-0-0000-8200-550070-010-0000	$15,000.00	($1,906.00)	$13,094.00
0100-8150-0-0000-8100-550070-011-0013	$28,014.00	$7.00	$28,021.00
0100-8150-0-0000-8100-560000-010-0012	$0.00	($4,775.00)	($4,775.00)
0100-3010-0-1110-1000-560000-005-0167	$170.00	($340.00)	($170.00)
0100-8150-0-0000-8100-560000-018-0021	$8,474.00	($8,474.00)	$0.00
0100-2600-0-1110-4000-560000-020-0000	$100.00	($100.00)	$0.00
0100-0332-0-3550-1000-560000-038-0000	$600.00	($600.00)	$0.00
0100-4035-0-0000-2140-560000-005-0000	$500.00	($500.00)	$0.00
0100-3010-0-0000-2150-560000-005-0000	$500.00	($500.00)	$0.00
0100-8150-0-0000-8100-560000-010-0000	$12,685.00	($12,685.00)	$0.00
0100-0332-0-1110-1000-560000-050-0000	$45,700.00	($45,700.00)	$0.00
0100-2600-0-1110-4000-560000-022-0000	$0.00	$81.78	$81.78
0100-0332-0-0000-3130-560000-063-0000	$165.00	($49.06)	$115.94
0100-2600-0-1110-4000-560000-028-0000	$200.00	($20.23)	$179.77
0100-1100-0-0000-2700-560000-027-0000	$595.00	($403.06)	$191.94
0100-0332-0-1156-1000-560000-075-0021	$5,000.00	($4,797.83)	$202.17
0100-0332-0-0000-3140-560000-062-0000	$400.00	($125.00)	$275.00
0100-1100-0-0000-2700-560000-029-0000	$629.00	($286.23)	$342.77
0100-0332-0-1110-1000-560000-056-0000	$2,245.00	($1,892.70)	$352.30
0100-1100-0-0000-2700-560000-030-0000	$350.00	$18.06	$368.06
0100-1100-0-0000-2700-560000-026-0000	$667.00	($239.95)	$427.05
0100-0332-0-0000-2140-560000-051-0000	$1,000.00	($560.44)	$439.56
0100-1100-0-0000-2700-560000-028-0000	$600.00	($131.29)	$468.71
0100-1100-0-0000-2700-560000-023-0000	$1,597.00	($1,105.59)	$491.41
0100-0332-0-3550-2700-560000-038-0000	$200.00	$322.82	$522.82
0100-1100-0-0000-2700-560000-025-0000	$750.00	($157.42)	$592.58
0100-0000-0-0000-7700-560000-061-0000	$190.00	$535.00	$725.00
0100-1100-0-0000-2700-560000-022-0000	$2,621.00	($1,844.26)	$776.74
0100-1100-0-0000-2700-560000-024-0000	$700.00	$110.41	$810.41

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-1100-0-0000-2700-560000-021-0000	$1,719.00	($787.02)	$931.98
0100-6500-0-5760-2100-560000-039-0000	$400.00	$581.49	$981.49
0100-0000-0-0000-7300-560000-004-0000	$1,800.00	($735.11)	$1,064.89
0100-1100-0-0000-2700-560000-031-0000	$493.00	$830.95	$1,323.95
0100-0000-0-0000-7400-560000-003-0000	$1,500.00	($34.11)	$1,465.89
0100-0000-0-0000-2100-560000-053-0000	$390.00	$1,333.33	$1,723.33
0100-0332-0-0000-2150-560000-005-0000	$1,700.00	$205.36	$1,905.36
0100-1100-0-1110-1000-560000-023-0000	$4,005.00	($1,822.75)	$2,182.25
0100-1100-0-1110-1000-560000-029-0000	$4,620.00	($2,239.31)	$2,380.69
0100-1100-0-1110-1000-560000-025-0000	$3,500.00	($966.29)	$2,533.71
0100-1100-0-1110-1000-560000-021-0000	$3,484.00	($912.95)	$2,571.05
0100-0000-0-0000-8200-560000-010-0000	$1,143.75	$1,861.49	$3,005.24
0100-1100-0-1110-1000-560000-027-0000	$4,000.00	($944.24)	$3,055.76
0100-1100-0-1110-1000-560000-026-0000	$5,500.00	($2,195.67)	$3,304.33
0100-0000-0-0000-7150-560000-002-0000	$6,000.00	($2,622.39)	$3,377.61
0100-0000-0-0000-8200-560000-016-0000	$5,000.00	($1,375.56)	$3,624.44
0100-1100-0-1110-1000-560000-031-0000	$5,975.00	($2,258.07)	$3,716.93
0100-1100-0-1110-1000-560000-028-0000	$4,100.00	($245.22)	$3,854.78
0100-1100-0-1110-1000-560000-030-0000	$5,800.00	($1,330.81)	$4,469.19
0100-1100-0-1110-1000-560000-022-0000	$5,417.00	($760.15)	$4,656.85
0100-1100-0-1110-1000-560000-024-0000	$6,000.00	($1,212.90)	$4,787.10
0100-0332-0-1156-1000-560000-075-0030	$10,000.00	($4,355.34)	$5,644.66
0100-0000-0-0000-8200-560000-017-0000	$5,000.00	$1,041.48	$6,041.48
0100-8150-0-0000-8100-560000-018-0030	$16,000.00	($9,958.37)	$6,041.63
0100-0000-0-0000-8200-560000-012-0000	$23,402.28	($17,254.79)	$6,147.49
0100-8150-0-0000-8100-560000-018-0027	$20,000.00	($6,612.00)	$13,388.00
0100-0332-0-1156-1000-560000-075-0031	$10,000.00	$4,979.43	$14,979.43
0100-8150-0-0000-8100-560000-018-0024	$114,000.00	($98,150.00)	$15,850.00
0100-8150-0-0000-8100-560000-018-0026	$30,000.00	($12,518.29)	$17,481.71
0100-0000-0-0000-7550-560000-015-0000	$28,250.00	($2,821.85)	$25,428.15
0100-8150-0-0000-8100-560000-018-0022	$70,000.00	($41,025.00)	$28,975.00
0100-8150-0-0000-8100-560000-018-0000	$84,026.00	($48,296.81)	$35,729.19
0100-0000-0-0000-8300-560000-061-0000	$0.00	$37,343.96	$37,343.96
0100-8150-0-0000-8100-560000-018-0029	$20,000.00	$26,135.07	$46,135.07
0100-8150-0-0000-8100-560000-018-0031	$50,000.00	$10,398.72	$60,398.72
0100-0000-0-0000-3600-560000-014-0000	$40,000.00	$28,016.28	$68,016.28
0100-8150-0-0000-8100-560000-018-0025	$15,000.00	$55,889.35	$70,889.35
0100-8150-0-0000-8100-560000-011-0000	$63,000.00	$94,202.94	$157,202.94
0100-8150-0-0000-8100-560000-018-0028	$40,000.00	$135,155.34	$175,155.34
0100-0000-0-0000-7200-571000-001-0000	$0.00	($56,999.71)	($56,999.71)
0100-7415-0-0000-7200-571000-001-0000	$0.00	($0.29)	($0.29)
0100-0000-0-0000-3600-571000-014-0000	$0.00	$57,000.00	$57,000.00
0100-0332-0-1110-1000-571005-056-0000	($81,780.15)	$71,106.31	($10,673.84)

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-2600-0-1110-4000-571005-022-0000	$100.00	($100.00)	$0.00
0100-2600-0-1110-4000-571005-023-0000	$100.00	($100.00)	$0.00
0100-2600-0-1110-4000-571005-028-0000	$100.00	($100.00)	$0.00
0100-2600-0-1110-4000-571005-029-0000	$100.00	($100.00)	$0.00
0100-0000-0-0000-8200-571005-012-0000	$50.00	($50.00)	$0.00
0100-0332-0-0000-3140-571005-062-0000	$100.00	($100.00)	$0.00
0100-1100-0-0000-2700-571005-022-0000	$200.00	($200.00)	$0.00
0100-1100-0-1110-1000-571005-022-0160	$200.00	($200.00)	$0.00
0100-2600-0-1110-1000-571005-072-0000	$400.00	($400.00)	$0.00
0100-9064-0-0000-3110-571005-062-0000	$500.00	($500.00)	$0.00
0100-9064-0-0000-3130-571005-062-0000	$500.00	($500.00)	$0.00
0100-3150-0-1110-1000-571005-023-0000	$500.00	($500.00)	$0.00
0100-3150-0-1110-1000-571005-029-0000	$500.00	($500.00)	$0.00
0100-9064-0-0000-3140-571005-062-0000	$600.00	($600.00)	$0.00
0100-1100-0-0000-2700-571005-031-0000	$1,000.00	($1,000.00)	$0.00
0100-3150-0-1110-1000-571005-031-0000	$1,000.00	($1,000.00)	$0.00
0100-3010-0-0000-2150-571005-005-0000	$1,500.00	($1,498.00)	$2.00
0100-0000-0-0000-7150-571005-002-0000	$100.00	($97.20)	$2.80
0100-6266-0-0000-2140-571005-005-0000	$9,550.00	($9,545.60)	$4.40
0100-0000-0-0000-7400-571005-003-0000	$200.00	($195.00)	$5.00
0100-1100-0-0000-2420-571005-028-0000	$100.00	($88.40)	$11.60
0100-2600-0-1135-4000-571005-057-0020	$0.00	$12.00	$12.00
0100-1100-0-0000-2700-571005-030-0000	$800.00	($788.00)	$12.00
0100-2600-0-1110-4000-571005-024-0000	$100.00	($86.00)	$14.00
0100-1100-0-1110-1000-571005-026-0160	$1,000.00	($982.30)	$17.70
0100-3150-0-0000-2495-571005-023-0000	$0.00	$19.70	$19.70
0100-0332-0-3550-1000-571005-038-0000	$500.00	($480.00)	$20.00
0100-0332-0-1110-1000-571005-027-0000	$300.00	($278.50)	$21.50
0100-4203-0-0000-2495-571005-005-0000	$30,000.00	($29,978.50)	$21.50
0100-2600-0-1110-4000-571005-027-0000	$100.00	($75.00)	$25.00
0100-1100-0-1110-1000-571005-030-0000	$800.00	($774.60)	$25.40
0100-1100-0-0000-2420-571005-025-0000	$0.00	$27.30	$27.30
0100-2600-0-1110-4000-571005-026-0000	$100.00	($69.00)	$31.00
0100-0000-0-0000-3160-571005-060-0000	$0.00	$31.50	$31.50
0100-1100-0-1110-1000-571005-029-0160	$500.00	($465.25)	$34.75
0100-1100-0-1110-1000-571005-021-0000	$0.00	$35.00	$35.00
0100-2600-0-1110-4000-571005-021-0000	$100.00	($64.50)	$35.50
0100-3150-0-0000-2420-571005-030-0000	$37.00	($0.50)	$36.50
0100-1100-0-1110-1000-571005-023-0160	$400.00	($359.50)	$40.50
0100-3150-0-0000-2495-571005-029-0000	$200.00	($150.00)	$50.00
0100-0332-0-1135-4000-571005-057-0030	$0.00	$52.00	$52.00
0100-0332-0-1135-4000-571005-057-0031	$0.00	$52.00	$52.00
0100-3150-0-1110-1000-571005-028-0000	$1,000.00	($947.50)	$52.50

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-0000-2420-571005-027-0000	$150.00	($90.50)	$59.50
0100-8150-0-0000-8100-571005-011-0000	$50.00	$19.00	$69.00
0100-6500-0-5760-2100-571005-039-0000	$150.00	($75.00)	$75.00
0100-1100-0-1110-1000-571005-026-0000	$300.00	($223.40)	$76.60
0100-0332-0-1110-1000-571005-005-0000	$0.00	$81.00	$81.00
0100-1100-0-1110-1000-571005-023-0000	$600.00	($516.70)	$83.30
0100-1100-0-0000-2700-571005-029-0000	$100.00	($16.15)	$83.85
0100-1100-0-0000-2700-571005-024-0000	$200.00	($114.50)	$85.50
0100-0000-0-0000-2140-571005-053-0000	$550.00	($456.13)	$93.87
0100-1100-0-1110-1000-571005-031-0160	$87.50	$12.00	$99.50
0100-1100-0-1110-1000-571005-024-0000	$96.50	$3.00	$99.50
0100-0332-0-0000-2495-571005-055-0000	$5,000.00	($4,899.50)	$100.50
0100-1100-0-1110-1000-571005-022-0000	$350.00	($247.55)	$102.45
0100-0332-0-1110-1000-571005-072-0000	$800.00	($692.00)	$108.00
0100-0332-0-1110-1000-571005-030-0000	$84.00	$38.50	$122.50
0100-1100-0-0000-2700-571005-021-0000	$250.00	($120.25)	$129.75
0100-1100-0-0000-2700-571005-028-0000	$150.00	($17.00)	$133.00
0100-2600-0-1110-4000-571005-020-0000	$50.00	$88.50	$138.50
0100-2600-0-1110-4000-571005-025-0000	$100.00	$45.25	$145.25
0100-1100-0-1110-1000-571005-024-0160	$250.00	($93.40)	$156.60
0100-1100-0-0000-2700-571005-023-0000	$0.00	$162.60	$162.60
0100-0000-0-0000-2140-571005-053-0160	$0.00	$168.85	$168.85
0100-3150-0-1110-1000-571005-024-0000	$200.00	($29.00)	$171.00
0100-1100-0-1110-1000-571005-025-0160	$1,000.00	($827.95)	$172.05
0100-4203-0-1110-1000-571005-005-0000	$10,000.00	($9,814.19)	$185.81
0100-0332-0-1110-1000-571005-022-0000	$1,121.00	($928.60)	$192.40
0100-1100-0-0000-2700-571005-027-0000	$200.00	$2.10	$202.10
0100-1100-0-0000-2700-571005-026-0000	$149.10	$72.90	$222.00
0100-1100-0-1110-1000-571005-027-0160	$700.00	($471.50)	$228.50
0100-1100-0-1110-1000-571005-028-0000	$100.00	$133.30	$233.30
0100-0000-0-0000-2100-571005-053-0000	$1,100.00	($859.50)	$240.50
0100-1100-0-1110-1000-571005-028-0160	$400.00	($156.95)	$243.05
0100-1100-0-1110-1000-571005-027-0000	$300.00	($54.00)	$246.00
0100-1100-0-1110-1000-571005-021-0160	$252.05	$19.00	$271.05
0100-1100-0-1110-1000-571005-030-0160	$53.80	$250.90	$304.70
0100-3150-0-1110-1000-571005-027-0000	$370.00	($35.50)	$334.50
0100-1100-0-0000-2420-571005-031-0000	$296.10	$44.50	$340.60
0100-1100-0-1110-1000-571005-029-0000	$107.95	$286.85	$394.80
0100-1100-0-0000-2700-571005-025-0000	$280.00	$179.15	$459.15
0100-1100-0-1110-1000-571005-031-0000	$1,200.00	($625.45)	$574.55
0100-0332-0-0000-2140-571005-051-0000	$300.00	$281.04	$581.04
0100-3150-0-1110-1000-571005-022-0000	$254.00	$417.70	$671.70
0100-4035-0-0000-2140-571005-005-0000	$400.00	$612.62	$1,012.62

Pending Budget Revision
Control Number 20230005
ResolutionNo. 07-24

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-3600-571011-014-0000	($48,470.54)	$14,269.34	($34,201.20)
0100-1100-0-0000-2700-571011-030-0000	$0.00	$161.50	$161.50
0100-1100-0-0000-2700-571011-026-0000	$148.75	$42.50	$191.25
0100-1100-0-0000-2700-571011-027-0000	$0.00	$424.50	$424.50
0100-0000-0-0000-8200-571011-016-0000	$0.00	$744.00	$744.00
0100-8150-0-0000-8100-571011-010-0000	$0.00	$907.50	$907.50
0100-0000-0-0000-8200-571011-017-0000	$75.00	$2,277.75	$2,352.75
0100-0332-0-0000-2420-571011-061-0000	$3,160.52	$100.00	$3,260.52
0100-8150-0-0000-8100-571011-011-0000	$29,999.29	($24,708.29)	$5,291.00
0100-0000-0-0000-8200-571011-012-0000	$14,371.98	$5,781.20	$20,153.18
0100-0000-0-0000-3600-571020-014-0000	($387,105.10)	$981.86	($386,123.24)
0100-2600-0-1110-4000-571020-022-0000	$1,000.00	($1,000.00)	$0.00
0100-1100-0-1110-1000-571020-027-0000	$200.00	($200.00)	$0.00
0100-0000-0-0000-2100-571020-053-3120	$1,000.00	($1,000.00)	$0.00
0100-3010-0-0000-3600-571020-005-0167	$1,510.00	($1,510.00)	$0.00
0100-3150-0-1110-1000-571020-023-0000	$2,000.00	($2,000.00)	$0.00
0100-3150-0-1110-1000-571020-027-0000	$2,000.00	($2,000.00)	$0.00
0100-3150-0-1110-1000-571020-022-0000	$3,500.00	($3,500.00)	$0.00
0100-3150-0-1110-1000-571020-026-0000	$3,500.00	($3,500.00)	$0.00
0100-3150-0-1110-1000-571020-031-0000	$3,500.00	($3,500.00)	$0.00
0100-3150-0-1110-1000-571020-028-0000	$6,500.00	($6,500.00)	$0.00
0100-3150-0-1110-1000-571020-025-0000	$9,000.00	($9,000.00)	$0.00
0100-0000-0-0000-7150-571020-002-0000	$0.00	$116.60	$116.60
0100-2600-0-1110-4000-571020-024-0000	$0.00	$185.90	$185.90
0100-2600-0-1110-4000-571020-029-0000	$1,000.00	($811.90)	$188.10
0100-0332-0-1110-4000-571020-020-0021	$0.00	$189.35	$189.35
0100-0332-0-1110-4000-571020-020-0031	$0.00	$231.15	$231.15
0100-2600-0-1110-4000-571020-028-0000	$1,000.00	($415.90)	$584.10
0100-0332-0-1110-1000-571020-005-0000	$0.00	$673.20	$673.20
0100-2600-0-1110-4000-571020-021-0000	$0.00	$689.70	$689.70
0100-2600-0-1110-4000-571020-027-0000	$0.00	$822.80	$822.80
0100-0332-0-1110-1000-571020-022-0000	$0.00	$917.40	$917.40
0100-2600-0-1110-4000-571020-026-0000	$1,000.00	$83.50	$1,083.50
0100-1100-0-1110-1000-571020-023-0000	$2,000.00	($741.25)	$1,258.75
0100-2600-0-1110-4000-571020-025-0000	$1,000.00	$409.10	$1,409.10
0100-2600-0-1110-4000-571020-023-0000	$1,000.00	$424.40	$1,424.40
0100-1100-0-1110-1000-571020-022-0000	$3,000.00	($1,439.10)	$1,560.90
0100-1100-0-1110-1000-571020-026-0000	$2,100.00	($492.90)	$1,607.10
0100-1100-0-1110-1000-571020-025-0000	$1,500.00	$113.27	$1,613.27
0100-0332-0-1110-1000-571020-025-0000	$1,000.00	$1,184.60	$2,184.60
0100-2600-0-1110-4000-571020-020-0000	$1,450.00	$791.70	$2,241.70
0100-0332-0-1135-4000-571020-021-0000	$1,300.00	$1,247.10	$2,547.10
0100-1100-0-1110-1000-571020-024-0000	$1,068.10	$2,087.80	$3,155.90

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-1100-0-1110-1000-571020-028-0000	$1,311.20	$2,490.82	$3,802.02
0100-1100-0-1110-1000-571020-031-0000	$10,000.00	($5,847.60)	$4,152.40
0100-6537-0-5760-1110-571020-039-0072	$1,130.50	$3,576.10	$4,706.60
0100-2600-0-1135-4000-571020-057-0020	$4,000.00	$757.20	$4,757.20
0100-0000-0-7110-3600-571020-014-0000	$0.00	$5,108.40	$5,108.40
0100-1100-0-1110-1000-571020-021-0000	$1,500.00	$3,940.60	$5,440.60
0100-0332-0-1156-1000-571020-075-0021	$4,000.00	$2,772.46	$6,772.46
0100-0332-0-1156-1000-571020-075-0030	$9,000.00	($364.37)	$8,635.63
0100-0332-0-1135-4000-571020-057-0030	$20,000.00	($9,055.02)	$10,944.98
0100-0332-0-1135-4000-571020-057-0031	$20,000.00	($8,132.92)	$11,867.08
0100-0332-0-1156-1000-571020-075-0031	$9,000.00	$5,445.63	$14,445.63
0100-0332-0-1110-1000-571020-072-0000	$20,000.00	($63.90)	$19,936.10
0100-1100-0-1110-1000-571020-030-0000	$14,075.00	$12,275.22	$26,350.22
0100-2600-0-1110-1000-571020-072-0000	$20,000.00	$37,094.00	$57,094.00
0100-0332-0-1110-1000-571020-050-0170	$200,000.00	($23,535.00)	$176,465.00
0100-0000-0-1110-1000-571025-020-0000	($475,000.00)	$85,981.00	($389,019.00)
0100-0332-0-1110-1000-571025-020-0000	$475,000.00	($85,981.00)	$389,019.00
0100-0000-0-0000-7550-571030-015-0000	($170,879.84)	$52,678.45	($118,201.39)
0100-0332-0-1134-1000-571030-053-0000	$10.00	($10.00)	$0.00
0100-0000-0-0000-8200-571030-012-0000	$50.00	($50.00)	$0.00
0100-4035-0-0000-2140-571030-005-0000	$100.00	($100.00)	$0.00
0100-1100-0-1110-1000-571030-022-0160	$100.00	($100.00)	$0.00
0100-1100-0-1110-1000-571030-028-0160	$170.00	($170.00)	$0.00
0100-0332-0-1110-1000-571030-056-0000	$250.00	($250.00)	$0.00
0100-0332-0-1156-1000-571030-075-0030	$250.00	($250.00)	$0.00
0100-0000-0-0000-7700-571030-061-0000	$300.00	($300.00)	$0.00
0100-8150-0-0000-8100-571030-011-0000	$400.00	($400.00)	$0.00
0100-0332-0-1156-1000-571030-075-0021	$475.00	($475.00)	$0.00
0100-9064-0-0000-3110-571030-062-0000	$500.00	($500.00)	$0.00
0100-3150-0-0000-2495-571030-023-0000	$600.00	($600.00)	$0.00
0100-3150-0-1110-1000-571030-021-0000	$523.00	($523.00)	$0.00
0100-4203-0-1110-1000-571030-005-0000	$10,000.00	($10,000.00)	$0.00
0100-9064-0-1110-1000-571030-062-0000	$2,000.00	($2,000.00)	$0.00
0100-0332-0-0000-2150-571030-053-0000	$0.00	$17.00	$17.00
0100-0332-0-0000-2420-571030-056-0000	$10.00	$7.00	$17.00
0100-0332-0-0000-2150-571030-005-0000	$100.00	($83.00)	$17.00
0100-9064-0-0000-3140-571030-062-0000	$500.00	($464.60)	$35.40
0100-0332-0-0000-2700-571030-022-0000	$0.00	$37.50	$37.50
0100-0332-0-0000-2140-571030-051-0000	$100.00	($55.00)	$45.00
0100-0332-0-1110-1000-571030-024-0000	$60.00	$0.30	$60.30
0100-3150-0-0000-2495-571030-029-0000	$274.00	($206.00)	$68.00
0100-0000-0-0000-2140-571030-053-0000	$650.00	($582.00)	$68.00
0100-1100-0-1110-1000-571030-024-0000	$5,000.00	($4,927.28)	$72.72

