

Hanford Elementary School District

REGULAR BOARD MEETING AGENDA

Wednesday, October 25, 2023

HESD District Office Board Room
714 N. White Street, Hanford, CA

OPEN SESSION

5:30 p.m.

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

CLOSED SESSION

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

Administrative Panel Recommendations

Case# 23-28 Impose Expulsion Order

OPEN SESSION

5:45 P.M.

Take action on closed session items

1. PRESENTATIONS, REPORTS AND COMMUNICATIONS

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

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

2. CONSENT ITEMS

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

- a) Accept warrant listings dated October 4, 2023; October 6, 2023 and October 13, 2023.
- b) Approve minutes of the Regular Board Meeting held on October 11, 2023.
- c) Approve interdistrict transfers as recommended.

3. INFORMATION ITEMS

- a) Receive for information the monthly financial reports for the period of 07/01/2023-09/30/2023 (Endo)
- b) Receive for information the following revised Administrative Regulation: (Endo)

- 3311 – Bids

- *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.*

- c) Receive for information the following revised Administrative Regulation: (Endo)
 - 3311.3 – Design-Build Contracts
- d) Receive for information the following revised Board Policy: (Endo)
 - 3312 – Contracts
- e) Receive for information the following revised Board Policy: (Endo)
 - 3460 – Financial Reports and Accountability
- f) Receive for information the following revised Board Policy and Administrative Regulation: (Endo)
 - 3551 – Food Service Operations/Cafeteria Fund
- g) Receive for information the following revised Board Policy: (Martinez)
 - 4140/4240/4340 – Bargaining Units
- h) Receive for information the following revised Administrative Regulation: (Martinez)
 - 4161.2/4261.2/4361.2 – Personal Leaves

4. BOARD POLICIES AND ADMINISTRATION

- a) Consider approval of the Expanded Learning Opportunities Grant Plan revisions (Heugly)
- b) Hear public comments and consider approval of negotiated successor agreement with the California School Employee Association, Chapter #344 (Martinez)
- c) Consider approval of a ten percent (10%) increase to the starting hourly rate for Yard Supervisors, Babysitters and Walk-on Athletic Coaches retroactive to the first day of the 2023-2024 school year (Gabler)
- d) Consider approval of a ten percent (10%) salary increase retroactive to July 1, 2023 for all Management, Professional Specialist, and Confidential Employees, and an increase of .89% to the healthcare cap retroactive to October 1, 2023 (Gabler)
- e) Consider approval of an amendment to the Superintendent's employee agreement (Gabler)
- f) Consider approval of a 5% increase to Board Member compensation retroactive to July 1, 2023 (Gabler)

5. PERSONNEL (Martinez)

a) Employment

Classified

- Nesreen Almustaser, READY Program Tutor – 4.5 hrs., Jefferson, effective 10/12/23
- Athena Calimquim, READY Program Tutor – 4.5 hrs., Jefferson, effective 10/16/23
- Destiny Donahue, Special Circumstances Aide – 5.75 hrs., Wilson, effective 10/4/23

Classified Temps/Subs

- Consuelo Larios-Marsh, Substitute Translator: Oral Interpreter, Translator: Written Translator and Yard Supervisor, effective 10/13/23
- Alicia Mendez, Substitute Yard Supervisor, effective 10/6/23
- Janet Pimentel, Substitute Yard Supervisor, effective 10/3/23
- Teresa Puente, Substitute Yard Supervisor, effective 10/6/23

Lateral Change

- Alayah Mendoza, from Educational Tutor, K-8 – 4.5 hrs., Monroe, to Paraprofessional (TK/K) – 7.0 hrs., King, effective 10/17/23

Promotion/Transfer

- Marissa Gonzales, from READY Program Tutor – 4.5 hrs., Jefferson, to Educational Tutor, K-8 – 4.5 hrs., Jefferson, effective 10/17/23
- Jarrod King, from Special Education Aide – 5.0 hrs., Wilson, to Student Specialist – 8.0 hrs., Simas, effective 10/16/23

More hours/days

- Rosalie Chavez, from Yard Supervisor – 3.25 hrs., Richmond to Yard Supervisor – 3.5 hrs., Richmond, effective 9/25/23
- Erika Saenz, from Yard Supervisor – 2.5 hrs., Hamilton to Yard Supervisor – 3.25 hrs., Hamilton, effective 10/6/23

Short Term Classified

- Izumi Nakazawa, Short-Term Yard Supervisor – 3.5 hrs., Kennedy, effective 10/2/23-11/17/23

Voluntary Reduction of Hours

- Adriana Canchola, from Yard Supervisor – 3.0 hrs., Hamilton to Yard Supervisor – 2.25 hrs., Hamilton, effective 10/6/23

b) Resignations

Classified

- Rose Barcellos, Substitute Yard Supervisor, effective 10/6/23
- Joe Cano, Substitute Groundskeeper I and Warehouse/Reprographics and Mail Technician, effective 9/1/23

c) Salary/Wage Schedules for 2023-2024

- Management/Professional Specialist/Confidential Salary Schedule
- Non-Represented Part-Time Employee Wage Schedule
- Classified, Substitute/Temporary Wage Schedule

d) Volunteers

<u>Name</u>	<u>School</u>
Michaela Fink	Hamilton
Amy Neumann	Hamilton
Marisela Escareno	Jefferson
Monica Ramos (HESD Employee)	Jefferson/Lincoln
Lily Garcia	King
Luis Garcia	King
Elisabete Coelho	Kennedy/Washington
Estela Adame	Lincoln
Silvia Castillo (HESD Employee)	Lincoln
Monica Espinosa	Lincoln
Unique Aguilar	Monroe
Marisol Andrade	Monroe
Madilyn Bartlett	Monroe
Kelli Duggins	Monroe
Cassandra Jimenez	Monroe
Mariah Jones	Monroe
Sarah Mann	Monroe
Joseph Newman	Monroe

Marcilina Ocampo (HESD Employee)	Monroe
Laura Tapia	Monroe
Iman Turner	Monroe
Debra Allen	Richmond
Ty'Eganae Battiste	Richmond
Roberto Gonzalez Salas	Richmond
Silvia Villegas	Richmond
Brenda Hernandez Gomez (HESD Employee)	Roosevelt
Richard Tuon	Roosevelt
Brenda Bach	Simas
Kristina Baldwin (HESD Employee)	Simas
Cathy Marroquin	Simas
Dorothy Barnes	Washington
Rosalinda Estrella	Washington
Skye Fernandez	Washington
Ame Fogg	Washington
Rene Pires	Washington
Jaime Steenburgh	Washington
Aubreyanna Teague-Reeves	Washington

6. FINANCIAL (Endo)

- a) Consider adoption of Resolution #11-24: Budget Revisions – Collective Bargaining Agreement

ADJOURN MEETING

HANFORD ELEMENTARY SCHOOL DISTRICT
AGENDA REQUEST FORM

TO: Joy Gabler
FROM: Jay Strickland
DATE: October 17, 2023

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

Date you wish to have your item considered: October 25, 2023

ITEM: Administrative Panel Recommendations

PURPOSE:

Case# 23-28 – Impose Expulsion Order

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 10/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 10/25/2023

ITEM:

Consider approval of warrants.

PURPOSE:

The administration is requesting the approval of the warrants as listed on the registers dated: 10/04/23, 10/06/23 and 10/13/23.

FISCAL IMPACT:

See attached.

RECOMMENDATIONS:

Approve the warrants.

**Warrant Register For Warrants
Dated 10/04/2023**

Warrant Number	Vendor Number	Vendor Name	Amount
12727044	4911	CALIFORNIA DEPT. OF EDUCATION – ALL OTHER FEDERAL REVENUE	\$54,993.00
12727045	4911	CALIFORNIA DEPT. OF EDUCATION – ALL OTHER FEDERAL REVENUE	\$23,640.00
12727046	405	DASSEL'S PETROLEUM INC. – MATERIALS/SUPPLIES	\$4,914.84
12727047	405	DASSEL'S PETROLEUM INC. – MATERIALS/SUPPLIES	\$2,822.50
12727048	8266	DIAS LAW FIRM INC. – OTHER SERVICES	\$10,000.00
12727049	6617	LESLIE MARAIN – TRAVEL/MILEAGE	\$359.90
12727050	8156	ZONAR SYSTEMS INC – OTHER SERVICES	\$4,189.56
Total Amount of All Warrants:			\$100,919.80

Warrant Register For Warrants

Dated 10/06/2023

Warrant Number	Vendor Number	Vendor Name	Amount
12727197	5638	AMERICAN SAFETY & HEALTH – Other Services, Materials/Supplies	\$993.22
12727198	7062	YADIRA ARCIGA CASTREJON – Reimburse-Materials/Supplies	\$268.82
12727199	91	AUTOMATED OFFICE SYSTEMS – Services/Repair, Equipment	\$19,372.18
12727200	4983	B & H PHOTO-VIDEO – Materials/Supplies	\$4,288.93
12727201	7655	MARY ANN BANUELOS – Reimburse-Materials/Supplies	\$197.21
12727202	7399	BIMBO BAKERIES USA – Food Services-Food	\$2,914.65
12727203	6705	ARLO BRAUN – Advance-Travel/Conference	\$240.00
12727204	6658	BRICKS4KIDZ – Other Services	\$1,260.00
12727205	7211	CALIFORNIA QUALITY PLASTICS INC. – Materials/Supplies	\$1,146.46
12727206	3822	LINDSEY CALVILLO – Reimburse-Materials/Supplies	\$486.77
12727207	6552	CHILDREN'S STORYBOOK GARDEN – Lincoln Study Trip	\$360.00
12727208	4178	COOK'S COMMUNICATION – Materials/Supplies	\$8,273.24
12727209	7854	JOSE LUIS CRUZ – Reimburse-Materials/Supplies	\$40.82
12727210	8048	CUMMINGS FARMS – Monroe READY Field Trip	\$680.00
12727211	8048	CUMMINGS FARMS – Roosevelt READY Field Trip	\$500.00
12727212	8048	CUMMINGS FARMS – Lincoln READY Field Trip	\$470.00
12727213	8048	CUMMINGS FARMS – MLK READY Field Trip	\$865.00
12727214	8048	CUMMINGS FARMS – Simas READY Field Trip	\$635.00
12727215	3973	DANIELLE DARPLI – Reimburse-Mileage	\$62.55
12727216	5853	RITA DIAZ – Advance-Travel/Conference	\$240.00
12727217	4893	DISCOVERY EDUCATION – Other Services	\$39,856.50
12727218	2213	NORBERTO ESPINDOLA – Reimburse-Materials/Supplies	\$46.93
12727219	1393	GAS COMPANY – Utilities	\$500.04
12727220	591	GOLD STAR FOODS – Food Services-Food	\$12,729.47
12727221	8263	NATHAN HOUSTON – Other Services	\$4,000.00
12727222	5913	JAMI JENKINS – Advance-Travel/Conference, Mileage	\$546.54
12727223	3760	KINGS COUNTY AIR – Services/Repair	\$4,775.00
12727224	8267	CANSUELO LARIOS-MARSH – Reimburse-Other Services	\$39.00
12727225	8268	CATHY MARROQUIN – Reimburse-Other Services	\$20.00
12727226	8270	ALICIA MENDEZ – Reimburse-Other Services	\$39.00
12727227	6791	BOA MOUA – Advance-Travel/Conference, Mileage	\$546.54
12727228	2909	MARCELA NICOLE NASH – Reimburse-Mileage	\$49.58
12727229	4188	CHAD NIELSEN – Reimburse-Mileage	\$41.33
12727230	1168	PRODUCERS DAIRY PRODUCTS – Food Services-Food	\$8,721.10
12727231	7580	PRUDENTIAL OVERALL SUPPLY – Services	\$1,243.23
12727232	8269	TERESA PUENTE – Reimburse-Other Services	\$39.00
12727233	7485	RIVERSIDE COMMUNITY CARE INC. – Other Services	\$900.00
12727234	2799	ROLLER TOWNE – Lincoln/Washington Field Trips	\$1,912.50
12727235	1882	SA SERVING LINES – Food Services-Materials/Supplies	\$1,795.91
12727236	1303	SAVE MART SUPERMARKETS – Food Services-Food	\$437.87
12727237	6533	SCHOOL LIFE – Materials/Supplies	\$658.34
12727238	3168	SCHOOLWORKS INC. – Other Services	\$5,500.00
12727239	1801	SMART & FINAL STORES (HFD KIT) – Food Services-Food	\$50.22
12727240	1404	STANISLAUS FOUNDATION – ADMIN – Health/Welfare Benefits	\$2,960.62
12727241	4381	STAPLES - BUSINESS ADVANTAGE – Materials/Supplies	\$2,389.22
12727242	8271	KENDRA STEJSKAL – Reissue Payroll	\$138.52
12727243	1444	SYSCO FOODSERVICES OF MODESTO – Food Services-Food	\$73,282.12
12727244	5915	STEFANIE UMSCHIED – Advance-Travel/Conference	\$240.00

**Warrant Register For Warrants
Dated 10/06/2023**

Warrant Number	Vendor Number	Vendor Name	Amount
12727245	7149	VALLEY ELEVATOR INC – Other Services	\$881.00
12727246	1561	CRAIG VIDAL – Reimburse-Materials/Supplies	\$90.93
12727247	1575	WALMART COMMUNITY RFCSLLC – Materials/Supplies, Warehouse Inv	\$2,532.94
12727248	8156	ZONAR SYSTEMS INC – Other Services	\$2,429.11
Total Amount of All Warrants:			\$212,687.41

Credit Card Register For Payments

Dated 10/06/2023

Document Number	Vendor Number	Vendor Name	Amount
14037202	3599	4IMPRINT INC – Materials/Supplies	\$321.22
14037203	4876	BRAIN POP – Other Services	\$4,461.75
14037204	5184	DRISKELL'S APPLIANCE – Materials/Supplies	\$1,599.05
14037205	3336	HOBART CORPORATION – Food Services-Services/Repair	\$672.27
14037206	5111	P & R PAPER SUPPLY COMPANY INC – Food Services-Materials/Supplies	\$5,964.50
14037207	5397	SCHOLASTIC EDUCATION – Materials/Supplies	\$23,521.32
14037208	1313	SCHOLASTIC TEACHERS STORE – Books	\$670.58
14037209	1322	SCHOOL HEALTH CORPORATION – Materials/Supplies	\$341.81
14037210	1753	SMILEMAKERS – Materials/Supplies	\$652.05
14037211	1466	TERMINIX INTERNATIONAL – Services	\$426.00
Total Amount of All Credit Card Payments:			\$38,630.55

Warrant Register For Warrants

Dated 10/13/2023

Warrant Number	Vendor Number	Vendor Name	Amount
12727781	8275	UNIQUE AGUILAR – Reimburse-Other Services	\$39.00
12727782	1142	MICHELE ALEXANDER – Reimburse-Travel/Conference, Mileage	\$47.92
12727783	7003	ALL VALLEY PRINTING INC. – Materials/Supplies	\$1,123.11
12727784	6431	AMAZON.COM – Materials/Supplies	\$8,585.76
12727785	3947	ATKINSON ANDELSON LOYA RUUD & ROMO – Travel/Conference	\$219.00
12727786	113	BARNES AND NOBLE-5886056 – Books	\$96.03
12727787	6281	CHRISTY BARRAGAN – Reimburse-Other Services	\$39.00
12727788	6112	JENNIFER BAYS – Reissue Reimburse-Materials/Supplies	\$95.55
12727789	236	STATE OF CALIFORNIA – Other Services	\$1,342.00
12727790	8173	KAYLA CASTANEDA – Other Services	\$2,500.00
12727791	1667	CDW GOVERNMENT INC. – Materials/Supplies	\$1,029.27
12727792	4178	COOK'S COMMUNICATION – Materials/Supplies	\$2,353.92
12727793	4148	CARRIE CORTINAS – Reimburse-Materials/Supplies	\$159.86
12727794	8048	CUMMINGS FARMS – Hamilton Field Trip	\$590.00
12727795	8048	CUMMINGS FARMS – Washington Field Trip	\$710.00
12727796	8048	CUMMINGS FARMS – Richmond Field Trip	\$530.00
12727797	416	DEMCO INC. – Materials/Supplies	\$2,952.83
12727798	4815	DIGITECH INTEGRATIONS INC – Services/Repair	\$2,492.76
12727799	7456	EIDE BAILLY LLP – Other Services	\$26,088.00
12727800	1750	EMPIRE SUPPLY COMPANY INC. – Materials/Supplies	\$2,491.73
12727801	7330	NICOLE D. ESQUEDA OD – Materials/Supplies	\$295.00
12727802	8273	JACOB FAUNTLEROY – Reimburse-Other Services	\$39.00
12727803	6708	FIGARO'S MEXICAN GRILL – Materials/Supplies	\$245.07
12727804	571	GEARY PACIFIC SUPPLY – Materials/Supplies	\$1,325.55
12727805	5975	VANESSA GOMEZ – Reimburse-Materials/Supplies	\$200.00
12727806	7254	ERIC GONZALES – Reimburse-Other Services	\$14.95
12727807	8272	KRISTINE GONZALES – Reimburse-Mileage	\$17.82
12727808	8137	YSELA GUZMAN – Reimburse-Mileage	\$199.12
12727809	506	HAND2MIND INC – Materials/Supplies	\$182.30
12727810	632	CITY OF HANFORD – Utilities	\$26,807.91
12727811	7946	HCI SYSTEMS INC – Services/Repair	\$968.33
12727812	3653	HEINEMANN PUBLISHING – Books	\$1,072.68
12727813	8030	HELPING EVERY LEARNER PROSPER – Other Services	\$150.00
12727814	8249	CHRISTINE HERNANDEZ – Reimburse-Mileage	\$136.24
12727815	5855	HOBBY LOBBY – Materials/Supplies	\$197.31
12727816	2427	HOME DEPOT CREDIT SERVICES – Materials/Supplies	\$158.45
12727817	2188	THE HOME DEPOT PRO – Materials/Supplies	\$2,778.52
12727818	5264	HOUGHTON MIFFLIN HARCOURT – Books, Materials/Supplies	\$11,973.13
12727819	8237	THE KARATE SCHOOL – Materials/Supplies, Other Services	\$1,520.00
12727820	3760	KINGS COUNTY AIR – Materials/Supplies	\$75.00
12727821	806	KINGS COUNTY TROPHY – Materials/Supplies	\$484.23
12727822	8070	KINGS RIVER PRODUCE – Hamilton Field Trip	\$504.00
12727823	808	KINGS WASTE & RECYCLING – Utilities	\$1,975.05
12727824	8250	KEIRSTY LEE – Reimburse-Mileage	\$607.84
12727825	7450	JULIA LOFY – Reimburse-Materials/Supplies	\$199.52
12727826	5407	LOZANO SMITH – Travel/Conference	\$740.00
12727827	8274	SARAH MANN – Reimburse-Other Services	\$39.00
12727828	2903	JAIME MARTINEZ – Reimburse-Travel/Conference, Mileage	\$45.92

Warrant Register For Warrants Dated 10/13/2023

Warrant Number	Vendor Number	Vendor Name	Amount
12727829	4704	KELLEY MAYFIELD – Reimburse-Mileage	\$44.80
12727830	7949	AURORA PAEZ – Reimburse-Mileage	\$172.92
12727831	1168	PRODUCERS DAIRY PRODUCTS – Food Services-Food	\$8,753.06
12727832	8114	ADRIANA RAZO – Reimburse-Mileage	\$188.64
12727833	6176	SAN DIEGO CO OFFICE OF EDUCATION – Travel/Conference	\$1,100.00
12727834	1303	SAVE MART SUPERMARKETS – Food	\$504.89
12727835	1801	SMART & FINAL STORES (HFD KIT) – Food Services-Food	\$188.81
12727836	1392	SOUTHERN CALIFORNIA EDISON CO. – Utilities	\$73,053.90
12727837	1403	STANISLAUS FOUNDATION – DENTAL – Health/Welfare Benefits	\$18,064.30
12727838	6744	OSCAR TAFOLLA – Reimburse-Materials/Supplies	\$26.81
12727839	3665	THE TECH INTERACTIVE – MLK/Lincoln/Simas Study Trips	\$612.00
12727840	8192	KRISTI TOSTE – Reimburse-Mileage	\$711.85
12727841	3154	UPS – Postage	\$20.61
12727842	1554	SONIA VELO – Reimburse-Mileage	\$87.38
12727843	8248	JUANA VILLALOBOS – Reimburse-Mileage	\$565.92

Total Amount of All Warrants:

\$210,533.57

Credit Card Register For Payments

Dated 10/13/2023

Document Number	Vendor Number	Vendor Name	Amount
14037263	4876	BRAIN POP – Other Services	\$4,134.75
14037264	176	BSN SPORTS – Materials/Supplies	\$1,288.96
14037265	7171	CONN DOORS – Materials/Supplies	\$454.39
14037266	5922	COUSINS CONCERT ATTIRE – Materials/Supplies	\$432.43
14037267	5184	DRISKELL'S APPLIANCE – Materials/Supplies	\$1,370.94
14037268	509	EWING IRRIGATION PRODUCTS – Materials/Supplies	\$3,008.58
14037269	4092	FITNESS FINDERS INC – Materials/Supplies, Other Services	\$301.28
14037270	7836	FOLLETT CONTENT SOLUTIONS LLC – Books	\$27.96
14037271	4430	G W SCHOOL SUPPLY – Materials/Supplies	\$15,502.57
14037272	599	GOPHER SPORT – Materials/Supplies	\$357.66
14037273	5840	KELLY SPICERS STORES – Materials/Supplies	\$593.65
14037274	831	LAKESHORE LEARNING MATERIALS – Materials/Supplies	\$70.88
14037275	4276	LEARNING A-Z – Other Services	\$573.82
14037276	7679	LEARNING WITHOUT TEARS – Other Services	\$11.00
Total Amount of All Credit Card Payments:			\$28,128.87

Hanford Elementary School District
Minutes of the Regular Board Meeting
October 11, 2023

Minutes of the Regular Board Meeting of the Hanford Elementary School District Board of Trustees on October 11, 2023, at the District Office Board Room, 714 N. White Street, Hanford, CA.

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

HESD Managers Present Joy C. Gabler, Superintendent, and the following administrators were present: Kristina Baldwin, Cristy Goins, David Endo, David Goldsmith, Lindsay Hastings, Robert Heugly, Jaime Martinez, Jennifer Pitkin, William Potter, Cynthia Pursell, Jill Rubalcava, and Jay Strickland.

CLOSED SESSION

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

- Student Discipline pursuant to Education Code section 48918
- Personnel pursuant to Government Code 54956.9

Open Session Trustees returned to open session at 5:57 p.m.

Case# 23-27 Trustee Hernandez moved to revoke readmission for Case #23-27 based upon the student's failure to abide by school and district rules upon return to regular school. Parents may apply for readmission on or after December 15, 2023. Trustee Strickland seconded; motion carried 5-0:

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

Personnel No other action was taken by the board

PRESENTATION, REPORTS AND COMMUNICATIONS

Public Comments None

Board and Staff Comments None

Requests to Address the Board None

Dates to Remember

President Revious reviewed dates to remember: Elementary Football & Softball Games – October 12th; District Wide Professional Development – October 16th; Gridiron Classic (Flag Football Jr High) – October 18th; Elementary Football & Softball Games – October 19th.

CONSENT ITEMS

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

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

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

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

The items approved are as follows:

- a) Warrant listings dated September 20, 2023; September 22, 2023; September 27, 2023 and September 29, 2023.
- b) Minutes of the Regular Board Meeting held on September 27, 2023.
- c) Interdistrict transfers as recommended.
- d) Donation of 150 pumpkins from Jeff Levinson, Inc. LLC.

INFORMATION ITEMS

**Williams
Uniform
Complaint
Report**

- a) Joy Gabler, Superintendent, presented for information first quarter Williams Uniform Complaint Report. It’s a clean report with no complaint filed.

BOARD POLICIES AND ADMINISTRATION

Resolution #10-24

- b) Trustee Garcia made a motion to adopt Resolution #10-24: Regarding Absent Board Member Compensation – L. Hernandez. Trustee Strickland seconded; motion carried 5-0:

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

- MOU - HJUHS** a) Trustee Garcia made a motion to approve the Memorandum of Understanding with Hanford Joint Union High School District – Transportation Services. Trustee Hernandez seconded; motion carried 5-0:
Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes
- Mangini & Associates Inc.** b) Trustee Strickland made a motion to approve the architectural services agreement with Mangini & Associates Inc for the construction of new TK/Kindergarten wing at Monroe. Trustee Garcia seconded; motion carried 5-0:
Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes
- Nathan Houston** c) Trustee Garcia made a motion to approve the consultant contract with Nathan Houston to provide instruction to READY Expanded Learning Program staff. Trustee Hernandez seconded; motion carried 5-0:
Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes
- Hanford PD** d) Trustee Strickland made a motion to approve to consultant contract with Hanford Police Department to provide services to the READY Expanded Learning Program. Trustee Hernandez seconded; motion carried 5-0:
Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes
- HETA Collective Bargaining Agreement** e) Trustee Garcia made a motion to approve negotiated amendments to the 2022-2023 Collective Bargaining Agreement with the Hanford Elementary Teachers Association. Trustee Strickland seconded; motion carried 5-0:
Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

Listing

- f) Trustee Strickland made a motion to approve the recommended retitling and renumbering revisions to Board Policies and Administrative Regulations Listing. Trustee Hernandez seconded; motion carried 5-0:
Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

BP 5141.5

- g) Trustee Strickland made a motion to approve the revised Board Policy 5141.5 – Mental Health. Trustee Hernandez seconded; motion carried 5-0:
Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

BP/AR 5141.6

- h) Trustee Garcia made a motion to approve the revised Board Policy and Administrative Regulation 5141.6 – School Health Services. Trustee Hernandez seconded; motion carried 5-0:
Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

BP 6159.2

- i) Trustee Hernandez made a motion to approve the revised Board Policy 6159.2 – Nonpublic, Nonsectarian School and Agency Services for Special Education. Trustee Garner seconded; motion carried 5-0:
Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

BP/AR 6174

- j) Trustee Strickland made a motion to approve the revised Board Policy & Administrative Regulation 6174 – Education for English Learners. Trustee Hernandez seconded; motion carried 5-0:
Garcia – Yes
Garner – Yes
Hernandez – Yes
Revious – Yes
Strickland – Yes

PERSONNEL

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

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

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

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

The following items were approved:

Item "a" – Employment

Classified

- Calissa Munoz, READY Program Tutor – 4.5 hrs., Simas, effective 9/18/23
- Addrianna Potter, READY Program Tutor – 4.5 hrs., Hamilton, effective 9/18/23

Classified Temps/Subs

- Melissa Arroyo, Substitute Yard Supervisor, effective 9/18/23
- Brenda Hernandez Gomez, Substitute Yard Supervisor, effective 9/25/23
- Stephanie Medrano, Substitute Paraprofessional (TK/K) and Special Education Aide, effective 10/2/23
- Margarita Meraz-Quintero, Substitute Special Education Aide, effective 9/26/23

Reinstatement

- Emily Bush, from Paraprofessional (TK/K) – 7.0 hrs., King, to READY Program Tutor – 4.5 hrs., Washington, effective 10/9/23

Short Term Classified

- Rose Barcellos, Short-Term Yard Supervisor – 2.25 hrs., Richmond, effective 9/18/23-11/17/23
- Leslie Santamaria, Short-Term Special Education Aide – 5.0 hrs., Wilson, effective 9/18/23-10/27/23
- Jewel Zamora, Short-Term Yard Supervisor – 3.0 hrs., Richmond, effective 9/25/23-11/17/23

Item "b" – Resignations

Classified

- Silvia Castillo, READY Program Tutor – 4.5 hrs., Jefferson, effective 10/13/23
- Taisha Green, READY Program Tutor – 4.5 hrs., Washington, effective 10/13/23
- Alina Muldrow, Food Service Worker II – 2.5 hrs., Kennedy, effective 9/22/23

Item "c" - Volunteers

<u>Name</u>	<u>School</u>
Griselda Padron (HESD Employee)	Hamilton
Kevin Austin Jr.	Jefferson
Maria Lawson (HESD Employee)	Jefferson

<u>Name</u>	<u>School</u>
Mary Ojeda	Jefferson
Jasmine Posey	Jefferson
Bethany Temores (HESD Employee)	Jefferson
Corina Horn	Kennedy
Cheryl LaVerne	Kennedy/Wilson
Carina Castro	King
Grecia Guerra	King
Nayla Alcaraz	Lincoln
Graciela Davis	Lincoln
Anamaria Lima	Lincoln
Katelyn Costa	Monroe
Jennifer Fauntleroy (HESD Employee)	Monroe
Michelle Taylan	Monroe
Catherine Pornela	Richmond
Kendra Banuelos (HESD Employee)	Simas
Neida Chavez (HESD Employee)	Simas
Maria Conley	Simas
Toby Hendrix	Simas
Irene Santillan	Simas
Karen Valladares	Simas
Mayra Morales	Washington
Rose Shapley	Washington
Elizabeth Steen (HESD Employee)	Washington
Teresa Vasquez (HESD Employee)	Washington

FINANCIAL

- a) Trustee Strickland made a motion to approve the actuarial for services in accordance with Government Accounting Standards Board (GASB) Statement 75. Trustee Garcia seconded; motion carried 5-0:
- Garcia – Yes
 - Garner – Yes
 - Hernandez – Yes
 - Revious – Yes
 - Strickland – Yes

Adjournment There being no further business, President Revious adjourned the meeting at 6:08 p.m.

Respectfully submitted,

Joy C. Gabler,
Secretary to the Board of Trustees

Approved: _____
Timothy Revious, President

Lupe Hernandez, Clerk

No	Reason	A/D	Sch Req'd	Home Sch	Date
I-253	O	A	Monroe	Pioneer	10/17/2023
I-254	O	A	Monroe	Pioneer	10/17/2023
I-255	O	A	King	Pioneer	10/17/2023
I-256	O	A	Wilson	Pioneer	10/17/2023
I-257	CC	D	Roosevelt	Lemoore	10/17/2023
I-258	CC	D	Roosevelt	Lemoore	10/17/2023

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 10/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 10/25/2023

ITEM:

Receive for information monthly financial reports for the period of 07/01/2023-09/30/2023.

PURPOSE:

Attached are financial summaries for all of the District's funds for the period of 07/01/2023-09/30/2023.

FISCAL IMPACT:

The financial reports are informational only.

RECOMMENDATIONS:

Receive the monthly financial reports.

13 Hanford Elementary School District
 Fiscal Year: 2024
 Requested by dendo

Fiscal Position Report

September 2023

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10/11/2023 3:50:42PM

Fund: 0100 General Fund

		September Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$49,376,768.98	\$48,328,034.90		
REVENUES						
1) LCFF Sources	8010-8099	\$9,654,431.00	\$15,728,113.24	\$77,177,530.00	20.38	79.62
2) Federal Revenues	8100-8299	\$0.00	\$2,552,412.30	\$14,655,855.97	17.42	82.58
3) Other State Revenues	8300-8599	\$1,350,983.91	\$3,150,472.96	\$4,952,150.74	63.62	36.38
4) Other Local Revenues	8600-8799	\$219,604.77	\$491,946.09	\$3,612,107.00	13.62	86.38
5) Total, Revenues		\$11,225,019.68	\$21,922,944.59	\$100,397,643.71	21.84	78.16
EXPENDITURES						
1) Certificated Salaries	1000-1999	\$3,245,723.00	\$6,851,012.91	\$37,146,623.00	18.44	81.56
2) Classified Salaries	2000-2999	\$1,273,861.16	\$3,330,929.15	\$15,581,698.29	21.38	78.62
3) Employee Benefits	3000-3999	\$1,890,260.55	\$3,637,934.01	\$25,177,661.42	14.45	85.55
4) Books and Supplies	4000-4999	\$1,404,855.17	\$2,032,705.46	\$8,707,564.91	23.34	76.66
5) Services, Oth Oper Exp	5000-5999	\$675,303.01	\$2,054,823.50	\$6,652,480.32	30.89	69.11
6) Capital Outlay	6000-6999	\$136,726.69	\$865,932.95	\$6,937,919.87	12.48	87.52
7) Other Outgo(excl. 7300`s)	7100-7499	\$72,056.00	\$155,709.90	\$2,686,288.28	5.80	94.20
8) Direct/Indirect Support	7300-7399	\$0.00	\$0.00	(\$65,000.00)	0.00	100.00
9) Total Expenditures		\$8,698,785.58	\$18,929,047.88	\$102,825,236.09	18.41	81.59
OTHER FINANCING SOURCES/USES						
1) Transfers						
B) Transfers Out	7610-7629	\$0.00	\$100,000.00	\$273,524.00	36.56	63.44
2) Other Sources/Uses						
A) Sources	8930-8979	\$0.00	\$0.00	\$1,431,679.60	0.00	100.00
3) Contributions	8980-8999	\$0.00	\$0.00	\$0.00	0.00	100.00
4) Total, Other Financing Sources/Uses		\$0.00	(\$100,000.00)	\$1,158,155.60	5.86	94.14
NET INCREASE (DECREASE) IN FUND BALANCE		\$2,526,234.10	\$2,893,896.71	(\$1,269,436.78)		
ENDING FUND BALANCE			\$52,270,665.69	\$47,058,598.12		

Fiscal Position Report
September 2023

Fund: 0800 Student Activity Special Revenue Fund

	September Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE					
Net Beginning Balance 9791-9795		\$19,771.20	\$32,993.24		
NET INCREASE (DECREASE) IN FUND BALANCE					
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>		
ENDING FUND BALANCE		<u>\$19,771.20</u>	<u>\$32,993.24</u>		

13 Hanford Elementary School District
Fiscal Year: 2024
Requested by dendo

Fiscal Position Report
September 2023

Fund: 0900 Charter Schools Fund

	September Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE					
Net Beginning Balance 9791-9795		\$62.13	\$0.00		
NET INCREASE (DECREASE) IN FUND BALANCE					
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>		
ENDING FUND BALANCE					
		<u>\$62.13</u>	<u>\$0.00</u>		

13 Hanford Elementary School District
 Fiscal Year: 2024
 Requested by dendo

Fiscal Position Report

September 2023

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Fund: 1300 Cafeteria Fund

		September Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$3,342,451.80	\$3,233,853.98		
REVENUES						
2) Federal Revenues	8100-8299	\$3,124.77	\$3,124.77	\$3,404,452.00	0.09	99.91
3) Other State Revenues	8300-8599	\$1,096.04	\$1,096.04	\$1,303,883.00	0.08	99.92
4) Other Local Revenues	8600-8799	\$13.20	\$3,968.72	\$89,480.00	4.44	95.56
5) Total, Revenues		\$4,234.01	\$8,189.53	\$4,797,815.00	0.17	99.83
EXPENDITURES						
2) Classified Salaries	2000-2999	\$115,257.65	\$282,324.24	\$1,408,199.00	20.05	79.95
3) Employee Benefits	3000-3999	\$46,989.28	\$102,171.65	\$639,557.00	15.98	84.02
4) Books and Supplies	4000-4999	\$214,310.34	\$283,049.86	\$2,266,990.00	12.49	87.51
5) Services, Oth Oper Exp	5000-5999	\$557.64	\$659.77	(\$44,134.79)	(1.49)	101.49
8) Direct/Indirect Support	7300-7399	\$0.00	\$0.00	\$65,000.00	0.00	100.00
9) Total Expenditures		\$377,114.91	\$668,205.52	\$4,335,611.21	15.41	84.59
NET INCREASE (DECREASE) IN FUND BALANCE		(\$372,880.90)	(\$660,015.99)	\$462,203.79		
ENDING FUND BALANCE			\$2,682,435.81	\$3,696,057.77		

13 Hanford Elementary School District
Fiscal Year: 2024
Requested by dendo

Fiscal Position Report

September 2023

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Fund: 1400 Deferred Maintenance Fund

		September Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$676,515.56	\$700,518.98		
REVENUES						
1) LCFF Sources	8010-8099	\$0.00	\$300,000.00	\$300,000.00	100.00	0.00
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$4,000.00	0.00	100.00
5) Total, Revenues		\$0.00	\$300,000.00	\$304,000.00	98.68	1.32
EXPENDITURES						
5) Services, Oth Oper Exp	5000-5999	\$0.00	\$24,700.00	\$300,000.00	8.23	91.77
6) Capital Outlay	6000-6999	\$111,576.50	\$511,568.50	\$499,990.00	102.32	(2.32)
9) Total Expenditures		\$111,576.50	\$536,268.50	\$799,990.00	67.03	32.97
NET INCREASE (DECREASE) IN FUND BALANCE		(\$111,576.50)	(\$236,268.50)	(\$495,990.00)		
ENDING FUND BALANCE			\$440,247.06	\$204,528.98		

13 Hanford Elementary School District
Fiscal Year: 2024
Requested by dendo

Fiscal Position Report

September 2023

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Fund: 1500 Pupil Transportation Equip

		September Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$357,499.63	\$369,858.27		
REVENUES						
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$6,000.00	0.00	100.00
5) Total, Revenues		\$0.00	\$0.00	\$6,000.00	0.00	100.00
OTHER FINANCING SOURCES/USES						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$100,000.00	\$100,000.00	100.00	0.00
4) Total, Other Financing Sources/Uses		\$0.00	\$100,000.00	\$100,000.00	100.00	0.00
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$0.00</u>	<u>\$100,000.00</u>	<u>\$106,000.00</u>		
ENDING FUND BALANCE			<u>\$457,499.63</u>	<u>\$475,858.27</u>		

13 Hanford Elementary School District
Fiscal Year: 2024
Requested by dendo

Fiscal Position Report
September 2023

Fund: 2000 SPECIAL RESERVE FUND FOR OTHER POSTE

		September Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$13,194,603.50	\$13,649,976.58		
REVENUES						
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$200,000.00	0.00	100.00
5) Total, Revenues		\$0.00	\$0.00	\$200,000.00	0.00	100.00
OTHER FINANCING SOURCES/USES						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$0.00	\$173,524.00	0.00	100.00
4) Total, Other Financing Sources/Uses		\$0.00	\$0.00	\$173,524.00	0.00	100.00
NET INCREASE (DECREASE) IN FUND BALANCE		\$0.00	\$0.00	\$373,524.00		
ENDING FUND BALANCE			\$13,194,603.50	\$14,023,500.58		

13 Hanford Elementary School District
Fiscal Year: 2024
Requested by dendo

Fiscal Position Report
September 2023

Fund: 2120 Building Funds - Local 2

		September Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$0.00	\$0.00		
EXPENDITURES						
6) Capital Outlay	6000-6999	\$0.00	\$0.00	\$0.00	0.00	100.00
9) Total Expenditures		\$0.00	\$0.00	\$0.00	0.00	100.00
NET INCREASE (DECREASE) IN FUND BALANCE		\$0.00	\$0.00	\$0.00		
ENDING FUND BALANCE			\$0.00	\$0.00		

13 Hanford Elementary School District
Fiscal Year: 2024
Requested by dendo

Fiscal Position Report
September 2023

Fund: 2500 CapitalFacilities Fund

		September Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$1,601,029.58	\$1,648,951.36		
REVENUES						
4) Other Local Revenues	8600-8799	\$107,805.39	\$160,744.84	\$215,000.00	74.77	25.23
5) Total, Revenues		\$107,805.39	\$160,744.84	\$215,000.00	74.77	25.23
EXPENDITURES						
5) Services, Oth Oper Exp	5000-5999	\$0.00	\$51,240.00	\$95,000.00	53.94	46.06
9) Total Expenditures		\$0.00	\$51,240.00	\$95,000.00	53.94	46.06
OTHER FINANCING SOURCES/USES						
1) Transfers						
B) Transfers Out	7610-7629	\$0.00	\$0.00	\$0.00	0.00	100.00
4) Total, Other Financing Sources/Uses		\$0.00	\$0.00	\$0.00	0.00	100.00
NET INCREASE (DECREASE) IN FUND BALANCE		<u>\$107,805.39</u>	<u>\$109,504.84</u>	<u>\$120,000.00</u>		
ENDING FUND BALANCE			<u>\$1,710,534.42</u>	<u>\$1,768,951.36</u>		

13 Hanford Elementary School District
 Fiscal Year: 2024
 Requested by dendo

Fiscal Position Report

September 2023

10/11/2023 3:50:42PM

Fund: 3500 SCHOOL FACILITY PROGRAM

		September Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$1,486,484.41	\$43,306.46		
REVENUES						
3) Other State Revenues	8300-8599	\$0.00	\$6,112,085.00	\$0.00	0.00	100.00
5) Total, Revenues		\$0.00	\$6,112,085.00	\$0.00	0.00	100.00
EXPENDITURES						
5) Services, Oth Oper Exp	5000-5999	\$0.00	\$0.00	\$0.00	0.00	100.00
6) Capital Outlay	6000-6999	\$874.01	\$874.01	\$0.00	0.00	100.00
9) Total Expenditures		\$874.01	\$874.01	\$0.00	0.00	100.00
OTHER FINANCING SOURCES/USES						
1) Transfers						
A) Transfers In	8910-8929	\$0.00	\$0.00	\$0.00	0.00	100.00
B) Transfers Out	7610-7629	\$3,645,681.00	\$3,645,681.00	\$0.00	0.00	100.00
3) Contributions	8980-8999	\$0.00	\$0.00	\$0.00	0.00	100.00
4) Total, Other Financing Sources/Uses		(\$3,645,681.00)	(\$3,645,681.00)	\$0.00	0.00	100.00
NET INCREASE (DECREASE) IN FUND BALANCE		(\$3,646,555.01)	\$2,465,529.99	\$0.00		
ENDING FUND BALANCE			\$3,952,014.40	\$43,306.46		

13 Hanford Elementary School District
 Fiscal Year: 2024
 Requested by dendo

Fiscal Position Report

September 2023

10/11/2023 3:50:42PM

Fund: 4000 Special Reserve - Capital Outlay

		September Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$3,285,082.44	\$4,885,145.09		
REVENUES						
4) Other Local Revenues	8600-8799	\$0.00	\$0.00	\$45,000.00	0.00	100.00
5) Total, Revenues		\$0.00	\$0.00	\$45,000.00	0.00	100.00
EXPENDITURES						
6) Capital Outlay	6000-6999	\$2,115.19	\$5,018.84	\$3,000,000.00	0.17	99.83
9) Total Expenditures		\$2,115.19	\$5,018.84	\$3,000,000.00	0.17	99.83
OTHER FINANCING SOURCES/USES						
1) Transfers						
A) Transfers In	8910-8929	\$3,645,681.00	\$3,645,681.00	\$0.00	0.00	100.00
4) Total, Other Financing Sources/Uses		\$3,645,681.00	\$3,645,681.00	\$0.00	0.00	100.00
NET INCREASE (DECREASE) IN FUND BALANCE		\$3,643,565.81	\$3,640,662.16	(\$2,955,000.00)		
ENDING FUND BALANCE			\$6,925,744.60	\$1,930,145.09		

13 Hanford Elementary School District
Fiscal Year: 2024
Requested by dendo

Fiscal Position Report
September 2023

Fund: 6720 Self-Insurance/Other

		September Amount	YTD Amount	Revised Budget	% of Budget	% Remain
BEGINNING BALANCE						
Net Beginning Balance	9791-9795		\$772,011.51	\$696,773.58		
REVENUES						
4) Other Local Revenues	8600-8799	\$7,310.00	\$43,247.25	\$833,000.00	5.19	94.81
5) Total, Revenues		\$7,310.00	\$43,247.25	\$833,000.00	5.19	94.81
EXPENDITURES						
5) Services, Oth Oper Exp	5000-5999	\$71,866.31	\$206,787.20	\$820,000.00	25.22	74.78
9) Total Expenditures		\$71,866.31	\$206,787.20	\$820,000.00	25.22	74.78
NET INCREASE (DECREASE) IN FUND BALANCE		(\$64,556.31)	(\$163,539.95)	\$13,000.00		
ENDING FUND BALANCE			\$608,471.56	\$709,773.58		

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 10/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 10/25/2023

ITEM:

Receive the following Administrative Regulation for information:

AR 3311 – Bids

PURPOSE:

Regulation updated to reference the bid limit for 2023, add that for lease-leaseback, design-build, and alternative design-build projects the notice which solicits the call for bids is required to specify that the project is subject to skilled and trained workforce requirements, and reflect NEW LAW (AB 185, 2022) which adds, until January 1, 2029, the alternative design-build construction delivery method for projects in excess of \$5,000,000. Regulation also updated to reflect the State Allocation Board's (SAB) notification to districts which provides that modular school facilities must be competitively bid and that districts that use piggyback contracts for modular facilities are ineligible for state funding from SAC administered programs.

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Consider adoption of the following Administrative Regulation at the next board meeting:

AR 3311 – Bids

Regulation 3311: Bids

Status: ADOPTED

Original Adopted Date: 10/02/2002 | Last Revised Date: 05/24/2017 | Last Reviewed Date: 05/24/2017

Advertised/Competitive Bids

The district shall advertise for any of the following: (Public Contract Code 20111)

1. A public project contract that involves an expenditure of \$15,000 or more, including a contract for construction, reconstruction, erection, alteration, renovation, improvement, painting, repainting, demolition, or repair work involving a district owned, leased, or operated facility
2. A contract that exceeds the amount specified in law, as annually adjusted by the Superintendent of Public Instruction, for any of the following:
 - a. The purchase of equipment, materials, or supplies to be furnished, sold, or leased to the district
 - b. Services, not including construction services or special services and advice in accounting, financial, legal, or administrative matters
 - c. Repairs that are not a public project, including maintenance

Maintenance means routine, recurring, and usual work for preserving, protecting, and keeping a district facility operating in a safe, efficient, and continually usable condition for the intended purpose for which it was designed, improved, constructed, altered, or repaired. Maintenance includes, but is not limited to, carpentry, electrical, plumbing, glazing, and other craft work designed to preserve the facility, as well as repairs, cleaning, and other operations on machinery and other permanently attached equipment. Maintenance does not include painting, repainting, or decorating other than touchup, or among other types of work, janitorial or custodial services and protection provided by security forces. (Public Contract Code 20115)

Instructions and Procedures for Advertised Bids

The Superintendent or designee shall call for bids by placing a notice at least once a week for two weeks in a local newspaper of general circulation published in the district, or if no such newspaper exists, then in some newspaper of general circulation that is circulated in the county. The Superintendent or designee also may post the notice on the district's ~~web site~~website or through an electronic portal. The notice shall state the work to be done or materials or supplies to be furnished and the time and place and ~~web site~~website where bids will be opened. (Public Contract Code 20112)

The notice shall contain the time, date, and location of any mandatory prebid conference, site visit, or meeting and details regarding when and where project documents, including the final plan and specifications, are available. Any such mandatory visit or meeting shall occur not less than five calendar days after the publication of the initial notice. For lease-leaseback, design-build, and alternative design-build projects, the notice shall specify that the project is subject to skilled and trained workforce requirements. (Education Code 17250.25, 17250.62, 17407.5; Public Contract Code 2600, 6610)

~~(Public Contract Code 6610)~~

Bid instructions and specifications shall include the following requirements and information:

1. All bidders shall certify in writing the minimum, if not exact, percentage of post-consumer materials in products, materials, goods, or supplies offered or sold. (Public Contract Code 22152)

2. All bids for construction work shall be presented under sealed cover. The district may accept a bid that has been submitted electronically or on paper. (Public Contract Code 20111, 20112)

The bid shall be accompanied by a form of bidder's security, including either cash, a cashier's check payable to the district, a certified check made payable to the district, or a bidder's bond executed by an admitted surety insurer and made payable to the district. The security of unsuccessful bidders shall be returned in a reasonable period of time, but in no event later than 60 days after the bid is awarded. (Public Contract Code 20111, 20112)

3. When a standardized proposal form is provided by the district, bids not presented on the standard form shall

~~3.~~ be disregarded. (Public Contract Code 20111.5)

4. Bids shall not be accepted after the advertised bid opening time, regardless of whether the bids are actually opened at that time. (Public Contract Code 20112)

5. When two or more identical lowest or highest bids are received, the Governing Board may determine by lot which bid shall be accepted. (Public Contract Code 20117)

6. If the district requires that the bid include prices for items that may be added to or deducted from the scope of work in the contract, the bid solicitation shall specify which one of the following methods will be used to determine the lowest bid. In the absence of such a specification, only the method provided in ~~Item~~Item #6a below shall be used. (Public Contract Code 20103.8)

- a. The lowest bid shall be the lowest total of the bid prices on the base contract without consideration of the prices on the additive or deductive items.
- b. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that were specifically identified in the bid solicitation as being used for the purpose of determining the lowest bid price.
- c. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that, when taken in order from a specifically identified list of those items in the solicitation, and added to or subtracted from the base contract, are less than or equal to a funding amount publicly disclosed by the district before the first bid is opened.

The lowest bid shall be determined in a manner that prevents any information that would identify any of the bidders or proposed subcontractors or suppliers from being revealed to the district before the ranking of all bidders from lowest to highest has been determined. (Public Contract Code 20103.8)

7. In determining the lowest bid, the district shall consider only responsive bids that conform to bid specifications and are submitted by responsible bidders who have demonstrated trustworthiness, quality, fitness, capacity, and experience to satisfactorily perform the public works contract.

- a. When a bid is determined to be nonresponsive, the Superintendent or designee shall notify the bidder and give ~~him/her~~the bidder an opportunity to respond to the determination.
- b. When the lowest bidder is determined to be nonresponsive, the Superintendent or designee shall notify the bidder of ~~his/her~~the right to present evidence of ~~his/her~~the bidder's responsibility at a hearing before the Board.

8. After being opened, all submitted bids become public records pursuant to Government Code ~~62527920.530~~ and shall be made available for public review pursuant to law, Board policy, and administrative regulation.

Prequalification Procedure

When required by law or the Board, the Superintendent or designee shall establish a uniform system for rating bidders on the basis of completed questionnaires and financial statements in order to determine the size of contracts on which each bidder is qualified to bid. For this purpose, the Superintendent or designee shall furnish prospective bidders a standardized prequalification questionnaire and financial record which, when completed, shall indicate a bidder's statement of financial ability and experience in performing public works. The bidder's information shall be verified under oath in the manner in which civil law pleadings are verified. The questionnaires and financial statements shall not be public records and shall not be open to public inspection. (Code of Civil Procedure 446; Public Contract Code 20111.5, 20111.6)

When any public project involves an expenditure of \$1,000,000 or more and is funded or reimbursed wholly or partly by the School Facilities Program funds or other future state school bond, the district shall prequalify prospective bidders either quarterly or annually. The prequalification shall be valid for one year and the following requirements shall apply: (Public Contract Code 20111.6)

1. Prospective bidders, including, but not limited to, prime, general engineering, and general building contractors and electrical, mechanical, and plumbing subcontractors, as defined in Public Contract Code 4113 or Business and Professions Code 7056 or 7057, as applicable, shall submit a standardized questionnaire and financial statement 10 or more business days, as determined by the district, before the date fixed for the public opening of sealed bids.
2. Prospective bidders shall be prequalified by the district five or more business days, as determined by the district, before the date fixed for the public opening of sealed bids.