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-3600-571030-014-0000	$2,000.00	($1,914.80)	$85.20
0100-3150-0-0000-2495-571030-022-0000	$0.00	$106.00	$106.00
0100-8150-0-0000-8100-571030-010-0000	$3,750.00	($3,614.40)	$135.60
0100-0000-0-0000-7300-571030-004-0000	$500.00	($356.00)	$144.00
0100-0332-0-1110-1000-571030-031-0000	$158.00	$0.40	$158.40
0100-0332-0-0000-3140-571030-062-0000	$800.00	($626.00)	$174.00
0100-3150-0-0000-2495-571030-024-0000	$0.00	$175.00	$175.00
0100-9064-0-0000-3130-571030-062-0000	$500.00	($279.20)	$220.80
0100-3150-0-1110-1000-571030-022-0000	$1,665.00	($1,442.28)	$222.72
0100-3150-0-1110-1000-571030-027-0000	$1,000.00	($715.00)	$285.00
0100-0332-0-1156-1000-571030-075-0031	$250.00	$62.00	$312.00
0100-6500-0-5760-2100-571030-039-0000	$50.00	$292.00	$342.00
0100-0332-0-3550-1000-571030-038-0000	$1,000.00	($619.78)	$380.22
0100-3150-0-1110-1000-571030-023-0000	$500.00	($110.96)	$389.04
0100-2600-0-1110-4000-571030-025-0000	$0.00	$423.64	$423.64
0100-3150-0-1110-1000-571030-028-0000	$314.00	$165.48	$479.48
0100-3150-0-1110-1000-571030-025-0000	$500.00	$228.60	$728.60
0100-2600-0-1110-4000-571030-020-0000	$2,000.00	($1,167.80)	$832.20
0100-1100-0-1110-1000-571030-022-0000	$1,700.00	($769.20)	$930.80
0100-1100-0-1110-1000-571030-021-0000	$302.00	$639.44	$941.44
0100-3150-0-1110-1000-571030-029-0000	$700.00	$449.38	$1,149.38
0100-1100-0-0000-2700-571030-027-0000	$1,400.00	($219.10)	$1,180.90
0100-1100-0-0000-2700-571030-029-0000	$2,450.00	($1,256.20)	$1,193.80
0100-1100-0-0000-2700-571030-026-0000	$2,000.00	($727.00)	$1,273.00
0100-1100-0-0000-2700-571030-023-0000	$1,500.00	($195.72)	$1,304.28
0100-1100-0-0000-2700-571030-031-0000	$3,000.00	($1,693.64)	$1,306.36
0100-1100-0-0000-2700-571030-025-0000	$1,290.40	$70.00	$1,360.40
0100-3150-0-1110-1000-571030-024-0000	$1,000.00	$582.96	$1,582.96
0100-1100-0-1110-1000-571030-031-0000	$10,000.00	($8,210.80)	$1,789.20
0100-1100-0-0000-2700-571030-024-0000	$4,000.00	($2,036.39)	$1,963.61
0100-1100-0-1110-1000-571030-030-0000	$7,900.00	($5,759.64)	$2,140.36
0100-1100-0-1110-1000-571030-029-0000	$200.00	$2,302.77	$2,502.77
0100-1100-0-1110-1000-571030-023-0000	$1,000.00	$1,634.40	$2,634.40
0100-0332-0-0000-2495-571030-005-0000	$4,000.00	($1,257.88)	$2,742.12
0100-1100-0-1110-1000-571030-025-0000	$600.00	$2,145.50	$2,745.50
0100-1100-0-0000-2700-571030-028-0000	$1,884.10	$868.12	$2,752.22
0100-1100-0-1110-1000-571030-028-0000	$600.00	$2,288.07	$2,888.07
0100-0000-0-0000-2100-571030-053-0000	$7,200.00	($4,301.76)	$2,898.24
0100-1100-0-1110-1000-571030-026-0000	$422.00	$2,735.44	$3,157.44
0100-0332-0-1110-1000-571030-022-0000	$0.00	$3,630.42	$3,630.42
0100-1100-0-1110-1000-571030-027-0000	$1,100.00	$2,551.11	$3,651.11
0100-0332-0-0000-3130-571030-063-0000	$4,900.00	($866.38)	$4,033.62
0100-0000-0-0000-7150-571030-002-0000	$6,900.00	($2,144.76)	$4,755.24

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3010-0-0000-2495-571030-005-0000	$2,000.00	$3,241.00	$5,241.00
0100-0000-0-0000-7400-571030-003-0000	$6,000.00	($489.12)	$5,510.88
0100-1100-0-0000-2700-571030-021-0000	$1,500.00	$4,646.97	$6,146.97
0100-0000-0-0000-3160-571030-060-0000	$22,046.00	($15,062.10)	$6,983.90
0100-0332-0-0000-2495-571030-055-0000	$0.00	$7,258.78	$7,258.78
0100-4203-0-0000-2495-571030-005-0000	$30,000.00	($22,382.30)	$7,617.70
0100-3213-0-1110-1000-571030-053-0000	$0.00	$11,026.36	$11,026.36
0100-0000-0-0000-8200-571040-017-0000	($39,567.21)	$9,488.90	($30,078.31)
0100-0332-0-1135-4000-571040-057-0000	$25.00	($25.00)	$0.00
0100-4035-0-0000-2140-571040-005-0000	$50.00	($50.00)	$0.00
0100-0332-0-0000-2495-571040-005-0000	$65.00	($65.00)	$0.00
0100-8150-0-0000-8100-571040-011-0000	$100.00	($100.00)	$0.00
0100-0332-0-0000-2420-571040-056-0000	$250.00	($250.00)	$0.00
0100-0332-0-0000-3140-571040-062-0000	$250.00	($250.00)	$0.00
0100-0000-0-0000-7700-571040-061-0000	$400.00	($400.00)	$0.00
0100-1100-0-1110-1000-571040-027-0000	$457.00	($457.00)	$0.00
0100-4203-0-1110-1000-571040-005-0000	$5,000.00	($5,000.00)	$0.00
0100-4203-0-0000-2495-571040-005-0000	$5,000.00	($5,000.00)	$0.00
0100-0332-0-0000-2140-571040-051-0000	$50.00	($49.43)	$0.57
0100-0332-0-0000-2150-571040-005-0000	$50.00	($42.98)	$7.02
0100-1100-0-1110-1000-571040-023-0000	$500.00	($492.80)	$7.20
0100-0000-0-0000-7150-571040-002-0000	$200.00	($191.21)	$8.79
0100-0000-0-0000-2100-571040-053-0000	$250.00	($238.87)	$11.13
0100-3010-0-0000-2495-571040-005-0000	$1,000.00	($980.56)	$19.44
0100-2600-0-1110-4000-571040-020-0000	$200.00	($151.19)	$48.81
0100-0000-0-0000-3600-571040-014-0000	$125.00	($41.87)	$83.13
0100-0332-0-3550-2700-571040-038-0000	$0.00	$142.27	$142.27
0100-3150-0-0000-2495-571040-029-0000	$226.00	($0.28)	$225.72
0100-3010-0-0000-2150-571040-005-0000	$0.00	$336.60	$336.60
0100-8150-0-0000-8100-571040-010-0000	$250.00	$261.23	$511.23
0100-1100-0-0000-2700-571040-021-0000	$750.00	($219.63)	$530.37
0100-1100-0-0000-2700-571040-023-0000	$379.90	$233.92	$613.82
0100-6500-0-5760-2100-571040-039-0000	$700.00	($3.87)	$696.13
0100-1100-0-0000-2700-571040-027-0000	$643.00	$111.84	$754.84
0100-1100-0-0000-2700-571040-028-0000	$600.00	$257.53	$857.53
0100-1100-0-0000-2700-571040-022-0000	$1,300.00	($432.14)	$867.86
0100-0332-0-0000-3130-571040-063-0000	$2,700.00	($1,823.64)	$876.36
0100-1100-0-0000-2700-571040-029-0000	$750.00	$307.38	$1,057.38
0100-1100-0-0000-2700-571040-026-0000	$700.00	$407.76	$1,107.76
0100-1100-0-0000-2700-571040-025-0000	$509.31	$949.18	$1,458.49
0100-1100-0-0000-2700-571040-024-0000	$1,000.00	$666.20	$1,666.20
0100-0000-0-0000-3160-571040-060-0000	$587.00	$1,173.64	$1,760.64
0100-0000-0-0000-7400-571040-003-0000	$2,000.00	($217.30)	$1,782.70

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-7300-571040-004-0000	$3,500.00	$473.44	$3,973.44
0100-1100-0-0000-2700-571040-031-0000	$4,000.00	$900.58	$4,900.58
0100-1100-0-0000-2700-571040-030-0000	$5,000.00	$772.30	$5,772.30
0100-0000-0-0000-7700-571055-061-0000	($525.00)	$525.00	$0.00
0100-2600-0-1110-4000-571055-020-0000	$25.00	($25.00)	$0.00
0100-3150-0-1110-1000-571055-026-0000	$500.00	($500.00)	$0.00
0100-6010-0-1110-4000-571095-024-0000	($99,256.98)	$27,225.76	($72,031.22)
0100-6010-0-1110-4000-571095-027-0000	($76,235.96)	$5,276.96	($70,959.00)
0100-6010-0-1110-4000-571095-021-0000	($103,284.61)	$45,527.20	($57,757.41)
0100-6010-0-1110-4000-571095-028-0000	($96,427.30)	$52,654.30	($43,773.00)
0100-6010-0-1110-4000-571095-022-0000	($31,529.76)	$1,790.77	($29,738.99)
0100-6010-0-1110-4000-571095-026-0000	($73,789.61)	$53,123.37	($20,666.24)
0100-6010-0-1110-4000-571095-023-0000	$0.00	($13,127.06)	($13,127.06)
0100-6010-0-1110-4000-571095-029-0000	($60,731.99)	$52,943.90	($7,788.09)
0100-6010-0-1110-4000-571095-025-0000	($61,398.71)	$61,398.71	$0.00
0100-2600-0-1110-4000-571095-025-0000	$61,398.71	($61,398.71)	$0.00
0100-2600-0-1110-4000-571095-029-0000	$60,731.99	($52,943.90)	$7,788.09
0100-2600-0-1110-4000-571095-023-0000	$0.00	$13,127.06	$13,127.06
0100-2600-0-1110-4000-571095-026-0000	$73,789.61	($53,123.37)	$20,666.24
0100-2600-0-1110-4000-571095-022-0000	$31,529.76	($1,790.77)	$29,738.99
0100-2600-0-1110-4000-571095-028-0000	$96,427.30	($52,654.30)	$43,773.00
0100-2600-0-1110-4000-571095-021-0000	$103,284.61	($45,527.20)	$57,757.41
0100-2600-0-1110-4000-571095-027-0000	$76,235.96	($5,276.96)	$70,959.00
0100-2600-0-1110-4000-571095-024-0000	$99,256.98	($27,225.76)	$72,031.22
0100-0332-0-1110-1000-575005-056-0000	($325.00)	$322.90	($2.10)
0100-0332-0-1156-1000-575005-075-0021	$25.00	($25.00)	$0.00
0100-0000-0-0000-3600-575011-014-0000	$0.00	($27.50)	($27.50)
0100-2600-0-1110-4000-575030-022-0000	$250.00	($250.00)	$0.00
0100-0332-0-0000-3130-575030-063-0000	$110.00	($110.00)	$0.00
0100-6500-0-5760-1110-575030-039-0072	$100.00	($100.00)	$0.00
0100-0332-0-1156-1000-575030-075-0021	$200.00	($200.00)	$0.00
0100-1100-0-0000-3140-575030-031-0000	$250.00	($250.00)	$0.00
0100-1100-0-1110-4000-575030-022-0000	$250.00	($250.00)	$0.00
0100-0332-0-1156-1000-575030-075-0030	$250.00	($250.00)	$0.00
0100-0332-0-0000-2100-575030-051-0000	$500.00	($500.00)	$0.00
0100-3182-0-3550-1000-575030-038-0000	$1,000.00	($1,000.00)	$0.00
0100-0000-0-0000-2100-575030-055-0000	$5,000.00	($5,000.00)	$0.00
0100-0000-0-0000-7300-575030-004-0000	$0.00	$9.62	$9.62
0100-0000-0-0000-7550-575030-015-0000	$0.00	$19.78	$19.78
0100-0332-0-0000-2140-575030-055-0000	$0.00	$29.67	$29.67
0100-0332-0-1135-4000-575030-021-0000	$0.00	$30.80	$30.80
0100-1100-0-1135-4000-575030-028-0000	$0.00	$37.10	$37.10
0100-0332-0-1135-4000-575030-057-0000	$800.00	($760.44)	$39.56

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2495-575030-005-0167	$0.00	$55.23	$55.23
0100-0332-0-0000-2495-575030-063-0165	$0.00	$55.23	$55.23
0100-0000-0-0000-2100-575030-053-0000	$5,400.00	($5,340.66)	$59.34
0100-0000-0-0000-8200-575030-017-0000	$0.00	$69.23	$69.23
0100-1100-0-0000-2700-575030-027-0000	$200.00	($116.72)	$83.28
0100-0332-0-0000-2495-575030-021-0000	$150.00	($59.65)	$90.35
0100-0332-0-0000-2495-575030-031-0000	$1,500.00	($1,397.00)	$103.00
0100-1100-0-0000-3140-575030-030-0000	$66.20	$43.80	$110.00
0100-0332-0-1110-1000-575030-005-0000	$0.00	$130.57	$130.57
0100-1100-0-1110-1000-575030-022-0000	$550.00	($410.05)	$139.95
0100-6500-0-5760-1110-575030-039-0000	$100.00	$77.40	$177.40
0100-1100-0-0000-2700-575030-031-0000	$250.00	($65.15)	$184.85
0100-2600-0-1110-4000-575030-029-0000	$250.00	($64.01)	$185.99
0100-2600-0-1110-4000-575030-021-0000	$250.00	($42.59)	$207.41
0100-2600-0-1110-4000-575030-023-0000	$250.00	($3.58)	$246.42
0100-2600-0-1110-4000-575030-024-0000	$250.00	($2.28)	$247.72
0100-0332-0-1110-1000-575030-072-0000	$4,020.00	($3,748.40)	$271.60
0100-6537-0-5760-1110-575030-039-0072	$0.00	$276.54	$276.54
0100-0332-0-3550-1000-575030-038-0000	$500.00	($150.53)	$349.47
0100-0332-0-0000-2495-575030-005-0000	$3,196.00	($2,845.90)	$350.10
0100-0000-0-0000-7110-575030-002-0000	$0.00	$366.70	$366.70
0100-0332-0-0000-2140-575030-051-0000	$570.00	($179.40)	$390.60
0100-1100-0-1135-4000-575030-023-0000	$243.90	$167.83	$411.73
0100-1100-0-1110-1000-575030-024-0000	$764.73	($351.48)	$413.25
0100-2600-0-1110-4000-575030-027-0000	$250.00	$172.00	$422.00
0100-0000-0-0000-7400-575030-003-0000	$1,600.00	($1,151.90)	$448.10
0100-1100-0-1110-1000-575030-031-0000	$1,000.00	($487.64)	$512.36
0100-0000-0-0000-7150-575030-002-0000	$1,000.00	($466.86)	$533.14
0100-0332-0-1110-1000-575030-021-0000	$1,000.00	($447.90)	$552.10
0100-2600-0-1110-4000-575030-020-0000	$1,000.00	($438.16)	$561.84
0100-0332-0-1110-1000-575030-031-0000	$1,500.00	($918.84)	$581.16
0100-0332-0-1110-1000-575030-055-0000	$5,000.00	($4,361.45)	$638.55
0100-1100-0-1110-1000-575030-027-0000	$1,800.00	($1,038.89)	$761.11
0100-1100-0-0000-2700-575030-024-0000	$535.20	$257.22	$792.42
0100-0332-0-0000-2495-575030-027-0000	$721.00	$108.20	$829.20
0100-0332-0-1135-4000-575030-030-0000	$330.00	$535.01	$865.01
0100-1100-0-1110-1000-575030-023-0000	$500.00	$629.63	$1,129.63
0100-2600-0-1110-4000-575030-028-0000	$750.00	$392.65	$1,142.65
0100-0332-0-1110-1000-575030-027-0000	$1,200.00	($41.24)	$1,158.76
0100-0332-0-0000-2495-575030-055-0000	$5,500.00	($4,313.89)	$1,186.11
0100-2600-0-1110-4000-575030-026-0000	$250.00	$969.55	$1,219.55
0100-0332-0-0000-2495-575030-024-0000	$2,000.00	($777.14)	$1,222.86
0100-1100-0-1110-1000-575030-029-0000	$135.00	$1,240.90	$1,375.90

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2495-575030-028-0000	$1,047.00	$389.45	$1,436.45
0100-0332-0-1110-1000-575030-026-0000	$1,000.00	$646.36	$1,646.36
0100-0332-0-0000-2495-575030-030-0000	$1,705.00	($20.36)	$1,684.64
0100-0332-0-1110-1000-575030-030-0000	$2,500.00	($695.14)	$1,804.86
0100-0332-0-1110-1000-575030-050-0170	$10,000.00	($8,135.56)	$1,864.44
0100-2600-0-1110-4000-575030-025-0000	$250.00	$1,633.63	$1,883.63
0100-1100-0-1110-1000-575030-025-0000	$1,200.00	$780.24	$1,980.24
0100-0332-0-0000-2495-575030-029-0000	$2,250.00	($210.79)	$2,039.21
0100-0332-0-1110-1000-575030-025-0000	$1,500.00	$600.96	$2,100.96
0100-0332-0-0000-2495-575030-026-0000	$1,000.00	$1,215.32	$2,215.32
0100-1100-0-1110-1000-575030-021-0000	$1,500.00	$914.56	$2,414.56
0100-0332-0-0000-2495-575030-023-0000	$750.00	$1,692.75	$2,442.75
0100-1100-0-1110-1000-575030-030-0000	$1,000.00	$1,466.89	$2,466.89
0100-1100-0-1110-1000-575030-028-0000	$500.00	$2,026.47	$2,526.47
0100-0332-0-1110-1000-575030-022-0000	$3,228.00	($269.80)	$2,958.20
0100-0000-0-0000-2140-575030-053-0000	$0.00	$3,013.33	$3,013.33
0100-0332-0-0000-2495-575030-022-0000	$3,000.00	$97.93	$3,097.93
0100-0332-0-1110-1000-575030-029-0000	$2,967.00	$407.72	$3,374.72
0100-1100-0-1110-1000-575030-026-0000	$750.00	$2,690.74	$3,440.74
0100-2600-0-1110-1000-575030-072-0000	$2,010.00	$1,489.91	$3,499.91
0100-0332-0-1110-1000-575030-024-0000	$3,000.00	$847.51	$3,847.51
0100-2600-0-1110-4000-575030-072-0000	$0.00	$3,891.23	$3,891.23
0100-0332-0-1110-1000-575030-028-0000	$2,992.00	$977.64	$3,969.64
0100-0332-0-0000-2495-575030-025-0000	$1,300.00	$2,847.69	$4,147.69
0100-2600-0-1135-4000-575030-057-0020	$0.00	$4,213.26	$4,213.26
0100-0332-0-1110-1000-575030-023-0000	$3,500.00	$2,187.07	$5,687.07
0100-5634-0-0000-3130-575030-005-0167	$13,990.00	($4,718.20)	$9,271.80
0100-0000-0-0000-8200-575040-017-0000	($3,500.00)	($2,441.32)	($5,941.32)
0100-0000-0-0000-7550-575090-015-0000	($15,600.00)	$1,551.53	($14,048.47)
0100-0000-0-0000-7200-580000-004-0000	$18,550.00	($18,550.04)	($0.04)
0100-0332-0-0000-2150-580000-005-0000	$550.00	($550.00)	$0.00
0100-3182-0-3550-1000-580000-038-0000	$1,000.00	($1,000.00)	$0.00
0100-0332-0-1135-4000-580000-020-0000	$12,000.00	($12,000.00)	$0.00
0100-3216-0-1110-1000-580000-050-0000	$63,370.00	($63,370.00)	$0.00
0100-6500-0-5760-2100-580000-039-0000	$100.00	($100.00)	$0.00
0100-1100-0-0000-2700-580000-030-0000	$250.00	($250.00)	$0.00
0100-0332-0-1156-1000-580000-075-0000	$500.00	($500.00)	$0.00
0100-0000-0-1110-1000-110000-001-0000	($4,355,277.00)	$4,355,277.00	$0.00
0100-1400-0-1110-1000-110000-029-0000	$1,575,895.00	($1,575,895.00)	$0.00
0100-1400-0-1110-1000-110000-028-0000	$1,629,668.00	($1,629,668.00)	$0.00
0100-1400-0-1110-1000-110000-001-0000	$4,355,277.00	($4,355,277.00)	$0.00
0100-3216-0-5760-1110-110000-039-0000	$27,990.00	$3,110.54	$31,100.54
0100-3213-0-5760-1120-110000-039-0000	$58,771.00	$520.40	$59,291.40