If the project includes electrical, mechanical, or plumbing components that will be performed by electrical, mechanical, or plumbing contractors, the Superintendent or designee shall make available to all bidders a list of prequalified general contractors and electrical, mechanical, and plumbing subcontractors five or more business days, as determined by the district, before the date fixed for the public opening of sealed bids. (Public Contract Code 20111.6)

For all other contracts requiring competitive bidding, the district may establish a procedure for prequalifying bidders on a quarterly basis and may authorize that prequalification be considered valid for up to one calendar year following the date of the initial prequalification. Prospective bidders for such contracts shall submit the questionnaire and financial statement at least five days before the date fixed for public opening of sealed bids and shall be prequalified by the district at least one day before the fixed bid-opening date. (Public Contract Code 20111.5) **Award of Contract**

The district shall award each contract to the lowest responsible bidder, except in the following circumstances:

1. When the contract is for the procurement and/or maintenance of electronic data processing systems and supporting software, in which case the Board may contract with any one of the three lowest responsible bidders (Public Contract Code 20118.1)
2. When the contract is for any transportation service which involves an expenditure of more than \$10,000 and which will be made with any person or corporation other than a common carrier, municipally owned transit system, or a parent/guardian of a student who is to be transported, in which case the Board may contract with other than the lowest bidder (Education Code 39802)

3. When the contract is one for which the Board has established goals and requirements relating to participation of disabled veteran or small business enterprises in accordance with Public Contract Code 2000-2002, in which case the Board may contract with the lowest responsible bidder who submits a responsive bid and complies or makes a good faith effort to comply with the goals and requirements (Public Contract Code ~~2000-2002~~20002002)
4. When procuring a lease-leaseback contract, in which case the Board shall award the contract based on objective criteria for determining the best combination of price and qualifications in accordance with Education Code 17400 and 17406
5. When procuring a design-build contract for a public works project in excess of \$1,000,000 in accordance with Education Code 17250.20, in which case the Board may award the contract to either the low bid or the best value to the district, taking into consideration, at a minimum, price, technical design and construction expertise, and life-cycle costs (Education Code 17250.20, 17250.25)
6. When procuring an alternative design-build contract for a public works project in excess of \$5,000,000 in accordance with Education Code 17250.62, in which case the Board may award the contract to either the low bid or the best value, taking into consideration, at a minimum design cost, general conditions, overhead, and profit as a component of the project price; technical design and construction expertise; and life-cycle costs (Education Code 17250.61, 17250.62)

Protests by Bidders

Alf the bidder ~~may protest a bid award if he/she~~ believes that the award is not in compliance with law, Board policy, or the bid specification, the bidder may protest the award. A protest must be filed in writing with the Superintendent or designee within five working days after receipt of notification of the contract award and shall include all documents supporting or justifying the protest. A bidder's failure to file the ~~protest~~protested documents in a timely manner shall constitute a waiver of ~~his/her~~the right to protest the award of the contract.

The Superintendent or designee shall review the documents submitted with the bidder's claims and render a decision in writing within 30 working days. The Superintendent or designee may also convene a meeting with the bidder in order to attempt to resolve the problem.

The bidder may appeal the Superintendent or designee's decision to the Board. The Superintendent or designee shall provide notice to the bidder of the date and time for Board consideration of the protest at least three business days before the Board meeting. The Board's decision shall be final.

Limitation on Use of Sole Sourcing

In any contract for the construction, alteration, or repair of school facilities, the Superintendent or designee shall ensure that the bid specification: (Public Contract Code 3002, 3400)

1. Does not directly or indirectly limit bidding to any one specific concern
2. Does not call for a designated material, product, thing, or service by a specific brand or trade name, unless the specification is followed by the words "or equal," so that bidders may furnish any equal material, product, thing, or service

In any such case, the bid specification shall provide a time period, before and/or after the award of the contract, for the contractor to submit data substantiating the request for substituting the designated material, product, thing, or service. If no such time period is specified, the contractor may submit the data within 35 days after the award of the contract.

When the bid is for a roof project, a material, product, thing, or service is considered "equal" to that designated if it is equal in quality, durability, design, and appearance; will perform the intended function equally well; and conforms substantially to the detailed requirements in the bid specification. (Public Contract Code 3002)

However, the Superintendent or designee may designate a specific material, product, thing, or service by brand or trade name ~~(, also known as sole sourcing)~~, if the Board has made a finding, described in the invitation for bids or request for proposals (RFP), that a particular material, product, thing, or service is designated for any of the following purposes:

(Public Contract Code 3400)

1. To conduct a field test or experiment to determine its suitability for future use
2. To match others in use on a particular public improvement that has been completed or is in the course of completion
3. To obtain a necessary item that is only available from one source
4. To respond to the Board's declaration of an emergency, as long as the declaration has been approved by fourfifths of the Board when issuing the invitation for bid or RFP

Bids Not Required

Without advertising for bids and upon a determination that it is in the best interest of the district, the Board may ~~authorize "piggyback" by authorizing~~ another public corporation or agency, by contract, lease, requisition, or purchase order, to lease ~~dataprocessingdata-processing~~ equipment or to purchase materials, supplies, equipment, automotive vehicles, tractors, and other personal property for the district in the manner that the other public corporation or agency is authorized to make the leases or purchases from a vendor ~~("piggyback")~~. Alternatively, if the public corporation or agency has an existing contract with a vendor for the lease or purchase of personal property, the district may authorize the lease or purchase of personal property directly from the vendor and make payments under the same terms that are available to the public corporation or agency under the contract. (Public Contract Code 20118)

Without advertising for bids, the Board may enter into an energy service contract and any related facility ground lease, when it determines that the terms of the contract and lease are in the best interest of the district and meet the cost effectiveness requirements specified in Government Code 4217.12. The Board's determination shall be made at a regularly scheduled public hearing of which notice is given to the public at least two weeks in advance and shall be based on a cost and savings ~~saving~~ comparison ~~findings~~ finding specified in Government Code 4217.12. (Government Code 4217.12)

Supplementary textbooks, library books, educational films, audiovisual materials, test materials, workbooks, instructional computer software packages, or periodicals may be purchased in any amount without taking estimates or advertising for bids. (Public Contract Code 20118.3)

Perishable foodstuffs and seasonal commodities needed in the operations of cafeterias may be purchased through bid or on the open market. (Education Code 38083)

Bids shall not be required for day labor under circumstances specified in Public Contract Code 20114. Day labor shall include the use of maintenance personnel employed on a permanent or temporary basis. (Public Contract Code 20114)

In an emergency when any repairs, alterations, work, or improvement to any school facility is necessary to permit the continuance of existing school classes or to avoid danger to life or property, the Board may, by unanimous vote and with the approval of the County Superintendent of Schools, contract for labor and

materials or supplies without advertising for or inviting bids or may authorize the use of day labor or force account for the emergency purpose.

(Public Contract Code 1102, 20113)

The district may purchase any surplus property from the federal government or any of its agencies in any quantity needed for the operation of its schools without taking estimates or advertising for bids.

(Education Code 17602)

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 10/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 10/25/2023

ITEM:

Receive the following Administrative Regulation for information:
 AR 3311.3 – Design-Build Contracts

PURPOSE:

Regulation updated to add that, until January 1, 2025, design-build contracts may be entered into and approved by the Governing Board. Regulation also updated to reflect NEW LAW (AB 185, 2022) which (1) adds, until January 1, 2029, the alternative design-build construction delivery method for projects in excess of \$5,000,000, (2) specifies that alternative design-build contracts may be awarded to the low bid or the best value, taking into consideration, at a minimum, design cost, general conditions, overhead, and profit as a component of the project price, technical design and construction expertise, and life-cycle costs, (3) provides that the district's determination of price shall be based on the open book evaluation of construction subcontracts, (4) includes that the contract may be subject to further negotiations or amendment and may be terminated by the district if the district and the design-build entity are unable to reach an agreement, and (5) requires an alternative design-build proposal for an alternative design-build project to include (a) design cost, general conditions, overhead, and profit as a component of the project price, unless a stipulated sum for the project is specified, (b) technical design and construction expertise, and (c) life-cycle costs over 15 or more years

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Consider adoption of the following Administrative Regulation at the next board meeting:
 AR 3311.3 – Design-Build Contracts

ADM-018

7/07

Regulation 3311.3: Design-Build Contracts

Status: ADOPTED

Original Adopted Date: 10/25/2017 | Last Revised Date: 05/25/2022 | Last Reviewed Date: 05/25/2022

~~The~~Until January 1, 2025, the Governing Board may approve a design-build contract with a single entity for both design and construction of any school facility in excess of \$1,000,000, awarding the contract to either the low bid or the best value as determined by evaluation of objective criteria. (Education Code 17250.20)

Additionally, until January 1, 2029, the Board may approve an alternative design-build contract with a single entity for both design and construction of any school facility in excess of \$5,000,000. Such contracts may be awarded to the low bid or the best value, taking into consideration, at a minimum, design cost, general conditions, overhead, and profit as a component of the project price, technical design and construction expertise, and life-cycle costs. The district's determination of price shall be based on the open book evaluation of construction subcontracts. The contract may be subject to further negotiations or amendment and may be terminated by the district if the district and the design-build entity are unable to reach an agreement. (Education Code 17250.61, 17250.62, 17250.65)

Design-build documents shall not include provisions for long-term project operations, but may include operations during a training or transition period. (Education Code 17250.25, 17250.62)

Procedures for Awarding the Contract

The procurement process for design-build and alternative design-build projects shall be as follows: (Education Code

17250.25, 17250.35, 17250.62, 17250.65; Public Contract Code 2600)

1. Performance Specifications:- The district shall prepare a set of documents setting forth the scope and estimated price of the project. The documents may include, but are not limited to:

- a. The size, type, and desired design character of the project
- b. Performance specifications that cover the quality of materials, equipment, and workmanship
- c. Preliminary plans or building layouts
- d. Any other information deemed necessary to describe adequately the district's needs

The performance specifications and any plans shall be prepared by a design professional who is duly licensed and registered in California.

2. 2. Prequalification:- The district shall prepare and issue a request for qualifications in order to prequalify, or develop a short list of, the design-build entities whose proposals shall be evaluated for final selection. The request for qualifications shall include, but is not limited to, all of the following elements:
 - a. Identification of the basic scope and needs of the project or contract, the expected cost range, the methodology that will be used by the district to evaluate proposals, the procedure for final selection of the design-build entity, and any other information deemed necessary by the district to inform interested parties of the contracting opportunity
 - b. Significant factors that the district reasonably expects to consider in evaluating qualifications, including technical design and construction expertise, acceptable safety record, and all other non-price-related factors

- c. A standard template request for statements of qualifications prepared by the district, which shall contain all of the information required pursuant to Education Code 17250.25 or 17250.62
- d. A notice that the project is subject to the skilled and trained workforce requirements specified in Public Contract Code 2600-2603

The district also may identify specific types of subcontractors that must be included in the statement of qualifications and proposal.

3. Request for Proposals: -The district shall prepare a request for proposals (RFP) that invites prequalified or ~~short-listed~~shortlisted entities to submit competitive sealed proposals in a manner prescribed by the district. The RFP shall include the information identified in ~~items~~Items #2a, 2b, and 2d above and the relative importance or weight assigned to each of the factors. If the district uses a best value selection method for a project, the district may reserve the right to request proposal revisions and hold discussions and negotiations with responsive proposers, in which case the district shall so specify in the request for proposals and shall publish separately or incorporate into the request for proposals applicable procedures to be observed by the district to ensure that any discussions or negotiations are conducted in good faith.
4. Selection Based on Low Bid:- For those projects utilizing low bid as the final selection method, the bidding process shall result in lump-sum bids by the prequalified or short-listed design-build entities, and the contract shall be awarded to the lowest responsible bidder.
5. Selection Based on Best Value:- For those projects utilizing best value as a selection method, the following procedures shall be used:
 - a. Competitive proposals shall be evaluated using only the criteria and selection procedures specifically identified in the request for proposals. Criteria shall be weighted as deemed appropriate by the district ~~and~~. The proposal for a design-build project, as specified in 17250.25, shall, at a minimum, include price, unless a stipulated sum is specified; technical design and construction experience; and life-cycle costs over 15 or more years. The proposal for an alternative design-build project, as specified in 17250.62, shall, at a minimum, include design cost, general conditions, overhead, and profit as a component of the project price, unless a stipulated sum for the project is specified; technical design and construction expertise; and life-cycle costs over 15 or more years.
 - b. Following any discussions or negotiations with responsive proposers and completion of the evaluation process, the responsive proposers shall be ranked on a determination of value provided, provided that no more than three proposers are required to be ranked.
 - c. The contract shall be awarded to the responsible entity whose proposal is determined by the district to have offered the best value to the public.
 - d. The district shall publicly announce the contract award, identifying the entity to which the award is made and the basis of the award. This statement and the contract file shall provide sufficient information to satisfy an external audit.

Skilled and Trained Workforce

A design-build entity shall not be prequalified or short-listed unless the entity provides an enforceable commitment to the district that the entity and its subcontractors at every tier will use a skilled and trained workforce to perform all work on the project or contract that falls within an apprenticeship occupation in the building and construction trades. The entity may demonstrate such commitment through a project

labor agreement, by becoming a party to the district's project labor agreement, or through an agreement with the district to provide evidence of compliance on a monthly basis during the performance of the project or contract. (Education Code 17250.25, 17250.62; Public Contract Code 2602)

Skilled and trained workforce means that all the workers performing the work are either skilled journeypersons or apprentices registered in a state-approved apprenticeship program. -At least 60 percent of the skilled journeypersons employed to perform the work shall be graduates of an apprenticeship program for the applicable occupation or at least 60 percent of the hours worked by skilled journeypersons shall be performed by graduates of an apprenticeship program, with the exception of certain occupations specified in Public Contract Code 2601 which are subject to a 30 percent threshold. (Public Contract Code 2601)

If the contractor fails to provide the monthly report demonstrating compliance with the skilled and trained workforce requirements or provides an incomplete report, the district shall withhold further payments until a complete report is provided. -If a report does not demonstrate compliance with the skilled and trained workforce requirements, the district shall withhold further payments until the contractor provides a sufficient plan to achieve substantial compliance with respect to the relevant apprenticeable occupation, prior to completion of the contract or project. -In addition, the district shall forward to the Labor Commissioner a copy of the monthly report, any plan to achieve compliance, and the district's response to that plan. (Public Contract Code 2602)

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 10/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 10/25/2023

ITEM:

Receive the following Board Policy for information:

BP 3312 – Contracts

PURPOSE:

Policy updated to reflect NEW LAW (SB 1439, 2022) related to conflict of interest from campaign contributions and NEW LAW (SB 34, 2022) related to bribery of a public official, and include a general statement requiring Governing Board members and district employees who are involved in the making of contracts on behalf of the district to comply with the district's conflict of interest policy.

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Consider adoption of the following Board Policy at the next board meeting:

BP 3460 – Contracts

Policy 3312: Contracts

Status: ADOPTED

Original Adopted Date: 05/16/2001 | **Last Revised Date:** 02/10/2016 | **Last Reviewed Date:** 02/10/2016

The Governing ~~Board of Trustees~~ recognizes its responsibility to enter into contracts on behalf of the district for the acquisition of equipment, supplies, services, and other resources necessary for the achievement of district goals. In exercising this authority to enter into a contract, the Board shall ensure that the district's interest is protected ~~and~~, that the terms of the contract conform to applicable legal standards, including the bidding requirements in Public Contract Code 20111.

In addition, Board members and district employees involved in the making of contracts on behalf of the district shall comply with the district's conflict of interest policy as specified in Board Bylaw 9270 - Conflict of Interest.

The Board may, by a majority vote, delegate to the Superintendent or designee the authority to enter into contracts on behalf of the district. To be valid or to constitute an enforceable obligation against the district, all such contracts must be approved and/or ratified by the Board.

Every contract entered into on behalf of the district shall be made available for public inspection, except when the law prohibits disclosure. No contract shall prohibit a district employee from disparaging the goods or services of any contracting party.

Contracts for Non-nutritious Foods or Beverages

The district shall not enter into or renew a contract for the sale of foods or beverages that do not meet applicable nutritional standards specified in Education Code 49431-49431.7, 5 CCR 15500-15501 or 15575-15578, or 7 CFR 210.11 or 220.12, unless the contract specifies that such sale will occur off campus or outside the time restriction specified in the applicable law.

Before the district enters into or renews a contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages, or non-nutritious foods as defined in law, the Board shall ensure that the district has sufficient internal controls in place to protect the integrity of public funds and to ensure that funds raised as a result of the contract benefit public education. (Education Code 35182.5)

The Superintendent or designee shall develop the district's internal control procedures to protect the integrity of public funds. Such internal controls may include, but not be limited to, the following:

1. Procedures that produce accurate and reliable financial statements and, at the same time, safeguard the assets, financial resources, and integrity of every employee responsible for handling money or property. Control systems shall be systematically evaluated and revised to keep pace with the changing responsibilities of management.
2. Procedures to ensure that district personnel do not handle cash or product at the school site. The contract shall specify that the vendor stock the machines and shall provide cash accounting, along with a check, for district proceeds directly to the control office.

To ensure that funds raised by the contract benefit district schools and students:

1. The Superintendent or designee may invite parents/guardians, students, staff, and interested community members to make recommendations regarding the contract, including recommendations as to how the funds will be spent in a manner that benefits public education.

2. Prior to ratifying the contract, the Board shall designate the specific programs and activities that will be funded by the proceeds of the contract and consider how the contract reflects the district's vision and goals.
3. The contract shall specify that the contractor report, on a quarterly basis, to the Superintendent or designee the number of food items or beverages sold within the district and the amount of money raised by the sales. The Superintendent or designee shall report these amounts to the Board on a regular basis.
4. The Superintendent or designee shall ensure that the contract does not limit the ability of student and parent organizations to plan and operate fundraising activities.

Any contract for the sale or advertisement of non-nutritious foods or carbonated or non-nutritious beverages shall be entered into on a competitive bid basis pursuant to Public Contract Code 20111 or through the issuance of a Request for Proposal. (Education Code 35182.5)

OPTION 1: (Annual public hearing to review and discuss existing and potential contracts)

The Board shall hold an annual public hearing to review and discuss all existing and potential contracts for the sale of foods and beverages on campus, including those sold as full meals or through competitive sales, fundraisers, or vending machines. The Board shall hold a public meeting for any contract not discussed at the annual public hearing. (Education Code 35182.5)

OPTION 1 ENDS HERE

OPTION 2: (Public hearing for the making or renewal of each contract)

The Board shall not enter into or renew any contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages, ~~or on~~ non-nutritious foods until parents/guardians, students, and members of the public have had an opportunity to comment on the contract at a public hearing held during a

regularly scheduled Board meeting. The Board shall clearly, and in a manner recognizable to the general public, identify in the agenda the contract to be discussed at the meeting. (Education Code 35182.5.) **OPTION 2 ENDS HERE**

The public hearing shall include, but not be limited to, a discussion of the nutritional value of foods and beverages sold within the district; the availability of fresh fruit, vegetables, and grains in school meals and snacks, including locally grown and organic produce; the amount of fat, sugar, and additives in the foods and beverages discussed; and barriers to student participation in school breakfast and lunch programs. (Education Code 35182.5)

The contract shall be accessible to the public and may not include a confidentiality clause that would prevent the district or a district school from making any part of the contract public. (Education Code 35182.5)

Contracts for Electronic Products or Services

The Board shall not enter into a contract for electronic products or services that requires the dissemination of advertising to students, unless the Board: (Education Code 35182.5)

1. Enters into the contract at a noticed, public hearing of the Board.
2. Makes a finding that the electronic product or service is or would be an integral component of the education of students.

3. Makes a finding that the district cannot afford to provide the electronic product or service unless it contracts to permit dissemination of advertising to students.
4. As part of the district's normal, ongoing communication to parents/guardians, provides written notice that the advertising will be used in the classroom or other learning center.
5. Offers parents/guardians the opportunity to request in writing that their child not be exposed to the program that contains the advertising. A request shall be honored for the school year in which it is submitted, or longer if specified, but may be withdrawn by the parents/guardians at any time.

Contracts for Digital Storage and Maintenance of Student Records

The district may enter into or renew a contract with a third party for the purpose of providing services, including cloud-based services, for the digital storage, management, and retrieval of student records and/or to provide digital educational software that authorizes a third-party provider of digital educational software to access, store, and use student records. For these purposes, student records include any information maintained by the district that is directly related to a student and any information acquired directly from the student through the use of instructional software or applications assigned to the student by a teacher or other district employee, and do not include deidentified information. (Education Code 49073.1)

Any such contract shall contain all of the following: (Education Code 49073.1)

1. A statement that student records continue to be the property of and under the control of the district
2. If applicable, a description of the means by which students may retain possession and control of their own student-generated content, as defined in Education Code 49073.1, including options by which a student may transfer student-generated content to a personal account
3. A prohibition against the third party using any information in the student record for any purpose other than those required or specifically permitted by the contract
4. A description of the procedures by which a parent/guardian or a student age 18 years or older may review personally identifiable information in the student's records and correct erroneous information
5. A description of the actions the third party will take, including the designation and training of responsible individuals, to ensure the security and confidentiality of student records
6. A description of the procedures for notifying the affected parent/guardian, or the affected student if age 18 years or older, in the event of an unauthorized disclosure of the student's records
7. A certification that a student's records shall not be retained or available to the third party upon completion of the terms of the contract and a description of how that certification will be enforced, except that these requirements shall not apply to student-generated content if the student chooses to establish or maintain an account with the third party for the purpose of storing that content
8. A description of how the district and the third party will jointly ensure compliance with the federal Family Educational Rights and Privacy Act, 20 USC 1232g
9. A prohibition against the third party using personally identifiable information in student records to engage in targeted advertising

Contracts for Personal Services

In order to achieve cost savings, the district may enter into or renew a contract for any personal service that is currently or customarily performed by classified employees, if the contract does not displace school district employees and meets other conditions specified in Education Code 45103.1. To enter into or renew such a contract, the Board shall ensure that the district meets the numerous conditions specified in Education Code 45103.1.

In addition, the district may enter into or renew any contract for personal service without meeting the conditions described above, if any of the following conditions exists: (Education Code 45103.1)

1. The contract is for new district functions and the Legislature has specifically mandated or authorized the performance of the work by independent contractors.
 2. The services contracted are not available within the district, cannot be performed satisfactorily by district employees, or are of such a highly specialized or technical nature that the necessary expert knowledge, experience, and ability are not available through the district.
 3. The services are incidental to a contract for the purchase or lease of real or personal property, including, but not be limited to, agreements to service or maintain office equipment or computers that are leased or rented.
 4. The district's policy, administrative, or legal goals and purposes cannot be accomplished through the utilization of persons selected pursuant to the regular or ordinary district hiring process.
 5. The nature of the work is such that the criteria for emergency appointments, as defined in Education Code ~~45103.1, apply~~.
45103.1, apply
 6. The contractor will provide equipment, materials, facilities, or support services that could not feasibly be provided by the district in the location where the services are to be performed.
 7. The services are of such an urgent, temporary, or occasional nature that the delay that would result from using the district's regular or ordinary hiring process would frustrate their very purpose.
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HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 10/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 10/25/2023

ITEM:

Receive the following Board Policy for information:
 BP 3460 – Financial Reports and Accountability

PURPOSE:

Policy updated to add material related to districts facing insolvency who are considering applying for an emergency apportionment, including that the Governing Board is required to discuss the need for an emergency apportionment at a regular or special meeting at which parents/guardians, the exclusive representatives of employees of the district, and other members of the community have the opportunity to provide testimony.

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Consider adoption of the following Board Policy at the next board meeting:
 BP 3460 – Financial Reports and Accountability

ADM-018

7/07

Policy 3460: Financial Reports And Accountability

Status: ADOPTED

Original Adopted Date: 05/16/2001 | **Last Revised Date:** 08/09/2023 | **Last Reviewed Date:** 08/09/2023

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

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

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

The Board shall regularly assess the district's financial position and communicate the results to the public, and shall use financial reports to determine the actions and budget amendments, if any, that are needed to ensure the district's financial stability. If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall take action to resolve these conditions without delay. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to provide the district with needed advice or fiscal management or training.

If the district is facing fiscal insolvency, the Board may consider applying to the state for an emergency apportionment that exceeds 200 percent of the district's recommended reserve. Before applying for such emergency apportionment, the Board shall discuss, at a regular or special meeting, the need for an emergency apportionment and receive testimony regarding the apportionment from parents/guardians, the exclusive representatives of employees of the district, and other members of the community. (Education Code 41326)

Unaudited Actual Receipts and Expenditures

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

Gann Appropriations Limit Resolution

On or before September 15, the Board shall, at a regular or special meeting, adopt a resolution identifying, pursuant to Government Code 7900-7914, the district's estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year. Documentation used to identify these limits shall be made available to the public on the day of the Board meeting. (Education Code 42132; Government Code 7910)

Interim Reports/Certification of Ability to Meet Fiscal Obligations

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

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

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

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

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

Whenever the district receives a qualified or negative certification from the Board or the County Superintendent, the Superintendent or designee shall cooperate in the implementation of any remedial actions taken or prescribed by the County Superintendent. (Education Code 42131)

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

If at any time during the fiscal year, the County Superintendent concludes that the district's budget does not comply with the standards and criteria for financial stability and conducts a comprehensive review of the district's financial and budgetary conditions, the Board shall review any report of the County Superintendent's findings and recommendations at a public Board meeting. -Within 15 days of receiving the report, the district shall notify the County Superintendent and the SPI of the Board's proposed actions on the recommendation. (Education Code 42637)

Audit Report

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

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

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

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

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

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

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

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

Audit Committee

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

The committee shall serve in an advisory capacity and may:

1. Make recommendations regarding the selection of the external independent auditor in accordance with Education Code 41020 and 41020.5
 2. Review the plan for the audit process with the independent auditor to determine the adequacy of the nature, scope, and timetable of the audit
 3. Review the results of the audit and participate with the independent auditor and management in preparing final recommendations and responses
 4. Participate with the independent auditor in presenting the audit report to the Board
 5. Review Board policies and administrative regulations to recommend any revisions needed to ensure effective financial reporting
 6. Provide input on the effectiveness of the independent auditor
 7. Periodically report to the Board regarding the status of previous audit recommendations for improving the accounting and internal control systems
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HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 10/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 10/25/2023

ITEM:

Receive the following Board Policy/Administrative Regulation for information:
 BP/AR 3551 – Food Service Operations/Cafeteria Fund

PURPOSE:

Policy updated to reflect NEW LAW (SB 490, 2022) which requires districts participating in the National School Lunch and/or Breakfast Program, with annual reimbursement of \$1,000,000 or more, to (1) specify in the solicitation for bids and contracts for an agricultural food product that only the purchase of agricultural food products grown, packed, or processed domestically is authorized, unless a specific exception applies, including if the quality of the domestic product is inferior to the quality of the nondomestic product or if the bid or price of the nondomestic product is more than 25 percent lower than the bid or price of the domestic product, and (2) retain documentation justifying the use of the exception for three years from the date of purchase. Policy also updated to reflect NEW LAW (AB 778, 2022) which requires a district to accept a bid or price for an agricultural food product grown in California before accepting a bid or price for a domestic agricultural food product that is grown outside the state, when certain conditions are met.

Regulation updated to include the requirement for a district with an on-site food facility to arrange to recover the maximum amount of edible food that would otherwise be disposed of and donate it to a local food recovery organization, and maintain records related to edible food recovery including a list of each food recovery service or organization that collects or receives the district's edible food, contact information for the service or organization, the types of food, frequency, and quantity that will be collected or hauled by the district, and a copy of contracts or written agreements between the district and food recovery services or organizations. Regulation also updated to reflect California Department of Education Nutrition Services Division Management Bulletin SNP-04-2022 which raises the excess net cash resources limitation to six months' average expenditures.

ADM-018

7/07

FISCAL IMPACT:

None.

RECOMMENDATIONS:

Consider adoption of the following Board Policy/Administrative Regulation at the next board meeting:

BP/AR 3551 – Food Service Operations/Cafeteria Fund

Policy 3551: Food Service Operations/Cafeteria Fund

Status: ADOPTED

Original Adopted Date: 05/16/2001 | **Last Revised Date:** 09/28/2022 | **Last Reviewed Date:** 09/28/2022

The Governing Board intends that school food services shall be a self-supporting, nonprofit program. To ensure program quality and cost effectiveness, the Superintendent or designee shall centralize and direct the purchasing of foods and supplies, the planning of menus, and the auditing of all food service accounts for the district.

The Superintendent or designee shall ensure that food service director(s) possess the qualifications required by 7 CFR 210.30 and California Department of Education (CDE) standards.

At least once each year, food service administrators, other appropriate personnel who conduct or oversee administrative procedures, and other food service personnel shall receive training provided by CDE. (42 USC 1776) **Meal Sales**

Any student who requests a meal shall be served a nutritionally adequate breakfast and lunch free of charge, each school day. (Education Code 49501.5)

As permitted by law, additional or second meals, adult meals, and other nonprogram foods, such as smart snack compliant food and beverages sold in vending machines, may be sold to students. (Education Code 38082, 49501.5)

Meals may be sold to district employees, Board members, and employees or members of the fund or association maintaining the cafeteria. (Education Code 38082)

In addition, meals may be sold to nonstudents, including parents/guardians, volunteers, students' siblings, or other individuals, who are authorized by the Superintendent or designee to be on campus. Any meals served to nonstudents shall not be subsidized by federal or state reimbursements, food service revenues, or U.S. Department of Agriculture (USDA) foods.

Meal prices, as recommended by the Superintendent or designee and approved by the Board, shall be based on the costs of providing food services and consistent with Education Code 38084 and 42 USC 1760.

The Superintendent or designee shall establish strategies and procedures for the collection of meal payments. Such procedures shall conform with 2 CFR 200.426 and any applicable CDE guidance. The Superintendent or designee shall clearly communicate these procedures to students and parents/guardians, and shall make this policy and the accompanying administrative regulation available to the public pursuant to Education Code 49557.5.

Cafeteria Fund and Account

The Superintendent or designee shall establish a cafeteria fund independent of the district's general fund.

The Superintendent or designee shall ensure that state and federal funds provided through school meal programs are allocated only for purposes related to the operation or improvement of food services and for reasonable and necessary indirect program costs as allowed by law.

OPTION 1: (Food service employees paid from general fund)

The wages, salaries, and benefits of food service employees shall be paid from the district's general fund. At any time, the Board may order reimbursement from the district's cafeteria fund, for these payments in amounts prescribed by the Board and not exceeding the costs actually incurred. (Education Code 38103)

OPTION 1 ENDS HERE**OPTION 2: (Food service employees paid from cafeteria fund)**

The wages, salaries, and benefits of food service employees shall be paid from the cafeteria fund. (Education Code 38103)

OPTION 2 ENDS HERE**Contracts with Outside Services**

With Board approval, the district may enter into a contract for food service consulting services or management services in one or more district schools. (Education Code 45103.5; 42 USC 1758; 7 CFR 210.16)

Procurement of Foods, Equipment and Supplies

To the maximum extent practicable, foods purchased for use in school meals by the district or by any entity purchasing food on its behalf shall be domestic commodities or products. Domestic commodity or product means an agricultural commodity that is produced in the United States and a food product that is processed in the United States substantially using agricultural commodities that are produced in the United States. (42 USC 1760; 7 CFR 210.21)

When soliciting for bids and contracts for the purchase of an agricultural food product, the district shall specify in the solicitation that only the purchase of agricultural food products grown, packed, or processed domestically is authorized, unless a specific exception applies. A nondomestic food product may be purchased for use in the district's food service program only as a last resort when the product is not produced or manufactured in the United States in sufficient and reasonably available quantities of a satisfactory quality, or when competitive bids reveal the cost quality of a United States domestic product are significantly higher than is inferior to the quality of the nondomestic product, or the bid or price of the nondomestic product is more than 25 percent lower than the bid or price of the domestic product. In such cases, the Superintendent or designee shall retain documentation justifying the use of the exception for three years from the date of purchase. (Food and Agriculture Code 58596.3)

Furthermore, the district shall accept a bid or price for an agricultural food product grown in California before accepting a bid or price for ~~an~~ a domestic agricultural food product that is grown outside the state, if the quality of the California-grown product is comparable and the bid or price does not exceed the lowest bid or price ~~of a~~ for domestic product produced outside the state. (Food and Agriculture Code 58595)

~~(Food and Agriculture Code 58595)~~

Bid solicitations and awards for purchases of equipment, materials, or supplies in support of the district's child nutrition program, or for contracts awarded pursuant to Public Contract Code 2000, shall be consistent with the federal procurement standards in 2 CFR 200.318-200.326. Awards shall be let to the most responsive and responsible party. Price shall be the primary consideration, but not the only determining factor, in making such an award. (Public Contract Code 20111)

Program Monitoring and Evaluation

The Superintendent or designee shall present to the Board, at least annually, financial reports regarding revenues and expenditures related to the food service program.

The Superintendent or designee shall provide all necessary documentation required for the Administrative Review conducted by CDE to ensure compliance of the district's food service program with federal requirements.

Regulation 3551: Food Service Operations/Cafeteria Fund

Status: ADOPTED

Original Adopted Date: 04/16/1997 | Last Revised Date: 09/28/2022 | Last Reviewed Date: 09/28/2022

Payments for Meals

The Superintendent or designee shall maintain a system for accurately recording payments received and tracking meals provided to each student.

At the beginning of the school year, the Superintendent or designee shall communicate the district's meal payment policies through multiple methods, including, but not limited to:

1. Explaining the meal charge policy within registration materials provided to parents/guardians at the start of the school year
2. Including the policy in print versions of student handbooks, if provided to parents/guardians annually
3. Providing the policy whenever parents/guardians are notified regarding the application process for free and reduced-price meals, such as in the distribution of eligibility forms at the start of the school year
4. Posting the policy on the district's ~~web site~~ website

Reimbursement Claims

The Superintendent or designee shall maintain records of the number of meals served each day by school site and by category of free and reduced-price meals. -The Superintendent or designee shall submit reimbursement claims for school meals to the California Department of Education (CDE) using the online Child Nutrition Information and Payment System.

Donation of Leftover Food

~~The District shall take steps to~~ minimize food waste and reduce food insecurity in district schools.
(Health and Safety Code 114079)

The Superintendent or designee shall arrange to recover the maximum amount of edible food that would otherwise be disposed for donation to a local food recovery organization. (14 CCR 18991.3)

The district may also provide sharing tables where students and staff may return appropriate unused cafeteria food items to be made available to students during the course of a regular school meal time. -If food on the sharing tables is not taken by a student, the school cafeteria may donate the food to a food bank or any other nonprofit charitable organization. (Health and Safety Code 114079)

Food that may be donated includes prepackaged, nonpotentially hazardous food with the packaging still intact and in good condition, whole uncut produce that complies with Health and Safety Code 113992, unopened bags of sliced fruit, unopened containers of milk that are immediately stored in a cooling bin maintained at 41 degrees Fahrenheit or below, and perishable prepackaged food if it is placed in a proper temperature-controlled environment. The preparation, safety, and donation of food shall be consistent with Health and Safety Code 113980. (Health and Safety Code 114079)

The Superintendent or designee shall maintain records related to edible food recovery including a list of each food recovery service or organization that collects or receives the district's edible food, contact information for the service or organization, the types of food, frequency, and quantity that will be collected or hauled by the district, and a copy of contracts or written agreements between the district and food recovery services or organizations. (14 CCR 18991.4)

Cafeteria Fund and Account

All proceeds from food sales and other services offered by the cafeteria shall be deposited in the cafeteria fund as provided by law. (Education Code 38090, 38093)

The cafeteria fund shall be used only for those expenditures authorized by the Governing Board as necessary for the operation of school cafeterias in accordance with Education Code 38100-38103, 2 CFR Part 200 Appendix VII, and the California School Accounting Manual.

The district may use cafeteria funds to supplement the provision of a nutritionally adequate breakfast and/or lunch to district students when permitted by law.

Any charges to, or transfers from, a food service program shall be dated and accompanied by a written explanation of the purpose of and basis for the expenditure. (Education Code 38101)

Indirect costs charged to the food service program shall be based on either the district's prior year indirect cost rate as approved by CDE or the statewide average approved indirect cost rate for the second prior fiscal year, whichever is less. (Education Code 38101)

Net cash resources in the nonprofit school food service shall not exceed ~~three~~six months' average expenditures. (7 CFR 210.14, 220.7)

U.S. Department of Agriculture Foods

The district shall provide facilities for the storage and control of foods received through the U.S. Department of Agriculture (USDA) that protect against theft, spoilage, damage, or other loss. -Such storage facilities shall maintain donated foods in sanitary conditions, at the proper temperature and humidity, and with adequate air circulation. -The district shall comply with all federal, state, or local requirements related to food safety and health and procedures for responding to a food recall, as applicable, and shall obtain all required health inspections. (7 CFR 250.14)

The Superintendent or designee shall maintain inventories of USDA foods in accordance with 7 CFR 250.59 and CDE procedures, and shall ensure that foods are used before their expiration dates.

USDA donated foods shall be used in school lunches as far as practicable. - USDA foods also may be used in other nonprofit food service activities, including, but not limited to, school breakfasts or other meals, a la carte foods sold to students, meals served to adults directly involved in the operation and administration of the food service and to other school staff, and training in nutrition, health, food service, or general home economics instruction for students, provided that any revenues from such activities accrue to the district's nonprofit food service account. (7 CFR 250.59)

Contracts with Outside Services

The term of any contract for food service management or consulting services shall not exceed one year. Any renewal of the contract or further requests for proposals to provide such services shall be considered on a year-to-year basis. (Education Code 45103.5; 7 CFR 210.16)

Any contract for management of the food service operation shall be approved by CDE and comply with the conditions in Education Code 49554 and 7 CFR 210.16 as applicable. -The district shall retain control of the quality, extent, and general nature of its food services. -(Education Code 49554; 42 USC 1758; 7 CFR 210.16)

Any contract for consulting services shall not result in the supervision of food service classified staff by the management consultant, nor shall it result in the elimination of any food service classified staff or position or have any adverse effect on the wages, benefits, or other terms and conditions of employment of classified food service staff or positions. All persons providing consulting services shall be subject to applicable employment conditions related to health and safety as listed in Education Code 45103.5. (Education Code 45103.5)

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Jaime Martinez

DATE: 10/16/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 10/25/23

ITEM: Receive for Information Revised Board Policy:
 4140/4240/4340 - Bargaining Units

PURPOSE: Policy updated to align the definition of "management employee" with code language and to reference NEW LAW (SB 931, 2022) which provides that any district found by the Public Employment Relations Board to be in violation of the prohibition against deterring or discouraging district employees or job applicants from becoming or remaining members of an employee organization, authorizing representation by an employee organization, or authorizing dues or fee deductions to an employee organization, may be subject to civil penalties of \$1,000 for each affected employee, up to a maximum of \$100,000 in total, and may be ordered to pay attorney's fees and costs to the employee organization. Policy also updated to specify that the Superintendent or designee may communicate with district employees regarding their rights to join and/or support an officially recognized employee organization or to refrain from joining or supporting an officially recognized employee organization, add applicable number of days for compulsory interest arbitration related to access to new employee orientation, expand the material regarding district requirements for new employee orientations that are applicable until June 30, 2025, reference NEW LAW (SB 1131, 2022) which extends the Safe at Home address confidentiality program to employees who face threats of violence, or violence or harassment from the public because of the employee's work for the district, and clarify language regarding information that should not be disclosed when an employee submits a written request to keep specified information private.

FISCAL IMPACT: None

RECOMMENDATIONS: Receive for information

Policy 4140: Bargaining Units

Status: ADOPTED

Original Adopted Date: 11/07/2004 01/2011 | **Last Revised Date:** ~~10/10/2018~~ 06/01/2023 | **Last Reviewed Date:** ~~10/10/2018~~ 06/01/2023

The Governing Board recognizes the right of district employees to form a bargaining unit, and to select an employee organization as ~~their~~ the exclusive representative, ~~and be represented by that organization to represent the employees~~ in ~~their~~ the employees' employment relationship with the district. The Board is committed to negotiating in good faith with recognized employee organizations and respecting the rights of employees and employee organizations.

The district shall not dominate or interfere with the formation or administration of any employee organization or contribute financial or other support to it. (Government Code 3543.5)

Employees shall not be prohibited from wearing union buttons or other items that favor or oppose the formation of a bargaining unit or any matter that is the subject of negotiations.

Formation of Bargaining Units

Certificated and classified employees shall not be included in the same bargaining unit. (Government Code 3545)

~~The district may recognize a~~

A bargaining unit of supervisory employees may be recognized if: ~~(Government Code 3545)~~

- ~~1. The~~ the bargaining unit includes all supervisory employees.
- ~~2. The supervisors are and is~~ not represented by ~~the same an employee~~ organization that represents district employees ~~whom~~ who are supervised by the supervisory employees supervise.

. (Government Code 3545)

For this purpose, supervisory employee means any employee, regardless of job

description, having ~~the~~ authority, in the interest of the district, to hire, transfer, suspend, lay off, recall, promote, discharge, assign, reward, or discipline, other employees, or the responsibility to assign work to, direct, or adjust grievance of other employees, or effectively recommend that action. ~~The, when the~~ exercise of ~~this that~~ authority ~~shall~~ is not ~~be of a~~ merely routine or clerical ~~in~~ nature, but ~~shall require~~ requires the use of independent judgment. (Government Code 3540.1)

Employees serving in management, senior management, or confidential positions shall not be represented by an exclusive representative. ~~Such~~ In the employment relationship with the district, such employees may represent themselves ~~individually or may~~ be represented by an employee organization whose membership is composed entirely of employees designated as holding those positions. ~~When represented by an~~ An employee organization, ~~that organization representing management or confidential employees~~ shall not be permitted to meet and negotiate with the district. ~~For this purpose: on behalf of the employees.~~ (Government Code 3540.1, 3543.4)

1.—

Management employee means any employee ~~who has~~ in a position having significant responsibilities for formulating district policies or administering district programs, ~~and whose position is. Management positions shall be~~ designated ~~as a management position by the Board which may be subject to review~~ by the Board.

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2.— Public Employment Relations Board. (Government Code 3540.1)

Confidential employee means any employee who is required to develop or present management positions with respect to employer-employee relations or whose duties normally require access to confidential information that is used to contribute significantly to the development of management positions.

(Government Code 3540.1)

Membership

The district shall not deter or discourage employees or job applicants from becoming or remaining members of an employee organization, authorizing representation by an employee organization, or authorizing dues or fee deductions to an employee organization. In addition, the district shall not impose or threaten to impose reprisals on employees, discriminate or threaten to discriminate against employees, or otherwise interfere with, restrain, or coerce employees because of their membership or nonmembership in an employee organization. (Government Code 3543.5, 3550)

3551.5)

The Superintendent or designee may communicate with district employees regarding their rights ~~under the law to join and/or support an officially recognized employee organization or to refrain from joining or supporting an officially recognized employee organization.~~ Such communications shall be factual and accurate, and may not promise a benefit, threaten a reprisal, or in any way deter or discourage employees from joining an employee organization or paying dues.

However, before disseminating to multiple employees any mass communication concerning employees' ~~right to join or support an employee organization or to refrain from joining or supporting an employee organization~~ rights under the law, such as a written document or script for oral or recorded presentation or message, the Superintendent or designee shall meet and confer with the employees' exclusive representative regarding the content of the communication. If the district and exclusive representative do not come to agreement on the content of the mass communication, the Superintendent or designee may disseminate the district's mass communication, provided that, at the same time, copies of the exclusive representative's communication, which shall be of reasonable length, are also distributed. (Government Code 3553)

Access to New Employee Orientations ~~and Contact Information~~

The district shall permit employee organizations access to new employee ~~orientations~~ orientation or onboarding process where newly hired employees are advised, whether in person, online, or through other means or mediums, of their employment status, rights, benefits, duties, responsibilities, or any other employment-related matters. The district shall provide employee organizations at least 10 days' notice in advance of an orientation. ~~However, in any specific instance where, except that a shorter notice may be provided if~~ an unforeseeable, urgent need critical to the district's operation prevents the required 10 days' notice, ~~a shorter notice may be provided.~~ (Government Code 3555.5, 3556)

~~The~~

Following a request to negotiate by either party, the structure, time, and manner of ~~the~~ access to new employee orientations shall be determined by mutual agreement of the district and the exclusive representative, ~~following a request to negotiate by either party.~~ If the district and exclusive representative fail to reach an agreement, matters related to ~~the~~ access to the new employee orientation shall be subject to compulsory interest arbitration. The district and employee organization may mutually agree to submit any dispute to compulsory interest arbitration at any time. In addition, if any dispute arises during negotiations and is not resolved within 45 days after the first meeting or within 60 days after the initial request to negotiate, whichever is earlier, either party may make a demand

for compulsory interest arbitration. The arbitrator selection process shall commence within 14 days of a party's demand for compulsory interest arbitration. When any such dispute arises during the summer when the district's administrative office is closed, the timeline shall commence on the first day the administrative office reopens. The decision of the arbitrator shall be issued within 10 days and shall be final and binding on the parties. (Government Code 3556, 3557)

The date, time, and place of ~~thea new employee~~ orientation shall not be disclosed to anyone other than employees, the exclusive representative, or a vendor that is contracted to provide a service for purposes of the orientation. ~~(Government Code 3556)~~ (Government Code 3556)

Until June 30, 2025, in addition to above provisions regarding new employee orientations, the district shall ensure the following: (Government Code 3556)

1. When an inperson new employee orientation has not been conducted within 30 days of hiring any new employee who is working in person, the Superintendent or designee shall permit the exclusive representative to schedule an inperson meeting which newly hired employees shall have an opportunity to attend, at the employee's worksite and during employment hours. Each newly hired employee within the bargaining unit shall be provided at least 30 minutes of paid time to attend the meeting, during which the exclusive representative shall be permitted to communicate directly with the newly hired employees.

Within seven days of an exclusive representative's request to schedule such an inperson meeting, the Superintendent or designee shall provide an appropriate on-site meeting space.

2. When, by reason of a state or local public health order limiting the size of gatherings, the district is prohibited from organizing a new employee orientation, an exclusive representative may schedule multiple meetings to ensure that newly hired employees have an opportunity to attend without exceeding the maximum allowable number of people. If such an order prohibits all gatherings, the exclusive representative may schedule a meeting(s) once the order is lifted or modified to permit gatherings.

Alternative access to these meetings shall be determined through mutual agreement between the district and the exclusive representative.

Access to Employee Contact Information

The Superintendent or designee shall provide an exclusive representative with the name, job title, department, work location, telephone numbers (work, home, and personal cell phone), personal email address(es) on file with the district, and home address of any newly hired employee ~~in the bargaining unit,~~ within 30 days of hire or by the first pay period of the month following hire, unless the exclusive representative has agreed to a different interval for the provision of the information. In addition, the Superintendent or designee shall provide the exclusive representative ~~the~~ same information in regard to all employees in the bargaining unit ~~to an exclusive representative~~ at least every 120 days, unless more frequent or detailed lists are required by

agreement with the exclusive representative. (Government Code 3558, ~~6254.3~~7928.300)

However, the Superintendent or designee shall not disclose: (Government Code 3558, 6207, 6215, 6215.2, 7928.300)

1. ~~However, the Superintendent or designee shall not disclose the~~The home address and any phone numbers on file for employees performing law enforcement-related functions, ~~nor shall he/she disclose the~~
2. The home address, home telephone or personal cell phone number(s), or personal email address(es) of any employee who is a participant in the Safe at Home address confidentiality program pursuant to Government Code 6207 ~~or any~~
3. ~~The employee's home address, home telephone and personal cell phone numbers, and personal email address of an employee who provides written request that not performing law enforcement related functions if the information not be disclosed for this purpose. Following receipt of employee has submitted a written request to keep such information private. In such instances, the district Superintendent or designee shall also remove the employee's home address, and home telephone and personal cell phone numbers, and personal email address from any mailing list maintained by the district unless the list is only used by the district to contact the employee. (Government Code 3558, 6207, 6254.3)~~

Membership Dues or Other Payments to an Employee Organization

Within 20 calendar days after an exclusive representative notifies the Superintendent or designee that a list of employees provided by the district is inaccurate or incomplete, the Superintendent or designee shall take steps to correct the list and provide a new list of employees to the exclusive representative. (Government Code 3558)

To provide accurate information, the Superintendent or designee shall review the list of contact information for district employees at the beginning of each school year, or more often as appropriate.

Communications with Employees

Employee organizations may have access at reasonable times to areas in which employees work and may use district facilities at reasonable times for the purpose of meetings. Subject to reasonable regulation, employee organizations may also use institutional bulletin boards, mailboxes, and other means of communication to communicate with employees. (Government Code 3543.1)

Access to district means of communication shall be limited in cases where such access would be disruptive to district operations.

Membership Dues or Other Payments to an Employee Organization

When drawing an order for the salary or wage payment of a bargaining unit employee of

an employee organization, the district shall deduct any amount which has been requested by the employee in a revocable written authorization for the purpose of paying dues or other payments for any service, program, or committee provided or sponsored by the employee organization. (Education Code 45060, 45168)

An employee organization that certifies that it has and will maintain individual employee authorizations shall handle and process employee written authorizations for payroll deductions. When an employee organization provides such a certification to the district, the district shall rely on information from the employee organization regarding the amounts of such payroll deductions and from which employees. The employee organization shall not be required to submit to the district a copy of the written authorization in order for the payroll deductions to be effective. However, when there is a dispute about the existence or terms of the written authorization, a copy of the employee's written authorization shall be submitted to the district. The employee organization shall indemnify the district for any employee claims regarding payroll deductions made by the district in reliance on notification from the employee organization. (Education Code 45060, 45168)

When an employee organization which has declined to certify that it will handle and process employee written authorizations makes a request for payroll deductions, the district shall request a copy of the employee's written authorization before making the payroll deductions. (Education Code 45060, 45168)

A written authorization shall remain in effect until expressly revoked in writing by the employee and pursuant to the terms of the written authorization. Employee requests to cancel or change authorizations for payroll deductions for employee organizations shall be directed to the employee organization rather than the district. The employee organization shall be responsible for processing these requests. The district shall rely on the information provided by the employee organization regarding whether deductions for an employee organization were properly canceled or changed. The employee organization shall be required to indemnify the district for any claims made by an employee for deductions made by the district in reliance on information from the employee organization. (Education Code 45060, 45168)

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

8 CCR 33015-33490

Description

Recognition of exclusive representative; proceedings

8 CCR 33700-33710	Severance of established unit
Ed. Code 45060-45061.5	Deduction of fees from salary or wage payment; certificated employees
Ed. Code 45100.5	Senior classified management positions
Ed. Code 45104.5	Abolishment of senior classified management positions
Ed. Code 45108.5	Definition of senior classified management employees
Ed. Code 45108.7	Waiver of provisions of 45108.5
Ed. Code 45168	Deduction of fees from salary or wage payment; classified employees
Ed. Code 45220-45320	Merit system; classified employees
Gov. Code 3540-3549.3	Educational Employment Relations Act
Gov. Code 3540.1	Public employment; definitions
Gov. Code 3543.4	Management and confidential positions; representation
Gov. Code 3545	Appropriateness of unit; basis
Gov. Code 3550-3552	Prohibition on public employers deterring or discouraging union membership
Gov. Code 3555-3559	Public employee communication, information and orientation
Gov. Code 53260-53264	Employment contracts
Gov. Code 6205-6210	Confidentiality of addresses for victims of domestic violence, sexual assault, or stalking
Gov. Code 6215-6216	Address confidentiality for individuals who face threats or violence because of work for a public entity
Gov. Code 6503.5	Joint powers agencies; agreement
Gov. Code 7928.300	Disclosure of employee contact information to employee organization
Management Resources	Description
Court Decision	County of Los Angeles v. Los Angeles County Employee Relations Commission (2013) 56 Cal. 4th 905
Court Decision	Friedrichs v. California Teachers Association, et al. (2016) 136 S.Ct. 1083
Court Decision	Janus v. American Federation of State, County and Municipal Employees, Council 31 (2018) 138 S.Ct. 2448
Public Employment Relations Board Ruling	East Whittier School District (2004) PERB Dec. No. 1727

Public Employment Relations Board Ruling	City of Sacramento, (2019) PERB Dec. No. 2702m
Website	CSBA District and County Office of Education Legal Services
Website	California Federation of Teachers
Website	California Public Employment Relations Board
Website	California School Employees Association
Website	California Teachers Association
Website	Association of California School Administrators
Website	CSBA

Cross References

Code	Description
0450	Comprehensive Safety Plan Comprehensive Safety Plan
0450	Comprehensive Safety Plan Comprehensive Safety Plan
0460	Local Control And Accountability Plan Local Control And Accountability Plan
0460	Local Control And Accountability Plan Local Control And Accountability Plan
1340	Access To District Records Access To District Records
1340	Access To District Records Access To District Records
1431	Waivers Waivers
4113	Assignment Assignment
4113	Assignment Assignment
4115	Evaluation/Supervision Evaluation/Supervision
4115	Evaluation/Supervision Evaluation/Supervision
4119.1	Civil And Legal Rights Civil And Legal Rights
4119.25	Political Activities Of Employees Political Activities Of Employees
4119.25	Political Activities Of Employees Political Activities Of Employees
4121	Temporary/Substitute Personnel Temporary/Substitute Personnel
4121	Temporary/Substitute Personnel Temporary/Substitute Personnel

<u>4141</u>	<u>Collective Bargaining Agreement</u>
4143	<u>Negotiations/Consultation</u> <u>Negotiations/Consultation</u>
4151	<u>Employee Compensation</u> <u>Employee Compensation</u>
4154	<u>Health And Welfare Benefits</u> <u>Health And Welfare Benefits</u>
4154	<u>Health And Welfare Benefits</u> <u>Health And Welfare Benefits</u>
4161.2	<u>Personal Leaves</u> <u>Personal Leaves</u>
4219.1	<u>Civil And Legal Rights</u> <u>Civil And Legal Rights</u>
4219.25	<u>Political Activities Of Employees</u> <u>Political Activities Of Employees</u>
4219.25	<u>Political Activities Of Employees</u> <u>Political Activities Of Employees</u>
<u>4241</u>	<u>Collective Bargaining Agreement</u>
4243	<u>Negotiations/Consultation</u> <u>Negotiations/Consultation</u>
4251	<u>Employee Compensation</u> <u>Employee Compensation</u>
4254	<u>Health And Welfare Benefits</u> <u>Health And Welfare Benefits</u>
4254	<u>Health And Welfare Benefits</u> <u>Health And Welfare Benefits</u>
4261.2	<u>Personal Leaves</u> <u>Personal Leaves</u>
4300	<u>Administrative And Supervisory Personnel</u> <u>Administrative And Supervisory Personnel</u>
4300	<u>Administrative And Supervisory Personnel</u> <u>Administrative And Supervisory Personnel</u>
<u>4312.14301</u>	<u>Contracts</u> <u>Administrative Staff Organization</u>
4312.1	<u>Contracts</u> <u>Contracts</u>
4315	<u>Evaluation/Supervision</u> <u>Evaluation/Supervision</u>
4319.1	<u>Civil And Legal Rights</u> <u>Civil And Legal Rights</u>
4319.25	<u>Political Activities Of Employees</u> <u>Political Activities Of Employees</u>
4319.25	<u>Political Activities Of Employees</u> <u>Political Activities Of Employees</u>
4351	<u>Employee Compensation</u> <u>Employee Compensation</u>
4354	<u>Health And Welfare Benefits</u> <u>Health And Welfare Benefits</u>
4354	<u>Health And Welfare Benefits</u> <u>Health And Welfare Benefits</u>
4361.2	<u>Personal Leaves</u> <u>Personal Leaves</u>

9000

~~Role Of The Board~~Role Of The Board

9321

~~Closed Session~~Closed Session9321-E(1)Closed Session9321-E(2)Closed Session

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Jaime Martinez

DATE: 10/16/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 10/25/23

ITEM: Receive for Information Revised Administrative Regulation:
 4161.2/4261.2/4361.2 - Personal Leaves

PURPOSE: Regulation updated to reflect NEW LAW (AB 1949, 2022) which requires a district to provide up to five days of bereavement leave to a qualified employee for the death of a family member, and provide clarifying language regarding the definitions of "family member" and "immediate family" and implications for bereavement leave. Regulation also updated to reference 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."

FISCAL IMPACT: None

RECOMMENDATIONS: Receive for information.

Regulation 4161.2/4261.2/4361.2: Personal Leaves

Status: ADOPTED

Original Adopted Date: 11/07/2001 | **Last Revised Date:** 04/24/2013

Personal leaves granted to district employees shall be used as permitted in this administrative regulation, other Board-approved policy or district regulation, or applicable collective bargaining agreement.

For the purpose of any personal leave offered pursuant to state law, a registered domestic partner shall have the same rights, protections, and benefits as a spouse and any protections provided to a spouse's child shall also apply to a child of a registered domestic partner- (Family Code 297.5)

Whenever possible, employees shall request personal leaves in advance and prepare suitable instructions, including lesson plans as applicable, for a substitute employee.

Bereavement

Employees are entitled to a leave of up to five days upon the death of any member of the employee's immediate family, as defined in Education Code 44985 and 45194. (Government Code 12945.7)

~~1-~~ Certificated and classified employees are entitled to paid bereavement leave upon the death of any member of the employee's immediate family in accordance with the provisions of their respective collective bargaining agreements. ~~Immediate family shall be as defined in the respective collective bargaining agreement.~~

~~2-~~ Non-represented employees are entitled to paid bereavement leave in accordance with Board policy.

~~3-~~ Management, Supervisory and Confidential employees are entitled to paid bereavement leave in accordance with Board Policy

No deduction shall be made from the employee's salary, nor shall such leave be deducted from any other leave to which the employee is entitled. (Education Code 44985, 45194; Government Code 12945.7)

Immediate Family means a parent, parent-in-law, grandparent, or grandchild of the employee or of the spouse of the employee, and the spouse, domestic partner, child, child-in-law, or sibling of the employee, or any relative living in the immediate household of the employee. (Education Code 44985, 45194)

At the employee's request, bereavement leave may be extended under personal necessity leave provisions as provided in the section "Personal Necessity" below. (Education Code 44981, 45207)

Personal Necessity

Employees may use a maximum of seven days of accrued personal illness/injury leave (sick leave) during each school year for reasons of personal necessity. (Education Code 44981, 45207)

Acceptable reasons for the use of personal necessity leave include:

A. Bereavement Leave

(cf. 4221 Temporary, Short-Term and Substitute Personnel)

(cf. 4361.21 Bereavement Leave)

4. Bereavement leave may be extended under Personal Necessity Leave provisions.

B. Personal Necessity Leave

1. Certificated and classified employees may use accrued Sick Leave (Personal Illness and Injury Leave) for reasons of personal necessity in the amount and for the purposes specified in their respective collective bargaining agreements.

2. Personal Necessity Leave provisions for non-represented employees shall be in accordance with Board policy.

(cf. 4221 Temporary, Short-Term and Substitute Personnel)

3. Management, Supervisory and Confidential employees are entitled to personal necessity leave in accordance with Board Policy.

(cf. 4361.23 – Personal Necessity Leave)

1. 4. Death of a member of the employee's immediate family when the number of days of absence exceeds the limits set by bereavement leave provisions. (Education Code 44981, 45207); [Government Code 12945.7](#)

2. 5. An accident involving the [employee or the](#) employee's ~~person or~~ property, or the person or property of a member of the employee's immediate family. (Education Code 44981, 45207)

3. 6. A serious illness/illness, preventive care, or other need of a member of the [certificated](#) employee's ~~immediate~~ family, as defined in [Labor Code 245.5](#) (Education Code 44981); [Government Code 12945.2](#); [Labor Code 246.5](#))

~~(cf. 4161.8/4261.8/4361.8 – Family Care and Medical Leave)~~

~~4. 7.~~ A classified employee's appearance in any court or before any administrative tribunal as a litigant, party, or witness under subpoena or other order. ~~–~~ (Education Code 45207)

~~5. 8.~~ Fire, flood, or other immediate danger to the home of the employee.

~~6. 9.~~ Personal business of a serious nature which the employee cannot disregard.

~~10. Employees shall verify absences for reasons of personal necessity by submitting a completed and signed district absence form to their immediate supervisor.~~

~~11.~~ Leave for personal necessity may be allowed for other reasons at the discretion of the Superintendent or designee. However, ~~no such personal necessity~~ leave shall not be granted for purposes of personal convenience, for the extension of a holiday or vacation, or for matters which can be taken care of outside of working hours. The Superintendent or designee shall have final discretion as to whether a request reflects personal necessity.

~~12.~~

Advance permission shall not be required of ~~any~~ employee in ~~cases~~ any case involving the death of a member of the employee's immediate family, an accident involving the employee's person or property or the person or property of a member of ~~his/her~~ the employee's immediate family, or the ~~serious illness, preventive care, or other need~~ of a member of ~~his/her immediate~~ the employee's family. (Education Code 44981, 45207)

~~13.~~

For any leave that is planned, or for which the need is foreseeable, an employee shall notify the Superintendent or designee in advance. In all other circumstances, the employee shall notify the Superintendent or designee of the need for the leave as soon as practicable.

After any absence due to personal necessity, the employee shall verify the absence by submitting a completed and signed district absence form to ~~his/her~~ the employee's immediate supervisor.

Leave to Perform Legal Duties

An employee may take time off work in order to: (Labor Code 230)

C. Legal Duties:

~~All regular employees of the district are entitled to Jury Duty and Witness leave in accordance with Board Policy and Administrative Regulation 4161.22 and as specified in their respective collective bargaining agreement. An employee may take time off work in order to: (Labor Code 230)~~

1. ~~1.~~ Serve on an inquest jury or trial jury

2. ~~2.~~ Comply with a subpoena or other court order to appear as a witness

Notices, summons, and subpoenas for court appearances shall be submitted to the district office when requesting leave.

3.

A classified employee called for jury duty shall be granted leave with pay up to the amount of the difference between ~~his/her~~ the employee's regular earnings and any amount received for jury fees. (Education Code 44037)

4.

A certificated employee who is called for jury duty also shall be granted leave ~~for jury duty~~ with pay up to the ~~amount of the~~ difference between ~~his/her~~ the employee's regular earnings and any ~~amount~~ jury fees received ~~for jury fees~~.

5. Employees. (Education Code 44036)

An employee shall be granted leave with pay to appear in court as ~~witnesses~~ a witness other than ~~litigants~~ a litigant or to respond to an official order from another governmental jurisdiction for reasons not brought about through the connivance or misconduct of the employee. Such ~~employees~~ an employee shall receive ~~pay up to the amount of~~ the difference between the employee's regular earnings and any ~~amount~~ witness fees received. (Education Code 44036)

Leaves for witness fees. Crime Victims for Judicial Proceedings

An employee who is a victim of a crime or an immediate family member, registered domestic partner, or child of a registered domestic partner of such victim may be absent from work in order to attend related judicial proceedings, if the crime is any of the following: (Labor Code 230.2)

(cf. 4161.22 Jury Duty and Witness Leave)

D. Spouse/Domestic Partner on Leave from Military Deployment

An employee who works an average of 20 hours or more per week and whose spouse/domestic partner is a member of the United States Armed Forces, National Guard, or Reserves may take up to 10 days of unpaid leave during a period that his/her spouse/domestic partner is on leave from deployment during a military conflict, as defined in Military and Veterans Code 395.10. (Family Code 297.5; Military and Veterans Code 395.10)

The employee shall provide the Superintendent or designee with notice, within two business days of receiving official notice that his/her spouse/domestic partner will be on leave from deployment, of his/her intention to take the leave. The employee shall submit written documentation certifying that his/her spouse/domestic partner will be on leave from deployment during the time that the leave is requested. (Family Code 297.5; Military and Veterans Code 395.10)

E. Leaves for Crime Victims

~~1. An employee may be absent from work in order to attend judicial proceedings related to a crime when he/she is a victim, immediate family member of a victim, registered domestic partner of a victim, or a child of a registered domestic partner of a victim of any of the following crimes: (Labor Code 230.2)~~

- ~~1. a.~~ A violent felony as defined in Penal Code 667.5-(c)
- ~~2. b.~~ A serious felony as defined in Penal Code 1192.7-(c)
- ~~3. c.~~ A felony provision of law proscribing theft or embezzlement

For these purposes, the employee may use vacation, personal leave, personal illness/injury leave, unpaid leave, or compensatory time off that is otherwise available to the employee. (Labor Code 230.2)

Prior to taking time off, an employee shall give ~~his/her supervisor~~ the Superintendent or designee a copy of the notice of each scheduled proceeding that is provided by the responsible agency, unless advance notice is not feasible. When advance notice is not feasible or an unscheduled absence occurs, the employee shall, within a reasonable time after the absence, provide documentation evidencing the judicial proceeding from the court or government agency setting the hearing, the district attorney or prosecuting attorney's office, or the victim/witness office that is advocating on behalf of the victim (Labor Code 230.2)

The district shall keep confidential any records pertaining to the employee's absence from work by reason of this leave. ~~(Labor Code 230.2)~~ (Labor Code 230.2)

Leaves for Victims of Crime or Abuse

An employee who is a victim of domestic violence, sexual assault, stalking, or a crime that caused physical injury or mental injury with a threat of physical injury or an employee whose immediate family member, as defined, is deceased as the direct result of a crime may use vacation, sick leave, personal leave, or compensatory time off that is otherwise available to the employee to attend to the following activities: (Labor Code 230, 230.1, 246.5)

F. Leaves for Victims of Domestic Violence or Sexual Assault

~~1. An employee who is a victim of domestic violence or sexual assault as defined by law may use vacation, personal leave, or compensatory time off that is otherwise available to him/her under the terms of his/her employment to attend to the following activities: (Labor Code 230, 230.1)~~

- ~~1. a.~~ Obtain or attempt to obtain any relief, including, but not limited to, a temporary restraining order, restraining order, or other injunctive relief to help ensure the health,

safety, or welfare of the employee or ~~his/her~~the employee's child.

-
- 2. ~~b.~~ Seek medical attention for injuries caused by ~~domestic violence or sexual assault~~crime or abuse
-
- 3. ~~c.~~ Obtain services from a domestic violence shelter, program, ~~or~~ rape crisis center, or victim services organization or agency as a result of ~~domestic violence or sexual assault~~the crime or abuse
-
- 4. ~~d.~~ Obtain psychological counseling or mental health services related to an experience of ~~domestic violence or sexual assault~~crime or abuse
-
- 5. ~~e.~~ Participate in safety planning and take other actions to increase safety from future ~~domestic violence or sexual assault~~crime or abuse, including temporary or permanent relocation.

2. Prior to taking time off, an employee shall give reasonable notice to ~~his/her supervisor~~the Superintendent or designee, unless advance notice is not feasible. When an unscheduled absence occurs, the employee shall provide, within a reasonable period of time, certification of the absence in the form of any of the following ~~documents~~: (Labor Code 230, 230.1)

- 1. ~~a.~~ A police report indicating that the employee was a victim ~~of domestic violence or sexual assault~~.
-
- 2. ~~b.~~ A court order protecting or separating the employee from the perpetrator of ~~an act of domestic violence or sexual assault~~the crime or abuse, or other evidence from the court or prosecuting attorney that the employee has appeared in court.
-
- 3. ~~c.~~ Documentation from a domestic violence or sexual assault counselor as defined in Evidence Code 1037.1 or 1035.2, licensed medical professional, ~~domestic violence advocate or advocate for victims of sexual assault,~~ or health care provider, victim advocate, or counselor that the employee was undergoing treatment or receiving services for physical or mental injuries or abuse resulting in victimization from ~~an act of domestic violence or sexual assault~~the crime or abuse
-
- 4. ~~3.~~ Any other form of documentation that reasonably verifies that the crime or abuse occurred, including, but not limited to, a written statement signed by the employee or by an individual acting on the employee's behalf certifying that the absence is for a purpose authorized under Labor Code 230 or 230.1

The ~~District~~district shall maintain the confidentiality of such an employee to the extent authorized by law ~~(Labor Code 230, 230.1)~~

~~G.~~ (Labor Code 230, 230.1)

The Superintendent or designee shall inform employees of the rights provided employees pursuant to Labor Code 230 and 230.1 using a form developed by the Labor Commissioner or a substantially similar form developed by the district. Such information shall be provided to new employees upon hire and to other employees upon request. (Labor Code 230.1)

Personal Leave for ~~a Child's School~~ **Child-Related** Activities

~~1.~~

Any employee who is a parent, ~~/guardian, or grandparent having custody,~~ of one or more children ~~who are enrolled in of an age to attend any of~~ grades ~~kindergarten through K-12~~ or ~~who attend a~~ program offered by a licensed daychild care facility, provider may use up to 40 hours of personal leave, vacation, or compensatory time off each school year in order to: (Labor Code 230.8)

- ~~1.~~ Find, enroll, or reenroll a child in a school or with a licensed child care provider or to participate in school or day care activities. Such leave shall not exceed eight hours in any month of the year. The school or child care provider, provided the employee shall give gives reasonable advance notice of the absence. (Labor Code 230.8) Time off for this purpose shall not exceed eight hours in any calendar month.
- ~~2.~~ Address a school or child care emergency, provided the employee gives notice. An emergency exists when the child cannot remain in school or with a child care provider due to one of the following circumstances:
 - ~~a.~~ A request by the school or child care provider that the child be picked up
 - ~~b.~~ An attendance policy, excluding planned holidays, that prohibits the child from attending or requires that the child be picked up from the school or child care provider
 - ~~c.~~ Behavioral or discipline problems
 - ~~d.~~ Closure or unexpected unavailability of the school or child care provider, excluding planned holidays
 - ~~e.~~ A natural disaster, including, but not limited to, fire, earthquake, or flood

For purposes of this leave, parent/guardian includes a parent, guardian, stepparent, foster parent, grandparent, or person who stands in loco parentis to a child. (Labor Code 230.8)

In lieu of using vacation, personal leave, or compensatory time off, eligible employees may take unpaid leave for this purpose.

~~(cf. 1240 – Volunteer Assistance)~~

~~3.~~

If ~~both~~ two or more parents/guardians of a child are employed at the same work site, this leave shall be allowed for the ~~first~~ parent/guardian who ~~applies; simultaneous~~ first gives notice to the district. Simultaneous absence by ~~the second another~~ parent/guardian of the child may be granted by the Superintendent or designee. (Labor Code 230.8)

4.

Upon request by the Superintendent or designee, the employee shall provide documentation from the school or licensed daychild care facilityprovider that he/she participatedthe employee engaged in school or licensed day care facilitypermitted child-related activities on a specific date and at a particular time. (Labor Code 230.8)

H.

Service on Education Boards and Committees

1.

Upon request, a certificated employee shall be granted up to 20 school days of paid leave per school year for service performed within the state on any education board, commission, committee, or group authorized by Education Code 44987.3 provided that all of the following conditions are met: (Education Code 44987.3)

1. a-The service is performed within the state.

2. b-The board, commission, organization, or group informs the district in writing of the service.

3. c-The board, commission, organization, or group agrees, prior to the service, to reimburse the district, upon the district's request, for compensation paid to the employee's substitute and for actual related administrative costs.

Employee Organization Activities

1.

Upon request, any certificated or classified employee shall be granted a leave of absence without loss of compensation, to serve as an elected officer of a district employee organization or any statewide or national employee organization with which the employee organization is affiliated.

The leave shall include, but is not limited to, absence for purposes of attending periodic, stated, special, or regular meetings of the body of the organization. on which the employee serves as an officer. (Education Code 44987, 45210)

(cf. 4140/4240/4340 — Bargaining Units)

(cf. 4143/4243 — Negotiations)

2.

Upon request of an employee organization in the district or its state or national affiliate, a reasonable number of unelected classified employees shall be granted a leave of absence without loss of compensation for the purpose of attending important organizational

activities authorized by the [employee](#) organization. The employee organization shall provide reasonable notification to the Superintendent or designee when requesting a leave of absence for employees for this purpose. (Education Code 45210)

~~3.~~

When leave is granted for any of the above purposes, the employee organization shall reimburse the district within 10 days after receiving the district's certification of payment of compensation to the employee. (Education Code 44987, 45210)

~~1.~~

Religious Leave

~~1.~~

The Superintendent or designee may grant an employee up to three days of leave per year for religious purposes, provided that the leave is requested in advance and that it does not cause additional district expenditures, the neglect of assigned duties, or any other unreasonable hardship on the district.

~~2.~~

The Superintendent or designee shall deduct the cost of hiring a substitute, when required, from the wages of the employee who takes religious leave.

~~3.~~

No employee shall be discriminated against for using this leave or any additional days of unpaid leave granted for religious observances at the discretion of the Superintendent or designee.

~~K. Leave for Emergency Duty~~

~~1.~~

Spouse on Leave from Military Deployment

An employee who works an average of 20 hours or more per week and whose spouse is a member of the United States Armed Forces, National Guard, or reserves may take up to 10 days of unpaid leave during a period that the employee's spouse is on leave from deployment during a military conflict, as defined in Military and Veterans Code 395.10. (Military and Veterans Code 395.10)

Within two business days of receiving official notice that the employee's spouse will be on leave from deployment, the employee shall provide the Superintendent or designee with notice of the intention to take the leave. The employee shall submit written documentation certifying that the employee's spouse will be on leave from deployment during the time that the leave is requested. (Military and Veterans Code 395.10)

Leave for Emergency Duty

An employee may take time off to perform emergency duty as a volunteer firefighter, a reserve peace officer, or emergency rescue personnel. (Labor Code 230.3)

~~2. An~~

Any employee who ~~is performs duty as~~ a volunteer firefighter, reserve peace officer, or emergency rescue personnel shall be permitted to take temporary leaves of absence, not to exceed an aggregate total of 14 days per calendar year, for the purpose of engaging in fire ~~or~~ law enforcement, or emergency rescue training. (Labor Code 230.4)

~~1.~~

Civil Air Patrol

~~1.~~ Leave

An employee may take up to 10 days of unpaid leave per calendar year, beyond any leave otherwise available to ~~him/her~~ the employee, to respond to an emergency operational mission of the California Civil Air Patrol, provided that the employee has been employed by the district for at least a 90-day period immediately preceding the leave. Such leaves shall not exceed three days for a single mission, unless an extension is granted by the governmental entity authorizing the mission and is approved by the Superintendent or designee. (Labor Code 1501, 1503)

~~2.~~

The employee shall give the district as much advance notice as possible of the intended dates of the leave. The Superintendent or designee may require certification from the proper Civil Air Patrol authority to verify the eligibility of the employee for the leave and may deny the leave if the employee fails to provide the required certification. (Labor Code 1503)

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

CA Constitution Article 1, Section 8

Ed. Code 44036-44037

Ed. Code 44963

Ed. Code 44981

Ed. Code 44985

Description

Religious discrimination

Leaves of absence for judicial and official appearances

Power to grant leaves of absence; certificated

Leave of absence for personal necessity

Leave of absence due to death in immediate family; certificated

Ed. Code 44987	Service as officer of employee organization; certificated
Ed. Code 44987.3	Leave of absence to serve on certain boards, commissions, etc.
Ed. Code 45190	Leaves of absence and vacations; classified
Ed. Code 45194	Bereavement leave of absence; classified
Ed. Code 45198	Effect of provisions authorizing leaves of absence
Ed. Code 45207	Personal necessity; classified
Ed. Code 45210	Service as officer of employee organization; classified
Ed. Code 45240-45320	Merit system
Evid. Code 1035.2	Sex assault counselor; definition
Evid. Code 1037.1	Domestic violence counselor; definition
Fam. Code 297-297.5	Rights, protections, benefits under the law; registered domestic partners
Gov. Code 12945.1-12945.2	California Family Rights Act
Gov. Code 12945.7	Bereavement leave
Gov. Code 3543.1	Rights of employee organizations
Lab. Code 1500-1507	Civil Air Patrol leave
Lab. Code 230-230.2	Leaves for victims of domestic violence, sexual assault or specified felonies
Lab. Code 230.3	Leave for emergency personnel
Lab. Code 230.4	Leave for volunteer firefighters
Lab. Code 230.8	Time off to visit child's school
Lab. Code 233	Leave to attend to family illness
Lab. Code 234	Absence control policy
Lab. Code 246.5	Paid sick days; purposes for use
M&V Code 395.10	Leave when spouse on leave from military deployment
Pen. Code 1192.7	Plea bargaining limitation
Pen. Code 667.5	Prior prison terms; enhancement of prison terms
Federal	Description
29 USC 2601-2654	Family Care and Medical Leave Act
42 USC 2000d-2000d-7	Title VI, Civil Rights Act of 1964
Management Resources	Description
Court Decision	Rankin v. Commission on Professional Competence, (1988)

Public Employment Relations Board
Decision

Berkeley Council of Classified Employees v. Berkeley Unified
School District, (2008) PERB Decision No. 1954

Website

[CSBA District and County Office of Education Legal Services](#)

Website

[California Department of Industrial Relations](#)

Website

[California Federation of Teachers](#)

Website

[California Public Employment Relations Board](#)

Website

[California School Employees Association](#)

Website

[California Teachers Association](#)

Cross References

Code

Description

2121

~~Superintendent's Contract~~ Superintendent's Contract

4112.9

~~Employee Notifications~~ Employee Notifications

4112.9-E-PDF(1)

~~Employee Notifications~~ Employee Notifications

4121

~~Temporary/Substitute Personnel~~ Temporary/Substitute
Personnel

4121

~~Temporary/Substitute Personnel~~ Temporary/Substitute
Personnel

4140

~~Bargaining Units~~ Bargaining Units

[4141.6](#)

[Concerted Action/Work Stoppage](#)

[4141.6](#)

[Concerted Action/Work Stoppage](#)

4143

~~Negotiations/Consultation~~ Negotiations/Consultation

4158

~~Employee Security~~ Employee Security

4158

~~Employee Security~~ Employee Security

4161

~~Leaves~~ Leaves

4161

~~Leaves~~ Leaves

4161.1

~~Personal Illness/Injury Leave~~ Personal Illness/Injury 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](#)

4212.9	Employee NotificationsEmployee Notifications
4212.9-E PDF (1)	Employee NotificationsEmployee Notifications
4240	Bargaining UnitsBargaining Units
4241.6	Concerted Action/Work Stoppage
4241.6	Concerted Action/Work Stoppage
4243	Negotiations/ConsultationNegotiations/Consultation
4258	Employee SecurityEmployee Security
4258	Employee SecurityEmployee Security
4261	LeavesLeaves
4261	LeavesLeaves
4261.1	Personal Illness/Injury LeavePersonal Illness/Injury Leave
4261.8	Family Care And Medical LeaveFamily Care And Medical Leave
4261.8	Family Care And Medical Leave
4261.8-E PDF(1)	Family Care And Medical Leave
4312.9	Employee NotificationsEmployee Notifications
4312.9-E PDF (1)	Employee NotificationsEmployee Notifications
4340	Bargaining UnitsBargaining Units
4358	Employee SecurityEmployee Security
4358	Employee SecurityEmployee Security
4361	LeavesLeaves
4361	LeavesLeaves
4361.1	Personal Illness/Injury LeavePersonal Illness/Injury Leave
4361.8	Family Care And Medical LeaveFamily Care And Medical Leave
4361.8	Family Care And Medical Leave
4361.8-E PDF(1)	Family Care And Medical Leave
5148	Child Care And DevelopmentChild Care And Development
5148	Child Care And DevelopmentChild Care And Development

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Robert Heugly

DATE: October 13, 2023

For: ☒ Board Meeting
☐ Superintendent's Cabinet

For: ☐ Information
☒ Action

Date you wish to have your item considered: October 25, 2023

ITEM: Receive for Action: Expanded Learning Opportunities Grant Plan Revisions

PURPOSE: The California Legislature provided \$6.6 billion in the Assembly Bill 86 COVID-19 relief package, including \$2 billion for In-Person Instruction (IPI) Grants and \$4.6 billion for Expanded Learning Opportunities (ELO) Grants. Governor Newsom signed AB 86 on March 5, 2021. To be eligible for funding, LEAs must implement a learning recovery program, that at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to specified student groups, as defined in *Education Code* Section 43522, who have faced adverse learning and social-emotional circumstances.

The Expanded Learning Opportunities Grant Plan was originally brought to the board on May 12, 2021 as an informational item and then the board approved the plan at the following meeting on May 26, 2021. Since board approval, the plan has been updated and the expenditure plan has been revised.

FISCAL IMPACT: Hanford Elementary's allocation is \$4,340,755 for the Expanded Learning Opportunities Grant.

RECOMMENDATION: Approve Expanded Learning Opportunities Grant Plan



Expanded Learning Opportunities Grant Plan

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

The following is the local educational agency's (LEA's) plan for providing supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan will explain how the LEA will use the funds it receives through the Expanded Learning Opportunities (ELO) Grant to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For specific requirements please refer to the Expanded Learning Opportunities Grant Plan Instructions.

Plan Descriptions

A description of how parents, teachers, and school staff were involved in the development of the plan.

PARENTS

The district maintains a Parent Advisory Committee that provides input into the districts' programs and services for students. The district's Parent Advisory Committee (PAC) met regularly throughout the school year. Each school site council elected a parent for the district PAC. The superintendent, director of categorical programs, and/or director of curriculum attended these meetings. The purpose of the PAC is to engage parents in the LCAP review and planning process, to elicit their input into the district's programs and services for students, and to provide them with the opportunity to voice priorities for their students.

DISTRICT ENGLISH LEARNER ADVISORY COMMITTEE (DELAC)

The DELAC is comprised of parents of students who are English learners; community members with an interest in the achievement of ELs and the programs and services they receive; and district level leadership. The DELAC met regularly throughout the school year. At each DELAC meeting, members receive information and provide recommendations on the development and implementation of the programs and services that support the district's students who are English learners. The DELAC reviews the achievement and progress of EL students in detail, including the California School Dashboard English Learner Progress Indicator, the Academic Indicators in English language arts and

math, the Suspension Rate and Chronic Absenteeism Indicators. The DELAC receives information on the district's reclassification procedures and rates, along with other data including data relating to the metrics that are part of the state's priorities. Members receive information and provide recommendations on programs and services for English learners. DELAC members review EL student achievement and provide recommendations as to how the district's programs, can be improved to increase the achievement of ELs.

The PAC and/or DELAC made the following recommendations:

- Maintain or expand programs and services for students, especially students who are low-income, English learners, and/or foster youth.
- Continue to provide services and programs that support students' social/emotional health and well-being
- Ensure that the support systems are efficient and are reaching students in need
- Have accountability in place to ensure that supports are reaching students and are effective in decreasing absenteeism
- Provide outreach, training, and support for parents in parenting skills and strategies that support the social/emotional well-being of their children
- Continue to provide training for teachers and staff in supporting students' social and emotional health.
- Identify groups of students, especially high-risk students, who are improving and replicate strategies and supports that were given to these students to other high-risk student groups.
- Increase services for at risk students and/or student groups including after school tutoring and summer enrichment programs.
- Support parent awareness of available interventions, enrichment and support using Remind, the district website, and other communication tools, ensuring families can make use of available resources.
- Maintain or expand the programs and services for English Learners under each of the districts five LCAP goals at their current levels
- Emphasize the academic language required for proficiency in mathematics and provide instruction and support to EL students that supports understanding, reasoning, spoken, and written expressions.
- Expand services such as Kinder Counts to provide outreach and training for parents, especially the parents of kindergarten students. This training should provide parents with specific information, strategies, and resources that help them get their children to school each day ready to learn. This training and support should ensure that parents are aware of the programs and services within the district (and even the community) that are available to them, and that they know how to access them.

TEACHERS AND SCHOOL STAFF

The Expanded Learning Opportunities Grant was an agenda item at the district's meet-and-consult sessions with the certificated and classified collective bargaining units. These groups have provided ongoing input into the district's services and programs and on how to prioritize these programs and services. Bargaining units recommended that the district expand or maintain the programs and services for students, especially students who are low-income, English learner, or foster youth with an emphasis on increasing services for school safety and student physical and social/emotional wellbeing as funding permits.

SEVEN SUPPLEMENTAL STRATEGIES

District needs assessments, including the California School Dashboard, local formative and summative assessments, along with input from teachers and parents indicate that the following supplemental instruction and support strategies will be identified for HESD students:

1. Extending instructional learning time in addition to what is required for the school year by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that

increases the amount of instructional time or services provided to students based on their learning needs.

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2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to, any of the following:

- a. Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff.
- b. Learning recovery programs and materials designed to accelerate student academic proficiency or English language proficiency, or both.
- c. Educator training, for both certificated and classified staff, in accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.

3. Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.

6. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.

7. Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students' social-emotional health needs and academic needs.

Note that strategy #5 is not indicated because the district does not have any high schools. Strategy #4 is not indicated because students have internet access at home and at school. Families without access to the internet are provided with a wifi hotspot by the district at no charge. Strategy #6 will be implemented, but because the district has a robust suite of formative and summative assessments, including benchmark and diagnostic assessments, funds from the Expanded Learning Opportunities Grant will likely not be used to support this strategy.

A description of how students will be identified and the needs of students will be assessed.

Students in need of academic, social-emotional, and other integrated student supports will be identified using a variety of tools. For academic support including summer and after-school tutoring, results from the district's formative and summative assessments in ELA and math, students' instructional reading levels, along with teacher and school site principal input, will be used to identify students in need of additional services. For students needing additional social/emotional support, school attendance and discipline data along with input from teachers, principals, school counselors, and student specialists will be used to identify students. The use of these assessment tools will be ongoing. New students may be added to the groups of identified students throughout the year. Students making significant progress may be exited. Students will be assessed with district and school site formative assessments regularly to monitor their progress. Additionally, students who are low-income, English learners, foster youth, homeless, students at risk of neglect or abuse, disengaged students, students below grade level, and students with disabilities will be give priority for receiving these services.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

For academic and social/emotional support, families of students identified as requiring additional services (using the methodology described above) will be contacted by the school via written communication, phone, electronic communication (e.g. Remind/Parent Square) or in-person in their primary language. For summer meals (if provided through ELOG), the district's communication tools including the district website, Remind, Parent Square, and the district Facebook feed will be used to notify parents and families (in English and Spanish).

A description of the LEA's plan to provide supplemental instruction and support.

The district will provide supplemental instruction and support to students by:

1. EXTENDING INSTRUCTIONAL LEARNING TIME:

The district will provide a robust summer tutoring program each summer during the grant period. Credentialed teachers will provide intensive instruction/intervention to small groups of students (eight or fewer). The primary focus of the summer instruction will be on English language arts and mathematics but may also include instruction in additional core content areas.

Provide English learners, foster youth, homeless, students at risk of neglect or abuse, disengaged students, students below grade level, and students with disabilities additional services each Wednesday and on occasional Saturdays throughout school year. Wednesdays are student minimum days, and there is normally no school on Saturdays. Providing these students with academic and enrichment activities as well as health and social support services during times when they would not normally be in school is an increase in services and an extension of instructional learning time.

2. ACCELERATING PROGRESS TO CLOSE LEARNING GAPS THROUGH THE IMPLEMENTATION, EXPANSION, OR ENHANCEMENT OF LEARNING SUPPORTS:

After-school tutoring/intervention will be provided to identified students during the regular school year throughout the grant period. Tutoring will be provided to small groups of students (1-8) and will focus on ELA and Math. Training and professional development will be provided to teaching and support staff, especially in the areas of accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.

3. INTEGRATED STUDENT SUPPORTS TO ADDRESS OTHER BARRIERS TO LEARNING::

The district will provide integrated support students in grades TK-2 with educational tutors (paraprofessionals). Educational tutors will work in classrooms providing supports for students including, but not limited to, small group instruction and one-on-one student support in ELA, Math and additional content areas.

The district will expand its after school program (READY Program) with the intent of eliminating or reducing the waiting lists for students to be admitted to the program.

The district will expand its team of psychologists, counselors, and social workers, students specialists.

The district will offer a summer meals program providing free meals for students.

7. TRAINING FOR SCHOOL STAFF ON STRATEGIES TO ENGAGE STUDENTS AND FAMILIES IN ADDRESSING STUDENTS' SOCIAL-EMOTIONAL HEALTH AND ACACEMIC NEEDS:

The district will expand its robust training and support programs and will provide additional professional development opportunities for teaching and support staff, especially in the areas of supporting students' social-emotional needs.

Expenditure Plan

The following table provides the LEA's expenditure plan for how it will use ELO Grant funds to support the supplemental instruction and support strategies being implemented by the LEA.

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Extending instructional learning time	\$880,038	
Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports	\$965,186	
Integrated student supports to address other barriers to learning	\$2,495,531	
Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports	\$0	
Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility	\$0	
Additional academic services for students	\$0	

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs	\$0	
Total Funds to implement the Strategies	\$4,340,755	

A description of how ELO Grant funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA.

The district will coordinate ELOG funds with other funding sources to maximize and optimize the programs and services that students receive. Where practicable, employees that provide direct services to students who are newly hired with ELOG funds, will be funded with alternate funding sources including, but not limited to ESSER, LCAP, etc. after the ELOG expires in 2023 & 2024. This coordination will maintain the increased levels of direct services to students beyond the term of the ELOG grant period. ESSER & LCAP funds will be used to reduce class sizes (student-to-teacher ratios) to provide more opportunities for in-class small group/one-on-one instruction. These smaller class sizes (funded with ESSER) combined with the robust after-hours tutoring and summer tutoring sessions funded with the ELOG, work together to support students to mitigate learning loss that has occurred as a result of the COVID-related school closures.

Expanded Learning Opportunities Grant Plan Instructions: Introduction

The Expanded Learning Opportunities Grant Plan must be completed by school districts, county offices of education (COE), or charter schools, collectively referred to as LEAs, that receive Expanded Learning Opportunities (ELO) Grant funds under California Education Code (EC) Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2024.

For technical assistance related to the completion of the Expanded Learning Opportunities Grant Plan, please contact

ELOGGrants@cde.ca.gov. <mailto:lcff@cde.ca.gov>

Instructions: Plan Requirements

An LEA receiving ELO Grant funds under *EC* Section 43521(b) is required to implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to, at a minimum, students who are included in one or more of the following groups:

- low-income,
- English learners,
- foster youth,
- homeless students,
- students with disabilities,
- students at risk of abuse, neglect, or exploitation,
- disengaged students, and
- students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For purposes of this requirement

- “Supplemental instruction” means the instructional programs provided in addition to and complementary to the LEAs regular instructional programs, including services provided in accordance with an individualized education program (IEP).
- “Support” means interventions provided as a supplement to those regularly provided by the LEA, including services provided in accordance with an IEP, that are designed to meet students’ needs for behavioral, social, emotional, and other integrated student supports, in order to enable students to engage in, and benefit from, the supplemental instruction being provided.
- “Students at risk of abuse, neglect, or exploitation” means students who are identified as being at risk of abuse, neglect, or exploitation in a written referral from a legal, medical, or social service agency, or emergency shelter.

EC Section 43522(b) identifies the seven supplemental instruction and support strategies listed below as the strategies that may be supported with ELO Grant funds and requires the LEA to use the funding only for any of these purposes. LEAs are not required to implement each supplemental instruction and support strategy; rather LEAs are to work collaboratively with their community partners to identify the supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the design and implementation of the supplemental instruction and support strategies being provided (*EC* Section 43522[h]). The seven supplemental instruction and support strategies are:

1. Extending instructional learning time in addition to what is required for the school year by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases the amount of instructional time or services provided to students based on their learning needs.
2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to, any of the following:
 - a. Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff.
 - b. Learning recovery programs and materials designed to accelerate student academic proficiency or English language proficiency, or both.
 - c. Educator training, for both certificated and classified staff, in accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.
3. Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.
4. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports.
5. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility.
6. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.
7. Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students' social-emotional health needs and academic needs.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable IEP.

Fiscal Requirements

The following fiscal requirements are requirements of the ELO grant, but they are not addressed in this plan. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85 percent (85%) of its apportionment for expenditures related to providing in-person services in any of the seven purposes described above.
- The LEA must use at least 10 percent (10%) of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count towards the LEAs requirement to spend at least 85% of its apportionment to provide in-person services.
- An LEA may use up to 15 percent (15%) of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

Instructions: Plan Descriptions

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

A description of how parents, teachers, and school staff were involved in the development of the plan

Describe the process used by the LEA to involve, at a minimum, parents, teachers, and school staff in the development of the Expanded Learning Opportunities Grant Plan, including how the LEA and its community identified the seven supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage with community partners, expanded learning programs, and existing behavioral health partnerships in the design of the plan.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

Describe the LEA's plan for informing the parents and guardians of students identified as needing supplemental instruction and support of the availability of these opportunities, including an explanation of how the LEA will provide this information in the parents' and guardians' primary languages, as applicable.

A description of how students will be identified and the needs of students will be assessed

Describe the LEA's plan for identifying students in need of academic, social-emotional, and other integrated student supports, including the LEA's plan for assessing the needs of those students on a regular basis. The LEA's plan for assessing the academic needs of its students may include the use of diagnostic and formative assessments.

As noted above in the Plan Requirements, "other integrated student supports" are any supports intended to address barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.

A description of the LEA's plan to provide supplemental instruction and support

Describe the LEA's plan for how it will provide supplemental instruction and support to identified students in the seven strategy areas defined in the Plan Requirements section. As a reminder, the LEA is not required to implement each of the seven strategies; rather the LEA will to work collaboratively with its community to identify the strategies that will be implemented. The plan must include a description of how supplemental instruction and support will be provided in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-emotional, and other integrated student supports. The plan must also include a description of how the services will be provided through a program of engaging learning experiences in a positive school climate.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable individualized education program. Additionally, LEAs are encouraged to collaborate with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the implementation of, this plan (*EC* Section 43522[h]).

Instructions: Expenditure Plan

The 'Supplemental Instruction and Support Strategies' column of the Expenditure Plan data entry table lists the seven supplemental instruction and support strategies that may be supported with ELO Grant funds.

Complete the Expenditure Plan data entry table as follows:

In the 'Planned Expenditures' column of the data entry table, specify the amount of ELO Grant funds being budgeted to support each supplemental instruction and support strategies being implemented by the LEA and the total of all ELO Grant funds being budgeted.

An LEA may amend its ELO Grant Plan, including the planned expenditures, based on changes in student needs identified as part of the LEAs ongoing assessment of the needs of students identified for supplemental instruction and support. LEAs are encouraged to collaborate with community partners when amending their plan.

A materially altered plan should be brought to the governing board or body of the LEA for adoption. School districts must submit the amended plan to their COE; charter schools must submit their amended plans to their chartering authority; COEs and school districts in a single-district county must submit their amended plans to the California Department of Education (CDE). COEs and school districts in a single-district county must submit their amended plans to the CDE by email at ELOGrants@cde.ca.gov. LEAs are also strongly encouraged to post an amended plan to the same web page as their LCAP.

The plan must be updated to include the actual expenditures by **December 1, 2024**. In the 'Actual Expenditures' column of the data entry table the LEA will report the amount of ELO Grant funds that the LEA actually expended in support of the strategies that it implemented, as well as the total ELO Grant funds expended.

A description of how these funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA

Describe how the LEA is coordinating its ELO Grant funds with funds received from the federal Elementary and Secondary School Emergency Relief (ESSER) Fund provided through the federal Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (Public Law 116-260), also known as ESSER II, to maximize support for students and staff.

California Department of Education
March 2021



Expanded Learning Opportunities Grant Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Hanford Elementary School District	Doug Carlton Robert Heugly Director, of Program Development, Assessment, and Accountability	dcarlton rheugly@hanfordesd.org 558- 585-3674 5595853600

The following is the local educational agency's (LEA's) plan for providing supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan will explain how the LEA will use the funds it receives through the Expanded Learning Opportunities (ELO) Grant to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For specific requirements please refer to the Expanded Learning Opportunities Grant Plan Instructions.

Plan Descriptions

A description of how parents, teachers, and school staff were involved in the development of the plan.

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PARENTS

The district maintains a Parent Advisory Committee that provides input into the districts' programs and services for students. The district's Parent Advisory Committee (PAC) met regularly throughout the school year. Each school site council elected a parent for the district PAC. The superintendent, director of categorical programs, and/or director of curriculum attended these meetings. The purpose of the PAC is to engage parents in the LCAP review and planning process, to elicit their input into the district's programs and services for students, and to provide them with the opportunity to voice priorities for their students.

DISTRICT ENGLISH LEARNER ADVISORY COMMITTEE (DELAC)

The DELAC is comprised of parents of students who are English learners; community members with an interest in the achievement of ELs and the programs and services they receive; and district level leadership. The DELAC met regularly throughout the school year. [At each DELAC meeting, members receive information and provide recommendations on the development and implementation of the programs and services that support the district's students who are English learners. The DELAC reviews the achievement and progress of EL students in detail, including the California School Dashboard English Learner Progress Indicator, the Academic Indicators in English language arts and](#)At each

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DELAC meeting, members receive information and provide recommendations on the development and implementation of the programs and services that support the district's students who are English learners. The DELAC reviews the achievement and progress of EL students in detail, including the California School Dashboard English Learner Progress Indicator, the Academic Indicators in English language arts and math, the Suspension Rate and Chronic Absenteeism Indicators. The DELAC receives information on the district's reclassification procedures and rates, along with other data including data relating to the metrics that are part of the state's priorities. Members receive information and provide recommendations on programs and services for English learners. DELAC members review EL student achievement and provide recommendations as to how the district's programs, can be improved to increase the achievement of ELs.

The PAC and/or DELAC made the following recommendations:

- Maintain or expand programs and services for students, especially students who are low-income, English learners, and/or foster youth.
- Continue to provide services and programs that support students' social/emotional health and well-being
- Ensure that the support systems are efficient and are reaching students in need
- Have accountability in place to ensure that supports are reaching students and are effective in decreasing absenteeism
- Provide outreach, training, and support for parents in parenting skills and strategies that support the social/emotional well-being of their children
- Continue to provide training for teachers and staff in supporting students' social and emotional health.
- Identify groups of students, especially high-risk students, who are improving and replicate strategies and supports that were given to these students to other high-risk student groups.
- Increase services for at risk students and/or student groups including after school tutoring and summer enrichment programs.
- Support parent awareness of available interventions, enrichment and support using Remind, the district website, and other communication tools, ensuring families can make use of available resources.
- Maintain or expand the programs and services for English Learners under each of the districts five LCAP goals at their current levels
- Emphasize the academic language required for proficiency in mathematics and provide instruction and support to EL students that supports understanding, reasoning, spoken, and written expressions.
- Expand services such as Kinder Counts to provide outreach and training for parents, especially the parents of kindergarten students. This training should provide parents with specific information, strategies, and resources that help them get their children to school each day ready to learn. This training and support should ensure that parents are aware of the programs and services within the district (and even the community) that are available to them, and that they know how to access them.

TEACHERS AND SCHOOL STAFF

The Expanded Learning Opportunities Grant was an agenda item at the district's meet-and-consult sessions with the certificated and classified collective bargaining units. These groups have provided ongoing input into the district's services and programs and on how to prioritize these programs and services. Bargaining units recommended that the district expand or maintain the programs and services for students, especially students who are low-income, English learner, or foster youth with an emphasis on increasing services for school safety and student physical and social/emotional wellbeing as funding permits.

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SEVEN SUPPLEMENTAL STRATEGIES

District needs assessments, including the California School Dashboard, local formative and summative assessments, along with input from teachers and parents indicate that the following supplemental instruction and support strategies will be identified for HESD students:

1. Extending instructional learning time in addition to what is required for the school year by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that

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District needs assessments, including the California School Dashboard, local formative and summative assessments, along with input from teachers and parents indicate that the following supplemental instruction and support strategies will be identified for HESD students:

~~1. Extending instructional learning time in addition to what is required for the school year by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases the amount of instructional time or services provided to students based on their learning needs.~~

~~2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to, any of the following:~~

a. Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff.

~~b. Learning recovery programs and materials designed to accelerate student academic proficiency or English language proficiency, or both.~~

~~b. Educator training, for both certificated and classified staff, in accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.~~

3. Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.

6. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.

7. Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students' socialemotional health needs and academic needs.

Note that strategy #5 is not indicated because the district does not have any high schools. Strategy #4 is not indicated because students have internet access at home and at school. Families without access to the internet are provided with a wifi hotspot by the district at no charge. Strategy #6 will be implemented, but because the district has a robust suite of formative and summative assessments, including benchmark and diagnostic assessments, funds from the [2021](#) Expanded Learning Opportunities Grant will likely not be used to support this strategy.

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A description of how students will be identified and the needs of students will be assessed.

Students in need of academic, social-emotional, and other integrated student supports will be identified using a variety of tools. For academic support including summer and after-school tutoring, results from the district's formative and summative assessments in ELA and math, students' instructional reading levels, along with teacher and school site principal input, will be used to identify students in need of additional services. For students needing additional social/emotional support, school attendance and discipline data along with input from teachers, principals, school counselors, and student specialists will be used to identify students. The use of these assessment tools will be ongoing. New students may be added to the groups of identified students throughout the year. Students making significant progress may be exited. Students will be assessed with district and school site formative assessments regularly to monitor their progress. Additionally, students who are low-income, English learners, foster youth, homeless, students at risk of neglect or abuse, disengaged students, students below grade level, and students with disabilities will be give priority for receiving these services.