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3213-0-1110-1000-110000-027-0000	$89,198.00	$0.01	$89,198.01
0100-3213-0-1110-1000-110000-025-0000	$105,645.00	($136.37)	$105,508.63
0100-3213-0-1110-1000-110000-029-0000	$154,650.00	$0.98	$154,650.98
0100-0332-0-1110-1000-110000-025-0000	$161,034.00	($0.05)	$161,033.95
0100-3213-0-1110-1000-110000-028-0000	$164,969.00	$0.97	$164,969.97
0100-0332-0-1110-1000-110000-030-0000	$173,770.00	($403.16)	$173,366.84
0100-0332-0-1110-1000-110000-031-0000	$184,873.00	($327.21)	$184,545.79
0100-3213-0-1110-1000-110000-022-0000	$212,793.00	($26,930.32)	$185,862.68
0100-0332-0-1110-1000-110000-023-0000	$197,460.00	($8,669.00)	$188,791.00
0100-0332-0-1110-1000-110000-026-0000	$218,718.00	($13,568.29)	$205,149.71
0100-3213-0-1110-1000-110000-024-0000	$242,147.00	($13,637.18)	$228,509.82
0100-0332-0-1134-1000-110000-020-0000	$242,275.00	($4,466.14)	$237,808.86
0100-0332-0-3550-1000-110000-038-0000	$340,252.00	$2.86	$340,254.86
0100-0332-0-1160-1000-110000-020-0000	$350,814.00	$1,656.62	$352,470.62
0100-0332-0-1156-1000-110000-020-0000	$475,813.00	$2.01	$475,815.01
0100-0000-0-1110-1000-110000-030-0000	$0.00	$624,367.04	$624,367.04
0100-6500-0-5760-1110-110000-039-0000	$668,489.00	($1,041.54)	$667,447.46
0100-0000-0-1110-1000-110000-023-0000	$1,236,075.00	($31,234.56)	$1,204,840.44
0100-6500-0-5760-1120-110000-039-0000	$1,273,387.00	($8,202.49)	$1,265,184.51
0100-0000-0-1110-1000-110000-025-0000	$1,362,907.00	$1,342.11	$1,364,249.11
0100-0000-0-1110-1000-110000-026-0000	$1,498,493.00	($9,830.73)	$1,488,662.27
0100-1400-0-1110-1000-110000-030-0000	$2,140,092.00	($624,695.67)	$1,515,396.33
0100-0000-0-1110-1000-110000-029-0000	$0.00	$1,574,296.43	$1,574,296.43
0100-0000-0-1110-1000-110000-021-0000	$1,604,972.00	($5,663.77)	$1,599,308.23
0100-0000-0-1110-1000-110000-028-0000	$0.00	$1,622,367.23	$1,622,367.23
0100-0000-0-1110-1000-110000-027-0000	$1,956,526.00	($22,069.25)	$1,934,456.75
0100-0000-0-1110-1000-110000-022-0000	$2,128,026.00	($24,275.73)	$2,103,750.27
0100-1400-0-1110-1000-110000-031-0000	$2,299,081.00	($23,176.18)	$2,275,904.82
0100-0000-0-1110-1000-110000-024-0000	$2,386,615.00	($5,570.08)	$2,381,044.92
0100-0332-0-1110-1000-110010-029-0000	$418.00	($418.00)	$0.00
0100-0332-0-1110-1000-110010-024-0000	$424.00	($424.00)	$0.00
0100-1100-0-1110-1000-110010-023-0000	$500.00	($500.00)	$0.00
0100-1100-0-1110-1000-110010-022-0000	$600.00	($600.00)	$0.00
0100-1100-0-1110-1000-110010-024-0000	$600.00	($600.00)	$0.00
0100-1100-0-1110-1000-110010-029-0000	$800.00	($800.00)	$0.00
0100-3182-0-3550-1000-110010-038-0000	$831.00	($831.00)	$0.00
0100-0332-0-1110-1000-110010-025-0000	$905.00	($905.00)	$0.00
0100-0332-0-1110-1000-110010-027-0000	$935.00	($935.00)	$0.00
0100-0332-0-1110-1000-110010-023-0000	$1,000.00	($1,000.00)	$0.00
0100-0332-0-1110-1000-110010-022-0000	$1,259.00	($1,259.00)	$0.00
0100-1100-0-1110-1000-110010-028-0000	$1,495.00	($1,495.00)	$0.00
0100-4203-0-1110-1000-110010-005-0000	$8,120.00	($8,120.00)	$0.00
0100-0332-0-1110-1000-110010-021-0000	$1,721.00	($1,721.00)	$0.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-1110-1000-110010-028-0000	$2,646.00	($2,646.00)	$0.00
0100-6500-0-5760-1110-110010-039-0000	$3,150.00	($3,075.00)	$75.00
0100-1100-0-1110-1000-110010-027-0000	$1,000.00	($850.00)	$150.00
0100-1100-0-1110-1000-110010-030-0000	$3,300.00	($3,150.00)	$150.00
0100-6500-0-5760-1120-110010-039-0000	$3,880.00	($3,730.00)	$150.00
0100-3150-0-1110-1000-110010-027-0000	$0.00	$300.00	$300.00
0100-0332-0-1135-1000-110010-057-0030	$2,000.00	($1,175.00)	$825.00
0100-0000-0-1110-1000-110010-003-0000	$938.00	$524.50	$1,462.50
0100-0332-0-3550-1000-110010-038-0000	$1,416.00	$534.00	$1,950.00
0100-0332-0-1135-1000-110010-057-0031	$2,000.00	$812.50	$2,812.50
0100-1100-0-1110-1000-110010-031-0000	$0.00	$3,225.00	$3,225.00
0100-0000-0-1110-1000-110010-053-0000	$15,000.00	$825.00	$15,825.00
0100-0000-0-1110-1000-110010-020-0000	$500,000.00	$68,890.41	$568,890.41
0100-6500-0-5760-1120-110020-039-0000	$0.00	$97.10	$97.10
0100-9064-0-0000-2100-580000-062-0000	$1,800.00	($1,800.00)	$0.00
0100-3150-0-1110-1000-580000-022-0000	$4,500.00	($4,500.00)	$0.00
0100-3150-0-1110-1000-580000-028-0000	$5,750.00	($5,750.00)	$0.00
0100-0000-0-0000-7110-580000-002-0000	$6,000.00	($6,000.00)	$0.00
0100-0332-0-1110-4000-580000-072-0000	$20,000.00	($20,000.00)	$0.00
0100-0332-0-1135-4000-580000-057-0000	$1,460.00	($1,434.10)	$25.90
0100-0000-0-0000-8200-580000-012-0000	$300.00	($240.00)	$60.00
0100-1100-0-1110-1000-580000-023-0000	$65.00	$4.62	$69.62
0100-1100-0-1110-1000-580000-027-0000	$65.00	$4.62	$69.62
0100-0000-0-0000-8200-580000-016-0000	$0.00	$75.00	$75.00
0100-0332-0-1110-4000-580000-020-0030	$0.00	$135.70	$135.70
0100-0000-0-0000-2100-580000-053-0000	$500.00	($353.63)	$146.37
0100-0332-0-1110-4000-580000-020-0021	$0.00	$185.69	$185.69
0100-0332-0-1110-4000-580000-020-0031	$0.00	$185.69	$185.69
0100-1100-0-0000-2700-580000-026-0000	$187.00	$24.25	$211.25
0100-6500-0-5760-3120-580000-039-0000	$0.00	$260.00	$260.00
0100-3150-0-1110-1000-580000-025-0000	$0.00	$279.00	$279.00
0100-0332-0-0000-3130-580000-063-0165	$0.00	$301.53	$301.53
0100-2600-0-1110-4000-580000-020-0000	$1,000.00	($620.00)	$380.00
0100-0332-0-1110-1000-580000-005-0000	$0.00	$400.00	$400.00
0100-2600-0-1110-4000-580000-028-0000	$0.00	$423.00	$423.00
0100-2600-0-1110-4000-580000-029-0000	$500.00	($67.00)	$433.00
0100-0332-0-1110-1000-580000-031-0000	$2,000.00	($1,545.00)	$455.00
0100-2600-0-1110-4000-580000-026-0000	$550.00	($79.00)	$471.00
0100-2600-0-1110-4000-580000-027-0000	$0.00	$504.00	$504.00
0100-2600-0-1110-4000-580000-021-0000	$0.00	$625.00	$625.00
0100-0332-0-1135-4000-580000-057-0031	$800.00	($150.00)	$650.00
0100-0332-0-1135-4000-580000-057-0030	$800.00	($75.25)	$724.75
0100-3010-0-0000-3130-580000-005-0167	$0.00	$811.44	$811.44

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-4000-580000-020-0000	$0.00	$875.00	$875.00
0100-9064-0-0000-3110-580000-062-0000	$0.00	$900.00	$900.00
0100-0332-0-1110-1000-580000-028-0000	$1,843.00	($843.00)	$1,000.00
0100-9064-0-0000-3140-580000-062-0000	$1,700.00	($631.00)	$1,069.00
0100-1100-0-1110-1000-580000-024-0000	$100.00	$1,069.33	$1,169.33
0100-7028-0-0000-3700-580000-008-0000	$0.00	$1,177.12	$1,177.12
0100-0332-0-1110-1000-580000-026-0000	$0.00	$1,400.00	$1,400.00
0100-2600-0-1135-4000-580000-057-0020	$2,700.00	($1,085.05)	$1,614.95
0100-0000-0-0000-8200-580000-010-0014	$1,227.00	$409.00	$1,636.00
0100-0332-0-0000-2140-580000-051-0000	$4,000.00	($2,330.00)	$1,670.00
0100-0000-0-0000-8200-580000-017-0000	$2,000.00	($103.00)	$1,897.00
0100-0332-0-1110-1000-580000-023-0000	$3,000.00	($687.42)	$2,312.58
0100-2600-0-1110-4000-580000-023-0000	$6,000.00	($3,538.00)	$2,462.00
0100-1100-0-1110-1000-580000-025-0000	$365.00	$2,105.94	$2,470.94
0100-8150-0-0000-8100-580000-010-0000	$0.00	$2,650.00	$2,650.00
0100-0332-0-1135-4000-580000-021-0000	$0.00	$2,727.90	$2,727.90
0100-1100-0-1110-1000-580000-026-0000	$3,140.00	$3.90	$3,143.90
0100-1100-0-1110-1000-580000-031-0000	$250.00	$3,015.82	$3,265.82
0100-1100-0-1110-1000-580000-022-0000	$400.00	$2,887.62	$3,287.62
0100-1100-0-1110-1000-580000-028-0000	$1,462.14	$1,904.62	$3,366.76
0100-4203-0-1110-1000-580000-005-0000	$0.00	$3,500.00	$3,500.00
0100-2600-0-1110-4000-580000-025-0000	$0.00	$3,578.00	$3,578.00
0100-1100-0-1110-1000-580000-029-0000	$3,451.48	$215.87	$3,667.35
0100-0332-0-0000-2495-580000-005-0000	$850.00	$2,975.00	$3,825.00
0100-3150-0-1110-1000-580000-026-0000	$5,000.00	($845.05)	$4,154.95
0100-6500-0-5760-1110-580000-039-0000	$0.00	$4,180.00	$4,180.00
0100-5634-0-0000-3130-580000-005-0167	$5,000.00	($555.28)	$4,444.72
0100-1100-0-1110-1000-580000-021-0000	$514.00	$4,056.31	$4,570.31
0100-0332-0-1156-1000-580000-075-0021	$200.00	$4,853.64	$5,053.64
0100-0000-0-0000-7700-580000-061-0000	$35,000.00	($29,295.58)	$5,704.42
0100-4035-0-0000-2495-580000-005-0000	$0.00	$6,000.00	$6,000.00
0100-0332-0-1110-1000-580000-025-0000	$3,000.00	$3,694.96	$6,694.96
0100-0000-0-0000-7200-580000-062-0000	$7,500.00	($86.90)	$7,413.10
0100-0332-0-1156-1000-580000-075-0030	$2,000.00	$6,062.98	$8,062.98
0100-0000-0-0000-7150-580000-002-0000	$9,330.00	($995.33)	$8,334.67
0100-0332-0-1156-1000-580000-075-0031	$2,000.00	$6,399.22	$8,399.22
0100-0000-0-0000-7300-580000-004-0000	$18,290.00	($7,963.42)	$10,326.58
0100-8150-0-0000-8100-580000-011-0000	$15,000.00	($4,194.30)	$10,805.70
0100-4035-0-1110-1000-580000-005-0000	$15,000.00	($3,405.00)	$11,595.00
0100-0000-0-0000-2100-580000-055-0000	$20,000.00	($5,961.71)	$14,038.29
0100-0000-0-0000-7400-580000-003-0103	$16,000.00	($1,678.00)	$14,322.00
0100-0332-0-0000-3130-580000-063-0000	$16,374.00	($1,108.75)	$15,265.25
0100-1100-0-1110-1000-580000-030-0000	$8,111.50	$11,033.23	$19,144.73

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-1110-1000-580000-050-0000	$2,375.00	$19,562.00	$21,937.00
0100-0000-0-0000-7400-580000-003-0000	$51,750.00	($28,874.00)	$22,876.00
0100-0000-0-0000-3600-580000-014-0000	$23,100.00	$2,299.24	$25,399.24
0100-8150-0-0000-8100-580000-010-0028	$0.00	$27,130.00	$27,130.00
0100-0332-0-1110-1000-580000-072-0000	$0.00	$37,125.00	$37,125.00
0100-8150-0-0000-8100-580000-010-0025	$0.00	$39,130.00	$39,130.00
0100-0332-0-1110-1000-580000-050-0000	$0.00	$41,804.00	$41,804.00
0100-3216-0-1110-1000-580000-072-0000	$0.00	$48,900.00	$48,900.00
0100-0000-0-0000-7700-580000-004-0000	$70,500.00	($9,529.30)	$60,970.70
0100-0000-0-0000-8200-580000-010-0000	$55,000.00	$22,649.15	$77,649.15
0100-2600-0-1110-1000-580000-072-0000	$32,600.00	$45,950.00	$78,550.00
0100-0332-0-1110-1000-580000-050-0170	$100,000.00	$12,059.50	$112,059.50
0100-0000-0-0000-3600-580000-014-0174	$160,000.00	$764.14	$160,764.14
0100-0000-0-0000-7700-580000-061-2561	$705.77	$242,150.00	$242,855.77
0100-0332-0-1156-1000-580009-075-0030	$500.00	($500.00)	$0.00
0100-0332-0-1156-1000-580009-075-0031	$500.00	($500.00)	$0.00
0100-3150-0-1110-1000-580009-028-0000	$3,470.00	($3,470.00)	$0.00
0100-3150-0-1110-1000-580009-023-0000	$3,000.00	($3,000.00)	$0.00
0100-4203-0-1110-1000-580009-005-0000	$25,000.00	($25,000.00)	$0.00
0100-4203-0-0000-2495-580009-005-0000	$50,000.00	($50,000.00)	$0.00
0100-0332-0-1110-1000-580009-072-0000	$40,000.00	($40,000.00)	$0.00
0100-3150-0-0000-2495-580009-023-0000	$0.00	$300.00	$300.00
0100-3150-0-0000-2495-580009-025-0000	$0.00	$333.33	$333.33
0100-0332-0-1156-1000-580009-075-0000	$15,000.00	($14,400.00)	$600.00
0100-3150-0-1110-1000-580009-025-0000	$0.00	$666.67	$666.67
0100-0332-0-1110-1000-580009-023-0000	$0.00	$700.00	$700.00
0100-0332-0-0000-2495-580009-026-0000	$0.00	$709.90	$709.90
0100-9064-0-0000-3130-580009-039-0000	$0.00	$935.00	$935.00
0100-0332-0-1110-1000-580009-027-0000	$1,200.00	($2.00)	$1,198.00
0100-0332-0-1110-1000-580009-026-0000	$2,762.00	($1,467.00)	$1,295.00
0100-7029-0-0000-3700-580009-008-0000	$29,438.00	($27,843.00)	$1,595.00
0100-3150-0-0000-2495-580009-022-0000	$0.00	$1,600.00	$1,600.00
0100-0332-0-1110-1000-580009-024-0000	$2,500.00	($803.00)	$1,697.00
0100-0332-0-0000-2150-580009-005-0000	$0.00	$1,765.00	$1,765.00
0100-2600-0-1110-4000-580009-021-0000	$3,500.00	($1,376.00)	$2,124.00
0100-2600-0-1110-4000-580009-027-0000	$3,500.00	($1,376.00)	$2,124.00
0100-1100-0-1110-1000-580009-022-0000	$2,500.00	($352.00)	$2,148.00
0100-2600-0-1110-4000-580009-022-0000	$5,038.67	($2,514.67)	$2,524.00
0100-2600-0-1110-4000-580009-024-0000	$3,500.00	($926.00)	$2,574.00
0100-2600-0-1110-4000-580009-029-0000	$5,000.74	($2,126.74)	$2,874.00
0100-1100-0-1110-1000-580009-028-0000	$2,000.00	$984.00	$2,984.00
0100-2600-0-1110-4000-580009-028-0000	$3,807.80	($483.80)	$3,324.00
0100-2600-0-1110-4000-580009-026-0000	$5,000.00	($1,426.00)	$3,574.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-1100-0-1110-1000-580009-024-0000	$0.00	$4,018.00	$4,018.00
0100-0332-0-1110-1000-580009-022-0000	$0.00	$4,133.00	$4,133.00
0100-2600-0-1110-4000-580009-023-0000	$5,088.30	($938.30)	$4,150.00
0100-2600-0-1110-4000-580009-020-0000	$4,500.00	($200.00)	$4,300.00
0100-0332-0-0000-2140-580009-051-0000	$6,100.00	($1,450.00)	$4,650.00
0100-2600-0-0000-2150-580009-072-0000	$0.00	$4,916.70	$4,916.70
0100-1100-0-1110-1000-580009-021-0000	$1,800.00	$4,200.00	$6,000.00
0100-2600-0-1110-4000-580009-072-0000	$0.00	$8,211.00	$8,211.00
0100-2600-0-1135-4000-580009-057-0020	$7,000.00	$2,080.00	$9,080.00
0100-4035-0-0000-2140-580009-005-0000	$12,737.00	$113.00	$12,850.00
0100-0332-0-1135-4000-580009-057-0000	$25,004.00	($11,807.00)	$13,197.00
0100-2600-0-1110-4000-580009-025-0000	$5,069.99	$8,379.61	$13,449.60
0100-3150-0-1110-1000-580009-021-0000	$17,500.00	($4,000.00)	$13,500.00
0100-4035-0-1110-1000-580009-005-0000	$35,000.00	($16,700.00)	$18,300.00
0100-6266-0-0000-2140-580009-005-0000	$0.00	$24,700.00	$24,700.00
0100-0000-0-0000-2100-580009-053-0000	$41,300.00	($15,503.62)	$25,796.38
0100-2600-0-1110-1000-580009-072-0000	$20,000.00	$11,455.00	$31,455.00
0100-0000-0-0000-7110-580010-002-0000	$75,000.00	($10,615.39)	$64,384.61
0100-1100-0-0000-3110-580011-021-0000	$262.76	($262.76)	$0.00
0100-0332-0-1156-1000-580011-075-0021	$150.00	($150.00)	$0.00
0100-0332-0-1156-1000-580011-075-0030	$220.00	($220.00)	$0.00
0100-0332-0-1156-1000-580011-075-0031	$320.00	($320.00)	$0.00
0100-1100-0-1110-1000-580011-031-0000	$1,000.00	($1,000.00)	$0.00
0100-0000-0-0000-7400-580011-003-0000	$1,099.00	($1,099.00)	$0.00
0100-6500-0-5760-1110-580011-039-0000	$1,100.00	($1,100.00)	$0.00
0100-6500-0-5760-3120-580011-039-0000	$3,500.00	($3,500.00)	$0.00
0100-4203-0-1110-1000-580011-005-0000	$8,843.00	($8,843.00)	$0.00
0100-3010-0-0000-2100-580011-005-0000	$3,000.00	($3,000.00)	$0.00
0100-4203-0-0000-2495-580011-005-0000	$10,000.00	($10,000.00)	$0.00
0100-0000-0-0000-2700-580011-020-0000	$7,200.00	($7,200.00)	$0.00
0100-4035-0-0000-2140-580011-005-0000	$12,050.00	($12,050.00)	$0.00
0100-3213-0-1110-1000-580011-050-0000	$13,000.00	($13,000.00)	$0.00
0100-0332-0-1110-1000-580011-052-0000	$488,378.00	($488,378.00)	$0.00
0100-3150-0-0000-2420-580011-027-0000	$50.00	($10.01)	$39.99
0100-0332-0-0000-2140-580011-051-0000	$236.00	($157.00)	$79.00
0100-0332-0-1160-1000-580011-020-0022	$0.00	$169.95	$169.95
0100-0332-0-1160-1000-580011-020-0027	$0.00	$169.95	$169.95
0100-0332-0-1160-1000-580011-020-0028	$0.00	$169.95	$169.95
0100-1100-0-1110-1000-580011-030-0000	$321.00	($121.05)	$199.95
0100-0000-0-0000-2140-580011-053-0000	$500.00	($266.00)	$234.00
0100-1100-0-1110-1000-580011-021-0000	$0.00	$299.00	$299.00
0100-0332-0-1110-1000-580011-055-0000	$0.00	$600.00	$600.00
0100-3150-0-0000-2495-580011-022-0000	$1,071.00	($72.00)	$999.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2495-580011-055-0000	$1,200.00	$91.23	$1,291.23
0100-3182-0-3550-1000-580011-038-0000	$1,230.00	$195.00	$1,425.00
0100-3010-0-0000-2150-580011-005-0000	$0.00	$1,485.00	$1,485.00
0100-3150-0-1110-1000-580011-021-0000	$2,500.00	($75.00)	$2,425.00
0100-9064-0-0000-3120-580011-062-0000	$3,500.00	($980.00)	$2,520.00
0100-0332-0-0000-2150-580011-005-0000	$9,035.00	($4,705.00)	$4,330.00
0100-3150-0-1110-1000-580011-023-0000	$4,430.00	$355.38	$4,785.38
0100-3150-0-1110-1000-580011-025-0000	$4,500.00	$637.05	$5,137.05
0100-3150-0-1110-1000-580011-028-0000	$3,781.00	$2,437.72	$6,218.72
0100-3150-0-1110-1000-580011-024-0000	$10,000.00	($1,586.50)	$8,413.50
0100-3212-0-0000-7700-580011-061-0000	$0.00	$10,234.00	$10,234.00
0100-3150-0-1110-1000-580011-027-0000	$10,287.00	($0.31)	$10,286.69
0100-3150-0-1110-1000-580011-022-0000	$10,500.00	$123.00	$10,623.00
0100-3219-0-1110-1000-580011-005-1002	$27,707.74	($16,439.74)	$11,268.00
0100-3150-0-1110-1000-580011-026-0000	$13,500.00	($284.78)	$13,215.22
0100-3212-0-0000-3600-580011-014-0000	$0.00	$15,627.20	$15,627.20
0100-4035-0-1110-1000-580011-005-0000	$18,000.00	($150.00)	$17,850.00
0100-3150-0-1110-1000-580011-029-0000	$20,748.00	$134.50	$20,882.50
0100-3150-0-1110-1000-580011-031-0000	$28,000.00	($5,704.00)	$22,296.00
0100-0332-0-0000-2420-580011-056-0000	$30,000.00	($4,891.46)	$25,108.54
0100-3150-0-1110-1000-580011-030-0000	$25,363.00	$0.19	$25,363.19
0100-3010-0-0000-2495-580011-005-0000	$35,000.00	($7,750.00)	$27,250.00
0100-0000-0-0000-8300-580011-061-0000	$31,667.19	($1,652.19)	$30,015.00
0100-3010-0-1110-1000-580011-005-0000	$211,692.00	($136,285.64)	$75,406.36
0100-0000-0-0000-7700-580011-061-0000	$240,000.00	($12,059.72)	$227,940.28
0100-0332-0-1110-1000-580011-050-0000	$600.00	$454,691.16	$455,291.16
0100-0000-0-0000-3160-580050-060-0000	$1,500.00	($1,500.00)	$0.00
0100-0000-0-0000-7190-580070-004-0000	$48,000.00	($3,326.00)	$44,674.00
0100-0000-0-0000-7200-590010-061-0000	$44,000.00	$9,356.15	$53,356.15
0100-0332-0-0000-3140-590030-062-0000	$50.00	($50.00)	$0.00
0100-1100-0-0000-2700-590030-022-0000	$100.00	($100.00)	$0.00
0100-0000-0-0000-7400-590030-003-0000	$300.00	($300.00)	$0.00
0100-0000-0-0000-7110-590030-002-0000	$500.00	($500.00)	$0.00
0100-0332-0-1110-1000-590030-050-0000	$852.00	($852.00)	$0.00
0100-3010-0-0000-2495-590030-005-0000	$1,349.00	($1,349.00)	$0.00
0100-2600-0-1110-4000-590030-020-0000	$100.00	($87.96)	$12.04
0100-0000-0-0000-3600-590030-014-0000	$14.02	$21.33	$35.35
0100-6500-0-5760-2100-590030-039-0000	$100.00	($51.34)	$48.66
0100-8150-0-0000-8100-590030-011-0000	$50.00	($1.11)	$48.89
0100-0000-0-0000-8200-590030-017-0000	$30,000.00	$4,000.00	$34,000.00
0100-7422-0-0000-8500-617000-010-0022	$348.02	($304.25)	$43.77
0100-7422-0-0000-8500-617000-010-0027	$2,300.00	($300.00)	$2,000.00
0100-7422-0-0000-8500-617000-010-0024	$74,965.77	($72,927.28)	$2,038.49

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-8150-0-0000-8500-617000-018-0028	$0.00	$8,499.00	$8,499.00
0100-8150-0-0000-8500-617000-018-0023	$0.00	$11,129.98	$11,129.98
0100-8150-0-0000-8500-617000-018-0019	$19,999.00	$26,460.68	$46,459.68
0100-7422-0-0000-8500-617000-010-0021	$0.00	$70,622.40	$70,622.40
0100-9053-0-0000-8500-617000-020-0029	$0.00	$335,814.15	$335,814.15
0100-9053-0-0000-8500-617000-020-0028	$0.00	$435,090.25	$435,090.25
0100-8150-0-0000-8500-620000-018-0019	$96,801.00	($96,801.00)	$0.00
0100-8150-0-0000-8500-620000-018-0029	$3,200.00	$278.90	$3,478.90
0100-3213-0-0000-8500-620000-010-0030	$0.00	$42,635.97	$42,635.97
0100-8150-0-0000-8500-620000-018-0031	$0.00	$353,829.35	$353,829.35
0100-3212-0-0000-8200-640000-016-0000	$10,952.10	($10,952.10)	$0.00
0100-7422-0-0000-3600-640000-014-0000	$249,084.03	($249,084.03)	$0.00
0100-8150-0-0000-8100-640000-011-0000	$15,034.00	($15,034.00)	$0.00
0100-0000-0-0000-3600-640000-014-0000	$425,000.00	($425,000.00)	$0.00
0100-7028-0-0000-3700-640000-008-0000	$0.00	$6,475.65	$6,475.65
0100-0332-0-1156-1000-640000-075-0030	$0.00	$6,950.36	$6,950.36
0100-7422-0-0000-8200-640000-018-0030	$30,000.00	($22,544.36)	$7,455.64
0100-1100-0-1110-1000-640000-031-0000	$0.00	$13,273.02	$13,273.02
0100-0000-0-1110-1000-640000-010-0000	$7,500.00	$8,104.88	$15,604.88
0100-9029-0-0000-8200-640000-010-0029	$24,700.00	($6,450.00)	$18,250.00
0100-0000-0-0000-8200-640000-016-0000	$15,000.00	$4,055.14	$19,055.14
0100-3212-0-1110-1000-640000-050-0000	$27,419.23	($2,375.00)	$25,044.23
0100-0332-0-1110-1000-640000-050-0000	$50,000.00	($23,755.77)	$26,244.23
0100-3150-0-1110-1000-640000-030-0000	$35,081.00	$0.22	$35,081.22
0100-3212-0-0000-8200-640000-018-0030	$493,000.00	($447,444.20)	$45,555.80
0100-7422-0-0000-8200-640000-018-0031	$124,542.94	($42,242.51)	$82,300.43
0100-3212-0-0000-8200-640000-018-0031	$1,327,431.54	($900,672.23)	$426,759.31
0100-0000-0-0000-8200-640010-010-0000	$0.00	$18,913.82	$18,913.82
0100-0000-0-0000-2100-650000-062-0000	$10,200.00	($10,200.00)	$0.00
0100-0000-0-0000-8200-650000-017-0000	$46,718.34	($46,718.34)	$0.00
0100-9029-0-0000-3600-650000-014-0000	$2,378,353.25	($2,378,353.25)	$0.00
0100-0000-0-0000-7300-650000-004-0000	$0.00	$12,631.91	$12,631.91
0100-7422-0-0000-8100-650000-018-0029	$0.00	$21,852.45	$21,852.45
0100-7029-0-0000-3700-650000-008-0000	$0.00	$36,319.97	$36,319.97
0100-0000-0-0000-7700-650000-061-0000	$20,000.00	$20,333.78	$40,333.78
0100-9029-0-0000-8200-650000-012-0000	$0.00	$42,821.20	$42,821.20
0100-8150-0-0000-8100-650000-018-0026	$0.00	$48,141.00	$48,141.00
0100-8150-0-0000-8100-650000-011-0000	$78,112.60	($2,543.52)	$75,569.08
0100-0000-0-0000-8200-650000-012-0000	$33,571.07	$48,687.12	$82,258.19
0100-7028-0-0000-3700-650000-008-0000	$150,000.00	($65,471.08)	$84,528.92
0100-0000-0-0000-7700-650000-061-2561	$13,460.87	$75,478.00	$88,938.87
0100-6546-0-5760-9200-714200-039-0000	$124,003.00	($124,003.00)	$0.00
0100-0000-0-0000-9200-714210-001-0000	$866,540.00	($65,918.00)	$800,622.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3311-0-5760-9200-714221-039-0000	$5,175.00	($4,801.00)	$374.00
0100-6500-0-5760-9200-714230-039-0000	$175,095.00	($175,095.00)	$0.00
0100-6547-0-5760-9200-714231-039-0000	$502,038.00	($182,165.00)	$319,873.00
0100-6537-0-5760-9200-714240-039-0000	$0.00	$20,217.73	$20,217.73
0100-6500-0-5760-9200-714240-039-0000	$90,200.00	$159,348.80	$249,548.80
0100-6500-0-5760-9200-714250-039-0000	$25,000.00	($25,000.00)	$0.00
0100-0000-0-0000-9200-714260-001-0000	$0.00	$14,574.00	$14,574.00
0100-5634-0-0000-9200-721100-000-0000	$1,695.00	$1,793.00	$3,488.00
0100-5634-0-0000-9200-721200-000-0000	$2,687.00	($2,687.00)	$0.00
0100-0000-0-0000-7210-731000-000-0000	($788,539.83)	($60,006.87)	($848,546.70)
0100-3311-0-5760-7210-731000-000-0000	$0.00	$143.93	$143.93
0100-5634-0-0000-7210-731000-000-0000	$0.00	$850.79	$850.79
0100-3305-0-5760-7210-731000-000-0000	$0.00	$2,368.11	$2,368.11
0100-3327-0-5760-7210-731000-039-0000	$3,400.00	($776.01)	$2,623.99
0100-6762-0-0000-7210-731000-000-0000	$0.00	$3,000.00	$3,000.00
0100-3310-0-5760-7210-731000-000-0000	$0.00	$3,511.45	$3,511.45
0100-7422-0-0000-7210-731000-000-0000	$0.00	$4,000.00	$4,000.00
0100-6537-0-5760-7210-731000-000-0000	$0.00	$4,000.00	$4,000.00
0100-6010-0-0000-7210-731000-028-0000	$3,928.49	$2,954.10	$6,882.59
0100-6010-0-0000-7210-731000-027-0000	$4,738.09	$2,144.50	$6,882.59
0100-6010-0-0000-7210-731000-021-0000	$4,433.61	$2,448.99	$6,882.60
0100-6010-0-0000-7210-731000-024-0000	$4,837.11	$2,045.49	$6,882.60
0100-6010-0-0000-7210-731000-022-0000	$3,889.08	$3,126.52	$7,015.60
0100-6010-0-0000-7210-731000-025-0000	$3,474.95	$4,300.30	$7,775.25
0100-3212-0-0000-7210-731000-000-0000	$0.00	$8,000.00	$8,000.00
0100-6010-0-0000-7210-731000-026-0000	$3,803.20	$4,542.74	$8,345.94
0100-6010-0-0000-7210-731000-029-0000	$3,757.61	$4,709.58	$8,467.19
0100-6010-0-0000-7210-731000-023-0000	$3,864.85	$4,867.89	$8,732.74
0100-3182-0-0000-7210-731000-000-0000	$0.00	$9,125.00	$9,125.00
0100-6266-0-0000-7210-731000-000-0000	$9,000.00	$2,000.00	$11,000.00
0100-6546-0-5760-7210-731000-000-0000	$11,000.00	$2,000.00	$13,000.00
0100-4035-0-0000-7210-731000-000-0000	$4,857.00	$15,143.00	$20,000.00
0100-3150-0-0000-7210-731000-000-0000	$50,440.00	($12,440.00)	$38,000.00
0100-3010-0-0000-7210-731000-000-0000	$127,937.00	($79,167.51)	$48,769.49
0100-2600-0-0000-7210-731000-000-0000	$130,000.00	($30,000.00)	$100,000.00
0100-3213-0-0000-7210-731000-000-0000	$150,000.00	($44,000.00)	$106,000.00
0100-8150-0-0000-7210-731000-000-0000	$104,000.00	$36,000.00	$140,000.00
0100-6500-0-5760-7210-731000-000-0000	$159,892.00	$105,108.00	$265,000.00
0100-0000-0-0000-7210-735000-000-0000	($65,000.00)	($37,000.00)	($102,000.00)
0100-0000-0-0000-9300-761200-001-0000	$4,173,524.00	$428,000.00	$4,601,524.00
0100-3214-0-1110-1000-110040-021-0000	$7,200.00	($7,200.00)	$0.00
***Expense Total	$99,904,898.65	($7,548,370.73)	$92,356,527.92

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Balance Sheet Accounts			
0100-0000-0-0000-0000-971100-000-0000	$5,100.00	($50.00)	$5,050.00
0100-0000-0-0000-0000-971200-000-0000	$165,719.03	$69,520.35	$235,239.38
0100-0000-0-0000-0000-971300-000-0000	$0.00	$67,039.53	$67,039.53
0100-9010-0-0000-0000-974000-000-0000	$385.73	($385.73)	$0.00
0100-7426-0-0000-0000-974000-000-0000	$5,927.37	$14,170.00	$20,097.37
0100-6547-0-0000-0000-974000-000-0000	$0.00	$24,559.00	$24,559.00
0100-7028-0-0000-0000-974000-000-0000	$500,000.00	($426,237.28)	$73,762.72
0100-9062-0-0000-0000-974000-000-0000	$113,127.53	$33,580.95	$146,708.48
0100-6546-0-0000-0000-974000-000-0000	$173,382.67	$220,491.47	$393,874.14
0100-9064-0-0000-0000-974000-000-0000	$27,372.45	$584,879.42	$612,251.87
0100-8150-0-0000-0000-974000-000-0000	$868,214.28	($192,061.39)	$676,152.89
0100-7032-0-0000-0000-974000-000-0000	$0.00	$737,634.00	$737,634.00
0100-6266-0-0000-0000-974000-000-0000	$1,176,204.00	$19,288.32	$1,195,492.32
0100-6300-0-0000-0000-974000-000-0000	$1,672,788.72	($1,879.46)	$1,670,909.26
0100-6762-0-0000-0000-974000-000-0000	$2,173,334.00	$884,491.21	$3,057,825.21
0100-7435-0-0000-0000-974000-000-0000	$9,505,548.00	($1,368,799.00)	$8,136,749.00
0100-2600-0-0000-0000-974000-000-0000	$0.00	$10,594,383.48	$10,594,383.48
0100-0000-0-0000-0000-976010-000-0000	$2,473,151.00	$2,065,187.00	$4,538,338.00
0100-0000-0-0000-0000-976041-000-0000	$0.00	$3,000,000.00	$3,000,000.00
0100-0332-0-0000-0000-976056-000-0000	$0.00	$2,412,653.00	$2,412,653.00
0100-0000-0-0000-0000-976058-000-0000	$8,863,454.00	($2,280,177.00)	$6,583,277.00
0100-0332-0-0000-0000-976060-000-0000	$1,856,132.00	($1,856,132.00)	$0.00
***Balance Sheet Account Total	$29,579,840.78	$14,602,155.87	$44,181,996.65
Fund Totals			
Total: Income	$111,851,084.77	($5,128,829.93)	$106,722,254.84
Total: Expenses	$99,904,898.65	($7,548,370.73)	$92,356,527.92
Total: Balance Sheet Accounts	$29,579,840.78	$14,602,155.87	$44,181,996.65

Pending Budget Revision
Control Number 20230005
ResolutionNo. 07-24

Fund: 0800 Student Activity Special Revenue Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
0800-8210-0-0000-0000-863900-000-0000	$0.00	$30,957.63	$30,957.63
0800-8210-0-0000-0000-866000-000-0000	$0.00	$11.79	$11.79
***Income Total	$0.00	$30,969.42	$30,969.42
Expenses			
0800-8210-0-1110-4000-430000-000-0000	$0.00	$38,218.71	$38,218.71
0800-8210-0-1110-4000-580000-000-0000	$0.00	$5,972.75	$5,972.75
***Expense Total	$0.00	$44,191.46	$44,191.46
Balance Sheet Accounts			
0800-8210-0-0000-0000-974000-000-0000	$32,993.24	($13,222.04)	$19,771.20
***Balance Sheet Account Total	$32,993.24	($13,222.04)	$19,771.20
Fund Totals			
Total: Income	$0.00	$30,969.42	$30,969.42
Total: Expenses	$0.00	$44,191.46	$44,191.46
Total: Balance Sheet Accounts	$32,993.24	($13,222.04)	$19,771.20

Fund: 0900 Charter Schools Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
0900-0000-0-0000-0000-866200-000-0000	$0.00	$62.13	$62.13
***Income Total**	$0.00	$62.13	$62.13
Balance Sheet Accounts			
0900-0000-0-0000-0000-978000-000-0000	$0.00	$62.13	$62.13
***Balance Sheet Account Total**	$0.00	$62.13	$62.13
Fund Totals			
Total: Income	$0.00	$62.13	$62.13
Total: Expenses	$0.00	$0.00	$0.00
Total: Balance Sheet Accounts	$0.00	$62.13	$62.13

Fund: 1300 Cafeteria Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
1300-5310-0-0000-0000-822000-000-4026	$9,810.00	$77.50	$9,887.50
1300-5310-0-0000-0000-822000-000-4002	$33,264.00	$2,547.35	$35,811.35
1300-5310-0-0000-0000-822000-000-4030	$112,639.00	$9,399.92	$122,038.92
1300-5466-0-0000-0000-822000-000-0000	$0.00	$190,029.01	$190,029.01
1300-5310-0-0000-0000-822000-000-4028	$634,946.00	$27,681.25	$662,627.25
1300-5310-0-0000-0000-822000-000-4004	$2,463,939.00	$133,826.95	$2,597,765.95
1300-5310-0-0000-3700-822100-000-4040	$245,000.00	($8,743.73)	$236,256.27
1300-5310-0-0000-0000-852000-000-4026	$60,037.00	$573.39	$60,610.39
1300-5310-0-0000-0000-852000-000-4002	$192,456.00	($4,762.38)	$187,693.62
1300-5310-0-0000-0000-852000-000-4028	$276,137.00	($13,096.47)	$263,040.53
1300-5310-0-0000-0000-852000-000-4004	$717,131.00	($230,883.74)	$486,247.26
1300-5310-0-0000-0000-863100-000-0000	$5,000.00	($5,000.00)	$0.00
1300-5310-0-0000-0000-863400-000-4011	$0.00	$4.40	$4.40
1300-5310-0-0000-0000-863400-000-0000	$0.00	$4.52	$4.52
1300-5310-0-0000-0000-863400-000-4024	$0.00	$143.50	$143.50
1300-5310-0-0000-0000-863400-000-4010	$0.00	$150.00	$150.00
1300-5310-0-0000-0000-863400-000-4005	$6,480.00	($5,486.10)	$993.90
1300-5310-0-0000-0000-863400-000-4029	$0.00	$9,724.30	$9,724.30
1300-5310-0-0000-0000-863400-000-4035	$70,200.00	($51,473.10)	$18,726.90
1300-5310-0-0000-0000-866000-000-0000	$20,000.00	$12,620.68	$32,620.68
1300-5310-0-0000-0000-866200-000-0000	$54,306.25	($93,034.46)	($38,728.21)
1300-5310-0-0000-0000-867700-000-4005	$0.00	$416.00	$416.00
1300-5310-0-0000-0000-867700-000-4026	$0.00	$1,518.40	$1,518.40
1300-5310-0-0000-0000-867700-000-4010	$0.00	$3,532.40	$3,532.40
1300-5310-0-0000-0000-867700-000-4002	$0.00	$21,333.20	$21,333.20
1300-5310-0-0000-0000-869900-000-0000	$5,000.00	($880.55)	$4,119.45
***Income Total	$4,906,345.25	$222.24	$4,906,567.49
Expenses			
1300-5310-0-0000-3700-220000-008-0000	$285,394.00	($15,198.69)	$270,195.31
1300-5310-0-0000-3700-220010-008-0000	$500.00	$5,346.72	$5,846.72
1300-5310-0-0000-3700-220020-008-4050	$2,850.00	($2,850.00)	$0.00
1300-5310-0-0000-3700-220020-008-0000	$1,000.00	($991.02)	$8.98
1300-5310-0-0000-3700-220080-008-4050	$0.00	$14,143.82	$14,143.82
1300-5310-0-0000-3700-220080-008-0000	$638,651.00	($46,351.79)	$592,299.21
1300-5310-0-0000-3700-220081-008-4050	$15,062.00	($15,062.00)	$0.00
1300-5310-0-0000-3700-220081-008-0000	$4,000.00	$11,769.85	$15,769.85
1300-5310-0-0000-3700-220082-008-0000	$15,000.00	($10,557.86)	$4,442.14
1300-5310-0-0000-3700-230000-008-0000	$117,227.00	$2,000.08	$119,227.08
1300-5310-0-0000-3700-230020-008-0000	$5,849.00	($36.60)	$5,812.40
1300-5310-0-0000-3700-240000-008-0000	$308,996.00	$394.29	$309,390.29
1300-5310-0-0000-3700-240010-008-0000	$500.00	($500.00)	$0.00
1300-5310-0-0000-3700-240020-008-0000	$8,000.00	($5,891.81)	$2,108.19