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A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

For academic and social/emotional support, families of students identified as requiring additional services (using the methodology described above) will be contacted by the school via written communication, phone, electronic communication (e.g. Remind/[Parent Square](#)) or ~~in-person~~[in person](#) in their primary language. For summer meals, ~~(if provided through ELOG)~~, the district's communication tools including the district website, Remind, ~~Blackboard~~[Parent Square](#), and the district Facebook feed will be used to notify parents and families (in English and Spanish).

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A description of the LEA's plan to provide supplemental instruction and support.

~~The district will provide supplemental instruction and support to students by:~~

~~1. EXTENDING INSTRUCTIONAL LEARNING TIME:~~

~~The district will provide a robust summer tutoring program each summer during the grant period. Credentialed teachers will provide intensive instruction/intervention to small groups of students (eight or fewer). The primary focus of the summer instruction will be on English language arts and mathematics but may also include instruction in additional core content areas.~~

~~Provide English learners, foster youth, homeless, students at risk of neglect or abuse, disengaged students, students below grade level, and students with disabilities additional services each Wednesday and on eight Saturdays throughout the 2021-2022 school year. Wednesdays are student minimum days, and there is normally no school on Saturdays. Providing these students with academic and enrichment activities as well as health and social support services during times when they would not normally be in school is an increase in services and an extension of instructional learning time.~~

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2. ACCELERATING PROGRESS TO CLOSE LEARNING GAPS THROUGH THE IMPLEMENTATION, EXPANSION, OR ENHANCEMENT OF LEARNING SUPPORTS:

After-school tutoring/intervention will be provided to identified students during the regular school year throughout the grant period. Tutoring will be provided to small groups of students (1-8) and will focus on ELA and math.

A program

Training and professional development will be provided to teaching and support staff, especially in the areas of accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.

3. INTEGRATED STUDENT SUPPORTS TO ADDRESS OTHER BARRIERS TO LEARNING::

The district will provide integrated support students in grades TK-2 with educational tutors (paraprofessionals). Educational tutors will work in classrooms providing supports for students including, but not limited to, small group instruction and one-on-one student support in ELA, math and additional content areas.

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The district will provide a robust summer tutoring program each summer during the grant period. Credentialed teachers will provide intensive instruction/intervention to small groups of students (eight or fewer). The primary focus of the summer instruction will be on English language arts and mathematics but may also include instruction in additional core content areas.

Provide English learners, foster youth, homeless, students at risk of neglect or abuse, disengaged students, students below grade level, and students with disabilities additional services each Wednesday and on occasional Saturdays throughout school year. Wednesdays are student minimum days, and there is normally no school on Saturdays. Providing these students with academic and enrichment activities as well as health and social support services during times when they would not normally be in school is an increase in services and an extension of instructional learning time.

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After-school tutoring/intervention will be provided to identified students during the regular school year throughout the grant period. Tutoring will be provided to small groups of students (1-8) and will focus on ELA and Math. Training and professional development will be provided to teaching and support staff, especially in the areas of accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.

3. INTEGRATED STUDENT SUPPORTS TO ADDRESS OTHER BARRIERS TO LEARNING::

The district will provide integrated support students in grades TK-2 with educational tutors (paraprofessionals). Educational tutors will work in classrooms providing supports for students including, but not limited to, small group instruction and one-on-one student support in ELA, Math and additional content areas.

The district will expand its after school program (READY Program) with the intent of eliminating or reducing the waiting lists for students to be admitted to the program.

The district will expand its team of psychologists, counselors, and social workers- students specialists.

The district will offer a summer meals program providing free meals for students.

7. TRAINING FOR SCHOOL STAFF ON STRATEGIES TO ENGAGE STUDENTS AND FAMILIES IN ADDRESSING STUDENTS' SOCIALEMOTIONAL HEALTH AND ACACEMIC NEEDS:

~~The district will expand its robust training and support programs and will provide additional professional development opportunities for teaching and support staff, especially in the areas of supporting students' social-emotional needs.~~

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The district will expand its robust training and support programs and will provide additional professional development opportunities for teaching and support staff, especially in the areas of supporting students' social-emotional needs.

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Expenditure Plan

The following table provides the LEA's expenditure plan for how it will use ELO Grant funds to support the supplemental instruction and support strategies being implemented by the LEA.

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Extending instructional learning time	<u>\$1,346,292</u> <u>880,038</u>	
Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports	<u>\$1,275,528</u> <u>965,186</u>	
Integrated student supports to address other barriers to learning	<u>\$1,715,969</u> <u>2,495,531</u>	
Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports	\$0	
Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures

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Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility	\$0	
Additional academic services for students	\$0	
Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs	<u>\$0</u>	
Total Funds to implement the Strategies	\$4,337,789 <u>340.755</u>	

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A description of how ELO Grant funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA.

The district will coordinate ELOELOG funds with other funding sources to maximize and optimize the programs and services that students receive. Where practicable, employees that provide direct services to students who are newly hired with ELOELOG funds, will be funded with alternate funding sources including, but not limited to ESSER, LCAP, etc. after the ELOELOG expires at the end of 2021-2022 in 2023 & 2024. This coordination will maintain the increased levels of direct services to students beyond the term of the ELOELOG grant period. ESSER & LCAP funds will be used to reduce class sizes (student-to-teacher ratios) to provide more opportunities for in-class small group/one-on-one instruction. These smaller class sizes (funded with ESSER) combined with the robust after-hours tutoring and summer tutoring sessions funded with the ELOELOG, work together to support students to mitigate learning loss that has occurred as a result of the COVID-related school closures.

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Expanded Learning Opportunities Grant Plan Instructions: Introduction

The Expanded Learning Opportunities Grant Plan must be completed by school districts, county offices of education, [\(COE\)](#), or charter schools, collectively referred to as [Local Educational Agencies \(LEAs\)](#), that receive Expanded Learning Opportunities (ELO) Grant funds under California Education Code (EC) Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, [2022-2024](#).

For technical assistance related to the completion of the Expanded Learning Opportunities Grant Plan, please contact ELOGrants@cde.ca.gov. <mailto:lcff@cde.ca.gov>

Instructions: Plan Requirements

An LEA receiving ELO Grant funds under EC Section 43521(b) is required to implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to, at a minimum, students who are included in one or more of the following groups:

- low-income,
- English learners,
- foster youth,
- homeless students,
- students with disabilities,
- students at risk of abuse, neglect, or exploitation,
- disengaged students, and
- students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, creditdeficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For purposes of this requirement

- “Supplemental instruction” means the instructional programs provided in addition to and complementary to the LEAs regular instructional programs, including services provided in accordance with an individualized education program (IEP).
- “Support” means interventions provided as a supplement to those regularly provided by the LEA, including services provided in accordance with an IEP, that are designed to meet students’ needs for behavioral, social, emotional, and other integrated student supports, in order to enable students to engage in, and benefit from, the supplemental instruction being provided.
- “Students at risk of abuse, neglect, or exploitation” means students who are identified as being at risk of abuse, neglect, or exploitation in a written referral from a legal, medical, or social service agency, or emergency shelter.

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EC Section 43522(b) identifies the seven supplemental instruction and support strategies listed below as the strategies that may be supported with ELO Grant funds and requires the LEA to use the funding only for any of these purposes. LEAs are not required to implement each supplemental instruction and support strategy; rather LEAs are to work collaboratively with their community partners to identify the supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the design and implementation of the supplemental instruction and support strategies being provided (EC Section 43522[h]).

The seven supplemental instruction and support strategies are:

1. Extending instructional learning time in addition to what is required for the school year by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases the amount of instructional time or services provided to students based on their learning needs.
2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to, any of the following:
 - a. Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff.
 - b. Learning recovery programs and materials designed to accelerate student academic proficiency or English language proficiency, or both.
 - c. Educator training, for both certificated and classified staff, in accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.
3. Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.
4. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports.
5. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility.
6. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.
7. Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students' socialemotional health needs and academic needs.

As a reminder, EC Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable IEP.

Fiscal Requirements

The following fiscal requirements are requirements of the ELO grant, but they are not addressed in this plan. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85 percent (85%) of its apportionment for expenditures related to providing in-person services in any of the seven purposes described above.
- The LEA must use at least 10 percent (10%) of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count towards the LEAs requirement to spend at least 85% of its apportionment to provide in-person services.
- An LEA may use up to 15 percent (15%) of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

Expanded Learning Opportunities Grant Plan for Hanford Elementary School District

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Instructions: Plan Descriptions

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

A description of how parents, teachers, and school staff were involved in the development of the plan

Describe the process used by the LEA to involve, at a minimum, parents, teachers, and school staff in the development of the Expanded Learning Opportunities Grant Plan, including how the LEA and its community identified the seven supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage with community partners, expanded learning programs, and existing behavioral health partnerships in the design of the plan.

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A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

Describe the LEA's plan for informing the parents and guardians of students identified as needing supplemental instruction and support of the availability of these opportunities, including an explanation of how the LEA will provide this information in the parents' and guardians' primary languages, as applicable.

A description of how students will be identified and the needs of students will be assessed

Describe the LEA's plan for identifying students in need of academic, social-emotional, and other integrated student supports, including the LEA's plan for assessing the needs of those students on a regular basis. The LEA's plan for assessing the academic needs of its students may include the use of diagnostic and formative assessments.

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As noted above in the Plan Requirements, "other integrated student supports" are any supports intended to address barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.

A description of the LEA's plan to provide supplemental instruction and support

Describe the LEA's plan for how it will provide supplemental instruction and support to identified students in the seven strategy areas defined in the Plan Requirements section. As a reminder, the LEA is not required to implement each of the seven strategies; rather the LEA will to work collaboratively with its community to identify the strategies that will be implemented. The plan must include a description of how supplemental instruction and support will be provided in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-emotional, and other integrated student supports. The plan must also include a description of how the services will be provided through a program of engaging learning experiences in a positive school climate.

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As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable individualized education program. Additionally, LEAs are encouraged to collaborate with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the implementation of, this plan (*EC* Section 43522[h]).

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Instructions: Expenditure Plan

The 'Supplemental Instruction and Support Strategies' column of the Expenditure Plan data entry table lists the seven supplemental instruction and support strategies that may be supported with ELO Grant funds.

Complete the Expenditure Plan data entry table as follows:

In the 'Planned Expenditures' column of the data entry table, specify the amount of ELO Grant funds being budgeted to support each supplemental instruction and support strategies being implemented by the LEA and the total of all ELO Grant funds being budgeted.

An LEA may amend its ELO Grant Plan, including the planned expenditures, based on changes in student needs identified as part of the LEAs ongoing assessment of the needs of students identified for supplemental instruction and support. LEAs are encouraged to collaborate with community partners when amending their plan.

A materially altered plan should be brought to the governing board or body of the LEA for adoption. School districts must submit the amended plan to their COE; charter schools must submit their amended plans to their chartering authority; COEs and school districts in a single-district county must submit their amended plans to the California Department of Education (CDE). COEs and school districts in a single-district county must submit their amended plans to the CDE by email at ELOGrants@cde.ca.gov. LEAs are also strongly encouraged to post an amended plan to the same web page as their LCAP.

The plan must be updated to include the actual expenditures by **December 1, 2022/2024**. In the 'Actual Expenditures' column of the data entry table the LEA will report the amount of ELO Grant funds that the LEA actually expended in support of the strategies that it implemented, as well as the total ELO Grant funds expended.

A description of how these funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA

Describe how the LEA is coordinating its ELO Grant funds with funds received from the federal Elementary and Secondary School Emergency Relief (ESSER) Fund provided through the federal Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (Public Law 116-260), also known as ESSER II, to maximize support for students and staff.

California Department of Education
March 2021

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HANFORD ELEMENTARY SCHOOL DISTRICT
Human Resources Department

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Jamie Martinez

DATE: October 16, 2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

☐ Information
☒ Action

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **October 25, 2023**

ITEM: Hear comments from the public and consider approval of negotiated successor agreement with the California School Employees Association (CSEA), Chapter #344.

PURPOSE: To comply with the requirement of Government Code Section 3547 for hearing of public comments prior to approval of a collective bargaining agreement, and to authorize implementation of the Tentative Agreement. CSEA ratified the Tentative Agreement for a successor collective bargaining agreement for July 1, 2023 through June 30, 2026 on October 18, 2023.

FISCAL IMPACT: The costs of the negotiated contract amendments and funding sources are attached.

RECOMMENDATION: Hear public comments and approve agreement.

TENTATIVE AGREEMENT BETWEEN
HANFORD ELEMENTARY SCHOOL DISTRICT
AND
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION
And Its Chapter Hanford Elementary 344
September 28, 2023

The Hanford Elementary School District ("District") and the California School Employees Association and Its Chapter Hanford Elementary 344, (collectively "CSEA") have agreed to the following terms & conditions in full and final resolution of their successor contract negotiations for the 2023-2026 school year.

Article 9 – Unit Vacancies

Modify Article 9 as follows:

A.

2. **More Hours-Calling:** The vacancy, or the vacancy created by a transfer, shall be offered, in seniority order, to employees in the same classification with fewer hours than those of the vacancy

Remainder of Article to stay status quo.

Article 12 Hours and Overtime

Modify Article 12 as follows:

~~C.~~ D. Extra Time

Remainder of Article to stay status quo.

Article 14 Holidays

Modify Article 14 as follows:

- A. The District shall provide all twelve-month employees with paid holidays on the following days, or on the day(s) designated in lieu for observance of the holiday(s), except as otherwise noted in this Article.

1. January 1 - New Year's Day

2. The third Monday in January - Dr. Martin Luther King, Jr.'s Birthday

3. February - Lincoln's Birthday
 4. The third Monday in February - President's Birthday
 5. Friday before Easter
 6. The last Monday in May - Memorial Day
 - 7. June 19 - Juneteenth**
 - 8. July 4 - Independence Day**
 - 9. The first Monday in September - Labor Day**
 - 10. November 11 - Veteran's Day**
 - 11. The last Thursday in November - Thanksgiving**
 - 12. The Friday following Thanksgiving - In Lieu of Admission Day**
 - 13. December 24 - Christmas Eve**
 - 14. December 25 - Christmas**
 - 15. December 31 - New Year's Eve**
- B. The District may schedule the Monday after Easter, in lieu of Lincoln's Birthday, as a holiday for bargaining unit members. Bargaining unit members shall be notified at least thirty (30) days in advance of Lincoln's Birthday of a change in holidays per this paragraph.
- C. Less-than-twelve-month employees who are not normally assigned to duty during the common recess period between two school years shall be granted holiday pay for all holidays under A. above that fall within their regular work year. They shall be entitled to a paid holiday for **Juneteenth in June and** Independence Day in July only if **their they are in paid status regular work-year includes** the work day immediately preceding **or succeeding that these** holidays.

- D. New employees, re-employed former regular employees, and regular employees returning from unpaid leave shall not be entitled to holiday pay for holidays preceding their first work day as a new or returning employee.

~~E. Employees who consent to work a regular work schedule which results in the loss of eligibility for any otherwise paid holiday shall be granted an in-lieu paid holiday or shall be paid their regular wages in lieu of a holiday off.~~

Remainder of Article to stay status quo.

Article 16 Leaves

Modify Article 16 as follows:

A. Personal Illness/Injury Leave

...

2. Extended Sick Leave with Half Pay

- a. In addition to Personal Illness/Injury Leave provided under Section A.1. above, each employee shall be credited, at the beginning of each fiscal year, with the number of days of Extended Sick Leave with Half Pay which, when added to his/her Sick Leave entitlement for the year under A.1. above, total one hundred (100) days.
- b. Extended Sick Leave shall not be used until all accumulated Sick Leave credited per A.1. above, including the current-year allotment, has been exhausted.
- c. Entitlement to Extended Sick Leave with Half Pay shall not commence until the fourth (4th) consecutive full day of any absence on account of personal illness or injury except for pregnancy disability prescribed by the treating physician and for continuing illness or injury.
- d. The onset, duration, and nature of any illness or injury for which Extended Sick Leave with Half Pay is claimed must be verified, in writing, by the treating physician **upon request by the District.**
- e. Extended Sick Leave with Half Pay shall be used for personal illness or injury only.

- f. Extended Sick Leave with Half Pay does not accumulate from year to year.

...

B. Family Illness/Injury Leave

2. Unpaid Family Care Leave

- a. Employees may take Unpaid Family Care Leave(s) for up to twelve (12) weeks in a 12-month period to care for a family member with a serious health condition. Family members shall include spouse, child, legal ward, adult dependent child, parent, domestic partner (as defined in Labor Code Section 233), current father-in-law, mother-in-law, ~~or~~ any person with whom the employee has an "in loco parentis" relationship, **or someone else related by blood or in a family-like relationship ("designated person") with a serious health condition..**

...

P. Parental Bonding Leave

5. If both parents work for the District, ~~the maximum combined leave available to the each parents may utilize a for~~ parental bonding ~~is period of~~ 12 workweeks.

Remainder of Article to stay status quo.

Article 19: Layoff, Reemployment, and Separation

...

H. Notice to Employees:

1. ~~The District shall notify the affected employee(s) in writing at least sixty (60) calendar days before June 30 for any layoff effective at the end of the school year. For all other layoffs, the District shall notify the affected employee(s) in writing at least sixty (60) calendar days before the effective date of the scheduled layoff. Procedures for layoff notice and right to hearing are set forth in Ed Code section 45117.~~

2. This notification requirement shall be satisfied with proof of service, either in person, or to the employee's last known address on file at the District Human Resources Department.

~~3. Failure to give sixty (60) calendar days written notice per Section H.1. above timely notice to the employee(s) shall result in severance pay to the employee equal to one (1) day's wages for each day the notice was late.~~

Remainder of Article to stay status quo.

ARTICLE 22: HEALTH AND WELFARE BENEFITS

A. Regular Employees Working Six (6) Hours or More

4. Effective October 1, 202~~3~~⁴, the maximum annual District contribution toward the total premiums for the above benefits shall be **Fourteen Thousand Ninety Dollars and Four Cents (\$14,090.04)** ~~Thirteen Thousand and Forty Six Dollars (\$13,046)~~ per employee.

B. Regular Employees Working Three (3) But Less than Six (6) Hours

2. The health and welfare benefits shall consist of the following coverage:

...

4. Effective October 1, 202~~3~~¹, the maximum annual District contribution toward the total premiums for the above benefits shall be **One Thousand Four Hundred Sixty-Eight Dollars and Ninety-Two cents (\$1,468.92)** ~~Three Hundred and Sixty-Nine Dollars and Thirty-Two Cents (\$1,369.32)~~.
Monthly payroll deductions shall begin with the October (i.e., first month of the plan year) pay warrant for which total health benefit plan costs exceed the maximum District contribution, and shall be for the difference between the monthly total costs and the monthly maximum District contribution as defined above.

Article 23 Pay and Allowances

Modify Article 23 as follows:

~~A. The 2021-2022 Classified Salary Schedule shall be increased by 6.83% and become the 2022-2023 Classified Salary Schedule.~~

A. The 2022-2023 Classified Salary Schedule shall be increased by 10% for 2023-2024.

Remainder of Article to stay status quo.

ARTICLE 26: STAFF DEVELOPMENT AND TRAINING

Modify Article 26 as follows:

1. The District recognizes that classified staff does essential work that supports a healthy school environment and the educational program. Classified staff shall have opportunities to participate in staff development activities in order to improve job skills, learn best practices, retrain as appropriate in order to meet changing conditions in the district, and/or enhance personal growth.
2. The District shall involve classified staff in the development of the District's staff development program. The District shall ensure that the staff development program is aligned with District goals, school improvement objectives, the local control and accountability plan, and other district and school plans.
3. The District and CSEA shall utilize the Meet and Consult process to:
 - A. Evaluate and develop staff education and training programs, On-The-Job Training and Self-Developments for recommendation to the Superintendent for approval and implementation.
 - B. Evaluate and identify training needs, investigate sources of training/education programs and disseminate information on availability of training/education programs.
 - C. Review and evaluate requests from employees to attend trainings and professional development opportunities outside of the District that are aligned with District goals, school improvement objectives, the local control and accountability plan, and other District and school plans.
 - D. Employees permitted to attend these professional development and training opportunities shall suffer no loss of pay or leave to attend.
 - E. Approval of all training requests shall be contingent upon availability of funds as determined by the District. For the 2020-21 year, the District shall allocate the

balance from the AB 1808 Classified Employees Professional Development Block Grant (2018) of \$3,000 to utilize for classified bargaining unit member professional development opportunities. Unused funds, if any, will be carried over from one year to the next during the term of this agreement. These AB 1808 funds shall not be used for training or professional development that is required to maintain qualifications for employment (for example, updating CPR, certificates, required training for bus drivers, etc.).

- 4. Bargaining unit members who do not have training explicitly listed as a duty of employment in their job description, and whose workload is adversely affected as a result of being assigned to train other unit members, may elect to meet with the CSEA President and the Assistant Superintendent of Human Resources to collaboratively address workload concerns.**

ARTICLE 27: EFFECT OF AGREEMENT

Modify Article 27 as follows:

- A. The duration of this Agreement is July 1, **2020 2023** through June 30, **2023-2026**.
- B. It is the intent of the parties that this Agreement set forth the full and entire understanding of the parties regarding all matters set forth herein, and any prior to existing understanding or agreements by or between the parties, whether formal or informal, regarding any such matters are hereby superseded and terminated in their entirety.
- C. Unless otherwise specifically provided herein, it is agreed and understood that each party hereto voluntarily waives and unqualifiedly relinquishes its rights to meet and negotiate, and agrees that the other party shall not be required to negotiate with respect to any subject or matter covered herein, or with respect to any matter not covered herein, even though such subject or matter may not have been within the knowledge or contemplation of either or both of the parties at the time they met and negotiated this Agreement, and even though any such subject or matter was proposed and later withdrawn.

- D. District and/or Union may re-open negotiations for the **2024-2025 2021-2022**,
and/or **2025-2026 2022-2023** school years over Pay and Allowances (Article 23)
and/or Health and Welfare Benefits (Article 22), and two additional Articles each.

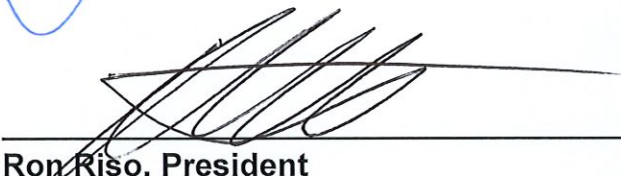
Remainder of Article to stay status quo.

**The parties further agree to the revision of the job description for the TK/K
paraprofessional pursuant to the reclassification process.**

**EXCEPT AS SET FORTH ABOVE ALL OTHER TERMS AND CONDITIONS
CONTAINED IN THE PARTIES' 2020-2023 AGREEMENT SHALL REMAIN STATUS
QUO.**



Jaime Martinez, Assistant Superintendent of Human Resources
Hanford Elementary School District
Date 9/28/23



Ron Riso, President
California School Employees Association, Chapter 344
Date 9/28/23



Mac McClaran, Labor Relations Representative
California School Employees Association
Date 9/28/23

HANFORD ELEMENTARY SCHOOL DISTRICT
2023-2024 CLASSIFIED SALARY SCHEDULE (Interim)

Range	Position		Step 1	Step 2	Step 3	Step 4	Step 5
1		*per Month per Hour	2,866 16.53	3,009 17.36	3,160 18.23	3,318 19.14	3,484 20.10
2		per Month per Hour	3,009 17.36	3,160 18.23	3,318 19.14	3,484 20.10	3,658 21.10
3	Clerk Trainee	per Month per Hour	3,160 18.23	3,318 19.14	3,484 20.10	3,658 21.10	3,841 22.16
4		per Month per Hour	3,318 19.14	3,484 20.10	3,658 21.10	3,841 22.16	4,033 23.27
5	Clerk Typist I Food Service Worker I Instructional Aide	per Month per Hour	3,484 20.10	3,658 21.10	3,841 22.16	4,033 23.27	4,234 24.43
6	Bilingual Aide Bilingual Clerk Typist I Food Service Worker II Alternative Education Program Aide READY Program Tutor	per Month per Hour	3,658 21.10	3,841 22.16	4,033 23.27	4,234 24.43	4,446 25.65
7	Account Clerk I Custodian I Educational Tutor, K-8 Groundskeeper I Paraprofessional (TK/K) Signing Aide Special Circumstances Aide Special Education Aide Substitute Telephone Clerk	per Month per Hour	3,841 22.16	4,033 23.27	4,234 24.43	4,446 25.65	4,668 26.93
8	Account Clerk II Clerk Typist II Cook/Baker Food Service Utility Worker Library/Media Technician	per Month per Hour	4,033 23.27	4,234 24.43	4,446 25.65	4,668 26.93	4,902 28.28
9	Bilingual Clerk Typist II Bilingual Translator/Clerk Custodian II Delivery Worker Groundskeeper II Lead Food Service Worker Maintenance Worker I	per Month per Hour	4,234 24.43	4,446 25.65	4,668 26.93	4,902 28.28	5,147 29.69
10	Bus Driver Bus Driver/Service Worker Health Care Assistant Help Desk Technician Secretary READY Site Lead	per Month per Hour	4,446 25.65	4,668 26.93	4,902 28.28	5,147 29.69	5,404 31.18
11	Bilingual Health Care Assistant Dispatcher Irrigation Specialist Licensed Vocational Nurse Lead Custodian	per Month per Hour	4,668 26.93	4,902 28.28	5,147 29.69	5,404 31.18	5,674 32.74
12	Account Technician I Licensed Vocational Nurse (Bilingual) Warehouse/Reprographics & Mail Technician	per Month per Hour	4,902 28.28	5,147 29.69	5,404 31.18	5,674 32.74	5,958 34.37

Range	Position		Step 1	Step 2	Step 3	Step 4	Step 5
13	Bus Driver/Mechanic	per Month	5,147	5,404	5,674	5,958	6,256
	Head Custodian	per Hour	29.69	31.18	32.74	34.37	36.09
	Maintenance Worker II						
	Mechanic						
	Parent Liaison Specialist						
	Painter/Maintenance Worker II						
14	Teacher Resource Center Specialist						
	Administrative Secretary I	per Month	5,404	5,674	5,958	6,256	6,569
15		per Hour	31.18	32.74	34.37	36.09	37.90
	Account Technician II - Accounts Payable	per Month	5,674	5,958	6,256	6,569	6,897
	Administrative Secretary II	per Hour	32.74	34.37	36.09	37.90	39.79
	Child Welfare and Attendance Specialist						
	Computer Maintenance Technician						
	Database Specialist I						
16	Account Technician III	per Month	5,958	6,256	6,569	6,897	7,242
	Community Day School Specialist	per Hour	34.37	36.09	37.90	39.79	41.78
	DSF Work Control Technician						
	Educational Interpreter						
	Student Specialist						
17	Bilingual Student Specialist	per Month	6,256	6,569	6,897	7,242	7,604
	Bilingual Community Day School Specialist	per Hour	36.09	37.90	39.79	41.78	43.87
	Heating, Ventilation & Air Conditioning Specialist						
	Locksmith						
18	Account Technician IV	per Month	6,569	6,897	7,242	7,604	7,985
	Database Specialist II	per Hour	37.90	39.79	41.78	43.87	46.06
	Lead Mechanic (Automotive)						
	Network Engineer						
	Systems Engineer						
19		per Month	6,897	7,242	7,604	7,985	8,384
		per Hour	39.79	41.78	43.87	46.06	48.37
20		per Month	7,242	7,604	7,985	8,384	8,803
		per Hour	41.78	43.87	46.06	48.37	50.79

*Monthly rate is based on an 8-hour per day, 12-month employee

Each range is based on meeting minimum requirements. Persons not meeting minimum requirements will stay on current range.

Translator - Employees who are assigned translation duties (verbal or written) outside their regularly assigned shift shall be paid at the current rate of pay for their regular position. Any time worked by an employee as a Translator shall not count toward benefit accrual within his/her regularly assigned position, including but not limited to health and welfare benefits, increased hours, or vacation and leave credit.

Yard Duty - Employees who assume yard supervision duties in addition to their regular position shall be paid for such extra duties at their current rate of pay for their regular position.

Longevity - Full-time Employees shall receive annual longevity pay when they complete milestone years of service as indicated below:

15 Years - \$1,125
20 Years - \$2,250
30 Years - \$3,375

Employees shall receive longevity pay on July 1 if they reached one of the above milestones on or before December 31 of the current year.

Part-time employees shall receive the appropriate pro rata share when they complete milestone years of service.

ADDITIONAL COMPENSATION FOR CLASSIFIED EMPLOYEES

Bilingual Stipend: Employees who are required to use a second language from time to time in his/her regular assignment and who has demonstrated competency in the second language as established by the District shall receive a stipend in accordance with the following schedule. Payments will be made each month based upon work year as outlined in Article 23 Pay and Allowances of the CSEA/HESD Collective Bargaining Agreement.

BILINGUAL STIPEND SCHEDULE

8 hour employee	\$400 per year
7 hour but less than 8 hour employee	\$350 per year
6 hour but less than 7 hour employee	\$300 per year
5 hour but less than 6 hour employee	\$250 per year
4 hour but less than 5 hour employee	\$200 per year
3 hour but less than 4 hour employee	\$150 per year
2 hour but less than 3 hour employee	\$100 per year
1 hour but less than 2 hour employee	\$ 50 per year

Out of Classification Work: An employee who temporarily performs the essential functions of a higher classification shall be entitled to the lowest step in the higher range which exceeds the employee's rate of pay by a minimum of five percent (5%) (Article 23 Section H of the CSEA/HESD CBA Agreement)

Professional Growth increments will be awarded as follows:

No. of Semester		No. of Semester	
Increments	Units	Increments	Units
1 st	6	12 th	72
2 nd	12	13 th	78
3 rd	18	14 th	84
4 th	24	15 th	90
5 th	30	16 th	96
6 th	36	17 th	102
7 th	42	18 th	108
8 th	48	19 th	114
9 th	54	20 th	120
10 th	60	21 st	126
11 th	66		

Employees will be paid, in addition to their regular rate of pay, ten dollars and zero cents (\$10.00) per month per increment. (See Article 11 Professional Growth).

ADDITIONAL COMPENSATION FOR CLASSIFIED EMPLOYEES (cont.)

Split Shift Differential Compensation: All employees whose regularly assigned shift contains one or more periods of unpaid time which exceeds ninety (90) minutes shall be paid a shift differential premium of seven (7%) above the regular rate of pay for all hours worked. (See Article 12, Section K of the CSEA/HESD Collective Bargaining Agreement).

Night Differential: Any employee who works a regularly District-assigned shift between the hours of 5:00 p.m. and 6:00 a.m. shall receive a seven (7%) differential for each hour worked within that time frame. (See Article 12, Section L of the CSEA/HESD Collective Bargaining Agreement).

Work Week:

An employee with a regular work week other than Monday through Friday shall receive a fifteen percent (15%) shift differential for work days other than Monday through Friday. (See Article 12, Section T.3 of the CSEA/HESD Collective Bargaining Agreement).

On-Call Bus Driver Stipend: For a limited number of classified employees who work within the District and who serve in classifications other than Bus Driver or Bus Driver/Service Worker, but who are willing to obtain the required training and licenses to operate a school bus and serve as an on-call bus driver as needed, the District will pay a stipend of One Thousand Dollars and No Cents (\$1,000) per year to each employee. The number of On-Call Bus Drivers needed and eligibility for the stipend shall be evaluated and determined by the District at the commencement of each school year. (See Article 23, Section J of the CSEA/HESD Collective Bargaining Agreement).

HVAC Specialist Stipends:

The District will pay the following stipends annually to employees in the HVAC Specialist position, provided the District has determined a continuing need:

- QAC-A Certificate - \$1,500 annually
- NATE-HVAC Certificate - \$1,200 annually

Verification of the QAC-A and NATE-HVAC Certificates must be provided to the Office of Human Resources by May 15th of each year

Adopted:

___/___/___

Effective:

___/___/___

CERTIFICATION #2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the “Public Disclosure of Proposed Collective Bargaining Agreement” in accordance with the requirements of AB1200 and Government Code Section 3547.5.

District Superintendent (or Designee)
(Signature)

Date

Contact Person

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on **October 25, 2023**, took action to approve the proposed Agreement with the **Classified** Bargaining Unit.

President (or Clerk), Governing Board
(Signature)

Date

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
In Accordance with AB1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5

Hanford Elementary School District

Name of Bargaining Unit: Classified

New Agreement: X

Reopener: _____

The proposed agreement is an agreement that covers the period beginning July 1, 2023 and ending June 30, 2026 and will be acted upon the Governing Board at it meeting on October 25, 2023.

A.(1) Proposed Change in Compensation

Compensation		Fiscal Impact of Proposed Agreement Increase (Decrease) and Percentage Change			
		Cost Prior to Proposed Agreement	Current Year 2022-2023	Year 2 2023-2024	Year 3 2024-2025
1	Base Salary	\$ 11,553,624	\$ 1,155,362	\$ 1,155,362	\$ 1,155,362
			10.00%	10.00%	10.00%
2	Other Compensation	\$ 1,156,831	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%
3	Total Salary - (Sum of 1 & 2)	\$ 12,710,454	\$ 1,155,362	\$ 1,155,362	\$ 1,155,362
			9.09%	9.09%	9.09%
4	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare	\$ 4,578,306	\$ 416,162	\$ 416,162	\$ 416,162
			9.09%	9.09%	9.09%
5	Health/Welfare Benefits	\$ 1,995,878	\$ 122,441	\$ 163,255	\$ 163,255
			6.13%	8.18%	8.18%
6	Total Benefits - (Total Lines 4 & 5)	\$ 6,574,184	\$ 538,603	\$ 579,417	\$ 579,417
			8.19%	8.81%	8.81%
7	Total Compensation (Sum of Lines 3 & 6)	\$ 19,284,638	\$ 1,693,965	\$ 1,734,779	\$ 1,734,779
			8.78%	9.00%	9.00%

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
In Accordance with AB 1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5

- A.(2)** Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary:

There will be a 10.00% increase to the first step of the Classified salary schedule beginning with the 2023-2024 school year. The healthcare cap will increase to \$14,040.04/year effective October 1, 2023 for employees working six or more hours a day and increase to \$1,468.92 for employees working between three and less than six hours a day.

- B. Proposed Negotiated Changes in Non-Compensation Items** (class size adjustments, staff development days, teacher prep time, etc.)

None.

- C.** What are the specific impacts on instructional and support programs to accommodate the settlement?
Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

There will be reductions in teachers in the subsequent years to accommodate the loss of ESSER funding. There is a projected decrease of 10 FTE in 24-25 and 10 FTE in 25-26.

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
In Accordance with AB 1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5

- D. What contingency language is included in the proposed agreement?** Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

There is no contingency language.

E. Source of Funding for Proposed Agreement

1. Current Year

The agreement will be funded with the unrestricted General Fund surplus for the on schedule increases. The resulting deficit in restricted programs which will be addressed when that funding is exhausted after 25-26.

2. How will the ongoing cost of the proposed agreement be funded in future years?

Ongoing cost will be funded with projected growth in the Local Control Funding Formula.

3. **If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations)**

Future years are funded with the underlying unrestricted surplus the District is currently experiencing. The assumptions used in the multi-year projection are listed.

- 3A. For multi-year agreements, please provide a multi-year financial projection covering the term of the agreement. Include all assumptions used in the projections, growth, COLA, etc.**

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

In Accordance with AB 1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5

G. Certification

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement in accordance with the requirements of AB 1200 and G.C. 3547.5.

District Superintendent
(Signature)

Date

Contact Person: David Endo **Telephone No.:** 559-585-3628

IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET
In Accordance with AB3141 (Statutes of 1994, Chapter 650) (G.C. 42142)

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Hanford Elementary School District

	(Col. 1) Latest Board Approved Budget	(Col. 2) Adjustments as a Result of Settlement (from page 1)	(Col. 3) Other Revisions (provide explanation)	Notes (Col. 3)	(Col. 4) Total Impact on Budget (Col. 1+2+3)
REVENUES					
LCFF Sources (8010-8099)	\$ 77,177,530	\$ -	\$ -		\$ 77,177,530
Remaining Revenues (8100-8799)	\$ 23,220,114	\$ -	\$ 3,371,471	1	\$ 26,591,584
TOTAL REVENUES	\$ 100,397,644	\$ -	\$ 3,371,471		\$ 103,769,114
EXPENDITURES					
1000 Certificated Salaries	\$ 37,146,623	\$ -	\$ 2,580,608	2	\$ 39,727,231
2000 Classified Salaries	\$ 15,581,698	\$ 1,155,362	\$ 14,690		\$ 16,751,751
3000 Employees' Benefits	\$ 25,177,661	\$ 538,603	\$ 955,199	3	\$ 26,671,463
4000 Books and Supplies	\$ 8,707,565	\$ -	\$ 321,693	4	\$ 9,029,258
5000 Services and Operating Exps	\$ 6,652,480	\$ -	\$ 138,862	5	\$ 6,791,342
6000 Capital Outlay	\$ 6,937,920	\$ -	\$ 2,643,944	6	\$ 9,581,864
7000 Other	\$ 2,621,288	\$ -	\$ (3,488)		\$ 2,617,800
TOTAL EXPENDITURES	\$ 102,825,236	\$ 1,693,965	\$ 6,651,508		\$ 111,170,710
OPERATING SURPLUS (DEFICIT)	\$ (2,427,592)	\$ (1,693,965)	\$ (3,280,038)		\$ (7,401,595)
OTHER SOURCES AND TRANSFERS IN	\$ (273,524)	\$ -	\$ 173,524	7	\$ (100,000)
OTHER USES AND TRANSFERS OUT	\$ 1,431,680	\$ -	\$ -		\$ 1,431,680
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (1,269,437)	\$ (1,693,965)	\$ (3,106,514)		\$ (6,069,916)
BEGINNING BALANCE	\$ 48,328,035	\$ -	\$ -		\$ 48,328,035
CURRENT-YEAR ENDING BALANCE	\$ 47,058,598	\$ (1,693,965)	\$ (3,106,514)		\$ 42,258,119
COMPONENTS OF ENDING BALANCE:					
Nonspendable / Restricted	\$ 20,654,033	\$ -	\$ -		\$ 20,654,033
Reserved for Economic Uncertainties	\$ 3,000,000	\$ -	\$ -		\$ 3,000,000
Board Designated Amounts	\$ 16,534,268	\$ -	\$ -		\$ 16,534,268
Unappropriated Amounts	\$ 6,870,297	\$ (1,693,965)	\$ (3,106,514)		\$ 2,069,819

A. Date of governing board approval of budget revisions in Col. 1
8/9/2023

Contact Person: David Endo

Date: 10/01/2023

- 1** \$330k ESSER-ELO Grants / \$52k TK Planning Grant / \$947k Prop 28 Grant / \$150k In Person Grant / \$1,947k Electric Bus Grant
- 2** \$258k Prop 28 Teachers / (\$378k) Attrition Savings / \$2,756k Certificated Settlement
- 3** \$50k Prop 28 teachers / \$840k Certificated Settlement
- 4** \$46k site budgets / \$104k Title III / \$146k in person grant supplies
- 5** \$150k Electricity / (\$105k) Title III / \$76k Educator Effectiveness Consultants
- 6** \$160k playgrounds / \$2,378k Electric buses
- 7** (\$174k) OPEB contribution

Multiyear Projection

Hanford Elementary School District

	23-24	24-25	%	25-26	%	Explanations
REVENUES						
Revenue Limit Source (8010-8099)	\$ 77,177,530	\$ 77,972,077	1.0%	\$ 79,384,817	1.8%	1
Remaining Revenues (8100-8799)	\$ 26,591,584	\$ 20,581,584	-22.6%	\$ 20,581,584	0.0%	2
TOTAL REVENUES	\$ 103,769,114	\$ 98,553,661	-5.0%	\$ 99,966,401	1.4%	
EXPENDITURES						
1000 Certificated Salaries	\$ 39,727,231	\$ 39,239,231	-1.2%	\$ 39,015,231	-0.6%	3
2000 Classified Salaries	\$ 16,751,751	\$ 16,960,751	1.2%	\$ 17,169,751	1.2%	4
3000 Employees' Benefits	\$ 26,671,463	\$ 26,473,214	-0.7%	\$ 26,333,678	-0.5%	5
4000 Books and Supplies	\$ 9,029,258	\$ 7,597,258	-15.9%	\$ 7,597,258	0.0%	6
5000 Services and Operating Exps	\$ 6,791,342	\$ 6,791,342	0.0%	\$ 6,791,342	0.0%	
6000 Capital Outlay	\$ 9,581,864	\$ 1,418,864	-85.2%	\$ 1,418,864	0.0%	7
7000 Other	\$ 2,617,800	\$ 2,617,800	0.0%	\$ 2,617,800	0.0%	
TOTAL EXPENDITURES	\$ 111,170,710	\$ 101,098,460	-9.1%	\$ 100,943,924	-0.2%	
OPERATING SURPLUS (DEFICIT)	\$ (7,401,595)	\$ (2,544,799)	-65.6%	\$ (977,523)	-61.6%	
OTHER SOURCES AND TRANSFERS IN	\$ (100,000)	\$ -	-100.0%	\$ -	0.0%	8
OTHER USES AND TRANSFERS OUT	\$ 1,431,680	\$ -	-100.0%	\$ -	0.0%	9
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (6,069,916)	\$ (2,544,799)	-58.1%	\$ (977,523)	-61.6%	
BEGINNING BALANCE	\$ 48,328,035	\$ 42,258,119	-12.6%	\$ 39,713,321	-6.0%	
CURRENT-YEAR ENDING BALANCE	\$ 42,258,119	\$ 39,713,321	-6.0%	\$ 38,735,798	-2.5%	

Explanations:	
1	3.94% COLA in 24-25 and 3.29% in 25-26 / (\$300k) Deferred Maintenance transfer in subsequent two years
2	(\$200k) Electric bus incentive / (\$11,318k) COVID federal funding in 24-25 / \$8,008k ELOP revenue restoration following removal of carryover / (\$463k) In Person Grant / (\$2,037k) SJVAPCD electric bus grant
3	\$776k Certificated step and column realized in the unrestricted multi-year projection / (\$264k) Tutorial / (\$1,000k) reduction of 10.0 teaching FTE in each subsequent year
4	\$209k Classified step realized in the unrestricted multi-year projection
5	STRS rate project to stay at 19.1% the next two subsequent years / PERS rate projected to stay at 26.68% in the next two subsequent years
6	(\$550k) LCAP technology / (\$722k) COVID computers / (\$160k) KIT materials / \$2,000k textbook adoption 25-26 only / (\$2,000k) technology in 25-26 only
7	(\$3,276k) Jr High Schools HVAC projects / (\$657k) Wilson Central Plant replacement / (\$171k) Food service refrigerator / (\$2,378k) Electric buses / (\$249k) Diesel bus / (\$1,432k) Solar arrays
8	(\$100k) Transportation Equipment transfers

KINGS COUNTY OFFICE OF EDUCATION
DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
GENERAL INSTRUCTIONS

- ◆ Please submit this form to the county superintendent of schools and make available to the public for review at least five (5) working days prior to the date the governing board will take action on the proposed agreement.
- ◆ Separate documents must be completed for each bargaining unit. If more than one agreement is discussed at the same time, summarize the financial impact of all agreements on page 4 and the supplement.
- ◆ Include the *Cost Prior to proposed Agreement* and *Current Year*, as well as, *Year 2* and *Year 3* information, as applicable, for the period covered in the proposed agreement. For example, for a 2-year agreement, complete *Cost Prior to Proposed Agreement*, *Current Year*, and *Year 2*.
- ◆ Any time a contract is reopened with a financial impact, disclosure of the proposed agreement must be made.
- ◆ The manner in which the public is made aware of the proposed agreement and its availability for public inspection and review is at the discretion of the district.

SPECIFIC INSTRUCTIONS FOR COMPLETION OF SCHEDULE A :
Proposed Change in Compensation

A. Description of Rows

1. ***Base Salary*** – Report only the cost of base salaries excluding statutory and health/welfare benefits.
2. ***Other Compensation*** – Report other salary components including stipends and bonuses.
3. ***Total Salary*** – Add the amounts of base salary and other compensation.
4. ***Statutory Benefits*** – Report only the cost of statutory benefits excluding salaries and health/welfare benefits.
5. ***Health/Welfare Benefits*** – Report only the cost of health/welfare benefits excluding the cost of salaries and statutory benefits.
6. ***Total Benefits*** – Total of statutory benefits and health/welfare benefits.
7. ***Total Compensation*** – Total both of salaries and benefits.

B. Description of Columns

1. ***Cost Prior to Proposed Agreement*** – Enter the total cost of salaries for the bargaining unit prior to the proposed agreement.

2. ***Fiscal Impact of Agreement*** - This will reflect the cost and percentage increase of the agreement.

\$: Enter the amount of the increase or decrease for the proposed change in the salary schedule.

%: Divide the amount by the *Cost Prior to the Proposed Agreement*, line 1.

**SPECIFIC INSTRUCTIONS FOR COMPLETION OF IMPACT OF PROPOSED
AGREEMENT ON CURRENT OPERATING BUDGET:**

Education Code 42142 requires the district superintendent, within 45 days of adopting a collective bargaining agreement, to forward, to the county superintendent, any budget revisions necessary to fulfill the terms of the agreement. This report provides the information necessary to fulfill that requirement.

If the board-approved revisions are different from the proposed revisions reported in Column 2, provide an updated report upon approval of the district governing board.

Column 1-This should reflect the latest Board Approved Budget.

Column 2-Schedule A, Proposed Change in Compensation, should be the source of the changes in column 2. Lines 3, total salary, and line 6, total benefits, will be reflected in the column.

Column 3-Any other changes to the budget, such as additional revenue sources, expenditure changes can be reflected in the this column.

Column 4-This is the sum of the first three columns. This should be the source of completing the next section on the impact on reserves.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 10/16/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 10/25/23

ITEM: Consider for approval a ten percent (10%) increase to the starting hourly rate for Yard Supervisors, Babysitters and Walk-on Athletic Coaches retroactive to the first day of the 2023-2024 school year.

PURPOSE: Consistent with other employee groups, to provide a ten percent (10%) increase to the starting hourly rate to \$17.67 retroactive to the first day of the 2023-2024 school year.

FISCAL IMPACT: The fiscal impact is \$113,683
Attached is the Certification and Disclosure for reference.

RECOMMENDATIONS: Approve

**CERTIFICATION #1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF
COLLECTIVE BARGAINING AGREEMENT**

The disclosure document must be signed by the district Superintendent and Chief Business Officer at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of the **Hanford Elementary School District**, hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the **Unrepresented Classified Bargaining Unit**, during the term of the agreement from **July 1, 2023 to June 30, 2024**.

The budget revisions necessary to meet the costs of the agreement in each year of its term are as follows:

<u>Budget Adjustment Categories</u>	<u>Budget Adjustment Increase (Decrease)</u>
Revenues/Other Financing Sources	_____
Expenditures/Other Financing Uses	(\$113,683)
Ending Balance Increase (Decrease)	<u>(\$113,683)</u>

___ (No budget revisions necessary)

District Superintendent
(Signature)

Date

Chief Business Officer
(Signature)

Date

CERTIFICATION #2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the “Public Disclosure of Proposed Collective Bargaining Agreement” in accordance with the requirements of AB1200 and Government Code Section 3547.5.

District Superintendent (or Designee)
(Signature)

Date

David Endo
Contact Person

559-585-3628
Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on **October 25, 2023**, took action to approve the proposed Agreement with the **Unrepresented Classified** Bargaining Unit.

President (or Clerk), Governing Board
(Signature)

Date

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
In Accordance with AB1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5

Hanford Elementary School District

Name of Bargaining Unit: Classified Unrepresented

New Agreement: _____

Reopener: X

The proposed agreement is an agreement that covers the period beginning July 1, 2023 and ending June 30, 2024 and will be acted upon the Governing Board at it meeting on October 25, 2023.

A.(1) Proposed Change in Compensation

Compensation		Fiscal Impact of Proposed Agreement Increase (Decrease) and Percentage Change			
		Cost Prior to Proposed Agreement	Current Year 2022-2023	Year 2 2023-2024	Year 3 2024-2025
1	Base Salary	\$ 835,778	\$ 83,578	\$ 83,578	\$ 83,578
			10.00%	10.00%	10.00%
2	Other Compensation	\$ 20,264	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%
3	Total Salary - (Sum of 1 & 2)	\$ 856,042	\$ 83,578	\$ 83,578	\$ 83,578
			9.76%	9.76%	9.76%
4	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare	\$ 308,346	\$ 30,105	\$ 30,105	\$ 30,105
			9.76%	9.76%	9.76%
5	Health/Welfare Benefits	\$ -	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%
6	Total Benefits - (Total Lines 4 & 5)	\$ 308,346	\$ 30,105	\$ 30,105	\$ 30,105
			9.76%	9.76%	9.76%
7	Total Compensation (Sum of Lines 3 & 6)	\$ 1,164,389	\$ 113,683	\$ 113,683	\$ 113,683
			9.76%	9.76%	9.76%

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
In Accordance with AB 1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5

- A.(2)** Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary:

There will be a 10.00% increase to the first step of the Unrepresented Classified salary schedule beginning with the 2023-2024 school year.

- B. Proposed Negotiated Changes in Non-Compensation Items** (class size adjustments, staff development days, teacher prep time, etc.)

None.

- C.** What are the specific impacts on instructional and support programs to accommodate the settlement?
Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

There will be reductions in teachers in the subsequent years to accommodate the loss of ESSER funding. There is a projected decrease of 10 FTE in 24-25 and 10 FTE in 25-26.

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
In Accordance with AB 1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5

- D. What contingency language is included in the proposed agreement?** Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

There is no contingency language.

E. Source of Funding for Proposed Agreement

1. Current Year

The agreement will be funded with the unrestricted General Fund surplus for the on schedule increases. The resulting deficit in restricted programs which will be addressed when that funding is exhausted after 25-26.

2. How will the ongoing cost of the proposed agreement be funded in future years?

Ongoing cost will be funded with projected growth in the Local Control Funding Formula.

3. **If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations)**

Future years are funded with the underlying unrestricted surplus the District is currently experiencing. The assumptions used in the multi-year projection are listed.

- 3A. For multi-year agreements, please provide a multi-year financial projection covering the term of the agreement. Include all assumptions used in the projections, growth, COLA, etc.**

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

In Accordance with AB 1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5

G. Certification

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement in accordance with the requirements of AB 1200 and G.C. 3547.5.