Fund: 1300 Cafeteria Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
1300-5310-0-0000-3700-290030-008-4050	$2,170.00	($2,170.00)	$0.00
1300-5310-0-0000-3700-320200-001-0000	($90,000.00)	$90,000.00	$0.00
1300-5310-0-0000-3700-320200-008-4050	$5,095.00	($3,491.68)	$1,603.32
1300-5310-0-0000-3700-320200-008-0000	$351,404.00	($144,781.74)	$206,622.26
1300-5310-0-0000-3700-330200-008-4050	$1,536.00	($454.63)	$1,081.37
1300-5310-0-0000-3700-330200-008-0000	$105,961.00	($8,386.32)	$97,574.68
1300-5310-0-0000-3700-340200-008-0000	$222,323.00	($15,576.82)	$206,746.18
1300-5310-0-0000-3700-350200-008-4050	$100.00	($29.26)	$70.74
1300-5310-0-0000-3700-350200-008-0000	$6,926.00	($300.61)	$6,625.39
1300-5310-0-0000-3700-360200-008-4050	$422.00	($124.56)	$297.44
1300-5310-0-0000-3700-360200-008-0000	$29,087.00	($1,219.86)	$27,867.14
1300-5310-0-0000-3700-390200-001-0000	$0.00	$467.40	$467.40
1300-5310-0-0000-3700-430000-008-4030	$200.00	($200.00)	$0.00
1300-5310-0-0000-3700-430000-008-4035	$1,000.00	($1,000.00)	$0.00
1300-5310-0-0000-3700-430000-008-4050	$1,225.00	($1,225.00)	$0.00
1300-5310-0-0000-3700-430000-008-0000	$43,000.00	($23,071.99)	$19,928.01
1300-5310-0-0000-3700-430000-008-0020	$150,000.00	($6,131.25)	$143,868.75
1300-5310-0-0000-3700-430006-008-0020	$0.00	$2,655.30	$2,655.30
1300-5310-0-0000-3700-430010-008-0000	$6,000.00	$520.26	$6,520.26
1300-5310-0-0000-3700-430031-008-0000	$120.00	($120.00)	$0.00
1300-5310-0-0000-3700-440000-008-0000	$38,752.64	$2,636.59	$41,389.23
1300-5310-0-0000-3700-470000-008-4050	$8,840.00	$1,887.58	$10,727.58
1300-5310-0-0000-3700-470000-008-4035	$40,014.00	($23,387.63)	$16,626.37
1300-5310-0-0000-3700-470000-008-4030	$59,681.00	($8,090.24)	$51,590.76
1300-5310-0-0000-3700-470000-008-4032	$34,000.00	$25,424.08	$59,424.08
1300-5310-0-0000-3700-470000-008-4040	$245,000.00	($8,743.73)	$236,256.27
1300-5310-0-0000-3700-470000-008-0000	$1,797,795.00	($547,692.33)	$1,250,102.67
1300-5310-0-0000-3700-520000-008-0000	$2,650.00	($2,134.12)	$515.88
1300-5310-0-0000-3700-520003-008-0000	$1,000.00	($156.58)	$843.42
1300-5310-0-0000-8200-550060-008-0000	$3,150.00	($1,995.00)	$1,155.00
1300-5310-0-0000-3700-560000-008-4050	$240.00	($240.00)	$0.00
1300-5310-0-0000-3700-560000-008-0000	$12,500.00	($1,434.18)	$11,065.82
1300-5310-0-0000-3700-575005-008-0000	$300.00	($297.90)	$2.10
1300-5310-0-0000-3700-575011-008-0000	$0.00	$27.50	$27.50
1300-5310-0-0000-3700-575030-008-0000	($117,240.82)	$12,236.28	($105,004.54)
1300-5310-0-0000-3700-575040-008-0000	$3,500.00	$2,441.32	$5,941.32
1300-5310-0-0000-3700-575090-008-4050	$600.00	($600.00)	$0.00
1300-5310-0-0000-3700-575090-008-0000	$15,000.00	($951.53)	$14,048.47
1300-5310-0-0000-3700-580000-008-4050	$1,000.00	($1,000.00)	$0.00
1300-5310-0-0000-8200-580000-008-0000	$6,500.00	($6,500.00)	$0.00
1300-5310-0-0000-3700-580000-008-0000	$23,375.00	($830.38)	$22,544.62
1300-5310-0-0000-3700-590030-008-0000	$200.00	($200.00)	$0.00
1300-5310-0-0000-7210-735000-000-0000	$65,000.00	$37,000.00	$102,000.00

Fund: 1300 Cafeteria Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
***Expense Total	$4,481,454.82	($701,026.04)	$3,780,428.78
Balance Sheet Accounts			
1300-5310-0-0000-0000-971100-000-0000	$910.00	($500.00)	$410.00
1300-5310-0-0000-0000-971200-000-0000	$110,231.84	($61,797.61)	$48,434.23
1300-5466-0-0000-0000-974000-000-0000	$0.00	$190,029.01	$190,029.01
1300-5310-0-0000-0000-974000-000-0000	$2,535,166.68	$568,411.88	$3,103,578.56
***Balance Sheet Account Total	$2,646,308.52	$696,143.28	$3,342,451.80
Fund Totals			
Total: Income	$4,906,345.25	$222.24	$4,906,567.49
Total: Expenses	$4,481,454.82	($701,026.04)	$3,780,428.78
Total: Balance Sheet Accounts	$2,646,308.52	$696,143.28	$3,342,451.80

Fund: 1400 Deferred Maintenance Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
1400-0000-0-0000-0000-866000-000-0000	$4,000.00	$2,487.26	$6,487.26
1400-0000-0-0000-0000-866200-000-0000	$13,389.61	($24,785.68)	($11,396.07)
1400-0000-0-0000-9300-891900-020-0000	$0.00	$308,425.58	$308,425.58
***Income Total	$17,389.61	$286,127.16	$303,516.77
Expenses			
1400-0000-0-0000-8100-560000-003-0000	$25,000.00	($25,000.00)	$0.00
1400-0000-0-0000-8100-560000-002-0000	$25,000.00	($5,650.00)	$19,350.00
1400-0000-0-0000-8500-620000-024-0000	$0.00	$91.63	$91.63
1400-0000-0-0000-8500-620000-023-0000	$0.00	$91.64	$91.64
***Expense Total	$50,000.00	($30,466.73)	$19,533.27
Balance Sheet Accounts			
1400-0000-0-0000-0000-978000-000-0000	$359,921.67	$316,593.89	$676,515.56
***Balance Sheet Account Total	$359,921.67	$316,593.89	$676,515.56
Fund Totals			
Total: Income	$17,389.61	$286,127.16	$303,516.77
Total: Expenses	$50,000.00	($30,466.73)	$19,533.27
Total: Balance Sheet Accounts	$359,921.67	$316,593.89	$676,515.56

Fund: 1500 Pupil Transportation Equip

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
1500-0000-0-0000-0000-866000-000-0000	$3,000.00	$2,654.17	$5,654.17
1500-0000-0-0000-0000-866200-000-0000	$11,194.71	($13,097.81)	($1,903.10)
***Income Total	$14,194.71	($10,443.64)	$3,751.07
Expenses			
1500-0000-0-0000-3600-640000-014-0000	$0.00	$30,000.00	$30,000.00
***Expense Total	$0.00	$30,000.00	$30,000.00
Balance Sheet Accounts			
1500-0000-0-0000-0000-978000-000-0000	$397,943.27	($40,443.64)	$357,499.63
***Balance Sheet Account Total	$397,943.27	($40,443.64)	$357,499.63
Fund Totals			
Total: Income	$14,194.71	($10,443.64)	$3,751.07
Total: Expenses	$0.00	$30,000.00	$30,000.00
Total: Balance Sheet Accounts	$397,943.27	($40,443.64)	$357,499.63

Fund: 2000 SPECIAL RESERVE FUND FOR OTHEI

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
2000-0000-0-0000-0000-866000-000-0000	$110,000.00	$87,291.05	$197,291.05
2000-0000-0-0000-0000-866200-000-0000	$450,880.53	($483,414.13)	($32,533.60)
2000-0000-0-0000-9300-891200-000-0000	$1,173,524.00	$428,000.00	$1,601,524.00
***Income Total	$1,734,404.53	$31,876.92	$1,766,281.45
Balance Sheet Accounts			
2000-0000-0-0000-0000-978000-000-0000	$13,162,726.58	$31,876.92	$13,194,603.50
***Balance Sheet Account Total	$13,162,726.58	$31,876.92	$13,194,603.50
Fund Totals			
Total: Income	$1,734,404.53	$31,876.92	$1,766,281.45
Total: Expenses	$0.00	$0.00	$0.00
Total: Balance Sheet Accounts	$13,162,726.58	$31,876.92	$13,194,603.50

Fund: 2120 Building Funds - Local 2

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
2120-9010-0-0000-0000-866000-000-0000	$15,000.00	($3,090.79)	$11,909.21
2120-9010-0-0000-9300-891900-025-0000	$0.00	$55,253.85	$55,253.85
***Income Total	$15,000.00	$52,163.06	$67,163.06
Expenses			
2120-9010-0-0000-8500-620000-025-0000	$721,147.29	($84,519.29)	$636,628.00
2120-9010-0-0000-8500-620000-026-0000	$1,000,000.00	($46,271.35)	$953,728.65
2120-9010-0-0000-9300-761300-026-0000	$311,682.86	$41,738.77	$353,421.63
2120-9010-0-0000-9300-761900-020-0000	$0.00	$308,425.58	$308,425.58
***Expense Total	$2,032,830.15	$219,373.71	$2,252,203.86
Balance Sheet Accounts			
2120-9010-0-0000-0000-974000-000-0000	$167,210.65	($167,210.65)	$0.00
	$167,210.65	($167,210.65)	$0.00

Fund Totals			
Total: Income	$15,000.00	$52,163.06	$67,163.06
Total: Expenses	$2,032,830.15	$219,373.71	$2,252,203.86
Total: Balance Sheet Accounts	$167,210.65	($167,210.65)	$0.00

Fund: 2500 CapitalFacilities Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
2500-9010-0-0000-0000-866000-000-0000	$9,000.00	$7,301.30	$16,301.30
2500-9010-0-0000-0000-866200-000-0000	$28,576.55	($51,423.08)	($22,846.53)
2500-9010-0-0000-0000-868100-000-0000	$200,000.00	$621,060.46	$821,060.46
***Income Total	$237,576.55	$576,938.68	$814,515.23
Expenses			
2500-9010-0-0000-8700-560000-020-0000	$100,000.00	($2,418.73)	$97,581.27
2500-9010-0-0000-7200-580000-024-0000	$0.00	$112.50	$112.50
2500-9010-0-0000-7200-580000-004-0000	$20,000.00	($16,750.00)	$3,250.00
***Expense Total	$120,000.00	($19,056.23)	$100,943.77
Balance Sheet Accounts			
2500-9010-0-0000-0000-974000-000-0000	$905,034.67	$695,994.91	$1,601,029.58
***Balance Sheet Account Total	$905,034.67	$695,994.91	$1,601,029.58
Fund Totals			
Total: Income	$237,576.55	$576,938.68	$814,515.23
Total: Expenses	$120,000.00	($19,056.23)	$100,943.77
Total: Balance Sheet Accounts	$905,034.67	$695,994.91	$1,601,029.58

Fund: 3500 SCHOOL FACILITY PROGRAM

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
3500-7710-0-0000-0000-854500-023-0000	$0.00	$1,955,678.00	$1,955,678.00
3500-7710-0-0000-0000-866000-000-0000	$8,000.00	$2,630.25	$10,630.25
3500-7710-0-0000-0000-866200-000-0000	$47,679.19	($1,698.62)	$45,980.57
3500-7716-0-0000-9300-891300-026-0000	$311,682.86	$41,738.77	$353,421.63
3500-7710-0-0000-0000-898000-000-0000	($37,431.46)	$37,431.46	$0.00
3500-7716-0-0000-0000-898000-026-0000	$37,431.46	($37,431.46)	$0.00
***Income Total	$367,362.05	$1,998,348.40	$2,365,710.45
Expenses			
3500-7716-0-0000-8100-560000-026-0000	$1,593.98	($135.34)	$1,458.64
3500-7716-0-0000-8500-620000-026-0000	$1,199,500.00	$4,442.65	$1,203,942.65
3500-7716-0-0000-9300-761900-025-0000	$0.00	$55,253.85	$55,253.85
3500-7710-0-0000-9300-761900-023-0000	$0.00	$515,556.68	$515,556.68
***Expense Total	$1,201,093.98	$575,117.84	$1,776,211.82
Balance Sheet Accounts			
3500-7716-0-0000-0000-974000-025-0000	$55,253.85	($55,253.85)	$0.00
3500-7710-0-0000-0000-974000-000-0000	$8,000.00	$38,363.09	$46,363.09
3500-7710-0-0000-0000-974000-023-0000	$0.00	$1,440,121.32	$1,440,121.32
***Balance Sheet Account Total	$63,253.85	$1,423,230.56	$1,486,484.41
Fund Totals			
Total: Income	$367,362.05	$1,998,348.40	$2,365,710.45
Total: Expenses	$1,201,093.98	$575,117.84	$1,776,211.82
Total: Balance Sheet Accounts	$63,253.85	$1,423,230.56	$1,486,484.41

Fund: 4000 Special Reserve - Capital Outlay

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
4000-0000-0-0000-0000-866000-000-0000	$37,500.00	$6,377.19	$43,877.19
4000-0000-0-0000-0000-866200-000-0000	$3,079.63	($173,118.52)	($170,038.89)
4000-0000-0-0000-9300-891900-000-0000	$0.00	$515,556.68	$515,556.68
***Income Total	$40,579.63	$348,815.35	$389,394.98
Expenses			
4000-0000-0-0000-8500-620000-031-0000	$250,000.00	($67,629.08)	$182,370.92
***Expense Total	$250,000.00	($67,629.08)	$182,370.92
Balance Sheet Accounts			
4000-0000-0-0000-0000-978000-000-0000	$2,868,638.01	$416,444.43	$3,285,082.44
***Balance Sheet Account Total	$2,868,638.01	$416,444.43	$3,285,082.44
Fund Totals			
Total: Income	$40,579.63	$348,815.35	$389,394.98
Total: Expenses	$250,000.00	($67,629.08)	$182,370.92
Total: Balance Sheet Accounts	$2,868,638.01	$416,444.43	$3,285,082.44

Fund: 6720 Self-Insurance/Other

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
6720-0000-0-0000-0000-866000-000-0000	$7,000.00	$3,995.06	$10,995.06
6720-0000-0-0000-0000-866200-000-0000	$25,317.42	($31,171.73)	($5,854.31)
6720-0000-0-0000-0000-867400-000-0000	$748,000.00	$64,760.00	$812,760.00
***Income Total	$780,317.42	$37,583.33	$817,900.75
Expenses			
6720-0000-0-0000-6000-580000-000-0140	$35,000.00	($5,539.18)	$29,460.82
6720-0000-0-0000-6000-580000-000-0141	$714,000.00	($34,515.42)	$679,484.58
***Expense Total	$749,000.00	($40,054.60)	$708,945.40
Balance Sheet Accounts			
6720-0000-0-0000-0000-978000-000-0000	$0.00	$772,011.51	$772,011.51
***Balance Sheet Account Total	$0.00	$772,011.51	$772,011.51
Fund Totals			
Total: Income	$780,317.42	$37,583.33	$817,900.75
Total: Expenses	$749,000.00	($40,054.60)	$708,945.40
Total: Balance Sheet Accounts	$0.00	$772,011.51	$772,011.51

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 09/01/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/13/2023

ITEM:
Consider approval of the request for exemption from the required expenditures for classroom teachers' salaries.

PURPOSE:
Existing law requires that each school district spend a minimum percentage of its expenditures on classroom compensation. The amount spent is reported to the State each year on the Form CEA of the Unaudited Actuals report. The minimum percentage for an elementary school district is 60%. Hanford Elementary School District is reporting 51.66%.

Although the State has changed its formula in distributing funds to school districts (removal of most categorical programs), this calculation has not changed and made it increasing difficult to meet as many of these categorical funds were excluded from the calculation.

The District can apply for an exemption with the Kings County Office of Education under one of the following conditions: serious hardship, comparable classroom teacher salaries, or the District is a charter. Hanford Elementary School District is able to apply for an exemption based on comparable teacher salaries as evidenced by the attached comparison.

FISCAL IMPACT:
Should the request not be approved, the District could be penalized the amount of the deficiency.

RECOMMENDATIONS:
Approve the request for exemption from the required expenditures for classroom teachers' salaries.

ADM-018
7/07

Exemption from the Required Expenditures for Classroom Compensation

Pursuant to Education Code Sections 41372 and 41374

Legal Requirement

Existing law requires that each school district spend a minimum percentage of their expenditures on classroom compensation. The amount spent is reported to the state each year in Form CEA of Unaudited Actuals. The minimum percentages are based on district type as follows:

Elementary School Districts	60%
High School Districts	50%
Unified School Districts	55%

Exemptions

If a school district fails to spend the required percentage, an exemption can be filed with the County Superintendent of Schools. The exemption request must be in writing and submitted no later than September 15 with the prior year Unaudited Actual Financial Reports. An exemption is granted if the district meets one of three conditions:

1. Deficiency would be a serious hardship to the district or,
2. District's classroom teacher salaries are already in excess of other comparable school district's classroom teacher salaries
3. District is a charter school

Per Education Code Section 41374, Section 41372 does not apply to any school district that has individual class session with pupils in attendance not exceeding the following:

Elementary School Districts	28 Pupils
High School Districts	25 Pupils
Unified School Districts	28 Pupils (Grades K-8) and 25 Pupils (Grades 9-12)

An individual class session does not include K-8 courses in art, instrumental and vocal music, industrial arts, and physical education; Grades 9-12 courses in commercial arts, instrumental and vocal music, industrial arts, physical education and two or more individual class groups that are assembled together in the same room for joint lectures or demonstrations.

Penalty

If the County Superintendent of Schools determines that a district did not spend the minimum percentage on classroom teacher salaries, he/she shall, after April 15 of the current fiscal year, designate from an apportionment the amount of the deficiency and deposit it in the County Treasury to the credit of the district. If exemption is not filed or denied, the County Superintendent shall order the deposit be spent for salaries of classroom teachers in the next fiscal year. Effective September 30, 2002 the authority to grant all exemptions was passed to the County Superintendent of Schools.

Exemption Guidelines

A school district may be granted an exemption if the County Superintendent of Schools determines that it meets one of the three conditions for exemption detailed on the previous page. On the application, the governing board of the school district must indicate which of the three conditions it is filing under for the exemption and include documentation that supports the condition.

Suggested documentation for exemptions based on serious hardship

The Education Code does not define serious hardship. So we will allow two methods to document this exemption. First, the district can use the State Board adopted Criteria & Standards for the basis for determination as to the district's qualifications for an exemption based on serious financial hardship. The district's latest interim report and multi-year projections for the current and two subsequent fiscal years should be used to assist in the assessment.

Second, the district may have a hardship of a serious manner that it wishes to define based on a specific need of the district. An example of a different type of serious hardship could be that the Local Control Accountability Plan (LCAP) requires expenditures for student improvement that are not classified as classroom salaries and that the required increase in classroom salaries would not allow the district to comply with its LCAP and create a hardship for that requirement.

Suggested documentation for exemptions based on comparable pay

It is suggested that the school district provide salary and benefit data for at least three other comparable school districts. The comparison analysis, at a minimum, should be made to include annual teacher salaries paid (beginning, average, and maximum) plus average annual health & welfare benefits paid by the district per teacher. Please complete the CEA Salary Exemption Worksheet to assist in the assessment.

Instructions for Completing an Exemption Request

Attached is a form for a school district to request an exemption. The governing board of the school district chooses one of the three conditions and completes Sections A (Deficiency Amount) and B (Certification of the School District Governing Board). This exemption is then returned to the Kings County Office of Education, no later than September 15.

Exemption from the Required Expenditures for Classroom Teachers' Salaries

Pursuant to Education Code Sections 41372 and 41374

To: Kings County Superintendent of Schools

For 2022-23 fiscal year, the Hanford Elementary School District did not spend the minimum percentage of its budget on classroom teacher salaries as required by Education Code Section 41372. We are requesting an exemption from this requirement as provided by law.

Meeting this requirement would result in (Check one):

_____ Serious hardship to the school district
(Please attach a written explanation as defined in the directions that reflects the serious hardship of meeting the requirements of EC 41372.)

__X__ Payment of classroom teacher salaries that are in excess of those paid by other comparable school districts
(Please attach CEA Salary Exemption Worksheet for at least three other comparable school districts. The comparison should include annual classroom teacher salaries paid at the beginning, average and maximum salary levels plus the average annual employer contributions for health & welfare benefits.)

_____ District is a Charter School

A. Deficiency Amount

(Source: Form CEA)

1.	Enter the minimum percentage for your district type (60% Elementary/50% High School/55% Unified)	% 60.00
2.	Enter the percentage spent by your district	% 51.66
3.	Percentage below the minimum (Line 1 minus line 2)	% 8.34
4.	Enter the district's current expense of education from CEA	$ 80,336,293.18
5.	Deficiency Amount (Line 3 times line 4)	$ 6,700,046.85

B. Certification of the School District Governing Board

It is hereby certified that the information contained in this application is true and correct.

_____ _____

President of Governing Board Date

C. Recommendation of the County Superintendent of Schools

Based on the review of the information provided by Hanford Elementary School District, the district shall:

_____ Be granted an exemption from the requirements of Education Code Section 41372.

_____ Be granted a partial exemption from the requirements of Education Code Section 41372. The amount not exempted is $ _____ . Attached is a written explanation for the basis for approving a partial exemption.

_____ Not be granted an exemption from the requirements of Education Code Section 41372. Attached is a written explanation supporting the basis of denial of exemption.

_____ _____

Todd Barlow, Superintendent of Schools Date
Kings County Office of Education

Exemption Request from the Required Expenditures for Classroom Teachers' Salaries

County	District	ADA *	2022-23 Certificated Salary Schedule H/W Coverage	BA+30 Final Step	BA+60 Final Step	Final Col Final Step	Beginning	Medium/ Average	Maximum	
District Seeking Exemption:										
Kings	Hanford Elementary	5,683	15,913	81,359	120,431	125,249	97,272	136,344	141,162	
Comparable Districts:										
Kings	Corcoran Unified	3,128	16,269	83,664	111,218	120,294	99,933	**127,487**	**136,563**	**Met**
Kings	Lemoore Elementary	3,065	13,899	75,423	96,154	117,680	**89,322**	**110,053**	**131,579**	**Met**
Tulare	Burton Elementary	4,752	16,646	86,366	115,026	124,643	103,012	**131,672**	141,289	
Tulare	Cutler-Orosi Unified	3,870	15,286	73,886	98,969	111,736	**89,172**	**114,255**	**127,022**	**Met**
Tulare	Dinuba Unified	6,389	15,442	74,913	93,931	116,645	**90,355**	**109,373**	**132,087**	**Met**
Fresno	Coalinga-Huron	4,203	15,000	83,289	102,264	108,894	100,713	**119,688**	**126,318**	**Met**
Fresno	Kerman Unified	5,127	12,476	83,025	95,235	102,043	**95,501**	**107,711**	**114,519**	**Met**
Kern	Rosedale Union Elem.	5,750	17,424	86,345	97,211	107,010	103,769	**114,635**	**124,434**	**Met**

* 22-23 Principal Apportionment P-2 ADA

Must meet or exceed 2 out of 3 to meet requirement.

Hanford Elementary
Kings County

Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

16 63917 0000000
Form CEA
D8A5AM25BA(2022-23)

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	35,989,288.61	301	0.00	303	35,989,288.61	305	82,348.54		307	35,906,940.07	309
2000 - Classified Salaries	14,424,014.17	311	45,646.60	313	14,378,367.57	315	1,899,753.32		317	12,478,614.25	319
3000 - Employee Benefits	24,216,967.35	321	470,416.64	323	23,746,550.71	325	857,877.12		327	22,888,673.59	329
4000 - Books, Supplies Equip Replace. (6500)	3,859,496.35	331	146,515.48	333	3,712,980.87	335	702,194.48		337	3,010,786.39	339
5000 - Services. . . & 7300 - Indirect Costs	6,620,587.17	341	9,403.55	343	6,611,183.62	345	559,904.74		347	6,051,278.88	349
				TOTAL	84,438,371.38	365			TOTAL	80,336,293.18	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	26,363,465.60	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,758,317.38	380
3. STRS	3101 & 3102	7,206,485.06	382
4. PERS	3201 & 3202	506,835.37	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	605,451.69	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	4,309,440.27	385
7. Unemployment Insurance	3501 & 3502	144,862.30	390
8. Workers' Compensation Insurance	3601 & 3602	608,434.57	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	41,503,292.24	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)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	41,503,292.24	397
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	51.66%	
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 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	51.66%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	8.34%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	80,336,293.18
5. Deficiency Amount (Part III, Line 3 times Line 4)	6,700,046.85

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 09/01/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/13/2023

ITEM:
Consider the adoption of Resolution #08-24: Gann Limit resolution.

PURPOSE:
The Gann Limit (named for Paul Gann, the author of Proposition 4 that amended the State Constitution to establish this limit) was intended to constrain the growth in state and local government spending by linking year-to-year changes in expenditures to changes in inflation (represented by per capita personal income) and caseloads (represented by ADA for schools). Established in 1979 following the enactment of Proposition 13, the Gann Limit has become a largely pro forma calculation that no longer constrains governmental expenditures.

School agencies are required to perform Gann Limit calculations by the State Constitution. Also, it is important that school agencies do these calculations to identify how much state aid counts toward the agency's Gann Limit, so that the state of California knows how much state aid counts toward its own Gann Limit.

FISCAL IMPACT:
None.

RECOMMENDATIONS:
Adopt Resolution #08-24.

RESOLUTION #08-24
HANFORD ELEMENTARY SCHOOL DISTICT
GANN AMENDMENT

WHEREAS, in November 1979 the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIIIB to the California Constitution; and

WHEREAS, the provisions of that article establish maximum appropriation limitations, commonly called "Gann Limits" for public agencies, including Hanford Elementary School District; and

WHEREAS, the Hanford Elementary School District must establish a Gann Limit for the 2022-2023 fiscal year and the estimate a limit for 2023-2024 in accordance with provisions of Article XIIIB and applicable statutory law;

THEREFORE, BE IT RESOLVED that the Hanford Elementary School District does provide the attached calculation and documentation of the 2022-2023 and 2023-2024 Gann Limits are made in accord with applicable constitutional and statutory law;

AND, BE IT FURTHER RESOLVED that the Superintendent provides copies of the resolution along with appropriate attachments to interested citizens of the district.

ADOPTED: September 13, 2023

HANFORD ELEMENTARY SCHOOL DISTRICT BOARD OF TRUSTEES

Ayes:
Noes:
Absent:

_____
Tim Revious, President

Hanford Elementary
Kings County

Unaudited Actuals
Fiscal Year 2022-23
School District Appropriations Limit Calculations

16 63917 0000000
Form GANN
D8A5AM25BA(2022-23)

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA		**2021-22 Actual**			**2022-23 Actual**	
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	40,384,334.79		40,384,334.79			45,118,566.13
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	5,027.34		5,027.34			5,222.30
ADJUSTMENTS TO PRIOR YEAR LIMIT		**Adjustments to 2021-22**			**Adjustments to 2022-23**	
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA		**2022-23 P2 Report**			**2023-24 P2 Estimate**	
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	5,222.30		5,222.30	5,222.30		5,222.30
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			5,222.30			5,222.30
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		**2022-23 Actual**			**2023-24 Budget**	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	35,840.52		35,840.52	32,964.00		32,964.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	5,371.81		5,371.81	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,350,703.99		4,350,703.99	4,153,386.00		4,153,386.00
5. Unsecured Roll Taxes (Object 8042)	255,964.11		255,964.11	260,217.00		260,217.00
6. Prior Years' Taxes (Object 8043)	142,554.26		142,554.26	104,841.00		104,841.00
7. Supplemental Taxes (Object 8044)	119,934.53		119,934.53	109,116.00		109,116.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,119,082.77)		(1,119,082.77)	(1,369,965.00)		(1,369,965.00)

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	272,038.24		272,038.24	65,476.00		65,476.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	4,063,324.69	0.00	4,063,324.69	3,356,035.00	0.00	3,356,035.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	4,063,324.69	0.00	4,063,324.69	3,356,035.00	0.00	3,356,035.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			740,072.55			784,518.24
19b. Qualified Capital Outlay Projects			0.00			0.00
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	3,000,000.00		3,000,000.00	3,000,000.00		3,000,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	3,000,000.00	0.00	3,740,072.55	3,000,000.00	0.00	3,784,518.24
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	70,063,592.00		70,063,592.00	74,165,247.00		74,165,247.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	75,313.00		75,313.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	70,138,905.00	0.00	70,138,905.00	74,165,247.00	0.00	74,165,247.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	115,428,084.49		115,428,084.49	103,189,192.13		103,189,192.13
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(139,071.07)		(139,071.07)	370,000.00		370,000.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
D. APPROPRIATIONS LIMIT CALCULATIONS		**2022-23 Actual**			**2023-24 Budget**	
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			40,384,334.79			45,118,566.13
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0388			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			45,118,566.13			47,121,830.46
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			4,063,324.69			3,356,035.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			626,676.00			626,676.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			44,795,313.99			47,550,313.70
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			44,795,313.99			47,550,313.70
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(139,071.07)			183,189.04
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,924,253.62			3,539,224.04
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			44,934,385.06			47,367,124.66
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,924,253.62			
b. State Subventions (Line D8)			44,934,385.06			
c. Less: Excluded Appropriations (Line C23)			3,740,072.55			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			45,118,566.13			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY		**2022-23 Actual**			**2023-24 Budget**	
11. Adjusted Appropriations Limit (Lines D4 plus D10)			45,118,566.13			47,121,830.46
12. Appropriations Subject to the Limit (Line D9d)			45,118,566.13			

Hanford Elementary
Kings County

Unaudited Actuals
Fiscal Year 2022-23
School District Appropriations Limit Calculations

16 63917 0000000
Form GANN
D8A5AM25BA(2022-23)

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
"* Please provide below an explanation for each entry in the adjustments column."						

David Endo
Gann Contact Person

559-585-3628
Contact Phone Number

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 09/01/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/13/2023

ITEM:
Consider approval of the Kings County's Government Accounting Standard 31 Report.

PURPOSE:
Enclosed is the Kings County's Government Accounting Standard 31 Report detailing the fair value of the Kings County Treasury's investments on June 30, 2023.

FISCAL IMPACT:
None.

RECOMMENDATIONS:
Approve the Kings County's Government Accounting Standard 31 Report.

ERIK UREÑA, CPA - DIRECTOR OF FINANCE

KINGS COUNTY GOVERNMENT CENTER
1400 W. LACEY BLVD.
HANFORD, CALIFORNIA 93230

ACCOUNTING DIVISION
☎ (559) 582-3211, EXT. 2455
FAX (559) 587-9935

TREASURY DIVISION
☎ TAX COLLECTION: (559) 582-3211, EXT. 2479
TREASURY: (559) 582-3211, EXT. 2477
FAX: (559) 582-1236

DATE: August 16, 2023

TO: All Treasury Depositing Entities

FROM: Erik Ureña, CPA - Director of Finance EU

Subject: June 30, 2023 Kings County's Government Accounting Standard 31 (GASB 31) Report

This letter is a recap of the unaudited GASB 31 reports produced by our Sympro Portfolio Management system. The full reports are available from the Treasury. The investments were Fair Market Valued by our custodian, US Bank, as of June 30, 2023.

The reports indicate a Reported Fair Value, which is the calculated market price at day's end, of $781,632,022. The Portfolio Book Value, which is the carrying cost of the investments, was $810,268,878. To calculate the GASB-31 fair value factor, divide the Fair Market Value by the Portfolio Book Value, which equals .96465759. This is the fair value of each participating dollar in the pool. As an example: if an agency has an account balance of $1,000,000 on June 30th, then the agency's fair value participation would be $964,657.59 (1,000,000 * .96465759).

Now having gone through the fair value calculation, what does this mean for treasury depositors and pool participants?

First, no loss has occurred to your funds deposited into the county treasury. Your cash value is still at 100%. For an actual loss to occur, we would have had to sell the entire investment portfolio on June 30th at the quoted market prices. Gains and losses are only paper entries. The Fair Market value will fluctuate with interest rate changes.

Second, your external auditors must make a determination on the significance of the information for your financial statements. Give a copy of this report to your auditor.

Third, treasury depositors are reminded not to use the fair value fund balance for budget purposes, cash flow forecasting, or anticipated spending.

If you have any questions, please feel free to contact Tammy Phelps, Kings County Assistant Director of Finance - Treasury at (559)852-2462.

COUNTY OF KINGS
GASB 31 Factor Calculations
FY 2022-2023

Kings County Investment Pool

Sympro Calculated Reported Value		$767,959,264
Cash Balances 6/30/23		13,672,758
Total Treasury Reported Value (TTRV)		$781,632,022
Sympro Book Value		$796,596,120
Cash Balances 6/30/23		13,672,758
Total Treasury Book Value (TTBV)		$810,268,878
Total Treasury Reported Value (TTRV)		$781,632,022
Total Treasury Book Value (TTBV)		810,268,878
TTRV minus TTBV = gain/(loss)		$(28,636,856)
Gain/(loss) divided TTBV	(28,636,856) / 810,268,878	(0.03534241)
GASB 31 Pool Factor	(+ l.0 + (.03534241))	.96465759

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 09/01/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/13/2023

ITEM:
Consider approval of the Kings County Treasurer's Quarterly Compliance Report.

PURPOSE:
Enclosed is the Kings County Investment Pool compliance report for the quarter ending 06/30/2023. The interest rate for the quarter was 2.1410%.

FISCAL IMPACT:
None.

RECOMMENDATIONS:
Approve the Kings County Treasurer's Quarterly Compliance Report.

COUNTY OF KINGS
DEPARTMENT OF FINANCE

Erik Ureña, CPA – Director of Finance
1400 W. LACEY BLVD ▪ HANFORD, CA 93230

ACCOUNTING DIVISION
(559) 852-2455 ▪ FAX: (559) 587-9935

TAX COLLECTOR ▪ TREASURER DIVISION
TAX: (559) 852-2479 ▪ TREASURER (559) 852-2477
FAX: (559) 582-1236

DATE: August 16, 2023

TO: Treasury Depositors
Board of Supervisors
County Treasury Oversight Committee

FROM: Erik Ureña, CPA, Director of Finance

SUBJECT: Quarterly Portfolio Compliance Report

Enclosed is the Kings County Treasurer's - Quarterly Compliance Report for the period April 1 – June 30, 2023. The interest rate for the quarter for funds held by the Treasury was 2.1410%.

If you have any questions on the report or the portfolio, please feel free to call Tammy Phelps, Assistant Director of Finance - Treasury, at 852-2462.

Encl. 1

Kings County Treasurer's
Statement of Interest Earnings

For the Period April 1, 2023 - June 30, 2023	
POOLED INVESTMENT ACCOUNT:	
Gross Interest Earnings (on Accrual Basis)	$4,202,171
Less: Administrative Expenses	(111,997)
Gains/Losses	0
Banking Expenses	(5,666)
Prior Qtr/yr int adjustments	22,848
Net Interest Earnings Apportioned	$4,107,356
Portfolio Return of Investment:	
Average Pooled Funds Invested	$759,249,466
Gross Yield on Investments	2.2199%
Net Yield on Investments	2.1698%
Treasury Return on Investment:	
Average Pooled Funds In Treasury	$769,484,971
Gross Yield Pooled Treas Funds	2.1904%
Net Yield on Pooled Treasury Funds	2.1410%
DIRECT INVESTMENT ACCOUNT:	
Average Direct Funds Invested	$0
TOTAL AVERAGE FUNDS INVESTED:	$759,249,466

YIELD TRENDS Gross Yield History*		
Quarter	Pool	LAIF
Jun-23	2.2199%	3.1522%
Mar-23	1.8470%	2.7353%
Dec-22	1.3220%	2.0735%
Sep-22	1.0753%	1.3503%
Jun-22	0.8680%	0.7510%
Mar-22	0.7687%	0.3196%
Dec-21	0.7776%	0.2284%
Sep-21	0.7267%	0.2416%
Jun-21	0.7322%	0.3275%
Mar-21	0.8324%	0.4432%
Dec-20	1.0132%	0.6292%
Sep-20	1.3673%	0.8452%
Jun-20	1.6573%	1.3581%
Mar-20	2.0807%	2.0260%
Dec-19	2.1773%	2.2813%
Sep-19	2.1504%	2.4462%
Jun-19	2.2076%	2.5655%
Mar-19	2.1971%	2.5464%

*The yield history represents gross portfolio yields; costs have not been deducted.

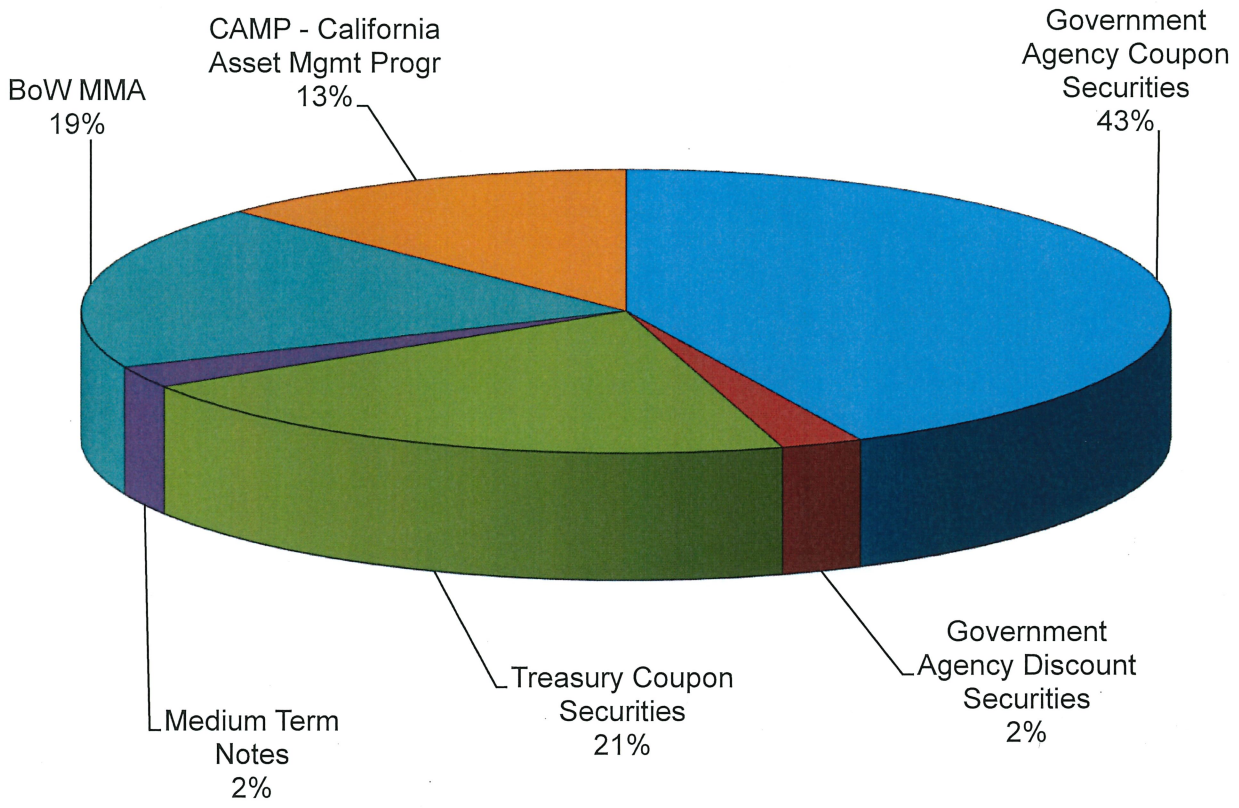
Kings County Treasurer's
Liquidity Projections for the Period July 1, 2023 - June 30, 2024
(In Thousands)

	A	B	C		D	E	F	G
ACTUAL MONTH/ YEAR	TREASURER'S RECEIPTS ACTUAL	TREASURER'S DISBURSEMENTS ACTUAL	TREASURER'S SURPLUS or (DEFICIT) (A-B)	INVESTMENTS MONTH YEAR	INVESTMENTS PORTFOLIO MATURITIES	INVESTMENTS LAIF	INVESTMENTS TOTAL (D+E)	ESTIMATE SURPLUS (F+C)
Jul-22	48,984	111,576	(62,592)	Jul-23	15,000	75,000	90,000	27,408
Aug-22	59,199	88,618	(29,419)	Aug-23	16,000	27,408	43,408	13,989
Sep-22	95,223	70,109	25,114	Sep-23	15,000	13,989	28,989	54,103
Oct-22	88,192	75,764	12,428	Oct-23	20,000	54,103	74,103	86,531
Nov-22	109,853	78,581	31,272	Nov-23	13,000	75,000	88,000	119,272
Dec-22	163,466	90,346	73,120	Dec-23	12,000	75,000	87,000	160,120
Jan-23	77,323	76,129	1,194	Jan-24	16,000	75,000	91,000	92,194
Feb-23	97,611	122,786	(25,175)	Feb-24	14,000	75,000	89,000	63,825
Mar-23	128,505	86,761	41,744	Mar-24	20,000	63,825	83,825	125,569
Apr-23	138,294	77,232	61,062	Apr-24	14,000	75,000	89,000	150,062
May-23	96,014	107,331	(11,317)	May-24	18,000	75,000	93,000	81,683
Jun-23	128,308	99,062	29,246	Jun-24	21,000	75,000	96,000	125,246
TOTALS	1,230,972	1,084,295	146,677		194,000			

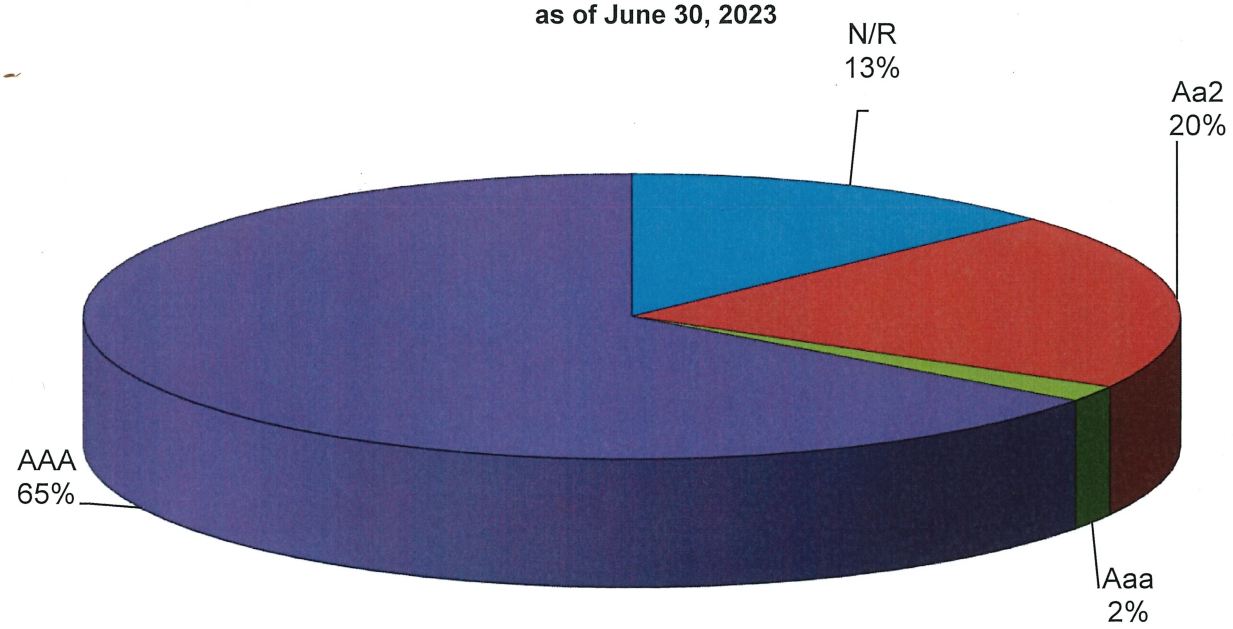
Sufficient liquidity exists to meet the mandated six months cash flow expenditure requirements. The historical receipts have been adjusted for expected non-re-occurring participant activity.

KINGS COUNTY POOLED INVESTMENTS
PORTFOLIO STATISTICS

Book Value by Investment Type
as of June 30, 2023



Market Value Quality Allocation
as of June 30, 2023



Kings County
1400 W. Lacey Blvd.
Kings County Govt. Center
Hanford, CA
(559)582-3211

Kings County Investment Pool
Portfolio Management
Portfolio Summary
June 30, 2023

Investments	Par Value	Market Value	Book Value	% of Portfolio	Days to Maturity	YTM 365 Equiv.	YTM 360 Equiv.
Government Agency Coupon Securities	342,000,000.00	321,906,080.00	342,025,826.47	42.94	572	1.203	1.186
Government Agency Disc. -At Cost	20,000,000.00	19,837,400.00	19,397,968.05	2.44	61	4.892	4.825
Treasury Coupon Securities	165,000,000.00	156,861,000.00	164,670,894.02	20.67	483	1.068	1.053
Medium Term Notes	20,000,000.00	18,493,800.00	19,744,357.71	2.48	870	1.838	1.812
BofW MMA Deposit Account	150,325,615.07	150,325,615.07	150,325,615.07	18.87	1	4.410	4.350
CAMP - California Asset Mgmt Progr	100,431,458.40	100,431,458.40	100,431,458.40	12.61	1,671	5.240	5.168
Investments	**797,757,073.47**	**767,855,353.47**	**796,596,119.72**	**100.00%**	**580**	**2.395**	**2.362**
Cash and Accrued Interest							
Passbook/Checking (not included in yield calculations)	13,273,085.69	13,273,085.69	13,273,085.69		1	1.000	0.986
Accrued Interest at Purchase		0.00	0.00				
Ending Accrued Interest		1,834,240.72	1,834,240.72				
Subtotal		15,107,326.41	15,107,326.41				
Total Cash and Investments	**811,030,159.16**	**782,962,679.88**	**811,703,446.13**		**580**	**2.395**	**2.362**

Total Earnings	June 30 Month Ending	Fiscal Year To Date	Fiscal Year Ending
Current Year	1,496,000.89	10,962,700.60	10,962,700.60
Average Daily Balance	**756,356,340.80**	**662,921,111.43**	
Effective Rate of Return	**2.41%**	**1.65%**	

The Pooled Portfolio was in compliance during the quarter ending June 30, 2023, with California Government Code Sections 53601 et.seq. and 53635, and the Director of Finance's Statement of Investment Policy dated January 1, 2023. Market prices are provided by U.S. Bank and are as of the last business day of the month. Ratings listed in the Portfolio Reports are issued by Moody's Rating Agency. If you have any questions about the Pooled Investment Fund, please call Tammy Phelps, Assistant Director of Finance - Treasury, at (559) 852-2462.