District Superintendent
(Signature)

Date

Contact Person: David Endo **Telephone No.:** 559-585-3628

IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET
In Accordance with AB3141 (Statutes of 1994, Chapter 650) (G.C. 42142)

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Hanford Elementary School District

	(Col. 1) Latest Board Approved Budget	(Col. 2) Adjustments as a Result of Settlement (from page 1)	(Col. 3) Other Revisions (provide explanation)	Notes (Col. 3)	(Col. 4) Total Impact on Budget (Col. 1+2+3)
REVENUES					
LCFF Sources (8010-8099)	\$ 77,177,530	\$ -	\$ -		\$ 77,177,530
Remaining Revenues (8100-8799)	\$ 23,220,114	\$ -	\$ 3,371,471	1	\$ 26,591,584
TOTAL REVENUES	\$ 100,397,644	\$ -	\$ 3,371,471		\$ 103,769,114
EXPENDITURES					
1000 Certificated Salaries	\$ 37,146,623	\$ -	\$ 2,580,608	2	\$ 39,727,231
2000 Classified Salaries	\$ 15,581,698	\$ 83,578	\$ 1,170,053	3	\$ 16,835,329
3000 Employees' Benefits	\$ 25,177,661	\$ 30,105	\$ 1,493,802	4	\$ 26,701,568
4000 Books and Supplies	\$ 8,707,565	\$ -	\$ 321,693	5	\$ 9,029,258
5000 Services and Operating Exps	\$ 6,652,480	\$ -	\$ 138,862	6	\$ 6,791,342
6000 Capital Outlay	\$ 6,937,920	\$ -	\$ 2,643,944	7	\$ 9,581,864
7000 Other	\$ 2,621,288	\$ -	\$ (3,488)		\$ 2,617,800
TOTAL EXPENDITURES	\$ 102,825,236	\$ 113,683	\$ 8,345,474		\$ 111,284,393
OPERATING SURPLUS (DEFICIT)	\$ (2,427,592)	\$ (113,683)	\$ (4,974,003)		\$ (7,515,278)
OTHER SOURCES AND TRANSFERS IN	\$ (273,524)	\$ -	\$ 173,524	8	\$ (100,000)
OTHER USES AND TRANSFERS OUT	\$ 1,431,680	\$ -	\$ -		\$ 1,431,680
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (1,269,437)	\$ (113,683)	\$ (4,800,479)		\$ (6,183,599)
BEGINNING BALANCE	\$ 48,328,035	\$ -	\$ -		\$ 48,328,035
CURRENT-YEAR ENDING BALANCE	\$ 47,058,598	\$ (113,683)	\$ (4,800,479)		\$ 42,144,436
COMPONENTS OF ENDING BALANCE:					
Nonspendable / Restricted	\$ 20,654,033	\$ -	\$ -		\$ 20,654,033
Reserved for Economic Uncertainties	\$ 3,000,000	\$ -	\$ -		\$ 3,000,000
Board Designated Amounts	\$ 16,534,268	\$ -	\$ -		\$ 16,534,268
Unappropriated Amounts	\$ 6,870,297	\$ (113,683)	\$ (4,800,479)		\$ 1,956,136

A. Date of governing board approval of budget revisions in Col. 1
8/9/2023

Contact Person: David Endo

Date: 10/01/2023

- 1** \$330k ESSER-ELO Grants / \$52k TK Planning Grant / \$947k Prop 28 Grant / \$150k In Person Grant / \$1,947k Electric Bus Grant
2 \$258k Prop 28 Teachers / (\$378k) Attrition Savings / \$2,756k Certificated Settlement
3 \$1,155k Classified Settlement
4 \$50k Prop 28 teachers / \$840k Certificated Settlement / \$539k Classified Settlement
5 \$46k site budgets / \$104k Title III / \$146k in person grant supplies
6 \$150k Electricity / (\$105k) Title III / \$76k Educator Effectiveness Consultants
7 \$160k playgrounds / \$2,378k Electric buses
8 (\$174k) OPEB contribution

Multiyear Projection

Hanford Elementary School District

	23-24	24-25	%	25-26	%	Explanations
REVENUES						
Revenue Limit Source (8010-8099)	\$ 77,177,530	\$ 77,972,077	1.0%	\$ 79,384,817	1.8%	1
Remaining Revenues (8100-8799)	\$ 26,591,584	\$ 20,581,584	-22.6%	\$ 20,581,584	0.0%	2
TOTAL REVENUES	\$ 103,769,114	\$ 98,553,661	-5.0%	\$ 99,966,401	1.4%	
EXPENDITURES						
1000 Certificated Salaries	\$ 39,727,231	\$ 39,239,231	-1.2%	\$ 39,015,231	-0.6%	3
2000 Classified Salaries	\$ 16,835,329	\$ 17,044,329	1.2%	\$ 17,253,329	1.2%	4
3000 Employees' Benefits	\$ 26,701,568	\$ 26,503,318	-0.7%	\$ 26,363,783	-0.5%	5
4000 Books and Supplies	\$ 9,029,258	\$ 7,597,258	-15.9%	\$ 7,597,258	0.0%	6
5000 Services and Operating Exps	\$ 6,791,342	\$ 6,791,342	0.0%	\$ 6,791,342	0.0%	
6000 Capital Outlay	\$ 9,581,864	\$ 1,418,864	-85.2%	\$ 1,418,864	0.0%	7
7000 Other	\$ 2,617,800	\$ 2,617,800	0.0%	\$ 2,617,800	0.0%	
TOTAL EXPENDITURES	\$ 111,284,393	\$ 101,212,143	-9.1%	\$ 101,057,607	-0.2%	
OPERATING SURPLUS (DEFICIT)	\$ (7,515,278)	\$ (2,658,482)	-64.6%	\$ (1,091,206)	-59.0%	
OTHER SOURCES AND TRANSFERS IN	\$ (100,000)	\$ -	-100.0%	\$ -	0.0%	8
OTHER USES AND TRANSFERS OUT	\$ 1,431,680	\$ -	-100.0%	\$ -	0.0%	9
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (6,183,599)	\$ (2,658,482)	-57.0%	\$ (1,091,206)	-59.0%	
BEGINNING BALANCE	\$ 48,328,035	\$ 42,144,436	-12.8%	\$ 39,485,955	-6.3%	
CURRENT-YEAR ENDING BALANCE	\$ 42,144,436	\$ 39,485,955	-6.3%	\$ 38,394,749	-2.8%	

Explanations:	
1	3.94% COLA in 24-25 and 3.29% in 25-26 / (\$300k) Deferred Maintenance transfer in subsequent two years
2	(\$200k) Electric bus incentive / (\$11,318k) COVID federal funding in 24-25 / \$8,008k ELOP revenue restoration following removal of carryover / (\$463k) In Person Grant / (\$2,037k) SJVAPCD electric bus grant
3	\$776k Certificated step and column realized in the unrestricted multi-year projection / (\$264k) Tutorial / (\$1,000k) reduction of 10.0 teaching FTE in each subsequent year
4	\$209k Classified step realized in the unrestricted multi-year projection
5	STRS rate project to stay at 19.1% the next two subsequent years / PERS rate projected to stay at 26.68% in the next two subsequent years
6	(\$550k) LCAP technology / (\$722k) COVID computers / (\$160k) KIT materials / \$2,000k textbook adoption 25-26 only / (\$2,000k) technology in 25-26
7	(\$3,276k) Jr High Schools HVAC projects / (\$657k) Wilson Central Plant replacement / (\$171k) Food service refrigerator / (\$2,378k) Electric buses / (\$249k) Diesel bus / (\$1,432k) Solar arrays
8	(\$100k) Transportation Equipment transfers

KINGS COUNTY OFFICE OF EDUCATION
DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
GENERAL INSTRUCTIONS

- ◆ Please submit this form to the county superintendent of schools and make available to the public for review at least five (5) working days prior to the date the governing board will take action on the proposed agreement.
- ◆ Separate documents must be completed for each bargaining unit. If more than one agreement is discussed at the same time, summarize the financial impact of all agreements on page 4 and the supplement.
- ◆ Include the *Cost Prior to proposed Agreement* and *Current Year*, as well as, *Year 2* and *Year 3* information, as applicable, for the period covered in the proposed agreement. For example, for a 2-year agreement, complete *Cost Prior to Proposed Agreement*, *Current Year*, and *Year 2*.
- ◆ Any time a contract is reopened with a financial impact, disclosure of the proposed agreement must be made.
- ◆ The manner in which the public is made aware of the proposed agreement and its availability for public inspection and review is at the discretion of the district.

SPECIFIC INSTRUCTIONS FOR COMPLETION OF SCHEDULE A :
Proposed Change in Compensation

A. Description of Rows

1. ***Base Salary*** – Report only the cost of base salaries excluding statutory and health/welfare benefits.
2. ***Other Compensation*** – Report other salary components including stipends and bonuses.
3. ***Total Salary*** – Add the amounts of base salary and other compensation.
4. ***Statutory Benefits*** – Report only the cost of statutory benefits excluding salaries and health/welfare benefits.
5. ***Health/Welfare Benefits*** – Report only the cost of health/welfare benefits excluding the cost of salaries and statutory benefits.
6. ***Total Benefits*** – Total of statutory benefits and health/welfare benefits.
7. ***Total Compensation*** – Total both of salaries and benefits.

B. Description of Columns

1. ***Cost Prior to Proposed Agreement*** – Enter the total cost of salaries for the bargaining unit prior to the proposed agreement.

2. ***Fiscal Impact of Agreement*** - This will reflect the cost and percentage increase of the agreement.

\$: Enter the amount of the increase or decrease for the proposed change in the salary schedule.

%: Divide the amount by the *Cost Prior to the Proposed Agreement*, line 1.

**SPECIFIC INSTRUCTIONS FOR COMPLETION OF IMPACT OF PROPOSED
AGREEMENT ON CURRENT OPERATING BUDGET:**

Education Code 42142 requires the district superintendent, within 45 days of adopting a collective bargaining agreement, to forward, to the county superintendent, any budget revisions necessary to fulfill the terms of the agreement. This report provides the information necessary to fulfill that requirement.

If the board-approved revisions are different from the proposed revisions reported in Column 2, provide an updated report upon approval of the district governing board.

Column 1-This should reflect the latest Board Approved Budget.

Column 2-Schedule A, Proposed Change in Compensation, should be the source of the changes in column 2. Lines 3, total salary, and line 6, total benefits, will be reflected in the column.

Column 3-Any other changes to the budget, such as additional revenue sources, expenditure changes can be reflected in the this column.

Column 4-This is the sum of the first three columns. This should be the source of completing the next section on the impact on reserves.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 10/16/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 10/25/23

ITEM: Consider for approval a ten percent (10%) salary increase retroactive to July 1, 2023 for all Management, Professional Specialists, and Confidential Employees, and an increase of .89% to the healthcare cap retroactive to October 1, 2023.

PURPOSE: To provide salary and health benefits consistent with negotiated settlements with the District's certificated and classified bargaining groups.

FISCAL IMPACT: The fiscal impact is \$1,508,746
Attached is the Certification and Disclosure for reference.

RECOMMENDATIONS: Approve

CERTIFICATION #2

The disclosure document must be signed by the district Superintendent or designee at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the “Public Disclosure of Proposed Collective Bargaining Agreement” in accordance with the requirements of AB1200 and Government Code Section 3547.5.

District Superintendent (or Designee)
(Signature)

Date

David Endo
Contact Person

559-585-3628
Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on **October 25, 2023**, took action to approve the proposed Agreement with the **Management/Confidential** Bargaining Unit.

President (or Clerk), Governing Board
(Signature)

Date

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
In Accordance with AB1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5

Hanford Elementary School District

Name of Bargaining Unit: Management/Confidential

New Agreement: _____

Reopener: X

The proposed agreement is an agreement that covers the period beginning July 1, 2023 and ending June 30, 2024 and will be acted upon the Governing Board at it meeting on October 25, 2023.

A.(1) Proposed Change in Compensation

Compensation		Fiscal Impact of Proposed Agreement Increase (Decrease) and Percentage Change			
		Cost Prior to Proposed Agreement	Current Year 2022-2023	Year 2 2023-2024	Year 3 2024-2025
1	Base Salary	\$ 11,189,060	\$ 1,118,906	\$ 1,118,906	\$ 1,118,906
			10.00%	10.00%	10.00%
2	Other Compensation	\$ 302,039	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%
3	Total Salary - (Sum of 1 & 2)	\$ 11,491,099	\$ 1,118,906	\$ 1,118,906	\$ 1,118,906
			9.74%	9.74%	9.74%
4	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare	\$ 3,029,127	\$ 295,342	\$ 403,030	\$ 403,030
			9.75%	13.31%	13.31%
5	Health/Welfare Benefits	\$ 1,552,282	\$ 94,498	\$ 125,997	\$ 125,997
			0.00%	0.00%	0.00%
6	Total Benefits - (Total Lines 4 & 5)	\$ 4,581,409	\$ 389,840	\$ 529,027	\$ 529,027
			8.51%	11.55%	11.55%
7	Total Compensation (Sum of Lines 3 & 6)	\$ 16,072,508	\$ 1,508,746	\$ 1,647,933	\$ 1,647,933
			9.39%	10.25%	10.25%

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
In Accordance with AB 1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5

- A.(2)** Provide a brief narrative of the proposed change in compensation, including percentage change(s), effective date(s), and comments and explanations as necessary:

There will be a 10.00% increase to the first step of the Management/Confidential salary schedule beginning with the 2023-2024 school year. The healthcare cap will be increase to \$17,186.02/year effective October 1, 2023.

- B. Proposed Negotiated Changes in Non-Compensation Items** (class size adjustments, staff development days, teacher prep time, etc.)

None.

- C.** What are the specific impacts on instructional and support programs to accommodate the settlement?
Include the impact of non-negotiated changes such as staff reductions and program reductions/eliminations.

There will be reductions in teachers in the subsequent years to accommodate the loss of ESSER funding. There is a projected decrease of 10 FTE in 24-25 and 10 FTE in 25-26.

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
In Accordance with AB 1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5

- D. What contingency language is included in the proposed agreement?** Include specific areas identified for reopeners, applicable fiscal years, and specific contingency language.

There is no contingency language.

E. Source of Funding for Proposed Agreement

1. Current Year

The agreement will be funded with the unrestricted General Fund surplus for the on schedule increases. The resulting deficit in restricted programs which will be addressed when that funding is exhausted after 25-26.

2. How will the ongoing cost of the proposed agreement be funded in future years?

Ongoing cost will be funded with projected growth in the Local Control Funding Formula.

3. **If multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in future years? (Remember to include compounding effects in meeting obligations)**

Future years are funded with the underlying unrestricted surplus the District is currently experiencing. The assumptions used in the multi-year projection are listed.

- 3A. For multi-year agreements, please provide a multi-year financial projection covering the term of the agreement. Include all assumptions used in the projections, growth, COLA, etc.**

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

In Accordance with AB 1200 (Statutes of 1991, Chapter 1213); G.C. 3547.5

G. Certification

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement in accordance with the requirements of AB 1200 and G.C. 3547.5.

District Superintendent
(Signature)

Date

Contact Person: David Endo **Telephone No.:** 559-585-3628

IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET
In Accordance with AB3141 (Statutes of 1994, Chapter 650) (G.C. 42142)

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Hanford Elementary School District

	(Col. 1) Latest Board Approved Budget	(Col. 2) Adjustments as a Result of Settlement (from page 1)	(Col. 3) Other Revisions (provide explanation)	Notes (Col. 3)	(Col. 4) Total Impact on Budget (Col. 1+2+3)
REVENUES					
LCFF Sources (8010-8099)	\$ 77,177,530	\$ -	\$ -		\$ 77,177,530
Remaining Revenues (8100-8799)	\$ 23,220,114	\$ -	\$ 3,371,471	1	\$ 26,591,584
TOTAL REVENUES	\$ 100,397,644	\$ -	\$ 3,371,471		\$ 103,769,114
EXPENDITURES					
1000 Certificated Salaries	\$ 37,146,623	\$ 781,481	\$ 2,580,608	2	\$ 40,508,712
2000 Classified Salaries	\$ 15,581,698	\$ 337,425	\$ 1,253,631	3	\$ 17,172,754
3000 Employees' Benefits	\$ 25,177,661	\$ 389,840	\$ 1,523,907	4	\$ 27,091,408
4000 Books and Supplies	\$ 8,707,565	\$ -	\$ 321,693	5	\$ 9,029,258
5000 Services and Operating Exps	\$ 6,652,480	\$ -	\$ 138,862	6	\$ 6,791,342
6000 Capital Outlay	\$ 6,937,920	\$ -	\$ 2,643,944	7	\$ 9,581,864
7000 Other	\$ 2,621,288	\$ -	\$ (3,488)		\$ 2,617,800
TOTAL EXPENDITURES	\$ 102,825,236	\$ 1,508,746	\$ 8,459,157		\$ 112,793,139
OPERATING SURPLUS (DEFICIT)	\$ (2,427,592)	\$ (1,508,746)	\$ (5,087,686)		\$ (9,024,024)
OTHER SOURCES AND TRANSFERS IN	\$ (273,524)	\$ -	\$ 173,524	8	\$ (100,000)
OTHER USES AND TRANSFERS OUT	\$ 1,431,680	\$ -	\$ -		\$ 1,431,680
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (1,269,437)	\$ (1,508,746)	\$ (4,914,162)		\$ (7,692,345)
BEGINNING BALANCE	\$ 48,328,035	\$ -	\$ -		\$ 48,328,035
CURRENT-YEAR ENDING BALANCE	\$ 47,058,598	\$ (1,508,746)	\$ (4,914,162)		\$ 40,635,690
COMPONENTS OF ENDING BALANCE:					
Nonspendable / Restricted	\$ 20,654,033	\$ -	\$ -		\$ 20,654,033
Reserved for Economic Uncertainties	\$ 3,000,000	\$ -	\$ -		\$ 3,000,000
Board Designated Amounts	\$ 16,534,268	\$ -	\$ -		\$ 16,534,268
Unappropriated Amounts	\$ 6,870,297	\$ (1,508,746)	\$ (4,914,162)		\$ 447,389

A. Date of governing board approval of budget revisions in Col. 1
8/9/2023

Contact Person: David Endo

Date: 10/01/2023

- 1** \$330k ESSER-ELO Grants / \$52k TK Planning Grant / \$947k Prop 28 Grant / \$150k In Person Grant / \$1,947k Electric Bus Grant
- 2** \$258k Prop 28 Teachers / (\$378k) Attrition Savings / \$2,756k Certificated Settlement
- 3** \$1,155k Classified Settlement / \$84k Classified Unrepresented Settlement
- 4** \$50k Prop 28 teachers / \$840k Certificated Settlement / \$539k Classified Settlement / \$30k Classified Unrepresented Settlement
- 5** \$46k site budgets / \$104k Title III / \$146k in person grant supplies
- 6** \$150k Electricity / (\$105k) Title III / \$76k Educator Effectiveness Consultants
- 7** \$160k playgrounds / \$2,378k Electric buses
- 8** (\$174k) OPEB contribution

Multiyear Projection

Hanford Elementary School District

	23-24	24-25	%	25-26	%	Explanations
REVENUES						
Revenue Limit Source (8010-8099)	\$ 77,177,530	\$ 77,972,077	1.0%	\$ 79,384,817	1.8%	1
Remaining Revenues (8100-8799)	\$ 26,591,584	\$ 20,581,584	-22.6%	\$ 20,581,584	0.0%	2
TOTAL REVENUES	\$ 103,769,114	\$ 98,553,661	-5.0%	\$ 99,966,401	1.4%	
EXPENDITURES						
1000 Certificated Salaries	\$ 40,508,712	\$ 40,020,712	-1.2%	\$ 39,796,712	-0.6%	3
2000 Classified Salaries	\$ 17,172,754	\$ 17,381,754	1.2%	\$ 17,590,754	1.2%	4
3000 Employees' Benefits	\$ 27,091,408	\$ 26,893,158	-0.7%	\$ 26,753,623	-0.5%	5
4000 Books and Supplies	\$ 9,029,258	\$ 7,597,258	-15.9%	\$ 7,597,258	0.0%	6
5000 Services and Operating Exps	\$ 6,791,342	\$ 6,791,342	0.0%	\$ 6,791,342	0.0%	
6000 Capital Outlay	\$ 9,581,864	\$ 1,418,864	-85.2%	\$ 1,418,864	0.0%	7
7000 Other	\$ 2,617,800	\$ 2,617,800	0.0%	\$ 2,617,800	0.0%	
TOTAL EXPENDITURES	\$ 112,793,139	\$ 102,720,889	-8.9%	\$ 102,566,354	-0.2%	
OPERATING SURPLUS (DEFICIT)	\$ (9,024,024)	\$ (4,167,228)	-53.8%	\$ (2,599,952)	-37.6%	
OTHER SOURCES AND TRANSFERS IN	\$ (100,000)	\$ -	-100.0%	\$ -	0.0%	8
OTHER USES AND TRANSFERS OUT	\$ 1,431,680	\$ -	-100.0%	\$ -	0.0%	9
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	\$ (7,692,345)	\$ (4,167,228)	-45.8%	\$ (2,599,952)	-37.6%	
BEGINNING BALANCE	\$ 48,328,035	\$ 40,635,690	-15.9%	\$ 36,468,462	-10.3%	
CURRENT-YEAR ENDING BALANCE	\$ 40,635,690	\$ 36,468,462	-10.3%	\$ 33,868,510	-7.1%	

Explanations:	
1	3.94% COLA in 24-25 and 3.29% in 25-26 / (\$300k) Deferred Maintenance transfer in subsequent two years
2	(\$200k) Electric bus incentive / (\$11,318k) COVID federal funding in 24-25 / \$8,008k ELOP revenue restoration following removal of carryover / (\$463k) In Person Grant / (\$2,037k) SJVAPCD electric bus grant
3	\$776k Certificated step and column realized in the unrestricted multi-year projection / (\$264k) Tutorial / (\$1,000k) reduction of 10.0 teaching FTE in each subsequent year
4	\$209k Classified step realized in the unrestricted multi-year projection
5	STRS rate project to stay at 19.1% the next two subsequent years / PERS rate projected to stay at 26.68% in the next two subsequent years
6	(\$550k) LCAP technology / (\$722k) COVID computers / (\$160k) KIT materials / \$2,000k textbook adoption 25-26 only / (\$2,000k) technology in 25-26 only
7	(\$3,276k) Jr High Schools HVAC projects / (\$657k) Wilson Central Plant replacement / (\$171k) Food service refrigerator / (\$2,378k) Electric buses / (\$249k) Diesel bus / (\$1,432k) Solar arrays
8	(\$100k) Transportation Equipment transfers

KINGS COUNTY OFFICE OF EDUCATION
DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT
GENERAL INSTRUCTIONS

- ◆ Please submit this form to the county superintendent of schools and make available to the public for review at least five (5) working days prior to the date the governing board will take action on the proposed agreement.
- ◆ Separate documents must be completed for each bargaining unit. If more than one agreement is discussed at the same time, summarize the financial impact of all agreements on page 4 and the supplement.
- ◆ Include the *Cost Prior to proposed Agreement* and *Current Year*, as well as, *Year 2* and *Year 3* information, as applicable, for the period covered in the proposed agreement. For example, for a 2-year agreement, complete *Cost Prior to Proposed Agreement*, *Current Year*, and *Year 2*.
- ◆ Any time a contract is reopened with a financial impact, disclosure of the proposed agreement must be made.
- ◆ The manner in which the public is made aware of the proposed agreement and its availability for public inspection and review is at the discretion of the district.

SPECIFIC INSTRUCTIONS FOR COMPLETION OF SCHEDULE A :
Proposed Change in Compensation

A. Description of Rows

1. ***Base Salary*** – Report only the cost of base salaries excluding statutory and health/welfare benefits.
2. ***Other Compensation*** – Report other salary components including stipends and bonuses.
3. ***Total Salary*** – Add the amounts of base salary and other compensation.
4. ***Statutory Benefits*** – Report only the cost of statutory benefits excluding salaries and health/welfare benefits.
5. ***Health/Welfare Benefits*** – Report only the cost of health/welfare benefits excluding the cost of salaries and statutory benefits.
6. ***Total Benefits*** – Total of statutory benefits and health/welfare benefits.
7. ***Total Compensation*** – Total both of salaries and benefits.

B. Description of Columns

1. ***Cost Prior to Proposed Agreement*** – Enter the total cost of salaries for the bargaining unit prior to the proposed agreement.

2. ***Fiscal Impact of Agreement*** - This will reflect the cost and percentage increase of the agreement.

\$: Enter the amount of the increase or decrease for the proposed change in the salary schedule.

%: Divide the amount by the *Cost Prior to the Proposed Agreement*, line 1.

**SPECIFIC INSTRUCTIONS FOR COMPLETION OF IMPACT OF PROPOSED
AGREEMENT ON CURRENT OPERATING BUDGET:**

Education Code 42142 requires the district superintendent, within 45 days of adopting a collective bargaining agreement, to forward, to the county superintendent, any budget revisions necessary to fulfill the terms of the agreement. This report provides the information necessary to fulfill that requirement.

If the board-approved revisions are different from the proposed revisions reported in Column 2, provide an updated report upon approval of the district governing board.

Column 1-This should reflect the latest Board Approved Budget.

Column 2-Schedule A, Proposed Change in Compensation, should be the source of the changes in column 2. Lines 3, total salary, and line 6, total benefits, will be reflected in the column.

Column 3-Any other changes to the budget, such as additional revenue sources, expenditure changes can be reflected in the this column.

Column 4-This is the sum of the first three columns. This should be the source of completing the next section on the impact on reserves.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 10/16/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 10/25/23

ITEM: Consider for approval an amendment to the Superintendent's employment agreement.

PURPOSE: Consistent with the negotiated settlements of the District's certificated and classified bargaining groups and the same as other certificated administrative employees, provide a ten percent (10%) salary increase retroactive to July 1, 2023 and an .89% increase to the healthcare cap retroactive to October 1, 2023. Additionally, a longevity step will be added to the Superintendent's contract.

FISCAL IMPACT: The fiscal impact is \$30,537.40
The fiscal impact is included in the Certification and Disclosure attached to the Management, Professional Specialists, and Confidential Employees agenda item.

RECOMMENDATIONS: Approve

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 10/16/23

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 10/25/23

ITEM: Consider for approval a 5% increase to Board Member compensation retroactive to July 1, 2023.

PURPOSE: To provide the allowable 5% increase per Education Code to Board Members' compensation retroactive to July 1, 2023. The Board Member monthly payments would increase to \$303.88 from the current \$289.41.

FISCAL IMPACT: \$868.20

RECOMMENDATIONS: Approve

HANFORD ELEMENTARY SCHOOL DISTRICT
Human Resources Department
AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Jaime Martinez

DATE: October 16, 2023

RE: (X) Board Meeting
 () Superintendent's Cabinet
 () Information
 (X) Action

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **October 25, 2023**

ITEM: Consider approval of personnel transactions and related matters.

PURPOSE:

a. Employment

Classified

- Nesreen Almustaser, READY Program Tutor – 4.5 hrs., Jefferson, effective 10/12/23
- Athena Calimquim, READY Program Tutor – 4.5 hrs., Jefferson, effective 10/16/23
- Destiny Donahue, Special Circumstances Aide – 5.75 hrs., Wilson, effective 10/4/23

Classified Temps/Subs

- Consuelo Larios-Marsh, Substitute Translator: Oral Interpreter, Translator: Written Translator and Yard Supervisor, effective 10/13/23
- Alicia Mendez, Substitute Yard Supervisor, effective 10/6/23
- Janet Pimentel, Substitute Yard Supervisor, effective 10/3/23
- Teresa Puente, Substitute Yard Supervisor, effective 10/6/23

Lateral Change

- Alayah Mendoza, from Educational Tutor, K-8 – 4.5 hrs., Monroe, to Paraprofessional (TK/K) – 7.0 hrs., King, effective 10/17/23

Promotion/Transfer

- Marissa Gonzales, from READY Program Tutor – 4.5 hrs., Jefferson, to Educational Tutor, K-8 – 4.5 hrs., Jefferson, effective 10/17/23

- Jarrod King, from Special Education Aide – 5.0 hrs., Wilson, to Student Specialist – 8.0 hrs., Simas, effective 10/16/23

More hours/days

- Rosalie Chavez, from Yard Supervisor – 3.25 hrs., Richmond to Yard Supervisor – 3.5 hrs., Richmond, effective 9/25/23
- Erika Saenz, from Yard Supervisor – 2.5 hrs., Hamilton to Yard Supervisor – 3.25 hrs., Hamilton, effective 10/6/23

Short Term Classified

- Izumi Nakazawa, Short-Term Yard Supervisor – 3.5 hrs., Kennedy, effective 10/2/23-11/17/23

Voluntary Reduction of Hours

- Adriana Canchola, from Yard Supervisor – 3.0 hrs., Hamilton to Yard Supervisor – 2.25 hrs., Hamilton, effective 10/6/23

b. Resignations

Classified

- Rose Barcellos, Substitute Yard Supervisor, effective 10/6/23
- Joe Cano, Substitute Groundskeeper I and Warehouse/Reprographics and Mail Technician, effective 9/1/23

c. Salary/Wage Schedules for 2023-2024

- Management/Professional Specialist/Confidential Salary Schedule
- Non-Represented Part-Time Employee Wage Schedule
- Classified, Substitute/Temporary Wage Schedule

d. Volunteers

Name

Michaela Fink
 Amy Neumann
 Marisela Escareno
 Monica Ramos (HESD Employee)
 Lily Garcia
 Luis Garcia
 Elisabete Coelho
 Estela Adame
 Silvia Castillo (HESD Employee)
 Monica Espinosa
 Unique Aguilar
 Marisol Andrade
 Madilyn Bartlett
 Kelli Duggins
 Cassandra Jimenez

School

Hamilton
 Hamilton
 Jefferson
 Jefferson/Lincoln
 King
 King
 Kennedy/Washington
 Lincoln
 Lincoln
 Lincoln
 Monroe
 Monroe
 Monroe
 Monroe
 Monroe

Mariah Jones	Monroe
Sarah Mann	Monroe
Joseph Newman	Monroe
Marcilina Ocampo (HESD Employee)	Monroe
Laura Tapia	Monroe
Iman Turner	Monroe
Debra Allen	Richmond
Ty'Eganae Battiste	Richmond
Roberto Gonzalez Salas	Richmond
Silvia Villegas	Richmond
Brenda Hernandez Gomez (HESD Employee)	Roosevelt
Richard Tuon	Roosevelt
Brenda Bach	Simas
Kristina Baldwin (HESD Employee)	Simas
Cathy Marroquin	Simas
Dorothy Barnes	Washington
Rosalinda Estrella	Washington
Skye Fernandez	Washington
Ame Fogg	Washington
Rene Pires	Washington
Jaime Steenburgh	Washington
Aubreyanna Teague-Reeves	Washington

RECOMMENDATION: Approve.

HANFORD ELEMENTARY SCHOOL DISTRICT

2023-2024 CLASSIFIED SUBSTITUTE/TEMPORARY WAGE SCHEDULE* (Interim)

Effective ~~July 1, 2023~~ **October 13, 2023**

Range	Position	Hourly Rate**
1S		\$15.46
2S		\$16.23
3S	Clerk Trainee	\$17.05
4S		\$17.90
5S	Clerk Typist I Food Service Worker I Instructional Aide	\$18.79
6S	Bilingual Aide I Bilingual Clerk Typist I Food Service Worker II Alternative Education Program Aide READY Program Tutor	\$19.73
7S	Account Clerk I Custodian I Educational Tutor, K-8 Groundskeeper I Paraprofessional (TK/K) Signing Aide Special Circumstances Aide Special Education Aide Substitute Telephone Clerk	\$20.72
8S	Account Clerk II Clerk Typist II Cook/Baker Food Service Utility Worker Library/Media Technician	\$21.76
9S	Bilingual Clerk Typist II Custodian II Delivery Worker Groundskeeper II Maintenance Worker I	\$22.84
10S	Bus Driver Bus Driver/Service Worker Health Care Assistant Help Desk Technician READY Site Lead Secretary	\$23.98

Range	Position	Hourly Rate**
11S	Bilingual Health Care Assistant Dispatcher Irrigation Specialist Licensed Vocational Nurse Lead Custodian	\$25.18
12S	Account Technician I Licensed Vocational Nurse (Bilingual) Warehouse/Reprographics and Mail Technician	\$26.44
13S	Bus Driver/Mechanic Head Custodian Maintenance Worker II Mechanic Parent Liaison Specialist Painter/Maintenance Worker II Teacher Resource Center Specialist	\$27.76
14S	Administrative Secretary I	\$29.15
15S	Account Technician II - Accounts Payable Administrative Secretary II Child Welfare and Attendance Specialist Computer Maintenance Technician Database Specialist I	\$30.61
16S	Account Technician III Community Day School Specialist DSF Work Control Technician Educational Interpreter Student Specialist	\$32.14
17S	Bilingual Student Specialist Bilingual Community Day School Specialist Heating, Ventilation & Air Conditioning Specialist Locksmith	\$33.72
18S	Account Technician IV Database Specialist II Lead Mechanic (Automotive) Network Engineer Systems Engineer	\$35.44
19S		\$37.20
20S		\$39.06

*Substitutes and temporary employees hired into the following positions will be paid from the current Classified Salary Schedule if they hold the required certifications and have appropriate experience for each pay step: Bus Driver, Lcensed Vocational Nurse, Bilingual Licensed Educational Interpreter, Computer Mainenance Technician, Database Specialist I/II, Network Engineer, Systems Engineer, Student Specialist and Bilingual Student Specialist.

**93.5% of CSEA Schedule, Step 1

Adopted: __/__/__ Effective: __/__/__

HANFORD ELEMENTARY SCHOOL DISTRICT

2023-2024 NON-REPRESENTED PART-TIME EMPLOYEE WAGE SCHEDULE (Interim)

JOB TITLE	HOURLY RATE	
Accompanist (up to 80 hours/year)	\$17.67	
Athletic Coach (Non Certificated Walk On Coach)	\$17.67	
Babysitter	\$17.67	
Choral Leader (up to 140 hours/year)	\$17.67	
Translators: Oral Interpreters	\$17.67	
Written Translators	\$23.17	
Yard Supervisors:	<u>K-6 & K-8 Jefferson</u>	<u>7-8</u>
	Entry	\$18.38
	Step 2 ¹	\$19.11
	Step 3 ¹	\$19.88
	Step 4 ¹	\$20.67
	Step 5 ¹	\$21.50
	Super Max. ²	\$22.36
¹ Annual advancement to Steps 2 through 5 requires satisfactory attendance and job performance and approval by the Superintendent or designee. ² Advancement to the Super Maximum Step requires a minimum of 10 years of regular service in any capacity at the Hanford Elementary School District, satisfactory attendance and job performance, and approval by the Superintendent or designee.		
Substitutes	Lowest Rate for appropriate position	

Adopted: __/__/__

Effective: __/__/__

HANFORD ELEMENTARY SCHOOL DISTRICT
2023-2024 SALARY SCHEDULES (Interim)
MANAGEMENT

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Range	Position	**Compensated Days Per Year		Step 1	Step 2	Step 3	Step 4	Step 5
0-A	Chief Business Official (225 work + 14 hol + 22 vac)	261	annual daily	176,214 675.15	183,263 702.16	190,594 730.24	198,217 759.45	206,146 789.83
1-A	Assistant Superintendent (225 work + 14 hol + 22 vac)	261	annual daily	163,633 626.95	170,178 652.02	176,985 678.10	184,065 705.23	191,427 733.44
3-A	Director Chief Technology Officer (225 work + 14 hol + 22 vac)	261	annual daily	148,243 567.98	154,173 590.70	160,340 614.33	166,753 638.90	173,423 664.46
3-C	Director Principal (204 work + 13 hol + 20 vac)	237	annual daily	134,612 567.98	139,996 590.70	145,596 614.33	151,420 638.90	157,477 664.46
6-A	Fiscal Services Specialist Curriculum & Professional Development Specialist Program Specialist (225 work + 14 hol + 22 vac)	261	annual daily	137,658 527.43	143,165 548.52	148,891 570.47	154,847 593.28	161,041 617.02
6-C	Vice Principal Learning Director Curriculum & Professional Development Specialist (204 work + 13 hol + 20 vac)	237	annual daily	125,000 527.43	130,000 548.52	135,200 570.47	140,608 593.28	146,233 617.02
10-B	Administrative Intern (204 work + 13 hol + 20 vac)	237	annual daily	113,244 477.82	117,774 496.94	122,485 516.81	127,384 537.49	132,480 558.99
15-A	Program Manager (225 work + 14 hol + 22 vac)	261	annual daily	110,227 422.33	114,636 439.22	119,222 456.79	123,990 475.06	128,950 494.06
15-B	Program Manager (203 work + 13 hol + 20 vac)	236	annual daily	99,669 422.33	103,656 439.22	107,802 456.79	112,114 475.06	116,599 494.06
22-A	Supervisor (225 work + 14 hol + 22 vac)	261	annual daily	92,730 355.29	96,439 369.50	100,297 384.28	104,309 399.65	108,481 415.64
22-C	Supervisor (200 work + 13 hol + 19 vac)	232	annual daily	82,427 355.29	85,724 369.50	89,153 384.28	92,719 399.65	96,428 415.64
23-A	Analyst (225 work + 14 hol + 22 vac)	261	annual daily	90,468 346.62	94,087 360.49	97,851 374.91	101,765 389.90	105,835 405.50
26-C	School Operations Officer (204 work + 13 hol + 20 vac)	237	annual daily	76,284 321.87	79,335 334.75	82,509 348.14	85,809 362.06	89,242 376.55

PROFESSIONAL SPECIALIST

7-C	Psychologist (194 work + 13 hol + 19 vac)	226	annual daily	116,291 514.56	120,943 535.15	125,781 556.55	130,812 578.81	136,044 601.97
10-C	School Social Worker (194 work + 13 hol + 19 vac)	226	annual daily	107,988 477.82	112,308 496.94	116,800 516.81	121,472 537.49	126,331 558.99
11-C	Counselor (194 work + 13 hol + 19 vac)	226	annual daily	105,354 466.17	109,568 484.82	113,951 504.21	118,509 524.38	123,249 545.35

CONFIDENTIAL CLASSIFIED*

28-A	Administrative Assistant	261	annual daily	79,961 306.36	83,159 318.62	86,486 331.36	89,945 344.62	93,543 358.40
29-A	Personnel Specialist	261	annual daily	78,011 298.89	81,131 310.85	84,376 323.28	87,751 336.21	91,261 349.66
32-A	Administrative Secretary	261	annual daily	72,441 277.55	75,338 288.65	78,352 300.20	81,486 312.21	84,745 324.69
34-A	Personnel Assistant	261	annual daily	68,950 264.18	71,708 274.74	74,576 285.73	77,559 297.16	80,662 309.05

* = The number of work days depends on vacation accrual rate.

**Longevity - 15 years = \$2,000 Longevity includes all consecutive years of HESD service
 - 20 years = \$2,000 Additional
 - 25 years = \$2,000 Additional

**If your hire date falls between July 1 and December 31, the applicable longevity stipend will begin that school year.
 If your hire date falls between January 1 and June 30, the applicable longevity stipend will begin the following school year.

Adopted: __/__/__
 Effective: __/__/__

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 10/16/2023

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 10/25/2023

ITEM:

Consider the adoption of Resolution #11-24: Budget revisions – Collective Bargaining Agreements.

PURPOSE:

There are several changes to the budget resulting from the negotiated settlements with the Certificated, Classified, Classified Unrepresented and Management/Confidential units. Education code 42142 requires the District to forward any budget revisions necessary to fulfill the terms of the agreement within 45 days of adopting a collective bargaining agreement. Attached are the budget revisions that have occurred since the 45-day budget revisions were presented to the board meeting on August 9, 2023.

FISCAL IMPACT:

The tentative agreements related to negotiations resulted in the following estimated changes relative to the Hanford Elementary School District 23-24 budgets:

\$3.538 million increase to Certificated Salaries
 \$1.576 million increase to Classified Salaries
 \$1.799 million increase to Benefits

There is also a variety of budget changes.

RECOMMENDATIONS:

Adopt Resolution #11-24.

ADM-018

7/07

General Fund Budget Comparison

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	23/24 45 Day Revision	23/24 Working	Change	Explanation
BEGINNING BALANCE				
Net Beginning Balance	\$48,328,035	\$49,376,769		
REVENUES				
LCFF Sources	\$77,177,530	\$77,158,345	(\$19,185)	95% of CBEDS used for ADA projection / No change to unduplicated students
Federal Revenues	\$14,655,856	\$15,417,449	\$761,593	\$704k ESSER III
Other State Revenues	\$4,952,151	\$6,420,618	\$1,468,467	\$115k Lottery / \$198k ELOP / \$52k Prekinder Planning / \$947k Prop 28 / \$149k In Person grant
Other Local Revenues	\$3,612,107	\$5,811,876	\$2,199,769	\$1,947k Electric bus grant / \$130k interest / \$177k Medi-Cal
Total, Revenues	\$100,397,644	\$104,808,288	\$4,410,644	
EXPENDITURES				
Certificated Salaries	\$37,146,623	\$40,454,310	\$3,307,687	\$3,538k Settlements / \$296k Prop 28 teachers / (\$279k) attrition / (\$79k) Psychologist
Classified Salaries	\$15,581,698	\$16,963,515	\$1,381,817	\$1,576k Settlements / (\$133k) Cafeteria Fund Settlements / (\$79k) extra SOO
Employee Benefits	\$25,177,661	\$26,897,142	\$1,719,480	\$1,799k Settlements / (\$62k) Cafeteria Fund Settlements / \$116k Prop 28 teachers / (\$26k) Psychologist / (\$44k) extra SOO
Books and Supplies	\$8,707,565	\$9,314,713	\$607,148	\$113k Title III books / \$43k classroom standards / \$297k computers / \$96k In person supplies
Services, Oth Oper Exp	\$6,652,480	\$6,916,749	\$264,269	\$150k electricity / \$175k software licenses
Capital Outlay	\$6,937,920	\$9,588,490	\$2,650,570	\$2,378k electric school buses / \$160k playgrounds
Other Outgo(excl. 7300's)	\$2,686,288	\$2,682,800	(\$3,488)	
Direct/Indirect Support	(\$65,000)	(\$65,000)	\$0	
Total Expenditures	\$102,825,236	\$112,752,721	\$9,927,485	
OTHER FINANCING SOURCES/USES				
Transfers				
Transfers In	\$0	\$0	\$0	
Transfers Out	\$273,524	\$273,524	\$0	
Other Sources/Uses				
Sources	\$1,431,680	\$1,431,680	\$0	
Contributions	\$0	\$0	\$0	
Total, Other Financing Sources/Uses	\$1,158,156	\$1,158,156	\$0	
NET INCREASE (DECREASE) IN FUND BALANCE	(\$1,269,437)	(\$6,786,277)	(\$5,516,840)	
ENDING FUND BALANCE	\$47,058,598	\$42,590,492	(\$5,516,840)	

Other HESD District Funds

<i>District Funds</i>						
Fund	Fund Description	Beginning Balance	Revenues	Expenditures	Other Sources/Uses	Ending Fund Balance
0800	Student Activity Special Revenue Fund	\$ 19,771	\$ -	\$ -	\$ -	\$ 19,771
0900	Charter Schools Fund	\$ 62	\$ -	\$ -	\$ -	\$ 62
1300	Cafeteria Fund	\$ 3,342,452	\$ 4,836,815	\$ 4,619,206	\$ -	\$ 3,560,060
1400	Deferred Maintenance Fund	\$ 676,516	\$ 304,000	\$ 811,569	\$ -	\$ 168,947
1500	Pupil Transportation Fund	\$ 357,500	\$ 8,000	\$ -	\$ 100,000	\$ 465,500
2000	Special Reserve for Other Post Employment Benefits	\$ 13,194,604	\$ 260,000	\$ -	\$ 173,524	\$ 13,628,128
2120	Building Fund (Series C)	\$ -	\$ -	\$ -	\$ -	\$ -
2500	Capital Facilities Fund	\$ 1,601,030	\$ 330,000	\$ 95,000	\$ (1,240,668)	\$ 595,362
3500	State Building Fund	\$ 1,486,484	\$ 14,617,304	\$ 1,000,000	\$ (6,170,732)	\$ 8,933,056
4000	Special Reserve (capital outlay)	\$ 3,285,082	\$ 60,000	\$ 3,000,000	\$ 7,311,400	\$ 7,656,482
6720	Self Insurance Fund	\$ 772,012	\$ 837,000	\$ 820,000	\$ -	\$ 789,012