8/16/23

Erik Ureña, CPA,, Director of Finance

Kings County Investment Pool
Portfolio Management
Portfolio Details - Investments
June 30, 2023

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	YTM 360	Days to Maturity	Maturity Date
Government Agency Coupon Securities												
3137EAEV7	200035	Federal Home Loan Mort. Co.		01/14/2021	3,000,000.00	2,979,000.00	3,000,746.81	0.250	AAA	0.197	54	08/24/2023
3130AVP48	220006	Federal Home Loan Banks		04/13/2023	5,000,000.00	4,994,600.00	5,000,000.00	4.960	AAA	4.892	68	09/07/2023
3135G06H1	200036	Federal Nat'l Mortgage Assoc.		01/14/2021	3,000,000.00	2,938,620.00	3,000,297.97	0.250	AAA	0.227	149	11/27/2023
3135GA6J5	200030	Federal Nat'l Mortgage Assoc.		12/07/2020	3,000,000.00	2,932,470.00	3,000,000.00	0.320	AAA	0.316	159	12/07/2023
3135GA6D8	200031	Federal Nat'l Mortgage Assoc.		12/15/2020	3,000,000.00	2,929,080.00	3,000,000.00	0.320	AAA	0.316	167	12/15/2023
3133EMLT7	200033	Federal Farm Credit Bank		01/06/2021	3,000,000.00	2,922,330.00	3,000,000.00	0.210	AAA	0.207	180	12/28/2023
3135GAC33	200032	Federal Nat'l Mortgage Assoc.		12/29/2020	3,000,000.00	2,923,260.00	3,000,000.00	0.300	AAA	0.296	181	12/29/2023
3133EMMN9	200034	Federal Farm Credit Bank		01/11/2021	3,000,000.00	2,915,130.00	2,999,500.00	0.190	AAA	0.204	194	01/11/2024
3133EMNG3	200037	Federal Farm Credit Bank		01/19/2021	3,000,000.00	2,915,640.00	2,999,410.00	0.230	AAA	0.246	202	01/19/2024
3133EMQL9	200039	Federal Farm Credit Bank		02/12/2021	3,000,000.00	2,907,090.00	3,000,000.00	0.200	AAA	0.197	226	02/12/2024
3130AFW94	190030	Federal Home Loan Banks		12/03/2019	3,000,000.00	2,947,500.00	3,023,645.56	2.500	AAA	1.657	227	02/13/2024
3133EMRZ7	200045	Federal Farm Credit Bank		02/26/2021	3,000,000.00	2,901,180.00	3,000,600.00	0.250	AAA	0.227	240	02/26/2024
3130AVP63	220007	Federal Home Loan Banks		04/13/2023	5,000,000.00	4,972,000.00	5,000,000.00	4.760	AAA	4.700	250	03/07/2024
3130AVP55	220008	Federal Home Loan Banks		04/13/2023	5,000,000.00	4,969,400.00	5,000,000.00	4.740	AAA	4.678	265	03/22/2024
3133EMVD1	200053	Federal Farm Credit Bank		04/05/2021	3,000,000.00	2,882,730.00	2,999,250.00	0.330	AAA	0.350	279	04/05/2024
3130ALVY7	200054	Federal Home Loan Banks		04/15/2021	3,000,000.00	2,880,090.00	3,000,000.00	0.400	AAA	0.395	289	04/15/2024
3130ALXQ2	200056	Federal Home Loan Banks		04/29/2021	3,000,000.00	2,872,710.00	3,000,000.00	0.500	AAA	0.493	303	04/29/2024
3133ENWC0	210051	Federal Farm Credit Bank		05/03/2022	5,000,000.00	4,881,700.00	4,999,250.00	2.625	AAA	2.604	307	05/03/2024
3130AMPD8	200062	Federal Home Loan Banks		05/28/2021	3,000,000.00	2,863,110.00	3,000,000.00	0.385	AAA	0.380	332	05/28/2024
3133EME40	200064	Federal Farm Credit Bank		06/03/2021	3,000,000.00	2,858,910.00	3,000,000.00	0.330	AAA	0.325	338	06/03/2024
3130AMKX9	200059	Federal Home Loan Banks		06/07/2021	3,000,000.00	2,859,270.00	3,000,000.00	0.400	AAA	0.395	342	06/07/2024
3130AMLM2	200060	Federal Home Loan Banks		06/07/2021	3,000,000.00	2,858,580.00	3,000,000.00	0.375	AAA	0.370	342	06/07/2024
3130AMND0	200061	Federal Home Loan Banks		06/17/2021	3,000,000.00	2,856,420.00	3,000,000.00	0.430	AAA	0.424	352	06/17/2024
3130AMQC9	200063	Federal Home Loan Banks		06/24/2021	3,000,000.00	2,853,510.00	3,000,000.00	0.420	AAA	0.414	359	06/24/2024
3130AMRZ7	200065	Federal Home Loan Banks		06/28/2021	3,000,000.00	2,850,960.00	3,000,000.00	0.375	AAA	0.370	363	06/28/2024
3130AMT85	200066	Federal Home Loan Banks		06/28/2021	3,000,000.00	2,851,680.00	3,000,000.00	0.400	AAA	0.395	363	06/28/2024
3135G0V75	190029	Federal Nat'l Mortgage Assoc.		12/03/2019	3,000,000.00	2,892,960.00	3,003,016.01	1.750	AAA	1.657	367	07/02/2024
3130AMV82	210001	Federal Home Loan Banks		07/12/2021	3,000,000.00	2,845,110.00	3,000,000.00	0.350	AAA	0.345	377	07/12/2024
3130AMZ88	210002	Federal Home Loan Banks		07/12/2021	3,000,000.00	2,850,180.00	3,000,000.00	0.520	AAA	0.513	377	07/12/2024
3130AN5A4	210003	Federal Home Loan Banks		07/26/2021	3,000,000.00	2,850,030.00	3,000,000.00	0.500	AAA	0.493	391	07/26/2024
3130AN7K0	210004	Federal Home Loan Banks		07/29/2021	5,000,000.00	4,752,300.00	5,000,000.00	0.400	AAA	0.395	394	07/29/2024
3130ANDX5	210006	Federal Home Loan Banks		08/16/2021	5,000,000.00	4,727,400.00	5,000,000.00	0.500	AAA	0.493	412	08/16/2024
3130ANGT1	210007	Federal Home Loan Banks		08/23/2021	5,000,000.00	4,734,550.00	5,000,000.00	0.410	AAA	0.404	419	08/23/2024
3130AMCN0	200057	Federal Home Loan Banks		05/26/2021	3,000,000.00	2,833,050.00	3,000,000.00	0.500	AAA	0.493	422	08/26/2024
3130ANNS5	210009	Federal Home Loan Banks		08/30/2021	5,000,000.00	4,720,800.00	5,000,000.00	0.500	AAA	0.493	424	08/28/2024
3135G0ZR7	190028	Federal Nat'l Mortgage Assoc.		12/03/2019	3,000,000.00	2,911,080.00	3,040,693.87	2.625	AAA	1.657	433	09/06/2024
3130APK20	210029	Federal Home Loan Banks		12/03/2021	5,000,000.00	4,711,600.00	4,984,408.28	0.650	AAA	0.861	454	09/27/2024
3133ENCA6	210025	Federal Farm Credit Bank		10/25/2021	5,000,000.00	4,705,050.00	4,998,525.00	0.700	AAA	0.710	482	10/25/2024

Kings County Investment Pool
Portfolio Management
Portfolio Details - Investments
June 30, 2023

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	YTM 360	Days to Maturity	Maturity Date
Government Agency Coupon Securities												
3133EK6J0	190025	Federal Farm Credit Bank		11/08/2019	3,000,000.00	2,853,690.00	2,991,180.00	1.625	AAA	1.806	496	11/08/2024
3133ENDU1	210027	Federal Farm Credit Bank		11/15/2021	5,000,000.00	4,673,100.00	5,000,000.00	0.740	AAA	0.730	503	11/15/2024
3130APMB8	210026	Federal Home Loan Banks		11/22/2021	5,000,000.00	4,670,000.00	5,000,000.00	0.750	AAA	0.740	510	11/22/2024
3130APVG7	210028	Federal Home Loan Banks		11/30/2021	5,000,000.00	4,703,600.00	5,000,000.00	1.000	AAA	0.986	513	11/25/2024
3133ENGQ7	210030	Federal Farm Credit Bank		12/09/2021	5,000,000.00	4,683,650.00	5,000,000.00	0.920	AAA	0.907	527	12/09/2024
3133ENJH4	210040	Federal Farm Credit Bank		12/27/2021	5,000,000.00	4,684,650.00	5,000,000.00	0.940	AAA	0.927	545	12/27/2024
3130AQEM1	210038	Federal Home Loan Banks		01/06/2022	5,000,000.00	4,686,950.00	5,000,000.00	1.000	AAA	0.986	555	01/06/2025
3130AQEG4	210039	Federal Home Loan Banks		01/10/2022	5,000,000.00	4,660,200.00	5,000,000.00	1.000	AAA	0.986	559	01/10/2025
3130AQFG3	210041	Federal Home Loan Banks		01/21/2022	5,000,000.00	4,689,850.00	5,000,000.00	1.125	AAA	1.110	570	01/21/2025
3130AQLL5	210042	Federal Home Loan Banks		01/27/2022	5,000,000.00	4,686,000.00	5,000,000.00	1.200	AAA	1.184	576	01/27/2025
3130AJ2C2	190049	Federal Home Loan Banks		02/03/2020	3,000,000.00	2,832,270.00	3,000,000.00	1.625	AAA	1.603	583	02/03/2025
3133EMQG0	200040	Federal Farm Credit Bank		02/10/2021	3,000,000.00	2,771,220.00	2,999,250.00	0.320	AAA	0.328	590	02/10/2025
3136G4T52	200005	Federal Nat'l Mortgage Assoc.		08/25/2020	3,000,000.00	2,776,050.00	3,000,000.00	0.520	AAA	0.513	605	02/25/2025
3130AVPB2	220009	Federal Home Loan Banks		04/13/2023	5,000,000.00	4,927,200.00	5,000,000.00	4.090	AAA	4.036	615	03/07/2025
3130AVPA4	220010	Federal Home Loan Banks		04/13/2023	5,000,000.00	4,925,650.00	5,000,000.00	4.080	AAA	4.025	629	03/21/2025
3134GWP26	200014	Federal Home Loan Mort. Co.		09/28/2020	3,000,000.00	2,768,940.00	3,000,000.00	0.500	AAA	0.493	636	03/28/2025
3130AVPC0	220011	Federal Home Loan Banks		04/13/2023	5,000,000.00	4,922,950.00	5,000,000.00	4.080	AAA	4.024	656	04/17/2025
3133ENWH9	210052	Federal Farm Credit Bank		05/09/2022	5,000,000.00	4,815,650.00	4,992,766.67	2.900	AAA	2.935	678	05/09/2025
3130AVP97	220012	Federal Home Loan Banks		04/13/2023	5,000,000.00	4,921,500.00	5,000,000.00	4.050	AAA	3.996	685	05/16/2025
3136G4Y64	200006	Federal Nat'l Mortgage Assoc.		08/27/2020	3,000,000.00	2,739,900.00	3,000,000.00	0.550	AAA	0.542	696	05/27/2025
3130AVP89	220013	Federal Home Loan Banks		04/13/2023	5,000,000.00	4,920,600.00	5,000,000.00	4.020	AAA	3.967	706	06/06/2025
3130AVP71	220014	Federal Home Loan Banks		04/13/2023	5,000,000.00	4,920,300.00	5,000,000.00	4.010	AAA	3.957	713	06/13/2025
3134GWUU8	200018	Federal Home Loan Mort. Co.		10/16/2020	3,000,000.00	2,741,310.00	3,000,000.00	0.500	AAA	0.493	746	07/16/2025
3133EMFC1	200026	Federal Farm Credit Bank		10/29/2020	3,000,000.00	2,739,540.00	3,000,000.00	0.530	AAA	0.523	759	07/29/2025
3133EL3P7	200004	Federal Farm Credit Bank		08/24/2020	3,000,000.00	2,735,400.00	3,000,000.00	0.530	AAA	0.523	773	08/12/2025
3136G4Q48	200001	Federal Nat'l Mortgage Assoc.		08/19/2020	3,000,000.00	2,737,830.00	2,998,500.00	0.600	AAA	0.612	780	08/19/2025
3136G4N74	200002	Federal Nat'l Mortgage Assoc.		08/21/2020	3,000,000.00	2,721,540.00	3,000,000.00	0.560	AAA	0.552	782	08/21/2025
3136G4X57	200003	Federal Nat'l Mortgage Assoc.		08/25/2020	3,000,000.00	2,724,120.00	3,000,000.00	0.625	AAA	0.616	786	08/25/2025
3136G4Z63	200007	Federal Nat'l Mortgage Assoc.		08/27/2020	3,000,000.00	2,735,550.00	3,000,000.00	0.600	AAA	0.592	788	08/27/2025
3134GWA22	200010	Federal Home Loan Mort. Co.		09/02/2020	3,000,000.00	2,736,780.00	3,000,000.00	0.550	AAA	0.542	794	09/02/2025
3134GWA55	200008	Federal Home Loan Mort. Co.		09/09/2020	3,000,000.00	2,735,970.00	3,000,000.00	0.650	AAA	0.641	801	09/09/2025
3134GWB70	200009	Federal Home Loan Mort. Co.		09/15/2020	3,000,000.00	2,732,880.00	3,000,000.00	0.625	AAA	0.616	807	09/15/2025
3134GWL38	200013	Federal Home Loan Mort. Co.		09/15/2020	3,000,000.00	2,727,630.00	3,000,000.00	0.540	AAA	0.533	807	09/15/2025
3134GWJ98	200011	Federal Home Loan Mort. Co.		09/16/2020	3,000,000.00	2,725,860.00	3,000,000.00	0.520	AAA	0.513	808	09/16/2025
3134GWU61	200017	Federal Home Loan Mort. Co.		09/22/2020	3,000,000.00	2,710,350.00	3,000,000.00	0.520	AAA	0.513	814	09/22/2025
3130AK3Z7	200012	Federal Home Loan Banks		09/29/2020	3,000,000.00	2,726,040.00	3,000,000.00	0.570	AAA	0.562	821	09/29/2025
3136G43L5	200015	Federal Nat'l Mortgage Assoc.		09/30/2020	3,000,000.00	2,724,540.00	3,000,000.00	0.550	AAA	0.542	822	09/30/2025
3136G44F7	200016	Federal Nat'l Mortgage Assoc.		09/30/2020	3,000,000.00	2,724,540.00	3,000,000.00	0.550	AAA	0.542	822	09/30/2025

Kings County Investment Pool
Portfolio Management
Portfolio Details - Investments
June 30, 2023

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	YTM 360	Days to Maturity	Maturity Date
Government Agency Coupon Securities												
3134GWX43	200019	Federal Home Loan Mort. Co.		10/02/2020	3,000,000.00	2,725,080.00	3,000,000.00	0.550	AAA	0.542	824	10/02/2025
3134GWY26	200021	Federal Home Loan Mort. Co.		10/08/2020	3,000,000.00	2,724,720.00	3,000,000.00	0.570	AAA	0.562	830	10/08/2025
3133EMCP5	200022	Federal Farm Credit Bank		10/14/2020	3,000,000.00	2,719,980.00	2,998,500.00	0.520	AAA	0.533	836	10/14/2025
3134GWXX9	200020	Federal Home Loan Mort. Co.		10/15/2020	3,000,000.00	2,721,660.00	3,000,000.00	0.550	AAA	0.542	837	10/15/2025
3136G44U4	200024	Federal Nat'l Mortgage Assoc.		10/20/2020	3,000,000.00	2,717,160.00	3,000,000.00	0.500	AAA	0.493	842	10/20/2025
3136G45C3	200025	Federal Nat'l Mortgage Assoc.		10/27/2020	3,000,000.00	2,718,030.00	3,000,000.00	0.540	AAA	0.533	849	10/27/2025
3134GWYZ3	200023	Federal Home Loan Mort. Co.		10/28/2020	3,000,000.00	2,717,130.00	3,000,000.00	0.530	AAA	0.523	850	10/28/2025
3133EMFS6	200028	Federal Farm Credit Bank		11/03/2020	3,000,000.00	2,719,080.00	3,000,000.00	0.460	AAA	0.454	856	11/03/2025
3135G06G3	200043	Federal Nat'l Mortgage Assoc.		02/23/2021	3,000,000.00	2,718,960.00	2,996,286.30	0.500	AAA	0.543	860	11/07/2025
3134GW6S0	200027	Federal Home Loan Mort. Co.		11/10/2020	3,000,000.00	2,706,000.00	3,000,000.00	0.610	AAA	0.602	863	11/10/2025
3135GA2X8	200029	Federal Nat'l Mortgage Assoc.		11/18/2020	3,000,000.00	2,717,850.00	3,000,000.00	0.550	AAA	0.542	871	11/18/2025
3130ALB94	200041	Federal Home Loan Banks		02/26/2021	3,000,000.00	2,690,940.00	3,000,000.00	0.630	AAA	0.621	971	02/26/2026
3133EMSU7	200047	Federal Farm Credit Bank		03/09/2021	3,000,000.00	2,700,750.00	3,000,000.00	0.800	AAA	0.789	982	03/09/2026
3130ALDN1	200042	Federal Home Loan Banks		03/16/2021	3,000,000.00	2,699,130.00	3,000,000.00	0.800	AAA	0.789	989	03/16/2026
3130ALGB4	200044	Federal Home Loan Banks		03/17/2021	3,000,000.00	2,672,100.00	3,000,000.00	0.800	AAA	0.789	990	03/17/2026
3133EMUK6	200049	Federal Farm Credit Bank		03/25/2021	3,000,000.00	2,716,020.00	3,000,000.00	1.050	AAA	1.036	998	03/25/2026
3130ALS47	200048	Federal Home Loan Banks		04/07/2021	3,000,000.00	2,676,360.00	3,000,000.00	1.020	AAA	1.006	1,011	04/07/2026
3130ALTE4	200052	Federal Home Loan Banks		04/21/2021	3,000,000.00	2,702,760.00	3,000,000.00	1.000	AAA	0.986	1,025	04/21/2026
3130ALXV1	200055	Federal Home Loan Banks		04/22/2021	3,000,000.00	2,710,290.00	3,000,000.00	1.100	AAA	1.085	1,026	04/22/2026
3130ANN48	210008	Federal Home Loan Banks		09/09/2021	5,000,000.00	4,467,200.00	5,000,000.00	1.000	AAA	0.986	1,166	09/09/2026
		Subtotal and Average	**342,025,826.47**		**342,000,000.00**	**321,906,080.00**	**342,025,826.47**			**1.186**	**572**	
Government Agency Disc. -At Cost												
313384JA8	220004	Federal Home Loan Banks		01/11/2023	5,000,000.00	4,993,950.00	4,881,952.78	4.670	AAA	4.783	11	07/12/2023
313384JS9	220005	Federal Home Loan Banks		01/11/2023	5,000,000.00	4,983,250.00	4,871,987.50	4.655	AAA	4.805	27	07/28/2023
313384MQ9	220002	Federal Home Loan Banks		01/11/2023	5,000,000.00	4,934,850.00	4,826,544.44	4.660	AAA	4.852	97	10/06/2023
313384NE5	220003	Federal Home Loan Banks		01/11/2023	5,000,000.00	4,925,350.00	4,817,483.33	4.660	AAA	4.860	111	10/20/2023
		Subtotal and Average	**19,397,968.05**		**20,000,000.00**	**19,837,400.00**	**19,397,968.05**			**4.825**	**61**	
LAIF - Local Agency Investment Pool												
SYS990001	990001	Local Agency Investment Fund			0.00	0.00	0.00	1.970	N/R	1.943	1	
		Subtotal and Average	**0.00**		**0.00**	**0.00**	**0.00**			**0.000**	**0**	
Treasury Coupon Securities												
91282CCN9	210057	United States Treasury		05/12/2022	5,000,000.00	4,980,600.00	4,947,250.70	0.125	AAA	2.260	30	07/31/2023
912828VS6	210067	United States Treasury		06/28/2022	5,000,000.00	4,983,500.00	4,989,214.78	2.500	AAA	2.903	45	08/15/2023
9128284X5	210068	United States Treasury		06/28/2022	5,000,000.00	4,979,500.00	4,995,225.09	2.750	AAA	2.902	61	08/31/2023
91282CAK7	210069	United States Treasury		06/28/2022	5,000,000.00	4,949,000.00	4,930,229.45	0.125	AAA	2.927	76	09/15/2023

Kings County Investment Pool
Portfolio Management
Portfolio Details - Investments
June 30, 2023