BEFORE THE GOVERNING BOARD OF THE
HANFORD ELEMENTARY SCHOOL DISTRICT
COUNTY OF KINGS, STATE OF CALIFORNIA

170

The Matter of
Adopting Budget
Revisions

RESOLUTION #: 11-24

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 10/25/2023 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			
0100-6770-0-0000-0000-859000-029-0000	\$0.00	\$78,067.00	\$78,067.00
0100-6770-0-0000-0000-859000-027-0000	\$0.00	\$78,743.00	\$78,743.00
0100-6770-0-0000-0000-859000-028-0000	\$0.00	\$79,933.00	\$79,933.00
0100-6770-0-0000-0000-859000-026-0000	\$0.00	\$84,555.00	\$84,555.00
0100-6770-0-0000-0000-859000-030-0000	\$0.00	\$92,073.00	\$92,073.00
0100-6770-0-0000-0000-859000-031-0000	\$0.00	\$96,055.00	\$96,055.00
0100-6770-0-0000-0000-859000-022-0000	\$0.00	\$109,514.00	\$109,514.00
0100-6770-0-0000-0000-859000-024-0000	\$0.00	\$109,652.00	\$109,652.00
0100-7415-0-0000-0000-859000-000-0000	\$198,945.29	\$7,953.91	\$206,899.20
0100-6053-0-0000-0000-859000-000-0000	\$282,022.00	\$52,127.00	\$334,149.00
0100-7422-0-0000-0000-859000-000-0000	\$313,870.90	\$149,235.59	\$463,106.49
0100-0000-0-0000-0000-866000-000-0000	\$370,000.00	\$130,000.00	\$500,000.00
0100-0097-0-0000-0000-869900-000-0000	\$34,098.00	(\$2,613.00)	\$31,485.00
0100-9064-0-0000-0000-869900-000-0000	\$25,000.00	\$177,073.62	\$202,073.62
0100-9029-0-0000-0000-869900-000-0000	\$89,500.00	\$1,947,156.96	\$2,036,656.96
0100-6500-0-5760-0000-879200-000-0000	\$2,491,957.00	(\$51,849.00)	\$2,440,108.00
0100-0000-0-0000-0000-898000-000-0000	(\$18,702,681.00)	(\$437,015.30)	(\$19,139,696.30)
0100-1100-0-0000-0000-898000-000-0000	(\$709,218.00)	(\$95,015.06)	(\$804,233.06)
0100-1100-0-0000-0000-898000-023-0000	\$28,272.00	\$2,250.00	\$30,522.00
0100-1100-0-0000-0000-898000-025-0000	\$32,300.00	\$1,250.00	\$33,550.00
0100-1100-0-0000-0000-898000-029-0000	\$33,820.00	\$1,250.00	\$35,070.00
0100-1100-0-0000-0000-898000-026-0000	\$35,416.00	\$1,750.00	\$37,166.00
0100-1100-0-0000-0000-898000-028-0000	\$36,176.00	\$1,250.00	\$37,426.00
0100-1100-0-0000-0000-898000-027-0000	\$38,076.00	\$1,250.00	\$39,326.00
0100-1100-0-0000-0000-898000-024-0000	\$48,032.00	\$1,250.00	\$49,282.00
0100-1100-0-0000-0000-898000-022-0000	\$48,336.00	\$1,250.00	\$49,586.00
0100-1100-0-0000-0000-898000-021-0000	\$50,157.00	\$1,250.00	\$51,407.00
0100-0033-0-0000-0000-898000-000-0000	\$71,658.00	\$2,819.00	\$74,477.00
0100-1100-0-0000-0000-898000-030-0000	\$97,465.00	\$1,250.00	\$98,715.00
0100-1100-0-0000-0000-898000-031-0000	\$111,168.00	\$3,750.00	\$114,918.00
0100-1100-0-0000-0000-898000-020-0000	\$150,000.00	\$77,265.06	\$227,265.06
0100-9029-0-0000-0000-898000-000-0000	\$105,000.00	\$434,196.30	\$539,196.30
0100-0000-0-0000-0000-898030-000-0000	(\$3,983,722.89)	(\$390,630.00)	(\$4,374,352.89)
0100-3310-0-5760-0000-898030-000-0000	\$0.00	\$34,350.00	\$34,350.00
0100-6500-0-5760-0000-898030-000-0000	\$3,708,616.89	\$356,280.00	\$4,064,896.89
0100-3010-0-0000-0000-899000-000-0000	(\$481,421.00)	\$72,111.00	(\$409,310.00)
0100-4127-0-0000-0000-899000-000-0000	(\$170,787.00)	\$7,652.00	(\$163,135.00)
0100-3150-0-0000-0000-899000-000-0000	\$652,208.00	(\$79,763.00)	\$572,445.00
0100-6770-0-0000-0000-859000-023-0000	\$0.00	\$68,807.00	\$68,807.00
0100-6770-0-0000-0000-859000-021-0000	\$0.00	\$71,768.00	\$71,768.00
0100-6770-0-0000-0000-859000-025-0000	\$0.00	\$75,212.00	\$75,212.00
0100-0000-0-0000-0000-801100-000-0000	\$58,521,307.00	(\$19,185.00)	\$58,502,122.00
0100-3310-0-5760-0000-818100-000-0000	\$218,306.00	\$13,291.00	\$231,597.00
0100-5634-0-0000-0000-828700-000-0000	\$4,382.00	(\$3,488.00)	\$894.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
0100-5634-0-0000-0000-829000-000-0000	\$8,614.79	(\$460.67)	\$8,154.12
0100-3216-0-0000-0000-829000-000-0000	\$61,878.42	\$8,774.55	\$70,652.97
0100-3219-0-0000-0000-829000-000-0000	\$24,348.00	\$85,038.12	\$109,386.12
0100-4127-0-0000-0000-829000-000-0000	\$170,787.00	(\$7,652.00)	\$163,135.00
0100-4035-0-0000-0000-829000-000-0000	\$299,144.00	\$8,546.28	\$307,690.28
0100-3218-0-0000-0000-829000-000-0000	\$394,483.00	\$22,157.00	\$416,640.00
0100-3214-0-0000-0000-829000-000-0000	\$1,210,748.00	\$44,857.28	\$1,255,605.28
0100-3212-0-0000-0000-829000-000-0000	\$1,321,756.92	\$2,204.45	\$1,323,961.37
0100-3010-0-0000-0000-829000-000-0000	\$2,265,015.00	(\$115,317.00)	\$2,149,698.00
0100-3213-0-0000-0000-829000-000-0000	\$7,976,196.77	\$703,642.07	\$8,679,838.84
0100-6300-0-0000-0000-856000-000-0000	\$362,000.00	\$73,000.00	\$435,000.00
0100-1100-0-0000-0000-856000-000-0000	\$918,000.00	\$42,000.00	\$960,000.00
0100-2600-0-0000-0000-859000-000-0000	(\$3,559,700.45)	\$197,557.97	(\$3,362,142.48)
0100-6770-0-0000-0000-859000-038-0000	\$0.00	\$2,214.00	\$2,214.00
***Income Total	<u>\$55,201,530.64</u>	<u>\$4,410,644.13</u>	<u>\$59,612,174.77</u>
Expenses			
0100-0000-0-0000-2700-130000-027-0000	\$145,160.00	\$14,316.00	\$159,476.00
0100-0000-0-0000-2700-130000-028-0000	\$145,160.00	\$14,316.00	\$159,476.00
0100-0000-0-0000-2700-130000-030-0000	\$145,160.00	\$16,316.00	\$161,476.00
0100-0000-0-0000-2700-130000-021-0000	\$147,160.00	\$14,316.00	\$161,476.00
0100-0000-0-0000-2700-130000-025-0000	\$147,160.00	\$14,316.00	\$161,476.00
0100-0000-0-0000-2700-130000-029-0000	\$147,160.00	\$14,316.00	\$161,476.00
0100-0000-0-0000-2700-130000-031-0000	\$147,160.00	\$14,316.00	\$161,476.00
0100-0332-0-0000-2140-130000-055-0000	\$163,658.00	\$13,765.00	\$177,423.00
0100-0332-0-0000-3130-130000-063-0000	\$178,022.00	\$10,040.00	\$188,062.00
0100-0000-0-0000-7400-130000-003-0000	\$176,022.00	\$19,402.00	\$195,424.00
0100-0332-0-0000-2700-130000-030-0000	\$178,538.00	\$17,055.00	\$195,593.00
0100-0332-0-0000-2700-130000-031-0000	\$178,538.00	\$17,055.00	\$195,593.00
0100-0000-0-0000-2100-130000-053-0000	\$180,022.00	\$17,402.00	\$197,424.00
0100-0000-0-0000-7150-130000-002-0000	\$219,403.00	\$21,941.00	\$241,344.00
0100-0000-0-0000-7150-130040-002-0000	\$1,579.00	(\$1,579.00)	\$0.00
0100-3010-0-0000-2150-130040-005-0000	\$1,993.00	(\$1,993.00)	\$0.00
0100-0332-0-0000-2150-130040-005-0000	\$1,994.00	(\$1,994.00)	\$0.00
0100-0332-0-0000-2140-130040-055-0000	\$1,748.00	(\$1,128.00)	\$620.00
0100-0000-0-0000-2100-130040-053-0000	\$0.00	\$949.00	\$949.00
0100-0000-0-0000-2100-130040-062-0000	\$1,283.00	\$2,554.00	\$3,837.00
0100-6266-0-0000-2140-190000-005-0000	\$116,545.00	\$11,135.00	\$127,680.00
0100-4035-0-0000-2140-190000-005-0000	\$159,658.00	\$15,765.00	\$175,423.00
0100-3010-0-0000-2140-190000-005-0000	\$947,335.00	\$97,490.00	\$1,044,825.00
0100-3216-0-0000-2140-190040-005-0000	\$0.00	\$804.86	\$804.86
0100-3214-0-1110-1000-210000-001-0000	\$0.00	(\$78,466.72)	(\$78,466.72)
0100-7426-0-1110-1000-210000-001-0000	\$0.00	(\$10,139.63)	(\$10,139.63)
0100-3219-0-5760-1110-210000-039-0000	\$17,103.00	\$1,713.00	\$18,816.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-210000-030-0000	\$17,462.00	\$1,477.00	\$18,939.00
0100-7426-0-1110-1000-210000-029-0000	\$0.00	\$21,168.00	\$21,168.00
0100-3213-0-5760-1130-210000-039-0000	\$25,822.00	\$2,581.00	\$28,403.00
0100-3214-0-1110-1000-210000-031-0000	\$38,483.00	\$3,853.00	\$42,336.00
0100-3214-0-1110-1000-210000-030-0000	\$42,815.00	\$4,270.00	\$47,085.00
0100-3214-0-1110-1000-210000-021-0000	\$43,527.00	\$4,271.00	\$47,798.00
0100-3214-0-1110-1000-210000-029-0000	\$69,916.00	(\$14,173.00)	\$55,743.00
0100-0332-0-3550-1000-210000-038-0000	\$67,202.00	\$6,719.00	\$73,921.00
0100-3214-0-1110-1000-210000-023-0000	\$69,379.00	\$6,944.00	\$76,323.00
0100-3214-0-1110-1000-210000-025-0000	\$69,729.00	\$6,944.00	\$76,673.00
0100-3214-0-1110-1000-210000-026-0000	\$72,746.00	\$7,268.00	\$80,014.00
0100-3214-0-1110-1000-210000-028-0000	\$74,136.00	\$7,412.00	\$81,548.00
0100-3213-0-1110-1000-210000-001-0000	\$0.00	\$88,606.35	\$88,606.35
0100-3214-0-1110-1000-210000-022-0000	\$100,389.00	\$10,034.00	\$110,423.00
0100-3214-0-1110-1000-210000-027-0000	\$101,509.00	\$10,137.00	\$111,646.00
0100-3214-0-1110-1000-210000-024-0000	\$106,431.00	\$10,643.00	\$117,074.00
0100-6500-0-5760-1110-210000-039-0000	\$74,439.00	\$93,606.00	\$168,045.00
0100-3310-0-5760-1110-210000-039-0000	\$143,882.00	\$39,707.00	\$183,589.00
0100-6500-0-5760-1120-210000-039-0000	\$341,513.00	(\$78,315.00)	\$263,198.00
0100-6500-0-5760-1130-210000-039-0000	\$318,882.00	\$31,741.00	\$350,623.00
0100-7415-0-3550-1000-210030-038-0000	\$1,980.00	(\$1,980.00)	\$0.00
0100-7415-0-1110-1000-210030-020-0000	\$5,945.91	(\$5,945.91)	\$0.00
0100-7415-0-1110-1000-210030-030-0000	\$99.00	\$24.75	\$123.75
0100-7415-0-1110-1000-210030-029-0000	\$0.00	\$1,100.00	\$1,100.00
0100-7415-0-1110-1000-210030-027-0000	\$0.00	\$1,540.00	\$1,540.00
0100-7415-0-1110-1000-210030-022-0000	\$0.00	\$1,738.44	\$1,738.44
0100-7415-0-1110-1000-210030-026-0000	\$0.00	\$1,900.00	\$1,900.00
0100-7415-0-1110-1000-210030-024-0000	\$0.00	\$2,120.00	\$2,120.00
0100-7415-0-1110-1000-210030-028-0000	\$0.00	\$2,458.00	\$2,458.00
0100-7415-0-5760-1110-210030-039-0000	\$4,514.18	(\$466.18)	\$4,048.00
0100-7415-0-5760-1130-210030-039-0000	\$14,388.11	(\$3,513.62)	\$10,874.49
0100-7415-0-5760-1120-210030-039-0000	\$11,163.13	\$1,868.90	\$13,032.03
0100-3213-0-5760-1110-210030-039-0072	\$0.00	\$15,000.00	\$15,000.00
0100-0332-0-0000-2420-220000-021-0000	\$37,977.00	\$3,763.00	\$41,740.00
0100-0332-0-0000-3140-220000-029-0000	\$38,617.00	\$3,905.00	\$42,522.00
0100-0000-0-0000-8200-350200-021-0000	\$60.00	\$6.00	\$66.00
0100-0000-0-0000-8200-350200-025-0000	\$62.00	\$5.00	\$67.00
0100-0000-0-0000-8200-350200-026-0000	\$62.00	\$5.00	\$67.00
0100-0000-0-0000-8200-350200-023-0000	\$62.00	\$6.00	\$68.00
0100-8150-0-0000-8100-350200-012-0000	\$62.00	\$6.00	\$68.00
0100-0000-0-0000-8200-350200-029-0000	\$63.00	\$5.00	\$68.00
0100-0000-0-0000-8200-350200-027-0000	\$63.00	\$5.00	\$68.00
0100-0000-0-0000-8200-350200-028-0000	\$63.00	\$6.00	\$69.00
0100-0000-0-0000-2700-350200-028-0000	\$66.00	\$6.00	\$72.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-350200-023-0000	\$66.00	\$7.00	\$73.00
0100-0000-0-0000-2700-350200-026-0000	\$67.00	\$7.00	\$74.00
0100-0000-0-0000-2700-350200-029-0000	\$69.00	\$7.00	\$76.00
0100-0000-0-0000-2700-350200-025-0000	\$69.00	\$7.00	\$76.00
0100-0000-0-0000-2700-350200-027-0000	\$69.00	\$7.00	\$76.00
0100-0000-0-0000-2700-350200-021-0000	\$71.00	\$7.00	\$78.00
0100-0000-0-0000-8200-350200-024-0000	\$74.00	\$7.00	\$81.00
0100-0000-0-0000-8200-350200-022-0000	\$76.00	\$6.00	\$82.00
0100-0000-0-0000-2100-350200-062-0000	\$76.00	\$7.00	\$83.00
0100-6010-0-1110-4000-350200-022-0000	\$78.00	\$7.00	\$85.00
0100-6500-0-5760-1110-350200-039-0000	\$39.00	\$47.00	\$86.00
0100-0000-0-0000-2700-350200-031-0000	\$78.00	\$8.00	\$86.00
0100-6010-0-1110-4000-350200-028-0000	\$79.00	\$7.00	\$86.00
0100-8150-0-0000-8100-350200-010-0000	\$79.00	\$8.00	\$87.00
0100-6010-0-1110-4000-350200-024-0000	\$80.00	\$7.00	\$87.00
0100-0000-0-0000-2700-350200-022-0000	\$80.00	\$8.00	\$88.00
0100-6010-0-1110-4000-350200-021-0000	\$80.00	\$8.00	\$88.00
0100-0000-0-0000-2700-350200-024-0000	\$81.00	\$8.00	\$89.00
0100-6010-0-1110-4000-350200-027-0000	\$81.00	\$8.00	\$89.00
0100-0000-0-0000-2700-350200-030-0000	\$81.00	\$8.00	\$89.00
0100-6010-0-1110-4000-350200-023-0000	\$82.00	\$8.00	\$90.00
0100-6010-0-1110-4000-350200-029-0000	\$82.00	\$8.00	\$90.00
0100-6010-0-1110-4000-350200-025-0000	\$83.00	\$7.00	\$90.00
0100-6010-0-1110-4000-350200-026-0000	\$83.00	\$7.00	\$90.00
0100-3310-0-5760-1110-350200-039-0000	\$74.00	\$20.00	\$94.00
0100-0000-0-0000-8200-350200-031-0000	\$94.00	\$9.00	\$103.00
0100-0000-0-0000-8200-350200-030-0000	\$95.00	\$9.00	\$104.00
0100-0000-0-0000-8200-350200-016-0000	\$92.00	\$15.00	\$107.00
0100-0000-0-0000-8200-350200-017-0000	\$119.00	\$11.00	\$130.00
0100-6500-0-5760-1120-350200-039-0000	\$174.00	(\$39.00)	\$135.00
0100-0000-0-0000-7700-350200-061-0000	\$126.00	\$12.00	\$138.00
0100-2600-0-1110-4000-350200-020-0000	\$154.00	\$16.00	\$170.00
0100-6500-0-5760-1130-350200-039-0000	\$162.00	\$15.00	\$177.00
0100-0000-0-0000-8200-350200-012-0000	\$198.00	\$18.00	\$216.00
0100-0332-0-0000-2420-350200-061-0000	\$282.00	\$28.00	\$310.00
0100-0000-0-0000-7400-350200-003-0000	\$313.00	\$30.00	\$343.00
0100-0000-0-0000-3600-350200-014-0000	\$320.00	\$27.00	\$347.00
0100-8150-0-0000-8100-350200-011-0000	\$361.00	\$38.00	\$399.00
0100-0000-0-0000-7300-350200-004-0000	\$382.00	\$38.00	\$420.00
0100-3216-0-1110-1000-360100-053-0000	\$377.00	(\$377.00)	\$0.00
0100-6053-0-1110-1000-360100-026-0000	\$1,055.00	(\$1,055.00)	\$0.00
0100-3150-0-1110-1000-360100-027-0000	\$8.00	\$5.00	\$13.00
0100-3150-0-1110-1000-360100-026-0000	\$33.00	(\$13.00)	\$20.00
0100-3150-0-1110-1000-360100-021-0000	\$0.00	\$27.00	\$27.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3216-0-0000-2140-360100-005-0000	\$0.00	\$28.28	\$28.28
0100-3150-0-1110-1000-360100-027-2495	\$50.00	(\$20.00)	\$30.00
0100-3150-0-1110-1000-360100-028-0000	\$70.00	(\$13.00)	\$57.00
0100-6770-0-1156-1000-360100-026-0000	\$0.00	\$132.00	\$132.00
0100-6770-0-1156-1000-360100-023-0000	\$0.00	\$171.00	\$171.00
0100-6770-0-1156-1000-360100-022-0000	\$0.00	\$192.00	\$192.00
0100-3216-0-1110-1000-360100-005-0000	\$0.00	\$194.34	\$194.34
0100-2600-0-1110-1000-360100-021-0000	\$59.00	\$157.00	\$216.00
0100-2600-0-1110-1000-360100-024-0000	\$59.00	\$157.00	\$216.00
0100-7426-0-1110-1000-330200-029-0000	\$0.00	\$1,619.00	\$1,619.00
0100-3213-0-5760-1130-330200-039-0000	\$1,975.00	\$198.00	\$2,173.00
0100-2600-0-1110-4000-330200-062-0000	\$2,492.00	\$249.00	\$2,741.00
0100-0033-0-0000-3700-330200-008-0000	\$3,492.00	(\$351.00)	\$3,141.00
0100-3214-0-1110-1000-330200-031-0000	\$2,944.00	\$295.00	\$3,239.00
0100-0000-0-0000-8200-330200-010-0000	\$2,947.00	\$295.00	\$3,242.00
0100-0332-0-0000-3140-330200-029-0000	\$2,954.00	\$299.00	\$3,253.00
0100-0332-0-0000-2420-330200-021-0000	\$2,984.00	\$288.00	\$3,272.00
0100-0332-0-0000-3140-330200-022-0000	\$2,983.00	\$301.00	\$3,284.00
0100-0332-0-0000-2420-330200-022-0000	\$3,046.00	\$288.00	\$3,334.00
0100-0332-0-0000-2420-330200-027-0000	\$3,098.00	\$301.00	\$3,399.00
0100-0332-0-0000-3140-330200-025-0000	\$3,244.00	\$324.00	\$3,568.00
0100-3218-0-0000-3140-330200-020-0000	\$3,244.00	\$324.00	\$3,568.00
0100-3214-0-1110-1000-330200-030-0000	\$3,275.00	\$327.00	\$3,602.00
0100-3214-0-1110-1000-330200-021-0000	\$3,330.00	\$327.00	\$3,657.00
0100-0332-0-0000-2420-330200-026-0000	\$3,573.00	\$350.00	\$3,923.00
0100-0332-0-0000-2420-330200-023-0000	\$3,604.00	\$353.00	\$3,957.00
0100-0332-0-0000-2420-330200-030-0000	\$3,604.00	\$353.00	\$3,957.00
0100-0332-0-0000-2420-330200-031-0000	\$3,604.00	\$353.00	\$3,957.00
0100-0332-0-0000-2420-330200-025-0000	\$3,652.00	\$356.00	\$4,008.00
0100-0332-0-0000-2420-330200-024-0000	\$3,651.00	\$358.00	\$4,009.00
0100-0332-0-0000-3140-330200-021-0000	\$3,755.00	\$376.00	\$4,131.00
0100-0332-0-0000-3140-330200-028-0000	\$3,755.00	\$376.00	\$4,131.00
0100-0332-0-0000-3140-330200-031-0000	\$3,755.00	\$376.00	\$4,131.00
0100-3213-0-0000-3600-330200-014-0000	\$3,784.00	\$378.00	\$4,162.00
0100-0332-0-0000-3140-330200-027-0000	\$3,792.00	\$379.00	\$4,171.00
0100-0332-0-0000-2420-330200-028-0000	\$3,886.00	\$361.00	\$4,247.00
0100-0332-0-0000-2420-330200-029-0000	\$3,897.00	\$361.00	\$4,258.00
0100-3214-0-1110-1000-330200-029-0000	\$5,349.00	(\$1,085.00)	\$4,264.00
0100-0332-0-0000-3140-330200-030-0000	\$3,972.00	\$398.00	\$4,370.00
0100-0332-0-0000-3140-330200-024-0000	\$3,977.00	\$402.00	\$4,379.00
0100-0332-0-0000-3140-330200-026-0000	\$3,977.00	\$402.00	\$4,379.00
0100-0332-0-0000-3140-330200-023-0000	\$4,030.00	\$406.00	\$4,436.00
0100-0332-0-0000-3130-330200-025-0000	\$4,460.00	\$446.00	\$4,906.00
0100-0332-0-0000-3130-330200-053-0000	\$4,990.00	\$454.00	\$5,444.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3130-330200-063-0000	\$5,022.00	\$499.00	\$5,521.00
0100-0332-0-3550-1000-330200-038-0000	\$5,157.00	\$514.00	\$5,671.00
0100-0332-0-0000-3130-330200-027-0000	\$5,226.00	\$521.00	\$5,747.00
0100-0332-0-0000-2420-330200-056-0000	\$5,230.00	\$521.00	\$5,751.00
0100-0000-0-0000-7550-330200-015-0000	\$5,288.00	\$525.00	\$5,813.00
0100-3214-0-1110-1000-330200-023-0000	\$5,308.00	\$531.00	\$5,839.00
0100-3214-0-1110-1000-330200-025-0000	\$5,334.00	\$532.00	\$5,866.00
0100-0332-0-0000-3130-330200-026-0000	\$5,421.00	\$542.00	\$5,963.00
0100-0332-0-0000-3130-330200-028-0000	\$5,449.00	\$528.00	\$5,977.00
0100-0332-0-0000-3130-330200-029-0000	\$5,466.00	\$528.00	\$5,994.00
0100-0332-0-0000-3130-330200-024-0000	\$5,487.00	\$532.00	\$6,019.00
0100-3214-0-1110-1000-330200-026-0000	\$5,565.00	\$556.00	\$6,121.00
0100-0332-0-0000-3130-330200-023-0000	\$5,629.00	\$554.00	\$6,183.00
0100-0332-0-1110-1000-330200-023-0000	\$5,451.00	\$741.00	\$6,192.00
0100-0332-0-0000-3130-330200-022-0000	\$5,646.00	\$554.00	\$6,200.00
0100-3214-0-1110-1000-330200-028-0000	\$5,671.00	\$567.00	\$6,238.00
0100-0332-0-3550-3130-330200-038-0000	\$5,747.00	\$554.00	\$6,301.00
0100-0332-0-1110-1000-330200-021-0000	\$5,548.00	\$757.00	\$6,305.00
0100-3010-0-0000-2150-330200-005-0000	\$5,733.00	\$573.00	\$6,306.00
0100-0332-0-1110-1000-330200-029-0000	\$5,604.00	\$762.00	\$6,366.00
0100-0332-0-1110-1000-330200-026-0000	\$6,476.00	(\$109.00)	\$6,367.00
0100-0332-0-0000-2150-330200-053-0000	\$5,819.00	\$573.00	\$6,392.00
0100-0332-0-0000-2140-330200-051-0000	\$5,829.00	\$573.00	\$6,402.00
0100-0332-0-1110-1000-330200-028-0000	\$5,766.00	\$759.00	\$6,525.00
0100-0332-0-1110-1000-330200-025-0000	\$6,256.00	\$278.00	\$6,534.00
0100-0332-0-1110-1000-330200-031-0000	\$7,122.00	\$74.00	\$7,196.00
0100-0000-0-0000-7150-330200-002-0000	\$6,636.00	\$650.00	\$7,286.00
0100-0332-0-1110-1000-330200-027-0000	\$6,718.00	\$843.00	\$7,561.00
0100-3214-0-1110-1000-330200-022-0000	\$7,680.00	\$767.00	\$8,447.00
0100-0000-0-1110-1000-110000-020-0000	\$155,000.00	(\$155,000.00)	\$0.00
0100-6770-0-1156-1000-110000-026-0000	\$0.00	\$8,054.00	\$8,054.00
0100-6770-0-1156-1000-110000-023-0000	\$0.00	\$10,408.00	\$10,408.00
0100-6770-0-1156-1000-110000-022-0000	\$0.00	\$11,734.00	\$11,734.00
0100-6770-0-1156-1000-110000-021-0000	\$0.00	\$14,359.00	\$14,359.00
0100-6770-0-1156-1000-110000-027-0000	\$0.00	\$15,214.00	\$15,214.00
0100-6770-0-1156-1000-110000-028-0000	\$0.00	\$16,109.00	\$16,109.00
0100-6770-0-1156-1000-110000-025-0000	\$0.00	\$16,772.00	\$16,772.00
0100-6770-0-1156-1000-110000-024-0000	\$0.00	\$23,711.00	\$23,711.00
0100-6770-0-1156-1000-110000-029-0000	\$0.00	\$23,711.00	\$23,711.00
0100-6770-0-1156-1000-110000-030-0000	\$0.00	\$28,719.00	\$28,719.00
0100-6770-0-1156-1000-110000-031-0000	\$0.00	\$28,719.00	\$28,719.00
0100-6053-0-1110-1000-110000-027-0000	\$0.00	\$62,424.00	\$62,424.00
0100-6053-0-1110-1000-110000-022-0000	\$64,299.00	(\$1,851.00)	\$62,448.00
0100-3213-0-5760-1110-110000-039-0000	\$59,271.00	\$4,453.00	\$63,724.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-110000-024-0000	\$57,907.00	\$12,822.00	\$70,729.00
0100-0332-0-1110-1000-110000-026-0000	\$64,299.00	\$9,259.00	\$73,558.00
0100-0332-0-1110-1000-110000-023-0000	\$66,871.00	\$9,629.00	\$76,500.00
0100-6770-0-1134-1000-110000-020-0000	\$0.00	\$86,052.00	\$86,052.00
0100-3213-0-1110-1000-110000-025-0000	\$89,198.00	\$8,799.00	\$97,997.00
0100-6053-0-1110-1000-110000-024-0000	\$64,299.00	\$44,585.00	\$108,884.00
0100-3213-0-1110-1000-110000-022-0000	\$107,062.00	\$10,707.00	\$117,769.00
0100-3213-0-1110-1000-110000-026-0000	\$107,062.00	\$10,707.00	\$117,769.00
0100-0332-0-1110-1000-110000-022-0000	\$133,127.00	\$23,173.00	\$156,300.00
0100-3213-0-5760-1120-110000-039-0000	\$142,130.00	\$15,886.00	\$158,016.00
0100-3213-0-1110-1000-110000-030-0000	\$153,149.00	\$29,247.00	\$182,396.00
0100-0332-0-1110-1000-110000-028-0000	\$159,716.00	\$27,081.00	\$186,797.00
0100-0332-0-1110-1000-110000-025-0000	\$175,133.00	\$17,394.00	\$192,527.00
0100-3213-0-1110-1000-110000-029-0000	\$176,537.00	\$17,653.00	\$194,190.00
0100-3213-0-1110-1000-110000-028-0000	\$186,492.00	\$18,529.00	\$205,021.00
0100-3213-0-1110-1000-110000-031-0000	\$219,607.00	\$21,842.00	\$241,449.00
0100-0332-0-1134-1000-110000-020-0000	\$243,410.00	\$28,532.00	\$271,942.00
0100-3213-0-1110-1000-110000-027-0000	\$261,931.00	\$33,007.00	\$294,938.00
0100-3213-0-1110-1000-110000-024-0000	\$269,905.00	\$31,632.00	\$301,537.00
0100-0332-0-1160-1000-110000-020-0000	\$311,056.00	\$66,682.00	\$377,738.00
0100-0332-0-3550-1000-110000-038-0000	\$344,706.00	\$33,422.00	\$378,128.00
0100-0332-0-1156-1000-110000-020-0000	\$482,115.00	\$19,600.00	\$501,715.00
0100-6500-0-5760-1110-110000-039-0000	\$683,704.00	\$51,766.00	\$735,470.00
0100-6500-0-5760-1120-110000-039-0000	\$1,288,012.00	\$90,087.00	\$1,378,099.00
0100-0000-0-1110-1000-110000-025-0000	\$1,403,684.00	\$117,761.00	\$1,521,445.00
0100-0000-0-1110-1000-110000-023-0000	\$1,437,683.00	\$161,701.00	\$1,599,384.00
0100-1400-0-1110-1000-110000-028-0000	\$1,473,741.00	\$148,463.00	\$1,622,204.00
0100-1400-0-1110-1000-110000-001-0000	\$2,636,487.00	(\$974,290.00)	\$1,662,197.00
0100-1400-0-1110-1000-110000-029-0000	\$1,643,582.00	\$56,326.00	\$1,699,908.00
0100-0000-0-1110-1000-110000-026-0000	\$1,582,991.00	\$151,264.00	\$1,734,255.00
0100-0000-0-1110-1000-110000-021-0000	\$1,649,482.00	\$193,817.00	\$1,843,299.00
0100-1400-0-1110-1000-110000-027-0000	\$1,864,869.00	\$116,306.00	\$1,981,175.00
0100-1400-0-1110-1000-110000-030-0000	\$2,191,835.00	\$211,674.00	\$2,403,509.00
0100-0000-0-1110-1000-110000-024-0000	\$2,208,636.00	\$232,280.00	\$2,440,916.00
0100-0000-0-1110-1000-110000-022-0000	\$2,225,180.00	\$222,985.00	\$2,448,165.00
0100-1400-0-1110-1000-110000-031-0000	\$2,285,413.00	\$194,080.00	\$2,479,493.00
0100-3150-0-1110-1000-110010-021-0000	\$0.00	\$750.00	\$750.00
0100-3150-0-1110-1000-110010-028-0000	\$2,646.00	(\$390.00)	\$2,256.00
0100-3216-0-1110-1000-110040-053-0000	\$23,000.00	(\$23,000.00)	\$0.00
0100-3150-0-1110-1000-110040-027-0000	\$0.00	\$282.00	\$282.00
0100-3150-0-1110-1000-110040-021-0000	\$0.00	\$900.00	\$900.00
0100-3216-0-0000-2140-110040-005-0000	\$0.00	\$919.84	\$919.84
0100-3150-0-1110-1000-110040-028-0000	\$1,596.00	(\$398.00)	\$1,198.00
0100-3214-0-1110-1000-330200-027-0000	\$7,766.00	\$775.00	\$8,541.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-330200-024-0000	\$8,373.00	\$565.00	\$8,938.00
0100-3214-0-1110-1000-330200-024-0000	\$8,142.00	\$814.00	\$8,956.00
0100-0332-0-1110-1000-330200-022-0000	\$8,689.00	\$466.00	\$9,155.00
0100-0332-0-1110-1000-330200-030-0000	\$7,855.00	\$1,363.00	\$9,218.00
0100-0000-0-0000-8200-330200-021-0000	\$9,148.00	\$879.00	\$10,027.00
0100-0000-0-0000-8200-330200-025-0000	\$9,413.00	\$770.00	\$10,183.00
0100-0000-0-0000-8200-330200-026-0000	\$9,412.00	\$848.00	\$10,260.00
0100-0000-0-0000-8200-330200-023-0000	\$9,455.00	\$900.00	\$10,355.00
0100-0000-0-0000-8200-330200-029-0000	\$9,584.00	\$771.00	\$10,355.00
0100-8150-0-0000-8100-330200-012-0000	\$9,464.00	\$943.00	\$10,407.00
0100-0000-0-0000-8200-330200-027-0000	\$9,708.00	\$733.00	\$10,441.00
0100-0000-0-0000-8200-330200-028-0000	\$9,618.00	\$900.00	\$10,518.00
0100-0000-0-0000-2700-330200-028-0000	\$10,102.00	\$953.00	\$11,055.00
0100-0000-0-0000-2700-330200-023-0000	\$10,148.00	\$991.00	\$11,139.00
0100-0000-0-0000-2700-330200-026-0000	\$10,274.00	\$991.00	\$11,265.00
0100-0000-0-0000-2700-330200-029-0000	\$10,574.00	\$988.00	\$11,562.00
0100-0000-0-0000-2700-330200-025-0000	\$10,607.00	\$991.00	\$11,598.00
0100-0000-0-0000-2700-330200-027-0000	\$10,607.00	\$991.00	\$11,598.00
0100-0000-0-0000-2700-330200-021-0000	\$10,903.00	\$1,000.00	\$11,903.00
0100-0000-0-0000-8200-330200-024-0000	\$11,295.00	\$1,094.00	\$12,389.00
0100-0000-0-0000-8200-330200-022-0000	\$11,565.00	\$1,005.00	\$12,570.00
0100-0000-0-0000-2100-330200-062-0000	\$11,574.00	\$1,146.00	\$12,720.00
0100-6010-0-1110-4000-330200-022-0000	\$11,941.00	\$1,126.00	\$13,067.00
0100-0000-0-0000-2700-330200-031-0000	\$11,957.00	\$1,142.00	\$13,099.00
0100-6500-0-5760-1110-330200-039-0000	\$6,004.00	\$7,161.00	\$13,165.00
0100-6010-0-1110-4000-330200-028-0000	\$12,068.00	\$1,140.00	\$13,208.00
0100-8150-0-0000-8100-330200-010-0000	\$12,061.00	\$1,206.00	\$13,267.00
0100-6010-0-1110-4000-330200-024-0000	\$12,181.00	\$1,151.00	\$13,332.00
0100-6010-0-1110-4000-330200-021-0000	\$12,236.00	\$1,153.00	\$13,389.00
0100-0000-0-0000-2700-330200-022-0000	\$12,223.00	\$1,199.00	\$13,422.00
0100-0000-0-0000-2700-330200-024-0000	\$12,332.00	\$1,209.00	\$13,541.00
0100-6010-0-1110-4000-330200-027-0000	\$12,393.00	\$1,165.00	\$13,558.00
0100-0000-0-0000-2700-330200-030-0000	\$12,392.00	\$1,180.00	\$13,572.00
0100-6010-0-1110-4000-330200-023-0000	\$12,513.00	\$1,184.00	\$13,697.00
0100-6010-0-1110-4000-330200-029-0000	\$12,610.00	\$1,181.00	\$13,791.00
0100-6010-0-1110-4000-330200-025-0000	\$12,625.00	\$1,181.00	\$13,806.00
0100-6010-0-1110-4000-330200-026-0000	\$12,654.00	\$1,181.00	\$13,835.00
0100-3310-0-5760-1110-330200-039-0000	\$11,351.00	\$3,038.00	\$14,389.00
0100-0000-0-0000-8200-330200-031-0000	\$14,332.00	\$1,377.00	\$15,709.00
0100-0000-0-0000-8200-330200-030-0000	\$14,486.00	\$1,377.00	\$15,863.00
0100-0000-0-0000-8200-330200-016-0000	\$14,077.00	\$2,249.00	\$16,326.00
0100-0000-0-0000-8200-330200-017-0000	\$18,158.00	\$1,691.00	\$19,849.00
0100-6500-0-5760-1120-330200-039-0000	\$26,596.00	(\$5,991.00)	\$20,605.00
0100-0000-0-0000-7700-330200-061-0000	\$19,232.00	\$1,856.00	\$21,088.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-2600-0-1110-4000-330200-020-0000	\$23,616.00	\$2,324.00	\$25,940.00
0100-6500-0-5760-1130-330200-039-0000	\$24,716.00	\$2,428.00	\$27,144.00
0100-0000-0-0000-8200-330200-012-0000	\$30,347.00	\$2,753.00	\$33,100.00
0100-0332-0-0000-2420-330200-061-0000	\$43,215.00	\$4,178.00	\$47,393.00
0100-0000-0-0000-7400-330200-003-0000	\$47,962.00	\$4,481.00	\$52,443.00
0100-0000-0-0000-3600-330200-014-0000	\$48,980.00	\$4,170.00	\$53,150.00
0100-8150-0-0000-8100-330200-011-0000	\$55,309.00	\$5,684.00	\$60,993.00
0100-0000-0-0000-7300-330200-004-0000	\$58,483.00	\$5,842.00	\$64,325.00
0100-6053-0-1110-1000-340100-026-0000	\$11,780.00	(\$11,780.00)	\$0.00
0100-6770-0-1156-1000-340100-023-0000	\$0.00	\$1,501.00	\$1,501.00
0100-6770-0-1156-1000-340100-026-0000	\$0.00	\$1,501.00	\$1,501.00
0100-6770-0-1156-1000-340100-021-0000	\$0.00	\$2,335.00	\$2,335.00
0100-6770-0-1156-1000-340100-022-0000	\$0.00	\$2,335.00	\$2,335.00
0100-6770-0-1156-1000-340100-025-0000	\$0.00	\$2,835.00	\$2,835.00
0100-6770-0-1156-1000-340100-027-0000	\$0.00	\$2,835.00	\$2,835.00
0100-6770-0-1156-1000-340100-028-0000	\$0.00	\$3,002.00	\$3,002.00
0100-3327-0-5760-3120-340100-039-0000	\$3,141.00	\$233.00	\$3,374.00
0100-6770-0-1156-1000-340100-024-0000	\$0.00	\$3,835.00	\$3,835.00
0100-6770-0-1156-1000-340100-029-0000	\$0.00	\$3,835.00	\$3,835.00
0100-6770-0-1156-1000-340100-030-0000	\$0.00	\$4,669.00	\$4,669.00
0100-6770-0-1156-1000-340100-031-0000	\$0.00	\$4,669.00	\$4,669.00
0100-0332-0-0000-2700-340100-021-0000	\$5,230.00	\$387.00	\$5,617.00
0100-0332-0-0000-2700-340100-022-0000	\$5,230.00	\$387.00	\$5,617.00
0100-0332-0-0000-2700-340100-023-0000	\$5,230.00	\$387.00	\$5,617.00
0100-0332-0-0000-2700-340100-024-0000	\$5,230.00	\$387.00	\$5,617.00
0100-0332-0-0000-2700-340100-025-0000	\$5,230.00	\$387.00	\$5,617.00
0100-0332-0-0000-2700-340100-026-0000	\$5,230.00	\$387.00	\$5,617.00
0100-0332-0-0000-2700-340100-027-0000	\$5,230.00	\$387.00	\$5,617.00
0100-0332-0-0000-2700-340100-028-0000	\$5,230.00	\$387.00	\$5,617.00
0100-0332-0-0000-2700-340100-029-0000	\$5,230.00	\$387.00	\$5,617.00
0100-0332-0-0000-2150-340100-005-0000	\$7,853.00	\$581.00	\$8,434.00
0100-0332-0-1135-4000-340100-057-0000	\$7,853.00	\$581.00	\$8,434.00
0100-0332-0-3550-2700-340100-038-0000	\$7,853.00	\$581.00	\$8,434.00
0100-3010-0-0000-2150-340100-005-0000	\$7,853.00	\$581.00	\$8,434.00
0100-0332-0-0000-3110-340100-021-0000	\$10,475.00	\$776.00	\$11,251.00
0100-0332-0-0000-3110-340100-022-0000	\$10,475.00	\$776.00	\$11,251.00
0100-0332-0-0000-3110-340100-023-0000	\$10,475.00	\$776.00	\$11,251.00
0100-0332-0-0000-3110-340100-024-0000	\$10,475.00	\$776.00	\$11,251.00
0100-0332-0-0000-3110-340100-025-0000	\$10,475.00	\$776.00	\$11,251.00
0100-0332-0-0000-3110-340100-026-0000	\$10,475.00	\$776.00	\$11,251.00
0100-0332-0-0000-3110-340100-027-0000	\$10,475.00	\$776.00	\$11,251.00
0100-0332-0-0000-3110-340100-028-0000	\$10,475.00	\$776.00	\$11,251.00
0100-0332-0-0000-3110-340100-029-0000	\$10,475.00	\$776.00	\$11,251.00
0100-0332-0-0000-3110-340100-030-0000	\$10,475.00	\$776.00	\$11,251.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3110-340100-031-0000	\$10,475.00	\$776.00	\$11,251.00
0100-0000-0-0000-3120-340100-062-0000	\$4,712.00	\$6,590.00	\$11,302.00
0100-6053-0-1110-1000-340100-027-0000	\$0.00	\$12,507.00	\$12,507.00
0100-6053-0-1110-1000-340100-022-0000	\$11,780.00	\$727.00	\$12,507.00
0100-6053-0-1110-1000-340100-024-0000	\$11,780.00	\$727.00	\$12,507.00
0100-3213-0-1110-1000-340100-022-0000	\$11,975.00	\$532.00	\$12,507.00
0100-6770-0-1134-1000-340100-020-0000	\$0.00	\$16,676.00	\$16,676.00
0100-0332-0-1110-1000-340100-024-0000	\$13,192.00	\$3,484.00	\$16,676.00
0100-0332-0-1110-1000-340100-026-0000	\$13,192.00	\$3,484.00	\$16,676.00
0100-0332-0-1110-1000-340100-023-0000	\$15,705.00	\$971.00	\$16,676.00
0100-3213-0-0000-3140-340100-062-0000	\$15,705.00	\$971.00	\$16,676.00
0100-3213-0-1110-1000-340100-025-0000	\$15,705.00	\$971.00	\$16,676.00
0100-3213-0-1110-1000-340100-026-0000	\$15,705.00	\$971.00	\$16,676.00
0100-3213-0-5760-1110-340100-039-0000	\$15,705.00	\$971.00	\$16,676.00
0100-6266-0-0000-2140-340100-005-0000	\$15,705.00	\$971.00	\$16,676.00
0100-3213-0-0000-3120-340100-039-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-0000-0-0000-2100-340100-053-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-0000-0-0000-2100-340100-062-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-0000-0-0000-2700-340100-021-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-0000-0-0000-2700-340100-022-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-0000-0-0000-2700-340100-023-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-0000-0-0000-2700-340100-024-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-0000-0-0000-2700-340100-026-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-0000-0-0000-2700-340100-027-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-0000-0-0000-2700-340100-028-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-0000-0-0000-2700-340100-029-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-0000-0-0000-2700-340100-030-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-0000-0-0000-2700-340100-031-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-0000-0-0000-7150-340100-002-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-0000-0-0000-7400-340100-003-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-0332-0-0000-2140-340100-055-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-3182-0-3550-3110-340100-038-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-4035-0-0000-2140-340100-005-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-0332-0-1110-1000-350100-025-0000	\$88.00	\$9.00	\$97.00
0100-4035-0-0000-2140-350100-005-0000	\$89.00	\$8.00	\$97.00
0100-0000-0-0000-7400-350100-003-0000	\$88.00	\$10.00	\$98.00
0100-0332-0-0000-2700-350100-030-0000	\$89.00	\$9.00	\$98.00
0100-0332-0-0000-2700-350100-031-0000	\$89.00	\$9.00	\$98.00
0100-0000-0-0000-2100-350100-053-0000	\$90.00	\$9.00	\$99.00
0100-3213-0-1110-1000-350100-029-0000	\$90.00	\$14.00	\$104.00
0100-3213-0-1110-1000-350100-028-0000	\$97.00	\$13.00	\$110.00
0100-3213-0-0000-3130-350100-063-0000	\$106.00	\$11.00	\$117.00
0100-3213-0-1110-1000-350100-030-0000	\$105.00	\$15.00	\$120.00
0100-0000-0-0000-7150-350100-002-0000	\$110.00	\$11.00	\$121.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1134-1000-350100-020-0000	\$122.00	\$14.00	\$136.00
0100-3213-0-1110-1000-350100-027-0000	\$136.00	\$19.00	\$155.00
0100-0332-0-0000-3130-350100-063-0000	\$146.00	\$11.00	\$157.00
0100-3213-0-1110-1000-350100-024-0000	\$151.00	\$7.00	\$158.00
0100-3213-0-1110-1000-350100-031-0000	\$149.00	\$11.00	\$160.00
0100-0332-0-1160-1000-350100-020-0000	\$156.00	\$33.00	\$189.00
0100-0332-0-3550-1000-350100-038-0000	\$173.00	\$17.00	\$190.00
0100-0000-0-1110-1000-350100-020-0000	\$277.00	(\$78.00)	\$199.00
0100-6500-0-5760-3120-350100-039-0000	\$194.00	\$16.00	\$210.00
0100-0332-0-1156-1000-350100-020-0000	\$241.00	\$10.00	\$251.00
0100-0332-0-0000-3110-350100-020-0000	\$280.00	\$23.00	\$303.00
0100-0332-0-0000-3140-350100-062-0000	\$298.00	\$29.00	\$327.00
0100-6500-0-5760-1110-350100-039-0000	\$344.00	\$26.00	\$370.00
0100-3213-0-0000-3110-350100-020-0000	\$425.00	\$42.00	\$467.00
0100-3010-0-0000-2140-350100-005-0000	\$474.00	\$48.00	\$522.00
0100-6500-0-5760-1120-350100-039-0000	\$647.00	\$45.00	\$692.00
0100-0000-0-1110-1000-350100-025-0000	\$702.00	\$59.00	\$761.00
0100-0000-0-1110-1000-350100-023-0000	\$719.00	\$81.00	\$800.00
0100-1400-0-1110-1000-350100-028-0000	\$737.00	\$74.00	\$811.00
0100-1400-0-1110-1000-350100-029-0000	\$822.00	\$28.00	\$850.00
0100-0000-0-1110-1000-350100-026-0000	\$791.00	\$76.00	\$867.00
0100-0000-0-1110-1000-350100-021-0000	\$825.00	\$97.00	\$922.00
0100-1400-0-1110-1000-350100-027-0000	\$932.00	\$59.00	\$991.00
0100-1400-0-1110-1000-350100-030-0000	\$1,096.00	\$106.00	\$1,202.00
0100-0000-0-1110-1000-350100-024-0000	\$1,104.00	\$116.00	\$1,220.00
0100-0000-0-1110-1000-350100-022-0000	\$1,113.00	\$111.00	\$1,224.00
0100-1400-0-1110-1000-350100-031-0000	\$1,143.00	\$97.00	\$1,240.00
0100-3212-0-0000-3140-350200-072-0000	\$0.00	(\$11.06)	(\$11.06)
0100-3212-0-0000-2700-350200-072-0000	\$0.00	(\$0.33)	(\$0.33)
0100-0033-0-1110-1000-350200-023-0000	\$1.00	(\$1.00)	\$0.00
0100-0033-0-0000-7400-350200-003-0000	\$1.00	(\$1.00)	\$0.00
0100-0033-0-3550-1000-350200-038-0000	\$1.00	(\$1.00)	\$0.00
0100-0033-0-0000-2420-350200-021-0000	\$1.00	(\$1.00)	\$0.00
0100-0033-0-0000-2700-350200-022-0000	\$1.00	(\$1.00)	\$0.00
0100-0033-0-1110-4000-350200-021-0000	\$1.00	(\$1.00)	\$0.00
0100-0033-0-1110-4000-350200-023-0000	\$2.00	(\$2.00)	\$0.00
0100-0033-0-1110-1000-350200-020-0000	\$3.00	(\$3.00)	\$0.00
0100-0033-0-0000-2700-350200-031-0000	\$0.00	\$1.00	\$1.00
0100-0033-0-1110-1000-350200-026-0000	\$0.00	\$1.00	\$1.00
0100-0033-0-1110-1000-350200-062-0000	\$0.00	\$1.00	\$1.00
0100-3150-0-0000-2495-350200-026-0000	\$0.00	\$2.00	\$2.00
0100-0033-0-1110-1000-350200-028-0000	\$0.00	\$2.00	\$2.00
0100-0033-0-0000-2700-350200-028-0000	\$1.00	\$1.00	\$2.00
0100-0033-0-1110-4000-350200-027-0000	\$1.00	\$1.00	\$2.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0033-0-1110-4000-350200-028-0000	\$1.00	\$1.00	\$2.00
0100-0033-0-0000-2420-350200-029-0000	\$1.00	\$1.00	\$2.00
0100-0033-0-0000-2420-350200-030-0000	\$1.00	\$1.00	\$2.00
0100-0033-0-0000-2700-350200-025-0000	\$1.00	\$1.00	\$2.00
0100-0033-0-0000-2700-350200-026-0000	\$1.00	\$1.00	\$2.00
0100-0033-0-0000-2420-350200-028-0000	\$1.00	\$1.00	\$2.00
0100-0332-0-0000-3110-330100-023-0000	\$1,162.00	\$47.00	\$1,209.00
0100-3216-0-1110-1000-330100-053-0000	\$334.00	(\$334.00)	\$0.00
0100-6053-0-1110-1000-330100-026-0000	\$932.00	(\$932.00)	\$0.00
0100-3150-0-1110-1000-330100-028-2495	\$6.00	\$1.00	\$7.00
0100-3150-0-1110-1000-330100-027-0000	\$7.00	\$4.00	\$11.00
0100-3150-0-1110-1000-330100-026-0000	\$29.00	(\$11.00)	\$18.00
0100-3150-0-1110-1000-330100-021-0000	\$0.00	\$24.00	\$24.00
0100-3216-0-0000-2140-330100-005-0000	\$0.00	\$25.01	\$25.01
0100-3150-0-1110-1000-330100-027-2495	\$44.00	(\$17.00)	\$27.00
0100-3150-0-1110-1000-330100-028-0000	\$62.00	(\$12.00)	\$50.00
0100-6770-0-1156-1000-330100-026-0000	\$0.00	\$117.00	\$117.00
0100-6770-0-1156-1000-330100-023-0000	\$0.00	\$151.00	\$151.00
0100-6770-0-1156-1000-330100-022-0000	\$0.00	\$170.00	\$170.00
0100-2600-0-1110-1000-330100-021-0000	\$52.00	\$139.00	\$191.00
0100-2600-0-1110-1000-330100-024-0000	\$52.00	\$139.00	\$191.00
0100-2600-0-1110-1000-330100-026-0000	\$104.00	\$87.00	\$191.00
0100-2600-0-1110-1000-330100-027-0000	\$104.00	\$87.00	\$191.00
0100-2600-0-1110-1000-330100-022-0000	\$157.00	\$34.00	\$191.00
0100-2600-0-1110-1000-330100-029-0000	\$313.00	(\$122.00)	\$191.00
0100-2600-0-1110-1000-330100-025-0000	\$418.00	(\$227.00)	\$191.00
0100-2600-0-1110-1000-330100-028-0000	\$522.00	(\$331.00)	\$191.00
0100-3213-0-1110-1000-330100-021-0000	\$104.00	\$105.00	\$209.00
0100-3213-0-1110-1000-330100-023-0000	\$104.00	\$105.00	\$209.00
0100-6770-0-1156-1000-330100-027-0000	\$0.00	\$221.00	\$221.00
0100-3216-0-1110-1000-330100-072-0000	\$400.00	(\$174.10)	\$225.90
0100-6770-0-1156-1000-330100-028-0000	\$0.00	\$234.00	\$234.00
0100-6770-0-1156-1000-330100-025-0000	\$0.00	\$243.00	\$243.00
0100-3216-0-1110-1000-330100-005-0000	\$0.00	\$246.24	\$246.24
0100-6770-0-1156-1000-330100-021-0000	\$0.00	\$268.00	\$268.00
0100-6770-0-1156-1000-330100-024-0000	\$0.00	\$344.00	\$344.00
0100-6770-0-1156-1000-330100-029-0000	\$0.00	\$344.00	\$344.00
0100-6770-0-1156-1000-330100-030-0000	\$0.00	\$476.00	\$476.00
0100-6770-0-1156-1000-330100-031-0000	\$0.00	\$476.00	\$476.00
0100-3213-0-5760-1110-330100-039-0072	\$0.00	\$508.00	\$508.00
0100-0332-0-0000-2700-330100-028-0000	\$642.00	(\$76.00)	\$566.00
0100-0332-0-0000-2700-330100-023-0000	\$580.00	\$24.00	\$604.00
0100-0332-0-0000-2700-330100-027-0000	\$571.00	\$57.00	\$628.00
0100-0332-0-0000-2700-330100-024-0000	\$593.00	\$60.00	\$653.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2700-330100-022-0000	\$603.00	\$59.00	\$662.00
0100-0332-0-0000-2700-330100-021-0000	\$617.00	\$62.00	\$679.00
0100-3327-0-5760-3120-330100-039-0000	\$637.00	\$73.00	\$710.00
0100-0332-0-0000-2700-330100-026-0000	\$652.00	\$64.00	\$716.00
0100-0332-0-0000-2700-330100-029-0000	\$652.00	\$64.00	\$716.00
0100-0332-0-0000-2700-330100-025-0000	\$642.00	\$83.00	\$725.00
0100-6053-0-1110-1000-330100-027-0000	\$0.00	\$905.00	\$905.00
0100-6053-0-1110-1000-330100-022-0000	\$932.00	(\$27.00)	\$905.00
0100-3213-0-5760-1110-330100-039-0000	\$859.00	\$65.00	\$924.00
0100-0332-0-1110-1000-330100-024-0000	\$846.00	\$186.00	\$1,032.00
0100-0332-0-1110-1000-330100-026-0000	\$932.00	\$135.00	\$1,067.00
0100-0332-0-1110-1000-330100-023-0000	\$984.00	\$140.00	\$1,124.00
0100-0332-0-0000-3110-330100-028-0000	\$1,286.00	(\$152.00)	\$1,134.00
0100-0332-0-1135-4000-330100-057-0000	\$1,067.00	\$104.00	\$1,171.00
0100-0332-0-3550-2700-330100-038-0000	\$1,067.00	\$104.00	\$1,171.00
0100-0332-0-1110-1000-340100-028-0000	\$25,167.00	\$4,016.00	\$29,183.00
0100-6770-0-1134-1000-330100-020-0000	\$0.00	\$1,248.00	\$1,248.00
0100-0332-0-0000-3110-330100-027-0000	\$1,143.00	\$114.00	\$1,257.00
0100-0332-0-0000-3110-330100-024-0000	\$1,189.00	\$119.00	\$1,308.00
0100-0332-0-0000-3110-330100-022-0000	\$1,208.00	\$119.00	\$1,327.00
0100-0000-0-0000-3120-330100-062-0000	\$583.00	\$749.00	\$1,332.00
0100-0332-0-0000-3110-330100-021-0000	\$1,236.00	\$124.00	\$1,360.00
0100-0332-0-0000-3110-330100-026-0000	\$1,305.00	\$129.00	\$1,434.00
0100-0332-0-0000-3110-330100-029-0000	\$1,305.00	\$129.00	\$1,434.00
0100-0332-0-0000-3110-330100-030-0000	\$1,324.00	\$110.00	\$1,434.00
0100-0332-0-0000-3110-330100-031-0000	\$1,324.00	\$110.00	\$1,434.00
0100-0332-0-0000-3110-330100-025-0000	\$1,286.00	\$167.00	\$1,453.00
0100-6053-0-1110-1000-330100-024-0000	\$932.00	\$647.00	\$1,579.00
0100-3213-0-1110-1000-330100-025-0000	\$1,920.00	(\$290.00)	\$1,630.00
0100-3213-0-0000-3140-330100-062-0000	\$1,534.00	\$153.00	\$1,687.00
0100-3182-0-3550-3110-330100-038-0000	\$1,562.00	\$156.00	\$1,718.00
0100-3213-0-0000-3120-330100-039-0000	\$1,793.00	(\$39.00)	\$1,754.00
0100-6266-0-0000-2140-330100-005-0000	\$1,690.00	\$161.00	\$1,851.00
0100-3213-0-1110-1000-330100-026-0000	\$1,552.00	\$364.00	\$1,916.00
0100-3213-0-1110-1000-330100-022-0000	\$1,813.00	\$103.00	\$1,916.00
0100-0000-0-0000-2100-330100-062-0000	\$2,392.00	(\$260.00)	\$2,132.00
0100-0000-0-0000-2700-330100-022-0000	\$2,076.00	\$207.00	\$2,283.00
0100-0000-0-0000-2700-330100-024-0000	\$2,076.00	\$207.00	\$2,283.00
0100-0332-0-1110-1000-330100-022-0000	\$1,949.00	\$336.00	\$2,285.00
0100-3213-0-5760-1120-330100-039-0000	\$2,061.00	\$230.00	\$2,291.00
0100-3218-0-0000-3120-330100-062-0000	\$3,451.00	(\$1,143.00)	\$2,308.00
0100-0000-0-0000-2700-330100-023-0000	\$2,105.00	\$207.00	\$2,312.00
0100-0000-0-0000-2700-330100-026-0000	\$2,105.00	\$207.00	\$2,312.00
0100-0000-0-0000-2700-330100-027-0000	\$2,105.00	\$207.00	\$2,312.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-330100-028-0000	\$2,105.00	\$207.00	\$2,312.00
0100-0000-0-0000-2700-330100-030-0000	\$2,105.00	\$236.00	\$2,341.00
0100-0000-0-0000-2700-330100-021-0000	\$2,134.00	\$207.00	\$2,341.00
0100-0000-0-0000-2700-330100-025-0000	\$2,134.00	\$207.00	\$2,341.00
0100-0000-0-0000-2700-330100-029-0000	\$2,134.00	\$207.00	\$2,341.00
0100-0000-0-0000-2700-330100-031-0000	\$2,134.00	\$207.00	\$2,341.00
0100-0332-0-0000-2140-330100-055-0000	\$2,398.00	\$184.00	\$2,582.00
0100-0332-0-1110-1000-330100-028-0000	\$2,328.00	\$393.00	\$2,721.00
0100-6546-0-5760-3120-330100-039-0000	\$3,102.00	(\$370.00)	\$2,732.00
0100-4035-0-0000-2140-330100-005-0000	\$2,574.00	\$229.00	\$2,803.00
0100-0332-0-1110-1000-330100-025-0000	\$2,553.00	\$252.00	\$2,805.00
0100-0000-0-0000-7400-330100-003-0000	\$2,552.00	\$282.00	\$2,834.00
0100-0332-0-0000-2700-330100-030-0000	\$2,589.00	\$247.00	\$2,836.00
0100-0332-0-0000-2700-330100-031-0000	\$2,589.00	\$247.00	\$2,836.00
0100-0000-0-0000-2100-330100-053-0000	\$2,610.00	\$266.00	\$2,876.00
0100-3213-0-1110-1000-330100-029-0000	\$2,612.00	\$413.00	\$3,025.00
0100-3213-0-1110-1000-330100-028-0000	\$2,809.00	\$373.00	\$3,182.00
0100-3213-0-0000-3130-330100-063-0000	\$3,079.00	\$308.00	\$3,387.00
0100-3213-0-1110-1000-330100-030-0000	\$3,044.00	\$424.00	\$3,468.00
0100-0000-0-0000-7150-330100-002-0000	\$3,204.00	\$295.00	\$3,499.00
0100-0332-0-1134-1000-330100-020-0000	\$3,529.00	\$414.00	\$3,943.00
0100-3213-0-1110-1000-330100-027-0000	\$3,955.00	\$530.00	\$4,485.00
0100-0332-0-0000-3130-330100-063-0000	\$4,247.00	\$312.00	\$4,559.00
0100-3213-0-1110-1000-330100-024-0000	\$4,383.00	\$198.00	\$4,581.00
0100-3213-0-1110-1000-330100-031-0000	\$4,321.00	\$317.00	\$4,638.00
0100-0332-0-1160-1000-330100-020-0000	\$4,510.00	\$967.00	\$5,477.00
0100-0332-0-3550-1000-330100-038-0000	\$5,019.00	\$484.00	\$5,503.00
0100-0000-0-1110-1000-330100-020-0000	\$8,019.00	(\$2,248.00)	\$5,771.00
0100-6500-0-5760-3120-330100-039-0000	\$5,631.00	\$445.00	\$6,076.00
0100-0332-0-1156-1000-330100-020-0000	\$6,991.00	\$284.00	\$7,275.00
0100-0332-0-0000-3110-330100-020-0000	\$8,123.00	\$678.00	\$8,801.00
0100-0332-0-0000-3140-330100-062-0000	\$8,634.00	\$856.00	\$9,490.00
0100-6500-0-5760-1110-330100-039-0000	\$9,981.00	\$751.00	\$10,732.00
0100-3213-0-0000-3110-330100-020-0000	\$12,322.00	\$1,232.00	\$13,554.00
0100-3010-0-0000-2140-330100-005-0000	\$13,736.00	\$1,414.00	\$15,150.00
0100-0332-0-0000-3140-220000-025-0000	\$42,399.00	\$4,245.00	\$46,644.00
0100-3218-0-0000-3140-220000-020-0000	\$42,399.00	\$4,245.00	\$46,644.00
0100-0332-0-0000-2420-220000-026-0000	\$45,677.00	\$4,572.00	\$50,249.00
0100-0332-0-0000-2420-220000-023-0000	\$46,086.00	\$4,614.00	\$50,700.00
0100-0332-0-0000-2420-220000-030-0000	\$46,086.00	\$4,614.00	\$50,700.00
0100-0332-0-0000-2420-220000-031-0000	\$46,086.00	\$4,614.00	\$50,700.00
0100-0332-0-0000-2420-220000-025-0000	\$46,716.00	\$4,654.00	\$51,370.00
0100-0332-0-0000-2420-220000-024-0000	\$46,701.00	\$4,675.00	\$51,376.00
0100-0332-0-0000-3140-220000-021-0000	\$49,090.00	\$4,906.00	\$53,996.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3140-220000-028-0000	\$49,090.00	\$4,906.00	\$53,996.00
0100-0332-0-0000-3140-220000-031-0000	\$49,090.00	\$4,906.00	\$53,996.00
0100-3213-0-0000-3600-220000-014-0000	\$49,459.00	\$4,947.00	\$54,406.00
0100-0332-0-0000-2420-220000-028-0000	\$49,775.00	\$4,716.00	\$54,491.00
0100-0332-0-0000-3140-220000-027-0000	\$49,564.00	\$4,954.00	\$54,518.00
0100-0332-0-0000-2420-220000-029-0000	\$49,910.00	\$4,716.00	\$54,626.00
0100-0332-0-0000-3140-220000-030-0000	\$51,490.00	\$5,206.00	\$56,696.00
0100-0332-0-0000-3140-220000-024-0000	\$51,987.00	\$5,257.00	\$57,244.00
0100-0332-0-0000-3140-220000-026-0000	\$51,987.00	\$5,257.00	\$57,244.00
0100-0332-0-0000-3140-220000-023-0000	\$52,685.00	\$5,306.00	\$57,991.00
0100-0332-0-0000-2420-220000-056-0000	\$67,971.00	\$6,802.00	\$74,773.00
0100-0000-0-0000-8200-220000-021-0000	\$118,267.00	\$11,493.00	\$129,760.00
0100-0000-0-0000-8200-220000-025-0000	\$120,036.00	\$11,757.00	\$131,793.00
0100-0000-0-0000-8200-220000-026-0000	\$121,044.00	\$11,757.00	\$132,801.00
0100-0000-0-0000-8200-220000-023-0000	\$122,286.00	\$11,757.00	\$134,043.00
0100-0000-0-0000-8200-220000-029-0000	\$122,286.00	\$11,757.00	\$134,043.00
0100-0000-0-0000-8200-220000-027-0000	\$123,411.00	\$11,757.00	\$135,168.00
0100-8150-0-0000-8100-220000-012-0000	\$123,718.00	\$12,324.00	\$136,042.00
0100-0000-0-0000-8200-220000-028-0000	\$124,419.00	\$11,757.00	\$136,176.00
0100-0000-0-0000-8200-220000-024-0000	\$146,340.00	\$14,294.00	\$160,634.00
0100-0000-0-0000-8200-220000-022-0000	\$148,707.00	\$14,295.00	\$163,002.00
0100-6010-0-1110-4000-220000-022-0000	\$150,719.00	\$14,721.00	\$165,440.00
0100-6010-0-1110-4000-220000-028-0000	\$152,387.00	\$14,902.00	\$167,289.00
0100-6010-0-1110-4000-220000-024-0000	\$153,862.00	\$15,044.00	\$168,906.00
0100-6010-0-1110-4000-220000-021-0000	\$154,580.00	\$15,065.00	\$169,645.00
0100-6010-0-1110-4000-220000-027-0000	\$156,636.00	\$15,219.00	\$171,855.00
0100-6010-0-1110-4000-220000-023-0000	\$158,201.00	\$15,470.00	\$173,671.00
0100-0000-0-0000-8200-220000-016-0000	\$158,866.00	\$15,456.00	\$174,322.00
0100-6010-0-1110-4000-220000-029-0000	\$159,472.00	\$15,429.00	\$174,901.00
0100-6010-0-1110-4000-220000-025-0000	\$159,658.00	\$15,443.00	\$175,101.00
0100-6010-0-1110-4000-220000-026-0000	\$160,045.00	\$15,440.00	\$175,485.00
0100-0000-0-0000-8200-220000-031-0000	\$184,725.00	\$17,991.00	\$202,716.00
0100-0000-0-0000-8200-220000-030-0000	\$186,740.00	\$17,992.00	\$204,732.00
0100-0000-0-0000-8200-220000-017-0000	\$222,086.00	\$21,995.00	\$244,081.00
0100-0000-0-0000-3600-220000-014-0000	\$277,850.00	\$27,205.00	\$305,055.00
0100-2600-0-1110-4000-220000-020-0000	\$308,702.00	\$30,381.00	\$339,083.00
0100-0000-0-0000-8200-220000-012-0000	\$384,223.00	\$37,836.00	\$422,059.00
0100-8150-0-0000-8100-220000-011-0000	\$635,075.00	\$61,852.00	\$696,927.00
0100-0000-0-0000-3600-220001-014-0000	\$298,292.00	\$27,663.00	\$325,955.00
0100-0000-0-0000-8200-220020-026-0000	\$1,992.00	(\$680.00)	\$1,312.00
0100-0000-0-0000-8200-220020-022-0000	\$2,467.00	(\$1,155.00)	\$1,312.00
0100-0000-0-0000-8200-220020-029-0000	\$2,998.00	(\$1,686.00)	\$1,312.00
0100-0000-0-0000-8200-220020-025-0000	\$3,008.00	(\$1,696.00)	\$1,312.00
0100-0000-0-0000-8200-220020-027-0000	\$3,497.00	(\$2,185.00)	\$1,312.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-8200-220020-012-0000	\$8,376.00	(\$1,848.00)	\$6,528.00
0100-8150-0-0000-8100-220020-011-0000	\$5,084.00	\$3,684.00	\$8,768.00
0100-0000-0-0000-8200-220020-017-0000	\$9,476.00	\$103.00	\$9,579.00
0100-0000-0-0000-8200-220020-016-0000	\$2,952.00	\$13,937.00	\$16,889.00
0100-0000-0-0000-3600-220020-014-0000	\$29,116.00	(\$351.00)	\$28,765.00
0100-7415-0-0000-2420-220030-026-0000	\$550.00	(\$550.00)	\$0.00
0100-7415-0-0000-2420-220030-021-0000	\$2,200.00	(\$2,200.00)	\$0.00
0100-7415-0-1110-4000-220030-021-0000	\$2,750.00	(\$2,750.00)	\$0.00
0100-7415-0-1110-4000-220030-023-0000	\$3,740.00	(\$3,740.00)	\$0.00
0100-3327-0-5760-3120-350100-039-0000	\$22.00	\$2.00	\$24.00
0100-0332-0-0000-2700-350100-025-0000	\$22.00	\$3.00	\$25.00
0100-3213-0-1110-1000-340100-031-0000	\$27,680.00	\$1,503.00	\$29,183.00
0100-3213-0-5760-1120-340100-039-0000	\$26,238.00	\$7,114.00	\$33,352.00
0100-0332-0-1110-1000-340100-022-0000	\$28,897.00	\$4,455.00	\$33,352.00
0100-0332-0-1110-1000-340100-025-0000	\$28,897.00	\$4,455.00	\$33,352.00
0100-3213-0-1110-1000-340100-028-0000	\$31,410.00	\$1,942.00	\$33,352.00
0100-3213-0-1110-1000-340100-029-0000	\$31,410.00	\$1,942.00	\$33,352.00
0100-3213-0-1110-1000-340100-030-0000	\$31,410.00	\$1,942.00	\$33,352.00
0100-0332-0-0000-3130-340100-063-0000	\$31,410.00	\$2,326.00	\$33,736.00
0100-3213-0-0000-3130-340100-063-0000	\$31,410.00	\$2,326.00	\$33,736.00
0100-3213-0-1110-1000-340100-024-0000	\$43,385.00	\$2,474.00	\$45,859.00
0100-6500-0-5760-3120-340100-039-0000	\$45,937.00	\$2,643.00	\$48,580.00
0100-0332-0-1134-1000-340100-020-0000	\$47,115.00	\$2,913.00	\$50,028.00
0100-0332-0-3550-1000-340100-038-0000	\$47,115.00	\$2,913.00	\$50,028.00
0100-3213-0-1110-1000-340100-027-0000	\$47,115.00	\$2,913.00	\$50,028.00
0100-0332-0-1156-1000-340100-020-0000	\$74,795.00	\$4,416.00	\$79,211.00
0100-0332-0-1160-1000-340100-020-0000	\$76,012.00	\$7,368.00	\$83,380.00
0100-0332-0-0000-3140-340100-062-0000	\$78,525.00	\$4,855.00	\$83,380.00
0100-0332-0-0000-3110-340100-020-0000	\$78,525.00	\$5,815.00	\$84,340.00
0100-6500-0-5760-1110-340100-039-0000	\$120,614.00	\$12,794.00	\$133,408.00
0100-3010-0-0000-2140-340100-005-0000	\$125,640.00	\$8,152.00	\$133,792.00
0100-3213-0-0000-3110-340100-020-0000	\$125,640.00	\$9,304.00	\$134,944.00
0100-6500-0-5760-1120-340100-039-0000	\$180,805.00	\$10,969.00	\$191,774.00
0100-0000-0-1110-1000-340100-025-0000	\$233,062.00	\$17,078.00	\$250,140.00
0100-0000-0-1110-1000-340100-023-0000	\$225,602.00	\$28,707.00	\$254,309.00
0100-1400-0-1110-1000-340100-029-0000	\$241,112.00	\$17,366.00	\$258,478.00
0100-1400-0-1110-1000-340100-028-0000	\$248,767.00	\$18,049.00	\$266,816.00
0100-0000-0-1110-1000-340100-026-0000	\$254,499.00	\$20,655.00	\$275,154.00
0100-0000-0-1110-1000-340100-021-0000	\$272,717.00	\$19,113.00	\$291,830.00
0100-1400-0-1110-1000-340100-027-0000	\$284,497.00	\$7,333.00	\$291,830.00
0100-1400-0-1110-1000-340100-030-0000	\$331,807.00	\$22,558.00	\$354,365.00
0100-1400-0-1110-1000-340100-031-0000	\$338,050.00	\$20,484.00	\$358,534.00
0100-0000-0-1110-1000-340100-024-0000	\$341,780.00	\$20,923.00	\$362,703.00
0100-0000-0-1110-1000-340100-022-0000	\$380,060.00	\$36,840.00	\$416,900.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-340200-021-0000	\$271.00	\$18.00	\$289.00
0100-0332-0-1110-1000-340200-023-0000	\$271.00	\$18.00	\$289.00
0100-0332-0-1110-1000-340200-024-0000	\$271.00	\$18.00	\$289.00
0100-0332-0-1110-1000-340200-025-0000	\$271.00	\$18.00	\$289.00
0100-0332-0-1110-1000-340200-026-0000	\$271.00	\$18.00	\$289.00
0100-0332-0-1110-1000-340200-027-0000	\$271.00	\$18.00	\$289.00
0100-0332-0-1110-1000-340200-028-0000	\$271.00	\$18.00	\$289.00
0100-0332-0-1110-1000-340200-029-0000	\$271.00	\$18.00	\$289.00
0100-0332-0-1110-1000-340200-031-0000	\$542.00	\$36.00	\$578.00
0100-3219-0-5760-1110-340200-039-0000	\$1,085.00	\$70.00	\$1,155.00
0100-3213-0-0000-2700-340200-020-0000	\$15,705.00	(\$14,514.00)	\$1,191.00
0100-7426-0-1110-1000-340200-039-0000	\$0.00	\$1,444.00	\$1,444.00
0100-3213-0-5760-1130-340200-039-0000	\$1,356.00	\$88.00	\$1,444.00
0100-0332-0-1110-1000-340200-022-0000	\$271.00	\$1,462.00	\$1,733.00
0100-0332-0-1110-1000-340200-030-0000	\$1,898.00	\$124.00	\$2,022.00
0100-3214-0-1110-1000-340200-021-0000	\$2,712.00	\$176.00	\$2,888.00
0100-3214-0-1110-1000-340200-030-0000	\$2,712.00	\$176.00	\$2,888.00
0100-3214-0-1110-1000-340200-031-0000	\$2,712.00	\$176.00	\$2,888.00
0100-0332-0-3550-1000-340200-038-0000	\$4,068.00	\$264.00	\$4,332.00
0100-2600-0-1110-4000-340200-062-0000	\$6,523.00	\$392.00	\$6,915.00
0100-0000-0-0000-8200-340200-010-0000	\$7,853.00	\$581.00	\$8,434.00
0100-6500-0-5760-1110-340200-039-0000	\$4,068.00	\$4,596.00	\$8,664.00
0100-3310-0-5760-1110-340200-039-0000	\$7,594.00	\$2,514.00	\$10,108.00
0100-6010-0-1110-4000-340200-021-0000	\$9,492.00	\$616.00	\$10,108.00
0100-6010-0-1110-4000-340200-022-0000	\$9,492.00	\$616.00	\$10,108.00
0100-6010-0-1110-4000-340200-023-0000	\$9,492.00	\$616.00	\$10,108.00
0100-6010-0-1110-4000-340200-024-0000	\$9,492.00	\$616.00	\$10,108.00
0100-6010-0-1110-4000-340200-025-0000	\$9,492.00	\$616.00	\$10,108.00
0100-6010-0-1110-4000-340200-026-0000	\$9,492.00	\$616.00	\$10,108.00
0100-6010-0-1110-4000-340200-027-0000	\$9,492.00	\$616.00	\$10,108.00
0100-6010-0-1110-4000-340200-028-0000	\$9,492.00	\$616.00	\$10,108.00
0100-7415-0-0000-2420-220030-056-0000	\$0.00	\$550.00	\$550.00
0100-0033-0-0000-2420-360200-021-0000	\$36.00	(\$36.00)	\$0.00
0100-7415-0-0000-3140-220030-029-0000	\$0.00	\$550.00	\$550.00
0100-7415-0-1110-4000-220030-029-0000	\$2,750.00	(\$1,100.00)	\$1,650.00
0100-7415-0-1110-4000-220030-025-0000	\$2,750.00	(\$550.00)	\$2,200.00
0100-7415-0-0000-2420-220030-025-0000	\$0.00	\$2,585.00	\$2,585.00
0100-7415-0-0000-2420-220030-030-0000	\$2,200.00	\$1,100.00	\$3,300.00
0100-7415-0-0000-2420-220030-029-0000	\$2,200.00	\$1,100.00	\$3,300.00
0100-7415-0-0000-3140-220030-024-0000	\$2,750.00	\$550.00	\$3,300.00
0100-7415-0-1110-4000-220030-028-0000	\$1,958.00	\$1,569.37	\$3,527.37
0100-7415-0-0000-2420-220030-028-0000	\$2,750.00	\$1,870.00	\$4,620.00
0100-7415-0-0000-3140-220030-027-0000	\$3,334.76	\$1,311.75	\$4,646.51
0100-7415-0-1110-4000-220030-024-0000	\$3,730.00	\$1,000.00	\$4,730.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-7415-0-1110-4000-220030-026-0000	\$3,184.39	\$1,619.64	\$4,804.03
0100-7415-0-0000-3140-220030-026-0000	\$3,502.40	\$1,329.79	\$4,832.19
0100-7415-0-1110-4000-220030-027-0000	\$1,375.00	\$3,507.02	\$4,882.02
0100-7415-0-0000-3600-220030-014-0000	\$11,000.00	\$542.08	\$11,542.08
0100-7415-0-0000-3700-220030-008-0000	\$26,551.33	(\$3,350.96)	\$23,200.37
0100-8150-0-0000-8100-230000-010-0000	\$157,658.00	\$15,765.00	\$173,423.00
0100-0000-0-0000-7700-230000-061-0000	\$161,658.00	\$15,765.00	\$177,423.00
0100-0000-0-0000-7300-230000-004-0000	\$333,805.00	\$33,381.00	\$367,186.00
0100-0000-0-0000-7300-230020-004-0000	\$0.00	\$88.00	\$88.00
0100-3213-0-0000-2700-240000-020-0000	\$81,128.00	(\$71,338.00)	\$9,790.00
0100-2600-0-1110-4000-240000-062-0000	\$32,570.00	\$3,258.00	\$35,828.00
0100-0000-0-0000-8200-240000-010-0000	\$38,521.00	\$3,852.00	\$42,373.00
0100-0332-0-0000-3130-240000-063-0000	\$65,650.00	\$6,517.00	\$72,167.00
0100-0000-0-0000-7550-240000-015-0000	\$67,546.00	\$6,539.00	\$74,085.00
0100-0332-0-3550-3130-240000-038-0000	\$75,122.00	\$7,244.00	\$82,366.00
0100-3010-0-0000-2150-240000-005-0000	\$74,940.00	\$7,497.00	\$82,437.00
0100-0332-0-0000-2140-240000-051-0000	\$76,065.00	\$7,497.00	\$83,562.00
0100-0332-0-0000-2150-240000-053-0000	\$76,065.00	\$7,497.00	\$83,562.00
0100-8150-0-0000-8100-240000-011-0000	\$82,338.00	\$7,866.00	\$90,204.00
0100-0000-0-0000-7150-240000-002-0000	\$85,739.00	\$8,504.00	\$94,243.00
0100-0000-0-0000-7700-240000-061-0000	\$86,750.00	\$8,681.00	\$95,431.00
0100-0000-0-0000-2700-240000-028-0000	\$128,926.00	\$12,450.00	\$141,376.00
0100-0000-0-0000-2700-240000-023-0000	\$129,521.00	\$12,954.00	\$142,475.00
0100-0000-0-0000-2700-240000-026-0000	\$131,171.00	\$12,954.00	\$144,125.00
0100-0000-0-0000-2700-240000-029-0000	\$135,091.00	\$12,911.00	\$148,002.00
0100-0000-0-0000-2700-240000-025-0000	\$135,521.00	\$12,954.00	\$148,475.00
0100-0000-0-0000-2700-240000-027-0000	\$135,521.00	\$12,954.00	\$148,475.00
0100-0000-0-0000-2700-240000-021-0000	\$139,396.00	\$13,062.00	\$152,458.00
0100-0000-0-0000-2100-240000-062-0000	\$149,797.00	\$14,980.00	\$164,777.00
0100-0000-0-0000-2700-240000-031-0000	\$153,175.00	\$14,922.00	\$168,097.00
0100-0000-0-0000-2700-240000-022-0000	\$156,646.00	\$15,669.00	\$172,315.00
0100-0000-0-0000-2700-240000-024-0000	\$158,069.00	\$15,812.00	\$173,881.00
0100-0000-0-0000-2700-240000-030-0000	\$158,859.00	\$15,426.00	\$174,285.00
0100-0000-0-0000-7300-240000-004-0000	\$429,375.00	\$42,895.00	\$472,270.00
0100-0332-0-0000-2420-240000-061-0000	\$552,010.00	\$54,847.00	\$606,857.00
0100-0000-0-0000-7400-240000-003-0000	\$624,088.00	\$60,838.00	\$684,926.00
0100-0000-0-0000-7400-240020-003-0000	\$2,871.00	(\$2,271.00)	\$600.00
0100-8150-0-0000-8100-240020-011-0000	\$300.00	\$896.00	\$1,196.00
0100-0000-0-0000-7550-240020-015-0000	\$1,584.00	\$312.00	\$1,896.00
0100-0000-0-0000-7700-240020-061-0000	\$2,591.00	(\$181.00)	\$2,410.00
0100-0332-0-0000-2420-240020-061-0000	\$12,889.00	(\$231.00)	\$12,658.00
0100-7415-0-0000-7400-240030-003-0000	\$1,320.00	(\$1,320.00)	\$0.00
0100-7415-0-0000-2700-240030-062-0000	\$2,255.98	(\$2,255.98)	\$0.00
0100-7415-0-0000-2700-240030-022-0000	\$2,310.00	(\$1,650.00)	\$660.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-7415-0-0000-2700-240030-031-0000	\$0.00	\$1,100.00	\$1,100.00
0100-7415-0-0000-2700-240030-029-0000	\$1,650.00	\$550.00	\$2,200.00
0100-7415-0-1110-4000-240030-062-0000	\$0.00	\$2,745.32	\$2,745.32
0100-7415-0-0000-2100-240030-062-0000	\$2,256.00	\$489.33	\$2,745.33
0100-0033-0-1110-4000-360200-021-0000	\$45.00	(\$45.00)	\$0.00
0100-0033-0-1110-4000-360200-023-0000	\$61.00	(\$61.00)	\$0.00
0100-0033-0-1110-1000-360200-020-0000	\$98.00	(\$98.00)	\$0.00
0100-3150-0-0000-2495-360200-026-0000	\$0.00	\$1.00	\$1.00
0100-0033-0-0000-2420-360200-056-0000	\$0.00	\$9.00	\$9.00
0100-0033-0-0000-3140-360200-029-0000	\$0.00	\$9.00	\$9.00
0100-0033-0-0000-2700-360200-022-0000	\$38.00	(\$27.00)	\$11.00
0100-0033-0-1110-1000-360200-023-0000	\$16.00	(\$1.00)	\$15.00
0100-0033-0-0000-2700-360200-031-0000	\$0.00	\$18.00	\$18.00
0100-0033-0-1110-1000-360200-031-0000	\$41.00	(\$19.00)	\$22.00
0100-0033-0-1110-4000-360200-029-0000	\$45.00	(\$18.00)	\$27.00
0100-0033-0-1110-1000-360200-030-0000	\$45.00	(\$16.00)	\$29.00
0100-0033-0-1110-1000-360200-025-0000	\$32.00	\$2.00	\$34.00
0100-0033-0-0000-2700-360200-029-0000	\$27.00	\$9.00	\$36.00
0100-0033-0-1110-4000-360200-025-0000	\$45.00	(\$9.00)	\$36.00
0100-0033-0-0000-2420-360200-025-0000	\$0.00	\$42.00	\$42.00
0100-0033-0-1110-1000-360200-027-0000	\$16.00	\$26.00	\$42.00
0100-0033-0-1110-1000-360200-024-0000	\$25.00	\$18.00	\$43.00
0100-0033-0-1110-1000-360200-062-0000	\$0.00	\$45.00	\$45.00
0100-0033-0-0000-2100-360200-062-0000	\$37.00	\$8.00	\$45.00
0100-0033-0-0000-2700-360200-030-0000	\$41.00	\$4.00	\$45.00
0100-0033-0-1110-1000-360200-026-0000	\$0.00	\$48.00	\$48.00
0100-0033-0-1110-1000-360200-029-0000	\$29.00	\$19.00	\$48.00
0100-0033-0-0000-2700-360200-025-0000	\$36.00	\$15.00	\$51.00
0100-0033-0-1110-1000-360200-028-0000	\$12.00	\$41.00	\$53.00
0100-0033-0-0000-2420-360200-029-0000	\$36.00	\$18.00	\$54.00
0100-0033-0-0000-2420-360200-030-0000	\$36.00	\$18.00	\$54.00
0100-0033-0-0000-2700-360200-026-0000	\$40.00	\$14.00	\$54.00
0100-0033-0-0000-3140-360200-024-0000	\$45.00	\$9.00	\$54.00
0100-0033-0-1110-4000-360200-028-0000	\$32.00	\$26.00	\$58.00
0100-0033-0-5760-1110-360200-039-0000	\$74.00	(\$8.00)	\$66.00
0100-0033-0-0000-2700-360200-024-0000	\$45.00	\$27.00	\$72.00
0100-0033-0-0000-2700-360200-021-0000	\$66.00	\$6.00	\$72.00
0100-0033-0-0000-3130-360200-063-0000	\$123.00	(\$51.00)	\$72.00
0100-0033-0-1110-1000-360200-021-0000	\$48.00	\$25.00	\$73.00
0100-0033-0-0000-2420-360200-028-0000	\$45.00	\$31.00	\$76.00
0100-0033-0-0000-3140-360200-027-0000	\$55.00	\$21.00	\$76.00
0100-0033-0-1110-4000-360200-024-0000	\$61.00	\$17.00	\$78.00
0100-0033-0-1110-4000-360200-026-0000	\$52.00	\$27.00	\$79.00
0100-0033-0-0000-3140-360200-026-0000	\$57.00	\$22.00	\$79.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0033-0-1110-4000-360200-027-0000	\$23.00	\$57.00	\$80.00
0100-0033-0-0000-3130-360200-053-0000	\$72.00	\$9.00	\$81.00
0100-0033-0-1110-1000-360200-022-0000	\$67.00	\$36.00	\$103.00
0100-3213-0-0000-2700-360200-020-0000	\$1,330.00	(\$1,169.00)	\$161.00
0100-0033-0-5760-1130-360200-039-0000	\$236.00	(\$58.00)	\$178.00
0100-0033-0-0000-3600-360200-014-0000	\$180.00	\$9.00	\$189.00
0100-0033-0-5760-1120-360200-039-0000	\$183.00	\$31.00	\$214.00
0100-3213-0-5760-1110-360200-039-0072	\$0.00	\$246.00	\$246.00
0100-0000-0-0000-7110-360200-002-0000	\$281.00	\$14.00	\$295.00
0100-3219-0-5760-1110-360200-039-0000	\$280.00	\$29.00	\$309.00
0100-7426-0-1110-1000-360200-029-0000	\$0.00	\$347.00	\$347.00
0100-3213-0-5760-1130-360200-039-0000	\$423.00	\$43.00	\$466.00
0100-2600-0-1110-4000-360200-062-0000	\$534.00	\$54.00	\$588.00
0100-0033-0-0000-3700-360200-008-0000	\$749.00	(\$76.00)	\$673.00
0100-3214-0-1110-1000-360200-031-0000	\$631.00	\$63.00	\$694.00
0100-0000-0-0000-8200-360200-010-0000	\$632.00	\$63.00	\$695.00
0100-0332-0-0000-3140-360200-029-0000	\$633.00	\$64.00	\$697.00
0100-0332-0-0000-2420-360200-021-0000	\$640.00	\$61.00	\$701.00
0100-0332-0-0000-3140-360200-022-0000	\$639.00	\$65.00	\$704.00
0100-0332-0-0000-2420-360200-022-0000	\$653.00	\$62.00	\$715.00
0100-0332-0-0000-2420-360200-027-0000	\$664.00	\$65.00	\$729.00
0100-0332-0-0000-3140-360200-025-0000	\$695.00	\$70.00	\$765.00
0100-3218-0-0000-3140-360200-020-0000	\$695.00	\$70.00	\$765.00
0100-7415-0-0000-2700-240030-030-0000	\$2,489.85	\$260.15	\$2,750.00
0100-3214-0-1110-1000-360200-030-0000	\$702.00	\$70.00	\$772.00
0100-2600-0-1110-1000-310100-024-0000	\$688.00	\$1,833.00	\$2,521.00
0100-0000-0-0000-2700-360200-028-0000	\$2,166.00	\$204.00	\$2,370.00
0100-0000-0-1110-1000-110000-001-0000	(\$2,636,487.00)	\$974,290.00	(\$1,662,197.00)
0100-6053-0-1110-1000-110000-026-0000	\$64,299.00	(\$64,299.00)	\$0.00
0100-3150-0-1110-1000-110040-026-0000	\$2,030.00	(\$803.00)	\$1,227.00
0100-3150-0-1110-1000-110040-027-2495	\$3,047.00	(\$1,204.00)	\$1,843.00
0100-6770-0-1156-1000-110040-021-0000	\$0.00	\$4,090.00	\$4,090.00
0100-6770-0-1156-1000-110040-030-0000	\$0.00	\$4,090.00	\$4,090.00
0100-0000-0-0000-2700-130000-022-0000	\$143,160.00	\$14,316.00	\$157,476.00
0100-0000-0-0000-2700-130000-024-0000	\$143,160.00	\$14,316.00	\$157,476.00
0100-0000-0-0000-2700-130000-023-0000	\$145,160.00	\$14,316.00	\$159,476.00
0100-0000-0-0000-2700-130000-026-0000	\$145,160.00	\$14,316.00	\$159,476.00
0100-0332-0-0000-2420-220000-022-0000	\$38,787.00	\$3,763.00	\$42,550.00
0100-0332-0-0000-3140-220000-022-0000	\$38,991.00	\$3,942.00	\$42,933.00
0100-0332-0-0000-2700-350100-026-0000	\$22.00	\$3.00	\$25.00
0100-0332-0-0000-2700-350100-029-0000	\$22.00	\$3.00	\$25.00
0100-6053-0-1110-1000-350100-027-0000	\$0.00	\$31.00	\$31.00
0100-6053-0-1110-1000-350100-022-0000	\$32.00	(\$1.00)	\$31.00
0100-3213-0-5760-1110-350100-039-0000	\$30.00	\$2.00	\$32.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-350100-024-0000	\$29.00	\$7.00	\$36.00
0100-0332-0-1110-1000-350100-026-0000	\$32.00	\$5.00	\$37.00
0100-0332-0-1110-1000-350100-023-0000	\$34.00	\$5.00	\$39.00
0100-0332-0-0000-3110-350100-028-0000	\$44.00	(\$5.00)	\$39.00
0100-0332-0-1135-4000-350100-057-0000	\$37.00	\$3.00	\$40.00
0100-0332-0-3550-2700-350100-038-0000	\$37.00	\$3.00	\$40.00
0100-0332-0-0000-2150-350100-005-0000	\$38.00	\$3.00	\$41.00
0100-3010-0-0000-2150-350100-005-0000	\$38.00	\$3.00	\$41.00
0100-0332-0-0000-3110-350100-023-0000	\$40.00	\$2.00	\$42.00
0100-6770-0-1134-1000-350100-020-0000	\$0.00	\$43.00	\$43.00
0100-0332-0-0000-3110-350100-027-0000	\$39.00	\$4.00	\$43.00
0100-0332-0-0000-3110-350100-024-0000	\$41.00	\$4.00	\$45.00
0100-0000-0-0000-3120-350100-062-0000	\$20.00	\$26.00	\$46.00
0100-0332-0-0000-3110-350100-022-0000	\$42.00	\$4.00	\$46.00
0100-0332-0-0000-3110-350100-021-0000	\$43.00	\$4.00	\$47.00
0100-0332-0-0000-3110-350100-026-0000	\$45.00	\$4.00	\$49.00
0100-0332-0-0000-3110-350100-029-0000	\$45.00	\$4.00	\$49.00
0100-0332-0-0000-3110-350100-030-0000	\$46.00	\$3.00	\$49.00
0100-0332-0-0000-3110-350100-031-0000	\$46.00	\$3.00	\$49.00
0100-0332-0-0000-3110-350100-025-0000	\$44.00	\$6.00	\$50.00
0100-6053-0-1110-1000-350100-024-0000	\$32.00	\$22.00	\$54.00
0100-3213-0-1110-1000-350100-025-0000	\$66.00	(\$10.00)	\$56.00
0100-3213-0-0000-3140-350100-062-0000	\$53.00	\$5.00	\$58.00
0100-3182-0-3550-3110-350100-038-0000	\$54.00	\$5.00	\$59.00
0100-3213-0-0000-3120-350100-039-0000	\$62.00	(\$2.00)	\$60.00
0100-6266-0-0000-2140-350100-005-0000	\$58.00	\$6.00	\$64.00
0100-3213-0-1110-1000-350100-026-0000	\$54.00	\$12.00	\$66.00
0100-3213-0-1110-1000-350100-022-0000	\$63.00	\$3.00	\$66.00
0100-0000-0-0000-2100-350100-062-0000	\$82.00	(\$8.00)	\$74.00
0100-0332-0-1110-1000-350100-022-0000	\$67.00	\$12.00	\$79.00
0100-3213-0-5760-1120-350100-039-0000	\$71.00	\$8.00	\$79.00
0100-0000-0-0000-2700-350100-022-0000	\$72.00	\$7.00	\$79.00
0100-0000-0-0000-2700-350100-024-0000	\$72.00	\$7.00	\$79.00
0100-0000-0-0000-2700-350100-023-0000	\$73.00	\$7.00	\$80.00
0100-0000-0-0000-2700-350100-026-0000	\$73.00	\$7.00	\$80.00
0100-0000-0-0000-2700-350100-027-0000	\$73.00	\$7.00	\$80.00
0100-0000-0-0000-2700-350100-028-0000	\$73.00	\$7.00	\$80.00
0100-3218-0-0000-3120-350100-062-0000	\$119.00	(\$39.00)	\$80.00
0100-0000-0-0000-2700-350100-030-0000	\$73.00	\$8.00	\$81.00
0100-0000-0-0000-2700-350100-021-0000	\$74.00	\$7.00	\$81.00
0100-0000-0-0000-2700-350100-025-0000	\$74.00	\$7.00	\$81.00
0100-0000-0-0000-2700-350100-029-0000	\$74.00	\$7.00	\$81.00
0100-0000-0-0000-2700-350100-031-0000	\$74.00	\$7.00	\$81.00
0100-0332-0-0000-2140-350100-055-0000	\$83.00	\$6.00	\$89.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-350100-028-0000	\$80.00	\$14.00	\$94.00
0100-7415-0-0000-2700-240030-025-0000	\$2,200.00	\$880.00	\$3,080.00
0100-7415-0-0000-2700-240030-026-0000	\$2,420.00	\$880.00	\$3,300.00
0100-7415-0-0000-2700-240030-024-0000	\$2,750.00	\$1,650.00	\$4,400.00
0100-7415-0-0000-2700-240030-021-0000	\$4,001.58	\$398.42	\$4,400.00
0100-7415-0-0000-3130-240030-063-0000	\$5,262.40	(\$862.40)	\$4,400.00
0100-7415-0-0000-3700-240030-008-0000	\$19,095.27	(\$1,237.65)	\$17,857.62
0100-0332-0-0000-3130-290000-025-0000	\$58,298.00	\$5,834.00	\$64,132.00
0100-0332-0-0000-3130-290000-053-0000	\$60,774.00	\$5,938.00	\$66,712.00
0100-0332-0-0000-3130-290000-027-0000	\$68,320.00	\$6,807.00	\$75,127.00
0100-0332-0-1110-1000-290000-023-0000	\$67,642.00	\$9,523.00	\$77,165.00
0100-0332-0-0000-3130-290000-026-0000	\$70,868.00	\$7,085.00	\$77,953.00
0100-0332-0-0000-3130-290000-028-0000	\$71,233.00	\$6,897.00	\$78,130.00
0100-0332-0-0000-3130-290000-029-0000	\$71,453.00	\$6,897.00	\$78,350.00
0100-0332-0-1110-1000-290000-021-0000	\$68,865.00	\$9,729.00	\$78,594.00
0100-0332-0-0000-3130-290000-024-0000	\$71,728.00	\$6,958.00	\$78,686.00
0100-0332-0-1110-1000-290000-029-0000	\$69,588.00	\$9,801.00	\$79,389.00
0100-0332-0-1110-1000-290000-026-0000	\$80,993.00	(\$1,594.00)	\$79,399.00
0100-0332-0-0000-3130-290000-023-0000	\$73,582.00	\$7,244.00	\$80,826.00
0100-0332-0-0000-3130-290000-022-0000	\$73,802.00	\$7,244.00	\$81,046.00
0100-0332-0-1110-1000-290000-028-0000	\$71,610.00	\$9,752.00	\$81,362.00
0100-0332-0-1110-1000-290000-025-0000	\$78,117.00	\$3,420.00	\$81,537.00
0100-0332-0-1110-1000-290000-031-0000	\$89,326.00	\$782.00	\$90,108.00
0100-0332-0-1110-1000-290000-027-0000	\$83,862.00	\$10,764.00	\$94,626.00
0100-0332-0-1110-1000-290000-030-0000	\$81,440.00	\$16,162.00	\$97,602.00
0100-0332-0-1110-1000-290000-024-0000	\$105,059.00	\$7,149.00	\$112,208.00
0100-0332-0-1110-1000-290000-022-0000	\$109,243.00	\$5,743.00	\$114,986.00
0100-0332-0-1110-1000-290020-023-0000	\$1,612.00	\$162.00	\$1,774.00
0100-0332-0-1110-1000-290020-021-0000	\$1,661.00	\$167.00	\$1,828.00
0100-0332-0-1110-1000-290020-026-0000	\$1,661.00	\$167.00	\$1,828.00
0100-0332-0-1110-1000-290020-029-0000	\$1,661.00	\$167.00	\$1,828.00
0100-0332-0-1110-1000-290020-025-0000	\$1,661.00	\$220.00	\$1,881.00
0100-0332-0-1110-1000-290020-028-0000	\$1,759.00	\$176.00	\$1,935.00
0100-0332-0-1110-1000-290020-030-0000	\$1,778.00	\$178.00	\$1,956.00
0100-0332-0-1110-1000-290020-031-0000	\$1,778.00	\$178.00	\$1,956.00
0100-0332-0-1110-1000-290020-027-0000	\$1,954.00	\$250.00	\$2,204.00
0100-0332-0-1110-1000-290020-024-0000	\$2,394.00	\$240.00	\$2,634.00
0100-0332-0-1110-1000-290020-022-0000	\$2,345.00	\$343.00	\$2,688.00
0100-3150-0-0000-2495-290030-026-0000	\$0.00	\$110.00	\$110.00
0100-7415-0-1110-1000-290030-024-0000	\$1,500.00	(\$1,000.00)	\$500.00
0100-7415-0-1110-1000-290030-028-0000	\$750.00	\$50.00	\$800.00
0100-7415-0-1110-1000-290030-023-0000	\$1,000.00	(\$100.00)	\$900.00
0100-7415-0-1110-1000-290030-026-0000	\$0.00	\$1,000.00	\$1,000.00
0100-7415-0-1110-1000-290030-031-0000	\$2,520.00	(\$1,171.50)	\$1,348.50