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	YTM 360	Days to Maturity	Maturity Date
Treasury Coupon Securities												
91282CDA6	210058	United States Treasury		05/12/2022	5,000,000.00	4,939,250.00	4,947,728.82	0.250	AAA	2.351	91	09/30/2023
91282CAP6	210021	United States Treasury		10/18/2021	5,000,000.00	4,927,750.00	4,993,215.38	0.125	AAA	0.392	106	10/15/2023
91282CDD0	210059	United States Treasury		05/12/2022	5,000,000.00	4,921,500.00	4,949,138.73	0.375	AAA	2.413	122	10/31/2023
91282CAW1	210035	United States Treasury		12/07/2021	5,000,000.00	4,908,000.00	4,991,218.66	0.250	AAA	0.593	137	11/15/2023
91282CDM0	210031	United States Treasury		12/07/2021	5,000,000.00	4,901,550.00	4,997,478.77	0.500	AAA	0.593	152	11/30/2023
91282CBE0	210022	United States Treasury		10/18/2021	5,000,000.00	4,863,300.00	4,983,287.55	0.125	AAA	0.455	198	01/15/2024
9128285Z9	210032	United States Treasury		12/07/2021	5,000,000.00	4,917,000.00	5,091,268.16	2.500	AAA	0.648	214	01/31/2024
9128286G0	210037	United States Treasury		12/07/2021	5,000,000.00	4,901,350.00	5,083,164.26	2.375	AAA	0.690	243	02/29/2024
91282CBR1	210023	United States Treasury		10/18/2021	5,000,000.00	4,823,450.00	4,987,394.68	0.250	AAA	0.496	258	03/15/2024
91282CBR1	210033	United States Treasury		12/07/2021	5,000,000.00	4,823,450.00	4,977,580.29	0.250	AAA	0.692	258	03/15/2024
912828X70	210034	United States Treasury		12/07/2021	5,000,000.00	4,861,150.00	5,063,559.82	2.000	AAA	0.709	304	04/30/2024
91282CCC3	210019	United States Treasury		08/31/2021	5,000,000.00	4,781,050.00	4,995,658.84	0.250	AAA	0.332	319	05/15/2024
912828XT2	210020	United States Treasury		08/31/2021	5,000,000.00	4,846,900.00	5,082,733.91	2.000	AAA	0.335	335	05/31/2024
912828YH7	210010	United States Treasury		08/24/2021	5,000,000.00	4,770,700.00	5,079,686.47	1.500	AAA	0.425	457	09/30/2024
91282CDB4	210024	United States Treasury		10/18/2021	5,000,000.00	4,710,750.00	4,996,762.60	0.625	AAA	0.659	472	10/15/2024
91282CDB4	210036	United States Treasury		12/07/2021	5,000,000.00	4,710,750.00	4,983,345.45	0.625	AAA	0.838	472	10/15/2024
912828YM6	210011	United States Treasury		08/24/2021	5,000,000.00	4,757,400.00	5,078,259.24	1.500	AAA	0.445	488	10/31/2024
912828Z52	210013	United States Treasury		08/26/2021	5,000,000.00	4,715,450.00	5,083,227.58	1.375	AAA	0.526	580	01/31/2025
912828ZC7	210014	United States Treasury		08/26/2021	5,000,000.00	4,686,550.00	5,057,020.28	1.125	AAA	0.542	608	02/28/2025
912828ZL7	210015	United States Treasury		08/26/2021	5,000,000.00	4,600,400.00	4,979,163.37	0.375	AAA	0.578	669	04/30/2025
912828ZW3	210012	United States Treasury		08/24/2021	5,000,000.00	4,566,400.00	4,965,271.33	0.250	AAA	0.593	730	06/30/2025
91282CBC4	210044	United States Treasury		01/31/2022	5,000,000.00	4,506,850.00	4,859,030.81	0.375	AAA	0.000	914	12/31/2025
91282CBT7	210045	United States Treasury		01/31/2022	5,000,000.00	4,519,150.00	4,880,575.66	0.750	AAA	1.554	1,004	03/31/2026
91282CBW0	210016	United States Treasury		08/26/2021	5,000,000.00	4,502,350.00	4,997,994.73	0.750	AAA	0.754	1,034	04/30/2026
912828R36	210017	United States Treasury		08/26/2021	5,000,000.00	4,613,500.00	5,126,226.06	1.625	AAA	0.757	1,049	05/15/2026
91282CCJ8	210018	United States Treasury		08/26/2021	5,000,000.00	4,505,100.00	5,012,100.76	0.875	AAA	0.782	1,095	06/30/2026
91282CCP4	210046	United States Treasury		01/31/2022	5,000,000.00	4,454,500.00	4,834,736.60	0.625	AAA	1.586	1,126	07/31/2026
91282CCW9	210047	United States Treasury		01/31/2022	5,000,000.00	4,459,400.00	4,855,947.40	0.750	AAA	1.585	1,157	08/31/2026
91282CCZ2	210048	United States Treasury		01/31/2022	5,000,000.00	4,473,450.00	4,876,197.79	0.875	AAA	1.590	1,187	09/30/2026
		Subtotal and Average	**171,733,821.90**		**165,000,000.00**	**156,861,000.00**	**164,670,894.02**			**1.053**	**483**	
Kings County PERS Prefund Note												
		Subtotal and Average	**13,040,149.17**									
Medium Term Notes												
594918BQ6	210053	Microsoft Corp		05/10/2022	3,000,000.00	2,991,150.00	2,997,468.75	2.000	Aaa	2.141	38	08/08/2023
037833DM9	190020	Apple Inc		10/28/2019	2,000,000.00	1,923,700.00	1,999,137.48	1.800	Aaa	1.805	438	09/11/2024
037833EB2	200038	Apple Inc		02/08/2021	3,000,000.00	2,704,410.00	3,000,000.00	0.700	Aaa	0.690	953	02/08/2026

Kings County Investment Pool
Portfolio Management
Portfolio Details - Investments
June 30, 2023

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	YTM 360	Days to Maturity	Maturity Date
Medium Term Notes												
037833EB2	200046	Apple Inc		03/01/2021	2,000,000.00	1,802,940.00	1,987,467.87	0.700	Aaa	0.902	953	02/08/2026
037833DN7	210049	Apple Inc		04/05/2022	5,000,000.00	4,607,450.00	4,883,750.00	2.050	Aaa	2.722	1,168	09/11/2026
931142ER0	210043	Wal-Mart Stores		01/31/2022	5,000,000.00	4,464,150.00	4,876,533.61	1.050	Aa2	1.764	1,174	09/17/2026
		Subtotal and Average	**19,744,357.71**		**20,000,000.00**	**18,493,800.00**	**19,744,357.71**			**1.812**	**870**	
BofW MMA Deposit Account												
SYS999993	999993	Bank of the West		07/01/2019	150,325,615.07	150,325,615.07	150,325,615.07	4.410	Aa2	4.350	1	
		Subtotal and Average	**89,844,187.17**		**150,325,615.07**	**150,325,615.07**	**150,325,615.07**			**4.350**	**1**	
CAMP - California Asset Mgmt Progr												
999995	999995	California Asset Mgmt Program		01/27/2023	100,431,458.40	100,431,458.40	100,431,458.40	5.240		5.168	1,671	01/27/2028
		Subtotal and Average	**100,127,594.15**		**100,431,458.40**	**100,431,458.40**	**100,431,458.40**			**5.168**	**1,671**	
		Total and Average	**755,913,904.61**		**797,757,073.47**	**767,855,353.47**	**796,596,119.72**			**2.362**	**580**	

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 09/01/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/13/2023

ITEM:
Consider approval of Resolution #06-24 regarding the accounting of developer fees.

PURPOSE:
Government Code sections 66001(d) and 66006(b) require school districts to make an annual accounting of the Capital Facilities Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year.

FISCAL IMPACT:
None.

RECOMMENDATIONS:
Approve the developer fee report and adopt Resolution #06-24.

RESOLUTION No. 06-24
RESOLUTION OF THE GOVERNING BOARD OF THE
HANFORD ELEMENTARY SCHOOL DISTRICT
REGARDING ACCOUNTING OF DEVELOPMENT FEES
FOR THE 2022-2023 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
2500-CAPITAL FACILITIES FUND
(Government Code sections 66001(d) & 66006(b))

1. Authority and Reasons for Adopting this Resolution.

A. This District levied school facilities fees pursuant to various resolutions, the most recent of which is dated February 26, 2020 and is referred herein as the "School Facilities Fee Resolution" and hereby incorporated by reference into this Resolution. Those resolutions were adopted under the authority of Education Code section 17620 (formerly Government Code section 53080). These fees have been deposited in the following fund or account: 2500-Capital Facilities Fund.

B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year.

C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than December 27, 2023, that this information be reviewed by this Board at its regularly scheduled board meeting held no earlier than 15 days after they become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it.

D. The Superintendent has informed the Board that a draft copy of this resolution (along with Exhibits A and B which are hereby incorporated by reference into this Resolution) was made available to the public on August 24, 2023. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had requested it.

E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does.

This Resolution makes various findings and takes various actions regarding the Fund as required by and accordance with Government Code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2022-2023 Fiscal Year:

A. In reference to Government Code section 66006(b)(2), the information identified in Section 1 above is correct;

B. In further reference to Government Code section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit A and determined that it meets the requirements set forth in Government Code section 66006(b)(1);

C. In reference to Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by development on which the fees were levied, which facilities are more specifically identified in Exhibit B;

D. In reference to Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which it is charged;

E. In reference to Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put is identified in Exhibit B;

F. In reference to Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the approximate dates on which the funding referred to in paragraph e above is expected to be deposited into the approximate account or fund is designated in Exhibit B; and

G. In reference to the last sentence of Government Code section 66006(b), because all of the findings required by that subdivision have been made in the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

4. Superintendent Authorized to Take Necessary and Appropriate Action.

The Board further directs and authorizes the Superintendent to take, on its behalf, such further action as may be necessary and appropriate to effectuate this Resolution.

5. Certificate of Resolution

I, Tim Revious , President of the Governing Board of the Hanford Elementary School District of Kings County, State of California, certify that this Resolution proposed by_____, seconded by_____, was duly passed and adopted by the Board, at an official and public meeting this 13th day of September, 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

_____

President, Board of Trustees
Hanford Elementary School District
Kings County, California

EXHIBIT A
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2022-2023
FOR THE FOLLOWING FUND OR ACCOUNT:
2500-CAPITAL FACILITIES FUND (the "Fund")

Per Government Code section 66006(b)(1)(A)-(H) as indicated:

A. A brief description of the type of fee in the Fund:

Level 1 school facilities fees.

B. The amount of the fee.

The Hanford Elementary School District levied $2.45 per square foot of assessable space of residential construction and $0.40 per square foot of commercial/industrial construction from July 1, 2022 until July 24, 2022. From July 25, 2022 thereafter, the Hanford Elementary School District levied $2.87 per square foot of assessable space of residential construction and $0.47 per square foot of commercial/industrial construction. It should be noted that the high school district also levies a school facilities fee in addition to the elementary school's based on its own Developer Fee Justification Study.

C. The beginning and ending balance of the Fund.

See Attachment 1.

D. The amount of the fees collected and the interest earned.

See Attachment 1.

E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

See Attachment 1.

F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete:

Classrooms projected to be funded with development fees are scheduled to be completed 12/31/25 and annual portable rental costs of $65,000.

G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan:

See Attachment 1.

H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:

N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

EXHIBIT B
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2022-2023
FOR THE FOLLOWING FUND OR ACCOUNT:
2500-CAPITAL FACILITIES FUND (the "Fund")

Per Government Code section 66001(d)(1) as indicated:

A. With respect to only the portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified as follows:

Installation and lease payments associated with portable classrooms and the construction of a classrooms.

B. See section 3.D of the resolution.

C. With respect to only the portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

Lease payments estimated at $65,000 annually and are funded entirely with developer fees and the matching share of the classroom wing is estimated to cost $2,450,000.

D. With respect to only the portion of the Fund remaining unexpended at the end of the 2022-2023 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account of fund:

Lease payments (under the current terms) are not scheduled to be end until 2024 and the classroom wing is scheduled to be completed 12/31/25.

8/22/2023
09.13.23 developer fee report.xlsx
DCE

Attachment 1
Hanford Elementary School District

BEGINNING BALANCE - 07/01/22 $ 887,458.12

REVENUE:

DESCRIPTION		
Fees 07/01/22-06/30/23	$	821,060.46
Gain/Loss Investments	$	(22,846.53)
Interest	$	16,301.30
TOTAL FUNDS AVAILABLE	**$**	**1,701,973.35**

EXPENSES:

PROJECT DESCRIPTION	**% Funded by Fee**		**Project Costs**	**Other Sources**
Portable leases	100%	$	97,581.27	N/A
Other services (Developer Fee Study, Master Planning, Etc.)	100%	$	3,362.50	N/A
TOTAL EXPENDITURES		**$**	**100,943.77**	

ENDING BALANCE- 06/30/23 $ 1,601,029.58

Residential Fee	***$2.45/Square Foot (07/01/22-07/24/22)***
Commercial Fee	***$0.40/Square Foot (07/01/22-07/24/22)***
Residential Fee	***$2.87/Square Foot (07/25/22-06/30/23)***
Commercial Fee	***$0.47/Square Foot (07/25/22-06/30/23)***

Multi-Year Summary

Year	Beginning Balance	Fees Received	Interest/Other	Expenditures	Ending Balance
2015-2016	$ 417,722.27	$ 604,138.51	$ 1,770.62	$498,427.35	$ 525,204.05
2016-2017	$ 525,204.05	$ 450,874.20	$ 5,358.44	$221,290.58	$ 760,146.11
2017-2018	$ 760,146.11	$ 390,069.98	$ 7,508.89	$959,057.26	$ 198,667.72
2018-2019	$ 198,667.72	$ 580,189.63	$ 6,331.02	$170,316.79	$ 614,871.58
2019-2020	$ 614,871.58	$ 81,079.36	$ 10,380.75	$186,153.38	$ 520,178.31
2020-2021	$ 520,178.31	$ 117,425.16	$ 4,578.92	$152,860.00	$ 489,322.39
2021-2022	$ 489,322.39	$ 539,718.23	$ (25,096.17)	$116,486.33	$ 887,458.12

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 09/01/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/13/2023

ITEM:
Consider adoption of Resolution# 09-24, which allows the District to self-certify its micro-purchase threshold to $50,000.

PURPOSE:
Non–federal entities, including local public school districts, may annually self-certify a micro-purchase threshold of up to $50,000 if (1) the non-federal entity qualifies as a low-risk auditee, (2) the non-federal entity has an annual internal institutional risk assessment to identify, mitigate, and manage financial risks, or (3) a higher threshold would be consistent with state law. This certification will allow the District to reduce the procurement time for goods and services purchased with federal funds.

FISCAL IMPACT:
None.

RECOMMENDATIONS:
Adopt Resolution# 09-24, which allows the District to self-certify its micro-purchase threshold to $50,000.

HANFORD ELEMENTARY SCHOOL DISTRICT

RESOLUTION NO. _09-24_
RESOLUTION OF THE BOARD OF TRUSTEES OF THE HANFORD ELEMENTARY SCHOOL DISTRICT SELF-CERTIFYING INCREASED FEDERAL MICRO-PURCHASE THRESHOLD

WHEREAS, pursuant to Code of Federal Regulations Title 48, section 2.101, an acquisition of supplies or services subject to the Federal Uniform Administrative Requirements established under Part 200 of Title 2 of the Code of Federal Regulations below the threshold of $10,000 is, for the purpose of federal law, a "micro-purchase" which does not require formal procurement methods such as competitive bidding;

WHEREAS, pursuant to Code of Federal Regulations Title 2, section 200.320, non–federal entities, including the District, may annually self-certify a micro-purchase threshold of up to $50,000 if both of the following are satisfied:

1. The District provides a justification for the increase and a clear identification of the raised threshold, and

2. The District qualifies as a low-risk auditee, as it does based on the supporting documentation attached and incorporated herein as **Exhibit A**.

WHEREAS, the District has opted into and utilizes the California Uniform Public Construction Cost Accounting Act ("CUPCCAA"), as further set forth in Public Contract Code section 20111 and 22000-220045, to award public project contracts on a negotiated basis, without a requirement for competitive bidding, up to $60,000, and

1. The California Uniform Public Construction Cost Accounting Commission describes the public benefits of CUPCCAA to include:
   - Projects start and are completed sooner as a result of an expedited award process;
   - Project administration is simplified with enhanced procedures (authorization to public bid and advertising, vendor prequalification and informal bidding);
   - Minimal changes to established procedures;
   - More effective contractor handling through pre-qualification.

2. The District estimates the cost of conducting a competitive bidding process to expend approximately forty-three hours of staff time (Director, at the fringed daily rate of $819) valued at over $35,000 through contract award, comprising:
   - Project specification development taking twenty-four hours of staff (Director);
   - Project walks taking eight hours of staff (Director) time;
   - Formal bidding minimally taking at least eight hours of staff (Director) time; and
   - Securing the review and approval of the Board taking three hours of staff (Director) time, as well as Board of Education study and meeting time.

3. The District estimates the minimum time required to conduct a competitive bidding process to at a minimum of six calendar weeks through contract award, comprising:

Project specification development taking over a week of calendar time;
Project walks requiring a week of notice to potential bidders;
Formal bidding requiring a minimum of two weeks of newspaper advertisement; and
Securing the review and approval of the Board requiring at least ten days from bid opening to then place an action time and supporting documentation on a board agenda.

WHEREAS, the California Department of Education, under Public Contract Code section 20111, has determined the appropriate bid threshold for acquisition of goods and services other than public projects through calendar year 2023 is $109,300 per the supporting documentation attached and incorporated herein as **Exhibit B**.

WHEREAS, the District's common practice in procuring goods under the micro-purchase threshold utilizes "piggyback" contracts under Public Contract Code section 20118, which requires that a competitive bidding process has been conducted by another public agency, yielding a competitive price, or though the California Multiple Award Schedule under Public Contract Code section 10298, through which the California Department of General Services negotiates contracts for goods at prices that are equal to or better than those allowed by the Federal Government Services Administration, whose procurement is deemed to satisfy Federal competitive procurement requirements under Code of Federal Regulations Title 2, section 200.318.

WHEREAS, requiring competitive bidding for micro-purchase contracts less than the CUPCCAA threshold of $60,000 for public projects or less than $109,300 for goods or other services, would require the District to engage in practices inconsistent with applicable California procurement law.

WHEREAS, the foregoing facts justify the District self-certifying a micro-purchase threshold of $50,000 as a measure sparing unnecessary cost, delay and inconsistency in bidding practices.

WHEREAS, in accordance with the above, the District is justified in self-certifying a micro-purchase threshold of $50,000 for all micro-purchases subject to the Federal Uniform Administrative Requirements established under Part 200 of Title 2 of the Code of Federal Regulations.

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NOW, THEREFORE BE IT RESOLVED by the Board as follows:

1. The above recitals are true and correct.

2. The Board hereby self-certifies a limit of $50,000 for all micro-purchases subject to the Federal Uniform Administrative Requirements established under Part 200 of Title 2 of the Code of Federal Regulations provided that such purchases comply with all other applicable laws.

3. The Board hereby instructs District staff to retain this resolution, as well as its exhibits, for a period of three years, in accordance with Code of Federal Regulations Title 2, section 200.334.

This Resolution shall take effect upon adoption by a majority of all members of the Board.

On motion of _____, and seconded by _____, this resolution was adopted on September 13, 2023 , by the following vote:

AYES _____
NOES _____
ABSENT _____
ABSTENTIONS _____

PASSED AND ADOPTED this Resolution No. 09-24, at a Regular Meeting of the Board of Trustees of the Hanford Elementary School District.

_____
President of the Board of Trustees of the Hanford Elementary School District

ATTEST:

_____
Clerk of the Board of Trustees of the Hanford Elementary School District

EXHIBIT A
Low risk auditee qualification

Hanford Elementary School District
Summary of Auditor's Results
Year Ended June 30, 2022

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major program	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	No

Identification of major programs

Name of Federal Program or Cluster	Federal Financial Assistance Listing/Federal CFDA Number
Title I - Part A, Basic Grants	84.010
COVID-19, Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D
COVID-19, Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D
COVID-19, Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U
COVID-19, Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	84.425C
COVID-19, Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425D
COVID-19, Expanded Learning Opportunities (ELO) Grant GEER II	84.425C
COVID-19, American Rescue Plan - Homeless Children and Youth II (ARP HYC II)	84.425W

Dollar threshold used to distinguish between type A and type B programs	$ 750,000
Auditee qualified as low-risk auditee?	Yes

EXHIBIT B
Letter from the California Department of Education regarding Bidding Threshold

CALIFORNIA DEPARTMENT OF EDUCATION

TONY THURMOND
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

December 20, 2022

Dear County and District Superintendents, County and District Chief Business Officials, and Charter School Administrators:

Annual Adjustment to Bid Threshold for Contracts Awarded by School Districts

Public Contract Code (*PCC*) Section 20111(a) requires school district governing boards to competitively bid and award any contracts involving an expenditure of more than $50,000, adjusted for inflation, to the lowest responsible bidder. Contracts subject to competitive bidding include:

1. Purchase of equipment, materials, or supplies to be furnished, sold, or leased to the school district.
2. Services that are not construction services.
3. Repairs, including maintenance as defined in *PCC* Section 20115, that are not public projects as defined in *PCC* Section 22002(c).

The State Superintendent of Public Instruction (State Superintendent) is required to annually adjust the $50,000 amount specified in *PCC* Section 20111(a) to reflect the percentage change in the annual average value of the Implicit Price Deflator for State and Local Government Purchases of Goods and Services for the United States, as published by the United States Department of Commerce, Bureau of Economic Analyst (BEA) for the 12-month period ending in the prior fiscal year. The inflation adjustment is rounded to the nearest one hundred dollars ($100).

Pursuant to the above calculation, and effective January 1, 2023, the State Superintendent has determined that the inflation adjusted bid threshold will increase from $99,100 to $109,300. Shown below are the inflation adjusted bid thresholds for the current and two prior years.

Calendar Year	Bid Threshold	Percentage Change in Implicit Price Deflator
2021	$96,700	1.57%
2022	$99,100	2.48%
2023	$109,300	10.32%

Also note that public projects as defined in *PCC* Section 22002(c), such as construction or reconstruction of publicly owned facilities, have a lower bid threshold of $15,000 that is not adjusted for inflation. For more information on bidding requirements for all projects, refer to *PCC* sections 20110 to 20118.4.

This letter is posted on the Office of Financial Accountability and Information Services Correspondence web page at https://www.cde.ca.gov/fg/ac/co/.

If you have questions regarding this matter, please contact the Office of Financial Accountability and Information Services by email at sacsinfo@cde.ca.gov.

Sincerely,

John Miles, Administrator
School Fiscal Services Division

Last Reviewed: Wednesday, December 21, 2022