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-7415-0-1110-1000-290030-030-0000	\$2,633.00	(\$991.75)	\$1,641.25
0100-7415-0-1110-1000-290030-029-0000	\$1,750.00	\$50.00	\$1,800.00
0100-7415-0-1110-1000-290030-025-0000	\$1,960.00	\$136.80	\$2,096.80
0100-7415-0-1110-1000-290030-021-0000	\$2,900.00	\$1,551.10	\$4,451.10
0100-7415-0-1110-1000-290030-022-0000	\$4,080.00	\$464.00	\$4,544.00
0100-7415-0-0000-3130-290030-053-0000	\$4,400.00	\$550.00	\$4,950.00
0100-3216-0-1110-1000-310100-053-0000	\$4,393.00	(\$4,393.00)	\$0.00
0100-7690-0-3550-3110-310100-001-0000	\$6,726.00	(\$6,726.00)	\$0.00
0100-6053-0-1110-1000-310100-026-0000	\$12,281.00	(\$12,281.00)	\$0.00
0100-3150-0-1110-1000-310100-026-0000	\$388.00	(\$154.00)	\$234.00
0100-3150-0-1110-1000-310100-021-0000	\$0.00	\$315.00	\$315.00
0100-3216-0-0000-2140-310100-005-0000	\$0.00	\$329.41	\$329.41
0100-3150-0-1110-1000-310100-027-2495	\$582.00	(\$230.00)	\$352.00
0100-3150-0-1110-1000-310100-028-0000	\$809.00	(\$149.00)	\$660.00
0100-3150-0-1110-1000-310100-024-2495	\$776.00	(\$1.00)	\$775.00
0100-6770-0-1156-1000-310100-026-0000	\$0.00	\$1,538.00	\$1,538.00
0100-6770-0-1156-1000-310100-023-0000	\$0.00	\$1,988.00	\$1,988.00
0100-3216-0-1110-1000-310100-005-0000	\$0.00	\$2,034.25	\$2,034.25
0100-6770-0-1156-1000-310100-022-0000	\$0.00	\$2,241.00	\$2,241.00
0100-2600-0-1110-1000-310100-021-0000	\$688.00	\$1,833.00	\$2,521.00
0100-6546-0-5760-3120-350100-039-0000	\$107.00	(\$13.00)	\$94.00
0100-3218-0-0000-3140-350200-020-0000	\$21.00	\$2.00	\$23.00
0100-3214-0-1110-1000-350200-030-0000	\$21.00	\$3.00	\$24.00
0100-3214-0-1110-1000-350200-021-0000	\$22.00	\$2.00	\$24.00
0100-0332-0-0000-2420-350200-026-0000	\$23.00	\$3.00	\$26.00
0100-3214-0-1110-1000-360200-021-0000	\$714.00	\$70.00	\$784.00
0100-0332-0-0000-2420-360200-026-0000	\$766.00	\$75.00	\$841.00
0100-0332-0-0000-2420-360200-023-0000	\$773.00	\$75.00	\$848.00
0100-0332-0-0000-2420-360200-030-0000	\$773.00	\$75.00	\$848.00
0100-0332-0-0000-2420-360200-031-0000	\$773.00	\$75.00	\$848.00
0100-0332-0-0000-2420-360200-024-0000	\$783.00	\$76.00	\$859.00
0100-0332-0-0000-2420-360200-025-0000	\$783.00	\$76.00	\$859.00
0100-0332-0-0000-3140-360200-021-0000	\$805.00	\$81.00	\$886.00
0100-0332-0-0000-3140-360200-028-0000	\$805.00	\$81.00	\$886.00
0100-0332-0-0000-3140-360200-031-0000	\$805.00	\$81.00	\$886.00
0100-3213-0-0000-3600-360200-014-0000	\$811.00	\$81.00	\$892.00
0100-0332-0-0000-3140-360200-027-0000	\$813.00	\$81.00	\$894.00
0100-0332-0-0000-2420-360200-028-0000	\$833.00	\$78.00	\$911.00
0100-0332-0-0000-2420-360200-029-0000	\$835.00	\$78.00	\$913.00
0100-3214-0-1110-1000-360200-029-0000	\$1,147.00	(\$233.00)	\$914.00
0100-0332-0-0000-3140-360200-030-0000	\$851.00	\$86.00	\$937.00
0100-0332-0-0000-3140-360200-024-0000	\$853.00	\$86.00	\$939.00
0100-0332-0-0000-3140-360200-026-0000	\$853.00	\$86.00	\$939.00
0100-0332-0-0000-3140-360200-023-0000	\$864.00	\$87.00	\$951.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3130-360200-025-0000	\$956.00	\$96.00	\$1,052.00
0100-0332-0-0000-3130-360200-053-0000	\$1,070.00	\$97.00	\$1,167.00
0100-0332-0-0000-3130-360200-063-0000	\$1,077.00	\$107.00	\$1,184.00
0100-0332-0-3550-1000-360200-038-0000	\$1,106.00	\$110.00	\$1,216.00
0100-0332-0-0000-3130-360200-027-0000	\$1,120.00	\$112.00	\$1,232.00
0100-0332-0-0000-2420-360200-056-0000	\$1,121.00	\$112.00	\$1,233.00
0100-0000-0-0000-7550-360200-015-0000	\$1,134.00	\$112.00	\$1,246.00
0100-3214-0-1110-1000-360200-023-0000	\$1,138.00	\$114.00	\$1,252.00
0100-3214-0-1110-1000-360200-025-0000	\$1,144.00	\$113.00	\$1,257.00
0100-0332-0-0000-3130-360200-026-0000	\$1,162.00	\$116.00	\$1,278.00
0100-0332-0-0000-3130-360200-028-0000	\$1,168.00	\$113.00	\$1,281.00
0100-0332-0-0000-3130-360200-029-0000	\$1,172.00	\$113.00	\$1,285.00
0100-0332-0-0000-3130-360200-024-0000	\$1,176.00	\$114.00	\$1,290.00
0100-3214-0-1110-1000-360200-026-0000	\$1,193.00	\$119.00	\$1,312.00
0100-0332-0-0000-3130-360200-023-0000	\$1,207.00	\$119.00	\$1,326.00
0100-0332-0-1110-1000-360200-023-0000	\$1,169.00	\$158.00	\$1,327.00
0100-0332-0-0000-3130-360200-022-0000	\$1,210.00	\$119.00	\$1,329.00
0100-3214-0-1110-1000-360200-028-0000	\$1,216.00	\$121.00	\$1,337.00
0100-0332-0-3550-3130-360200-038-0000	\$1,232.00	\$119.00	\$1,351.00
0100-0332-0-1110-1000-360200-021-0000	\$1,189.00	\$163.00	\$1,352.00
0100-3010-0-0000-2150-360200-005-0000	\$1,229.00	\$123.00	\$1,352.00
0100-0332-0-1110-1000-360200-029-0000	\$1,201.00	\$164.00	\$1,365.00
0100-0332-0-1110-1000-360200-026-0000	\$1,388.00	(\$23.00)	\$1,365.00
0100-0332-0-0000-2150-360200-053-0000	\$1,247.00	\$123.00	\$1,370.00
0100-0332-0-0000-2140-360200-051-0000	\$1,250.00	\$123.00	\$1,373.00
0100-0332-0-1110-1000-360200-028-0000	\$1,236.00	\$163.00	\$1,399.00
0100-0332-0-1110-1000-360200-025-0000	\$1,341.00	\$60.00	\$1,401.00
0100-0332-0-1110-1000-360200-031-0000	\$1,527.00	\$16.00	\$1,543.00
0100-0000-0-0000-7150-360200-002-0000	\$1,423.00	\$139.00	\$1,562.00
0100-0332-0-1110-1000-360200-027-0000	\$1,440.00	\$181.00	\$1,621.00
0100-3214-0-1110-1000-360200-022-0000	\$1,646.00	\$165.00	\$1,811.00
0100-3214-0-1110-1000-360200-027-0000	\$1,665.00	\$166.00	\$1,831.00
0100-0332-0-1110-1000-360200-024-0000	\$1,795.00	\$121.00	\$1,916.00
0100-3214-0-1110-1000-360200-024-0000	\$1,745.00	\$175.00	\$1,920.00
0100-0332-0-1110-1000-360200-022-0000	\$1,863.00	\$100.00	\$1,963.00
0100-0332-0-1110-1000-360200-030-0000	\$1,684.00	\$292.00	\$1,976.00
0100-0000-0-0000-8200-360200-021-0000	\$1,961.00	\$189.00	\$2,150.00
0100-0000-0-0000-8200-360200-025-0000	\$2,018.00	\$165.00	\$2,183.00
0100-0000-0-0000-8200-360200-026-0000	\$2,018.00	\$181.00	\$2,199.00
0100-0000-0-0000-8200-360200-023-0000	\$2,027.00	\$193.00	\$2,220.00
0100-0000-0-0000-8200-360200-029-0000	\$2,055.00	\$165.00	\$2,220.00
0100-8150-0-0000-8100-360200-012-0000	\$2,029.00	\$202.00	\$2,231.00
0100-0000-0-0000-8200-360200-027-0000	\$2,081.00	\$157.00	\$2,238.00
0100-0000-0-0000-8200-360200-028-0000	\$2,062.00	\$193.00	\$2,255.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2420-220000-027-0000	\$39,463.00	\$3,944.00	\$43,407.00
0100-2600-0-1110-1000-360100-026-0000	\$118.00	\$98.00	\$216.00
0100-2600-0-1110-1000-360100-027-0000	\$118.00	\$98.00	\$216.00
0100-2600-0-1110-1000-360100-022-0000	\$177.00	\$39.00	\$216.00
0100-2600-0-1110-1000-360100-029-0000	\$354.00	(\$138.00)	\$216.00
0100-2600-0-1110-1000-360100-025-0000	\$472.00	(\$256.00)	\$216.00
0100-2600-0-1110-1000-360100-028-0000	\$590.00	(\$374.00)	\$216.00
0100-3213-0-1110-1000-360100-021-0000	\$118.00	\$118.00	\$236.00
0100-3213-0-1110-1000-360100-023-0000	\$118.00	\$118.00	\$236.00
0100-6770-0-1156-1000-360100-027-0000	\$0.00	\$250.00	\$250.00
0100-3216-0-1110-1000-360100-072-0000	\$453.00	(\$197.49)	\$255.51
0100-6770-0-1156-1000-360100-028-0000	\$0.00	\$264.00	\$264.00
0100-6770-0-1156-1000-360100-025-0000	\$0.00	\$275.00	\$275.00
0100-6770-0-1156-1000-360100-021-0000	\$0.00	\$303.00	\$303.00
0100-6770-0-1156-1000-360100-024-0000	\$0.00	\$389.00	\$389.00
0100-6770-0-1156-1000-360100-029-0000	\$0.00	\$389.00	\$389.00
0100-6770-0-1156-1000-360100-030-0000	\$0.00	\$538.00	\$538.00
0100-6770-0-1156-1000-360100-031-0000	\$0.00	\$538.00	\$538.00
0100-3213-0-5760-1110-360100-039-0072	\$0.00	\$574.00	\$574.00
0100-0332-0-0000-2700-360100-028-0000	\$726.00	(\$86.00)	\$640.00
0100-0332-0-0000-2700-360100-023-0000	\$656.00	\$27.00	\$683.00
0100-0332-0-0000-2700-360100-027-0000	\$645.00	\$65.00	\$710.00
0100-0332-0-0000-2700-360100-024-0000	\$671.00	\$67.00	\$738.00
0100-0332-0-0000-2700-360100-022-0000	\$682.00	\$67.00	\$749.00
0100-0332-0-0000-2700-360100-021-0000	\$698.00	\$70.00	\$768.00
0100-3327-0-5760-3120-360100-039-0000	\$720.00	\$83.00	\$803.00
0100-0332-0-0000-2700-360100-026-0000	\$737.00	\$73.00	\$810.00
0100-0332-0-0000-2700-360100-029-0000	\$737.00	\$73.00	\$810.00
0100-0332-0-0000-2700-360100-025-0000	\$726.00	\$94.00	\$820.00
0100-6053-0-1110-1000-360100-027-0000	\$0.00	\$1,024.00	\$1,024.00
0100-6053-0-1110-1000-360100-022-0000	\$1,055.00	(\$31.00)	\$1,024.00
0100-3213-0-5760-1110-360100-039-0000	\$972.00	\$73.00	\$1,045.00
0100-0332-0-1110-1000-360100-024-0000	\$957.00	\$210.00	\$1,167.00
0100-0332-0-1110-1000-360100-026-0000	\$1,055.00	\$151.00	\$1,206.00
0100-0332-0-1110-1000-360100-023-0000	\$1,113.00	\$158.00	\$1,271.00
0100-0332-0-0000-3110-360100-028-0000	\$1,454.00	(\$171.00)	\$1,283.00
0100-0332-0-1135-4000-360100-057-0000	\$1,207.00	\$117.00	\$1,324.00
0100-0332-0-3550-2700-360100-038-0000	\$1,207.00	\$117.00	\$1,324.00
0100-0332-0-0000-2150-360100-005-0000	\$1,244.00	\$87.00	\$1,331.00
0100-3010-0-0000-2150-360100-005-0000	\$1,244.00	\$87.00	\$1,331.00
0100-0332-0-0000-3110-360100-023-0000	\$1,315.00	\$52.00	\$1,367.00
0100-6770-0-1134-1000-360100-020-0000	\$0.00	\$1,411.00	\$1,411.00
0100-0332-0-0000-3110-360100-027-0000	\$1,293.00	\$129.00	\$1,422.00
0100-0332-0-0000-3110-360100-024-0000	\$1,344.00	\$135.00	\$1,479.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3110-360100-022-0000	\$1,366.00	\$135.00	\$1,501.00
0100-0000-0-0000-3120-360100-062-0000	\$659.00	\$847.00	\$1,506.00
0100-0332-0-0000-3110-360100-021-0000	\$1,398.00	\$140.00	\$1,538.00
0100-0332-0-0000-3110-360100-026-0000	\$1,476.00	\$145.00	\$1,621.00
0100-0332-0-0000-3110-360100-029-0000	\$1,476.00	\$145.00	\$1,621.00
0100-0332-0-0000-3110-360100-030-0000	\$1,498.00	\$123.00	\$1,621.00
0100-0332-0-0000-3110-360100-031-0000	\$1,498.00	\$123.00	\$1,621.00
0100-0332-0-0000-3110-360100-025-0000	\$1,454.00	\$189.00	\$1,643.00
0100-6053-0-1110-1000-360100-024-0000	\$1,055.00	\$731.00	\$1,786.00
0100-3213-0-1110-1000-360100-025-0000	\$2,171.00	(\$328.00)	\$1,843.00
0100-3213-0-0000-3140-360100-062-0000	\$1,735.00	\$173.00	\$1,908.00
0100-3182-0-3550-3110-360100-038-0000	\$1,767.00	\$177.00	\$1,944.00
0100-8150-0-0000-8500-617000-018-0025	\$0.00	\$80,000.00	\$80,000.00
0100-2600-0-1110-1000-310100-026-0000	\$1,375.00	\$1,146.00	\$2,521.00
0100-2600-0-1110-1000-310100-027-0000	\$1,375.00	\$1,146.00	\$2,521.00
0100-2600-0-1110-1000-310100-022-0000	\$2,063.00	\$458.00	\$2,521.00
0100-2600-0-1110-1000-310100-029-0000	\$4,126.00	(\$1,605.00)	\$2,521.00
0100-2600-0-1110-1000-310100-025-0000	\$5,501.00	(\$2,980.00)	\$2,521.00
0100-2600-0-1110-1000-310100-028-0000	\$6,876.00	(\$4,355.00)	\$2,521.00
0100-3213-0-1110-1000-310100-021-0000	\$1,375.00	\$1,375.00	\$2,750.00
0100-3213-0-1110-1000-310100-023-0000	\$1,375.00	\$1,375.00	\$2,750.00
0100-6770-0-1156-1000-310100-027-0000	\$0.00	\$2,906.00	\$2,906.00
0100-3216-0-1110-1000-310100-072-0000	\$5,276.42	(\$2,300.68)	\$2,975.74
0100-6770-0-1156-1000-310100-028-0000	\$0.00	\$3,077.00	\$3,077.00
0100-6770-0-1156-1000-310100-025-0000	\$0.00	\$3,204.00	\$3,204.00
0100-6770-0-1156-1000-310100-021-0000	\$0.00	\$3,524.00	\$3,524.00
0100-6770-0-1156-1000-310100-024-0000	\$0.00	\$4,529.00	\$4,529.00
0100-6770-0-1156-1000-310100-029-0000	\$0.00	\$4,529.00	\$4,529.00
0100-6770-0-1156-1000-310100-030-0000	\$0.00	\$6,266.00	\$6,266.00
0100-6770-0-1156-1000-310100-031-0000	\$0.00	\$6,266.00	\$6,266.00
0100-3213-0-5760-1110-310100-039-0072	\$0.00	\$6,685.00	\$6,685.00
0100-0332-0-0000-2700-310100-028-0000	\$8,455.00	(\$998.00)	\$7,457.00
0100-0332-0-0000-2700-310100-023-0000	\$7,644.00	\$306.00	\$7,950.00
0100-0332-0-0000-2700-310100-027-0000	\$7,517.00	\$751.00	\$8,268.00
0100-0332-0-0000-2700-310100-024-0000	\$7,817.00	\$782.00	\$8,599.00
0100-0332-0-0000-2700-310100-022-0000	\$7,945.00	\$781.00	\$8,726.00
0100-0332-0-0000-2700-310100-021-0000	\$8,130.00	\$813.00	\$8,943.00
0100-3327-0-5760-3120-310100-039-0000	\$8,386.00	\$968.00	\$9,354.00
0100-0332-0-0000-2700-310100-026-0000	\$8,582.00	\$846.00	\$9,428.00
0100-0332-0-0000-2700-310100-029-0000	\$8,582.00	\$846.00	\$9,428.00
0100-0332-0-0000-2700-310100-025-0000	\$8,455.00	\$1,100.00	\$9,555.00
0100-6053-0-1110-1000-310100-027-0000	\$0.00	\$11,923.00	\$11,923.00
0100-6053-0-1110-1000-310100-022-0000	\$12,281.00	(\$353.00)	\$11,928.00
0100-3213-0-5760-1110-310100-039-0000	\$11,321.00	\$850.00	\$12,171.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-310100-024-0000	\$11,141.00	\$2,449.00	\$13,590.00
0100-0332-0-1110-1000-310100-026-0000	\$12,281.00	\$1,769.00	\$14,050.00
0100-0332-0-1110-1000-310100-023-0000	\$12,963.00	\$1,840.00	\$14,803.00
0100-0332-0-0000-3110-310100-028-0000	\$16,936.00	(\$2,000.00)	\$14,936.00
0100-0332-0-1135-4000-310100-057-0000	\$14,054.00	\$1,367.00	\$15,421.00
0100-0332-0-3550-2700-310100-038-0000	\$14,054.00	\$1,367.00	\$15,421.00
0100-0332-0-0000-2150-310100-005-0000	\$14,492.00	\$1,011.00	\$15,503.00
0100-3010-0-0000-2150-310100-005-0000	\$14,492.00	\$1,011.00	\$15,503.00
0100-0332-0-0000-3110-310100-023-0000	\$15,311.00	\$614.00	\$15,925.00
0100-6770-0-1134-1000-310100-020-0000	\$0.00	\$16,436.00	\$16,436.00
0100-0332-0-0000-3110-310100-027-0000	\$15,056.00	\$1,506.00	\$16,562.00
0100-0332-0-0000-3110-310100-024-0000	\$15,658.00	\$1,566.00	\$17,224.00
0100-0332-0-0000-3110-310100-022-0000	\$15,913.00	\$1,566.00	\$17,479.00
0100-0000-0-0000-3120-310100-062-0000	\$7,677.00	\$9,862.00	\$17,539.00
0100-0332-0-0000-3110-310100-021-0000	\$16,285.00	\$1,628.00	\$17,913.00
0100-0332-0-0000-3110-310100-026-0000	\$17,191.00	\$1,693.00	\$18,884.00
0100-0332-0-0000-3110-310100-029-0000	\$17,191.00	\$1,693.00	\$18,884.00
0100-0332-0-0000-3110-310100-030-0000	\$17,446.00	\$1,438.00	\$18,884.00
0100-0332-0-0000-3110-310100-031-0000	\$17,446.00	\$1,438.00	\$18,884.00
0100-0332-0-0000-3110-310100-025-0000	\$16,936.00	\$2,203.00	\$19,139.00
0100-6053-0-1110-1000-310100-024-0000	\$12,281.00	\$8,516.00	\$20,797.00
0100-3213-0-1110-1000-310100-025-0000	\$25,288.00	(\$3,820.00)	\$21,468.00
0100-3213-0-0000-3140-310100-062-0000	\$20,201.00	\$2,020.00	\$22,221.00
0100-3182-0-3550-3110-310100-038-0000	\$20,577.00	\$2,058.00	\$22,635.00
0100-3213-0-0000-3120-310100-039-0000	\$23,622.00	(\$522.00)	\$23,100.00
0100-6266-0-0000-2140-310100-005-0000	\$22,260.00	\$2,127.00	\$24,387.00
0100-3213-0-1110-1000-310100-026-0000	\$20,449.00	\$4,795.00	\$25,244.00
0100-3213-0-1110-1000-310100-022-0000	\$23,887.00	\$1,357.00	\$25,244.00
0100-0000-0-0000-2100-310100-062-0000	\$31,504.00	(\$3,427.00)	\$28,077.00
0100-0000-0-0000-2700-310100-022-0000	\$27,344.00	\$2,734.00	\$30,078.00
0100-0000-0-0000-2700-310100-024-0000	\$27,344.00	\$2,734.00	\$30,078.00
0100-0332-0-1110-1000-310100-022-0000	\$25,668.00	\$4,426.00	\$30,094.00
0100-0000-0-0000-2700-360200-023-0000	\$2,175.00	\$213.00	\$2,388.00
0100-0000-0-0000-2700-360200-026-0000	\$2,203.00	\$212.00	\$2,415.00
0100-0000-0-0000-2700-360200-029-0000	\$2,267.00	\$212.00	\$2,479.00
0100-0000-0-0000-2700-360200-025-0000	\$2,274.00	\$212.00	\$2,486.00
0100-0000-0-0000-2700-360200-027-0000	\$2,274.00	\$212.00	\$2,486.00
0100-0000-0-0000-2700-360200-021-0000	\$2,337.00	\$215.00	\$2,552.00
0100-0000-0-0000-8200-360200-024-0000	\$2,421.00	\$235.00	\$2,656.00
0100-0000-0-0000-8200-360200-022-0000	\$2,479.00	\$216.00	\$2,695.00
0100-0000-0-0000-2100-360200-062-0000	\$2,481.00	\$246.00	\$2,727.00
0100-6010-0-1110-4000-360200-022-0000	\$2,560.00	\$241.00	\$2,801.00
0100-0000-0-0000-2700-360200-031-0000	\$2,563.00	\$245.00	\$2,808.00
0100-6500-0-5760-1110-360200-039-0000	\$1,287.00	\$1,535.00	\$2,822.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-6010-0-1110-4000-360200-028-0000	\$2,587.00	\$245.00	\$2,832.00
0100-8150-0-0000-8100-360200-010-0000	\$2,586.00	\$258.00	\$2,844.00
0100-6010-0-1110-4000-360200-024-0000	\$2,611.00	\$247.00	\$2,858.00
0100-6010-0-1110-4000-360200-021-0000	\$2,623.00	\$247.00	\$2,870.00
0100-0000-0-0000-2700-360200-022-0000	\$2,620.00	\$257.00	\$2,877.00
0100-0000-0-0000-2700-360200-024-0000	\$2,644.00	\$259.00	\$2,903.00
0100-6010-0-1110-4000-360200-027-0000	\$2,657.00	\$249.00	\$2,906.00
0100-0000-0-0000-2700-360200-030-0000	\$2,657.00	\$253.00	\$2,910.00
0100-6010-0-1110-4000-360200-023-0000	\$2,683.00	\$253.00	\$2,936.00
0100-6010-0-1110-4000-360200-029-0000	\$2,703.00	\$253.00	\$2,956.00
0100-6010-0-1110-4000-360200-025-0000	\$2,706.00	\$254.00	\$2,960.00
0100-6010-0-1110-4000-360200-026-0000	\$2,713.00	\$253.00	\$2,966.00
0100-3310-0-5760-1110-360200-039-0000	\$2,433.00	\$652.00	\$3,085.00
0100-0000-0-0000-8200-360200-031-0000	\$3,073.00	\$295.00	\$3,368.00
0100-0000-0-0000-8200-360200-030-0000	\$3,106.00	\$295.00	\$3,401.00
0100-0000-0-0000-8200-360200-016-0000	\$3,018.00	\$482.00	\$3,500.00
0100-0000-0-0000-8200-360200-017-0000	\$3,893.00	\$362.00	\$4,255.00
0100-6500-0-5760-1120-360200-039-0000	\$5,702.00	(\$1,285.00)	\$4,417.00
0100-0000-0-0000-7700-360200-061-0000	\$4,123.00	\$398.00	\$4,521.00
0100-2600-0-1110-4000-360200-020-0000	\$5,063.00	\$498.00	\$5,561.00
0100-6500-0-5760-1130-360200-039-0000	\$5,299.00	\$520.00	\$5,819.00
0100-0000-0-0000-8200-360200-012-0000	\$6,506.00	\$590.00	\$7,096.00
0100-0332-0-0000-2420-360200-061-0000	\$9,264.00	\$896.00	\$10,160.00
0100-0000-0-0000-7400-360200-003-0000	\$10,285.00	\$958.00	\$11,243.00
0100-0000-0-0000-3600-360200-014-0000	\$10,500.00	\$894.00	\$11,394.00
0100-8150-0-0000-8100-360200-011-0000	\$11,857.00	\$1,219.00	\$13,076.00
0100-0000-0-0000-7300-360200-004-0000	\$12,537.00	\$1,253.00	\$13,790.00
0100-0000-0-0000-2420-420000-052-0026	\$80.00	(\$34.30)	\$45.70
0100-0000-0-0000-2420-420000-052-0027	\$299.00	(\$219.00)	\$80.00
0100-0000-0-0000-2420-420000-052-0024	\$137.00	(\$56.94)	\$80.06
0100-0000-0-0000-2420-420000-052-0022	\$0.00	\$110.02	\$110.02
0100-0000-0-0000-2420-420000-052-0029	\$52.00	\$68.00	\$120.00
0100-0000-0-0000-2420-420000-052-0028	\$45.00	\$79.00	\$124.00
0100-0000-0-0000-2420-420000-052-0021	\$0.00	\$142.16	\$142.16
0100-0000-0-0000-2420-420000-052-0025	\$30.00	\$143.09	\$173.09
0100-0000-0-0000-2420-420000-052-0030	\$84.00	\$99.41	\$183.41
0100-0000-0-0000-2420-420000-052-0023	\$29.00	\$176.00	\$205.00
0100-0000-0-0000-2420-420000-052-0031	\$130.00	\$227.95	\$357.95
0100-3150-0-0000-2420-420000-023-0000	\$0.00	\$1,000.00	\$1,000.00
0100-4203-0-0000-2140-420000-005-0000	\$500.00	\$4,184.30	\$4,684.30
0100-3150-0-1110-1000-420000-029-0000	\$10,500.00	(\$5,634.00)	\$4,866.00
0100-6266-0-0000-2140-420000-005-0000	\$2,000.00	\$3,000.00	\$5,000.00
0100-3150-0-1110-1000-420000-021-0000	\$10,394.00	(\$3,122.00)	\$7,272.00
0100-3150-0-0000-2420-420000-030-0000	\$8,500.00	(\$1,000.00)	\$7,500.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-1110-1000-420000-023-0000	\$9,000.00	(\$1,000.00)	\$8,000.00
0100-4203-0-0000-2495-420000-005-0000	\$14,000.00	\$20,546.42	\$34,546.42
0100-4203-0-1110-1000-420000-005-0000	\$35,203.95	\$88,833.32	\$124,037.27
0100-0332-0-0000-2495-430000-030-0000	\$0.00	\$77.00	\$77.00
0100-3150-0-3550-1000-430000-038-0000	\$147.00	(\$23.00)	\$124.00
0100-6762-0-1156-1000-430000-075-0030	\$239.16	\$68.43	\$307.59
0100-0332-0-0000-2420-320200-025-0000	\$12,738.00	\$1,242.00	\$13,980.00
0100-0332-0-0000-2420-320200-024-0000	\$12,734.00	\$1,247.00	\$13,981.00
0100-0332-0-0000-3140-320200-021-0000	\$13,097.00	\$1,309.00	\$14,406.00
0100-0332-0-0000-3140-320200-028-0000	\$13,097.00	\$1,309.00	\$14,406.00
0100-0332-0-0000-3140-320200-031-0000	\$13,097.00	\$1,309.00	\$14,406.00
0100-3213-0-0000-3600-320200-014-0000	\$13,196.00	\$1,319.00	\$14,515.00
0100-0332-0-0000-3140-320200-027-0000	\$13,224.00	\$1,321.00	\$14,545.00
0100-0332-0-0000-2420-320200-028-0000	\$13,554.00	\$1,259.00	\$14,813.00
0100-0332-0-0000-2420-320200-029-0000	\$13,590.00	\$1,259.00	\$14,849.00
0100-3214-0-1110-1000-320200-029-0000	\$18,654.00	(\$3,782.00)	\$14,872.00
0100-0332-0-0000-3140-320200-030-0000	\$13,851.00	\$1,389.00	\$15,240.00
0100-0332-0-0000-3140-320200-024-0000	\$13,870.00	\$1,403.00	\$15,273.00
0100-0332-0-0000-3140-320200-026-0000	\$13,870.00	\$1,403.00	\$15,273.00
0100-0332-0-0000-3140-320200-023-0000	\$14,056.00	\$1,416.00	\$15,472.00
0100-0332-0-0000-3130-320200-025-0000	\$15,554.00	\$1,556.00	\$17,110.00
0100-0332-0-0000-3130-320200-053-0000	\$17,403.00	\$1,584.00	\$18,987.00
0100-0332-0-0000-3130-320200-063-0000	\$17,515.00	\$1,739.00	\$19,254.00
0100-0332-0-3550-1000-320200-038-0000	\$17,987.00	\$1,793.00	\$19,780.00
0100-0332-0-0000-3130-320200-027-0000	\$18,228.00	\$1,816.00	\$20,044.00
0100-0332-0-0000-2420-320200-056-0000	\$18,241.00	\$1,815.00	\$20,056.00
0100-0000-0-0000-7550-320200-015-0000	\$18,444.00	\$1,828.00	\$20,272.00
0100-3214-0-1110-1000-320200-023-0000	\$18,510.00	\$1,853.00	\$20,363.00
0100-3214-0-1110-1000-320200-025-0000	\$18,604.00	\$1,852.00	\$20,456.00
0100-0332-0-0000-3130-320200-026-0000	\$18,908.00	\$1,890.00	\$20,798.00
0100-0332-0-0000-3130-320200-028-0000	\$19,005.00	\$1,840.00	\$20,845.00
0100-0332-0-0000-3130-320200-029-0000	\$19,064.00	\$1,840.00	\$20,904.00
0100-0332-0-0000-3130-320200-024-0000	\$19,137.00	\$1,856.00	\$20,993.00
0100-3214-0-1110-1000-320200-026-0000	\$19,409.00	\$1,939.00	\$21,348.00
0100-0332-0-0000-3130-320200-023-0000	\$19,632.00	\$1,932.00	\$21,564.00
0100-0332-0-1110-1000-320200-023-0000	\$19,011.00	\$2,584.00	\$21,595.00
0100-0332-0-0000-3130-320200-022-0000	\$19,690.00	\$1,933.00	\$21,623.00
0100-3214-0-1110-1000-320200-028-0000	\$19,779.00	\$1,978.00	\$21,757.00
0100-0332-0-3550-3130-320200-038-0000	\$20,043.00	\$1,932.00	\$21,975.00
0100-0332-0-1110-1000-320200-021-0000	\$19,350.00	\$2,640.00	\$21,990.00
0100-3010-0-0000-2150-320200-005-0000	\$19,994.00	\$2,000.00	\$21,994.00
0100-0332-0-1110-1000-320200-029-0000	\$19,543.00	\$2,659.00	\$22,202.00
0100-0332-0-1110-1000-320200-026-0000	\$22,586.00	(\$381.00)	\$22,205.00
0100-0332-0-0000-2150-320200-053-0000	\$20,294.00	\$2,000.00	\$22,294.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2140-320200-051-0000	\$20,329.00	\$2,000.00	\$22,329.00
0100-0332-0-0000-2150-330100-005-0000	\$1,100.00	\$77.00	\$1,177.00
0100-3010-0-0000-2150-330100-005-0000	\$1,100.00	\$77.00	\$1,177.00
0100-0332-0-0000-2495-430000-031-0000	\$0.00	\$500.00	\$500.00
0100-3213-0-5760-1110-430000-039-0072	\$0.00	\$500.00	\$500.00
0100-6500-0-5760-3120-430000-039-0000	\$2,750.00	(\$2,000.00)	\$750.00
0100-3150-0-1110-1000-430000-021-0000	\$0.00	\$775.00	\$775.00
0100-3150-0-0000-2420-430000-026-0000	\$1,500.00	(\$650.00)	\$850.00
0100-3150-0-0000-2420-430000-023-0000	\$2,500.00	(\$1,540.00)	\$960.00
0100-3150-0-0000-2420-430000-028-0000	\$341.00	\$659.00	\$1,000.00
0100-3150-0-0000-2420-430000-029-0000	\$1,500.00	(\$500.00)	\$1,000.00
0100-3150-0-0000-2420-430000-021-0000	\$1,500.00	(\$500.00)	\$1,000.00
0100-3150-0-0000-2420-430000-022-0000	\$1,500.00	(\$500.00)	\$1,000.00
0100-3150-0-0000-2420-430000-024-0000	\$1,500.00	(\$500.00)	\$1,000.00
0100-3150-0-0000-2420-430000-030-0000	\$1,500.00	(\$500.00)	\$1,000.00
0100-3150-0-0000-2420-430000-031-0000	\$1,500.00	(\$500.00)	\$1,000.00
0100-6762-0-1156-1000-430000-075-0020	\$0.00	\$1,497.10	\$1,497.10
0100-7028-0-0000-3700-430000-008-0000	\$0.00	\$1,837.62	\$1,837.62
0100-3150-0-0000-2420-430000-027-0000	\$0.00	\$1,875.00	\$1,875.00
0100-3213-0-0000-3600-430000-014-0000	\$0.00	\$2,416.10	\$2,416.10
0100-3150-0-0000-2495-430000-030-0000	\$3,000.00	(\$500.00)	\$2,500.00
0100-4203-0-1110-1000-430000-005-0000	\$83,345.00	(\$80,182.18)	\$3,162.82
0100-0000-0-0000-2140-430000-061-0000	\$3,500.00	(\$236.36)	\$3,263.64
0100-0000-0-0000-7300-430000-004-0000	\$5,000.00	(\$162.81)	\$4,837.19
0100-6500-0-5760-1110-430000-039-0000	\$2,896.00	\$2,000.00	\$4,896.00
0100-1100-0-0000-2700-430000-023-0000	\$2,500.00	\$2,500.00	\$5,000.00
0100-0332-0-1110-1000-430000-023-0000	\$6,236.00	(\$1,000.00)	\$5,236.00
0100-1100-0-1110-1000-430000-023-0000	\$7,103.00	(\$1,403.00)	\$5,700.00
0100-0332-0-0000-3140-430000-062-0000	\$12,000.00	(\$6,000.00)	\$6,000.00
0100-0332-0-0000-3130-430000-063-0000	\$6,500.00	(\$400.00)	\$6,100.00
0100-2600-0-1110-4000-430000-020-0000	\$9,475.00	(\$3,000.00)	\$6,475.00
0100-1100-0-1110-1000-430000-026-0000	\$7,556.00	\$1,750.00	\$9,306.00
0100-6266-0-0000-2140-430000-005-0000	\$13,718.00	(\$3,500.00)	\$10,218.00
0100-1100-0-0000-2700-430000-020-0000	\$0.00	\$10,338.45	\$10,338.45
0100-0332-0-1110-1000-430000-030-0000	\$11,737.00	(\$977.00)	\$10,760.00
0100-3150-0-1110-1000-430000-031-0000	\$18,045.00	(\$7,073.00)	\$10,972.00
0100-3150-0-1110-1000-430000-030-0000	\$16,064.00	(\$4,654.00)	\$11,410.00
0100-1100-0-1110-1000-430000-022-0000	\$11,013.00	\$659.00	\$11,672.00
0100-9064-0-0000-3140-430000-062-0000	\$12,429.19	(\$500.00)	\$11,929.19
0100-1100-0-1110-1000-430000-027-0000	\$10,120.00	\$2,058.00	\$12,178.00
0100-3212-0-0000-3600-430000-014-0000	\$2,416.60	\$10,238.75	\$12,655.35
0100-2600-0-1110-4000-430000-021-0000	\$24,448.00	(\$11,470.00)	\$12,978.00
0100-1100-0-1110-1000-430000-021-0000	\$10,000.00	\$3,078.28	\$13,078.28
0100-3150-0-1110-1000-430000-028-0000	\$18,500.00	(\$5,202.00)	\$13,298.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3212-0-0000-8200-430000-010-0000	\$13,986.53	\$0.01	\$13,986.54
0100-3150-0-1110-1000-430000-029-0000	\$14,278.00	\$427.00	\$14,705.00
0100-1100-0-1110-1000-430000-028-0000	\$13,619.00	\$1,262.00	\$14,881.00
0100-3213-0-0000-8200-430000-016-0000	\$0.00	\$15,000.00	\$15,000.00
0100-3150-0-1110-1000-430000-024-0000	\$21,582.00	(\$6,160.00)	\$15,422.00
0100-3150-0-1110-1000-430000-025-0000	\$23,048.00	(\$6,648.00)	\$16,400.00
0100-1100-0-0000-2700-430000-031-0000	\$18,004.00	\$79.00	\$18,083.00
0100-3150-0-1110-1000-430000-023-0000	\$23,586.00	(\$4,808.00)	\$18,778.00
0100-3213-0-0000-8100-430000-011-0000	\$0.00	\$19,000.00	\$19,000.00
0100-1100-0-1110-1000-430000-025-0000	\$11,673.00	\$7,943.75	\$19,616.75
0100-3150-0-1110-1000-430000-027-0000	\$26,072.00	(\$5,958.00)	\$20,114.00
0100-3150-0-1110-1000-430000-026-0000	\$25,649.00	(\$5,122.00)	\$20,527.00
0100-1100-0-1110-1000-430000-030-0000	\$19,826.48	\$1,316.00	\$21,142.48
0100-1100-0-1110-1000-430000-024-0000	\$20,394.00	\$1,050.00	\$21,444.00
0100-1100-0-1110-1000-430000-029-0000	\$10,441.22	\$11,262.00	\$21,703.22
0100-2600-0-1110-4000-430000-023-0000	\$24,448.00	(\$2,410.00)	\$22,038.00
0100-3150-0-1110-1000-430000-022-0000	\$35,000.00	(\$8,762.00)	\$26,238.00
0100-3010-0-0000-3130-430000-005-0167	\$39,500.00	(\$10,000.00)	\$29,500.00
0100-0097-0-0000-7400-430000-003-0000	\$34,098.00	(\$2,613.00)	\$31,485.00
0100-1100-0-1110-1000-430000-031-0000	\$26,507.00	\$13,750.00	\$40,257.00
0100-3212-0-1110-1000-430000-050-0000	\$0.00	\$41,786.74	\$41,786.74
0100-3182-0-3550-1000-430000-038-0000	\$56,593.05	(\$14,333.00)	\$42,260.05
0100-4203-0-0000-2495-430000-005-0000	\$7,000.00	\$70,786.76	\$77,786.76
0100-3213-0-5760-1120-310100-039-0000	\$27,147.00	\$3,034.00	\$30,181.00
0100-7422-0-1110-1000-430000-020-0000	\$0.00	\$88,302.51	\$88,302.51
0100-6770-0-1156-1000-110040-031-0000	\$0.00	\$4,090.00	\$4,090.00
0100-3216-0-1110-1000-110040-005-0000	\$0.00	\$11,850.00	\$11,850.00
0100-2600-0-1110-1000-110040-021-0000	\$3,600.00	\$9,600.00	\$13,200.00
0100-2600-0-1110-1000-110040-024-0000	\$3,600.00	\$9,600.00	\$13,200.00
0100-2600-0-1110-1000-110040-026-0000	\$7,200.00	\$6,000.00	\$13,200.00
0100-2600-0-1110-1000-110040-027-0000	\$7,200.00	\$6,000.00	\$13,200.00
0100-2600-0-1110-1000-110040-022-0000	\$10,800.00	\$2,400.00	\$13,200.00
0100-2600-0-1110-1000-110040-029-0000	\$21,600.00	(\$8,400.00)	\$13,200.00
0100-2600-0-1110-1000-110040-025-0000	\$28,800.00	(\$15,600.00)	\$13,200.00
0100-2600-0-1110-1000-110040-028-0000	\$36,000.00	(\$22,800.00)	\$13,200.00
0100-3213-0-1110-1000-110040-026-0000	\$0.00	\$14,400.00	\$14,400.00
0100-3213-0-1110-1000-110040-029-0000	\$3,600.00	\$10,800.00	\$14,400.00
0100-3213-0-1110-1000-110040-021-0000	\$7,200.00	\$7,200.00	\$14,400.00
0100-3213-0-1110-1000-110040-023-0000	\$7,200.00	\$7,200.00	\$14,400.00
0100-3213-0-1110-1000-110040-028-0000	\$7,200.00	\$7,200.00	\$14,400.00
0100-3213-0-1110-1000-110040-027-0000	\$10,800.00	\$3,600.00	\$14,400.00
0100-3213-0-1110-1000-110040-022-0000	\$18,000.00	(\$3,600.00)	\$14,400.00
0100-3213-0-1110-1000-110040-024-0000	\$32,400.00	(\$18,000.00)	\$14,400.00
0100-3213-0-1110-1000-110040-025-0000	\$43,200.00	(\$28,800.00)	\$14,400.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3216-0-1110-1000-110040-072-0000	\$27,619.00	(\$12,039.21)	\$15,579.79
0100-3213-0-5760-1110-110040-039-0072	\$0.00	\$35,000.00	\$35,000.00
0100-3327-0-5760-3120-120000-001-0000	\$0.00	(\$2,630.00)	(\$2,630.00)
0100-6500-0-5760-3120-120000-001-0000	\$0.00	\$2,630.00	\$2,630.00
0100-3327-0-5760-3120-120000-039-0000	\$43,905.00	\$5,071.00	\$48,976.00
0100-0000-0-0000-3120-120000-062-0000	\$40,195.00	\$51,635.00	\$91,830.00
0100-3213-0-0000-3140-120000-062-0000	\$105,764.00	\$10,577.00	\$116,341.00
0100-3182-0-3550-3110-120000-038-0000	\$107,735.00	\$10,774.00	\$118,509.00
0100-3213-0-0000-3120-120000-039-0000	\$123,676.00	(\$2,734.00)	\$120,942.00
0100-0332-0-0000-3130-120000-063-0000	\$114,846.00	\$11,484.00	\$126,330.00
0100-3218-0-0000-3120-120000-062-0000	\$238,022.00	(\$78,849.00)	\$159,173.00
0100-6546-0-5760-3120-120000-039-0000	\$213,960.00	(\$25,539.00)	\$188,421.00
0100-3213-0-0000-3130-120000-063-0000	\$212,362.00	\$21,237.00	\$233,599.00
0100-6500-0-5760-3120-120000-039-0000	\$388,343.00	\$30,672.00	\$419,015.00
0100-0332-0-0000-3110-120000-020-0000	\$560,223.00	\$46,723.00	\$606,946.00
0100-0332-0-0000-3140-120000-062-0000	\$591,474.00	\$59,033.00	\$650,507.00
0100-3213-0-0000-3110-120000-020-0000	\$849,781.00	\$84,978.00	\$934,759.00
0100-0332-0-0000-2700-130000-028-0000	\$44,268.00	(\$5,226.00)	\$39,042.00
0100-0332-0-0000-2700-130000-023-0000	\$40,020.00	\$1,605.00	\$41,625.00
0100-0332-0-0000-2700-130000-027-0000	\$39,354.00	\$3,846.00	\$43,200.00
0100-0332-0-0000-2700-130000-024-0000	\$40,929.00	\$4,092.00	\$45,021.00
0100-0332-0-0000-2700-130000-022-0000	\$41,595.00	\$4,092.00	\$45,687.00
0100-0332-0-0000-2700-130000-021-0000	\$42,566.00	\$4,256.00	\$46,822.00
0100-0332-0-0000-2700-130000-026-0000	\$44,934.00	\$4,427.00	\$49,361.00
0100-0332-0-0000-2700-130000-029-0000	\$44,934.00	\$4,427.00	\$49,361.00
0100-0332-0-0000-2700-130000-025-0000	\$44,268.00	\$5,759.00	\$50,027.00
0100-0332-0-0000-3110-130000-028-0000	\$88,670.00	(\$10,469.00)	\$78,201.00
0100-0332-0-1135-4000-130000-057-0000	\$73,580.00	\$7,158.00	\$80,738.00
0100-0332-0-3550-2700-130000-038-0000	\$73,580.00	\$7,158.00	\$80,738.00
0100-0332-0-0000-2150-130000-005-0000	\$73,882.00	\$7,288.00	\$81,170.00
0100-3010-0-0000-2150-130000-005-0000	\$73,882.00	\$7,288.00	\$81,170.00
0100-0332-0-0000-3110-130000-023-0000	\$80,161.00	\$3,214.00	\$83,375.00
0100-0332-0-0000-3110-130000-027-0000	\$78,827.00	\$7,883.00	\$86,710.00
0100-0332-0-0000-3110-130000-024-0000	\$81,980.00	\$8,198.00	\$90,178.00
0100-0332-0-0000-3110-130000-022-0000	\$83,314.00	\$8,198.00	\$91,512.00
0100-0332-0-0000-3110-130000-021-0000	\$85,259.00	\$8,526.00	\$93,785.00
0100-0332-0-0000-3110-130000-026-0000	\$90,004.00	\$8,867.00	\$98,871.00
0100-0332-0-0000-3110-130000-029-0000	\$90,004.00	\$8,867.00	\$98,871.00
0100-0332-0-0000-3110-130000-030-0000	\$91,338.00	\$7,533.00	\$98,871.00
0100-0332-0-0000-3110-130000-031-0000	\$91,338.00	\$7,533.00	\$98,871.00
0100-0332-0-0000-3110-130000-025-0000	\$88,670.00	\$11,535.00	\$100,205.00
0100-0000-0-0000-2100-130000-062-0000	\$163,658.00	(\$20,494.00)	\$143,164.00
0100-3218-0-0000-3120-310100-062-0000	\$45,462.00	(\$15,060.00)	\$30,402.00
0100-0000-0-0000-2700-310100-023-0000	\$27,726.00	\$2,734.00	\$30,460.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-310100-026-0000	\$27,726.00	\$2,734.00	\$30,460.00
0100-0000-0-0000-2700-310100-027-0000	\$27,726.00	\$2,734.00	\$30,460.00
0100-0000-0-0000-2700-310100-028-0000	\$27,726.00	\$2,734.00	\$30,460.00
0100-0000-0-0000-2700-310100-030-0000	\$27,726.00	\$3,116.00	\$30,842.00
0100-0000-0-0000-2700-310100-021-0000	\$28,108.00	\$2,734.00	\$30,842.00
0100-0000-0-0000-2700-310100-025-0000	\$28,108.00	\$2,734.00	\$30,842.00
0100-0000-0-0000-2700-310100-029-0000	\$28,108.00	\$2,734.00	\$30,842.00
0100-0000-0-0000-2700-310100-031-0000	\$28,108.00	\$2,734.00	\$30,842.00
0100-0332-0-0000-2140-310100-055-0000	\$31,592.00	\$2,414.00	\$34,006.00
0100-0332-0-1110-1000-310100-028-0000	\$30,665.00	\$5,173.00	\$35,838.00
0100-6546-0-5760-3120-310100-039-0000	\$40,866.00	(\$4,878.00)	\$35,988.00
0100-4035-0-0000-2140-310100-005-0000	\$33,907.00	\$3,011.00	\$36,918.00
0100-0332-0-1110-1000-310100-025-0000	\$33,623.00	\$3,323.00	\$36,946.00
0100-0000-0-0000-7400-310100-003-0000	\$33,620.00	\$3,706.00	\$37,326.00
0100-0332-0-0000-2700-310100-030-0000	\$34,101.00	\$3,257.00	\$37,358.00
0100-0332-0-0000-2700-310100-031-0000	\$34,101.00	\$3,257.00	\$37,358.00
0100-0000-0-0000-2100-310100-053-0000	\$34,384.00	\$3,505.00	\$37,889.00
0100-3213-0-1110-1000-310100-029-0000	\$34,406.00	\$5,435.00	\$39,841.00
0100-3213-0-1110-1000-310100-028-0000	\$36,995.00	\$4,914.00	\$41,909.00
0100-3213-0-0000-3130-310100-063-0000	\$40,561.00	\$4,056.00	\$44,617.00
0100-3213-0-1110-1000-310100-030-0000	\$40,100.00	\$5,586.00	\$45,686.00
0100-0000-0-0000-7150-310100-002-0000	\$42,208.00	\$3,889.00	\$46,097.00
0100-0332-0-1134-1000-310100-020-0000	\$46,491.00	\$5,450.00	\$51,941.00
0100-3213-0-1110-1000-310100-027-0000	\$52,092.00	\$6,992.00	\$59,084.00
0100-0332-0-0000-3130-310100-063-0000	\$55,938.00	\$4,111.00	\$60,049.00
0100-3213-0-1110-1000-310100-024-0000	\$57,740.00	\$2,604.00	\$60,344.00
0100-3213-0-1110-1000-310100-031-0000	\$56,919.00	\$4,172.00	\$61,091.00
0100-0332-0-1160-1000-310100-020-0000	\$59,412.00	\$12,736.00	\$72,148.00
0100-0332-0-3550-1000-310100-038-0000	\$66,109.00	\$6,384.00	\$72,493.00
0100-0000-0-1110-1000-310100-020-0000	\$105,623.00	(\$29,605.00)	\$76,018.00
0100-6500-0-5760-3120-310100-039-0000	\$74,174.00	\$5,858.00	\$80,032.00
0100-0332-0-1156-1000-310100-020-0000	\$92,084.00	\$3,743.00	\$95,827.00
0100-0332-0-0000-3110-310100-020-0000	\$107,003.00	\$8,924.00	\$115,927.00
0100-0332-0-0000-3140-310100-062-0000	\$113,736.00	\$11,275.00	\$125,011.00
0100-6500-0-5760-1110-310100-039-0000	\$131,476.00	\$9,887.00	\$141,363.00
0100-3213-0-0000-3110-310100-020-0000	\$162,308.00	\$16,231.00	\$178,539.00
0100-3010-0-0000-2140-310100-005-0000	\$180,941.00	\$18,621.00	\$199,562.00
0100-6500-0-5760-1120-310100-039-0000	\$247,322.00	\$17,206.00	\$264,528.00
0100-0000-0-1110-1000-310100-025-0000	\$268,104.00	\$22,492.00	\$290,596.00
0100-0000-0-1110-1000-310100-023-0000	\$274,597.00	\$30,885.00	\$305,482.00
0100-1400-0-1110-1000-310100-028-0000	\$281,484.00	\$28,357.00	\$309,841.00
0100-1400-0-1110-1000-310100-029-0000	\$313,924.00	\$10,758.00	\$324,682.00
0100-0000-0-1110-1000-310100-026-0000	\$302,351.00	\$28,892.00	\$331,243.00
0100-0000-0-1110-1000-310100-021-0000	\$315,051.00	\$37,019.00	\$352,070.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-1400-0-1110-1000-310100-027-0000	\$356,190.00	\$22,214.00	\$378,404.00
0100-1400-0-1110-1000-310100-030-0000	\$418,641.00	\$40,429.00	\$459,070.00
0100-0000-0-1110-1000-310100-024-0000	\$421,850.00	\$44,365.00	\$466,215.00
0100-0000-0-1110-1000-310100-022-0000	\$425,009.00	\$42,591.00	\$467,600.00
0100-1400-0-1110-1000-310100-031-0000	\$436,514.00	\$37,069.00	\$473,583.00
0100-7690-0-3550-3110-310120-001-0000	\$0.00	\$6,726.00	\$6,726.00
0100-0332-0-1110-1000-320200-020-0001	(\$157,708.00)	(\$122,545.00)	(\$280,253.00)
0100-0000-0-0000-8200-320200-001-0000	(\$10,277.00)	(\$1,028.00)	(\$11,305.00)
0100-0000-0-0000-7110-320200-001-0000	(\$4,567.00)	(\$228.00)	(\$4,795.00)
0100-0033-0-0000-2420-320200-026-0000	\$147.00	(\$147.00)	\$0.00
0100-0033-0-0000-7400-320200-003-0000	\$352.00	(\$352.00)	\$0.00
0100-0033-0-3550-1000-320200-038-0000	\$528.00	(\$528.00)	\$0.00
0100-0033-0-0000-2420-320200-021-0000	\$587.00	(\$587.00)	\$0.00
0100-0033-0-1110-4000-320200-024-0000	\$995.00	(\$995.00)	\$0.00
0100-0033-0-1110-1000-320200-020-0000	\$1,586.00	(\$1,586.00)	\$0.00
0100-3150-0-0000-2495-320200-026-0000	\$0.00	\$29.00	\$29.00
0100-0033-0-0000-2420-320200-056-0000	\$0.00	\$147.00	\$147.00
0100-1100-0-1110-1000-430000-020-0000	\$140,000.00	(\$10,000.00)	\$130,000.00
0100-3213-0-1110-1000-430000-050-0000	\$672,298.00	\$113,211.99	\$785,509.99
0100-1100-0-0000-2700-440000-022-0000	\$0.00	\$1,400.00	\$1,400.00
0100-3213-0-0000-8200-440000-023-0000	\$0.00	\$1,429.63	\$1,429.63
0100-3212-0-0000-8200-440000-016-0000	\$0.00	\$1,500.43	\$1,500.43
0100-3212-0-0000-8200-440000-022-0000	\$0.00	\$1,599.05	\$1,599.05
0100-2600-0-1110-4000-440000-023-0000	\$0.00	\$2,410.00	\$2,410.00
0100-0000-0-0000-2140-440000-061-0000	\$2,500.00	\$236.36	\$2,736.36
0100-1100-0-1110-1000-440000-023-0000	\$0.00	\$5,000.00	\$5,000.00
0100-0332-0-0000-2100-440000-062-0000	\$0.00	\$6,000.00	\$6,000.00
0100-6762-0-1156-1000-440000-075-0031	\$0.00	\$7,936.48	\$7,936.48
0100-0000-0-0000-8200-440000-012-0000	\$8,000.00	(\$60.00)	\$7,940.00
0100-7422-0-0000-8200-440000-016-0000	\$0.00	\$8,233.08	\$8,233.08
0100-0000-0-0000-8200-440000-016-0000	\$15,000.00	(\$150.00)	\$14,850.00
0100-9064-0-0000-3140-440000-062-0000	\$0.00	\$20,000.00	\$20,000.00
0100-3213-0-1110-1000-440000-050-0000	\$0.00	\$49,000.00	\$49,000.00
0100-1100-0-1110-1000-440000-020-0000	\$62,561.82	\$42,568.78	\$105,130.60
0100-0332-0-1110-1000-440000-050-0000	\$4,501,125.73	\$134,783.08	\$4,635,908.81
0100-4203-0-1110-1000-520000-005-0000	\$10,000.00	(\$10,000.00)	\$0.00
0100-0000-0-0000-8200-520000-016-0000	\$0.00	\$100.00	\$100.00
0100-3010-0-0000-3600-520003-005-0167	\$7,000.00	\$10,000.00	\$17,000.00
0100-0000-0-0000-8200-530000-016-0000	\$0.00	\$50.00	\$50.00
0100-0000-0-0000-8200-530000-012-0000	\$0.00	\$60.00	\$60.00
0100-8150-0-0000-8100-530000-011-0000	\$0.00	\$70.00	\$70.00
0100-8150-0-0000-8100-530000-010-0000	\$1,000.00	\$87.00	\$1,087.00
0100-0000-0-0000-3600-540000-014-0000	\$22,000.00	\$3,506.00	\$25,506.00
0100-0000-0-0000-8200-550020-010-0000	\$800,000.00	\$150,000.00	\$950,000.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-9064-0-0000-3140-560000-062-0000	\$0.00	\$500.00	\$500.00
0100-0000-0-0000-7300-560000-004-0000	\$1,540.00	\$60.00	\$1,600.00
0100-8150-0-0000-8100-560000-010-0012	\$0.00	\$4,775.00	\$4,775.00
0100-8150-0-0000-8100-560000-018-0026	\$0.00	\$5,600.00	\$5,600.00
0100-8150-0-0000-8100-560000-018-0028	\$0.00	\$12,078.00	\$12,078.00
0100-8150-0-0000-8100-560000-018-0022	\$0.00	\$17,255.00	\$17,255.00
0100-8150-0-0000-8100-560000-018-0025	\$0.00	\$56,334.00	\$56,334.00
0100-8150-0-0000-8100-560000-011-0000	\$65,000.00	\$6,630.94	\$71,630.94
0100-8150-0-0000-8100-560000-018-0000	\$500,000.00	(\$129,467.59)	\$370,532.41
0100-0332-0-1110-1000-571005-056-0000	(\$45,358.00)	(\$541.00)	(\$45,899.00)
0100-1100-0-1110-1000-571005-030-0160	\$0.00	\$16.00	\$16.00
0100-4035-0-1110-1000-571005-005-0000	\$0.00	\$100.00	\$100.00
0100-0332-0-0000-3130-571005-063-0000	\$0.00	\$100.00	\$100.00
0100-0332-0-0000-2420-571005-030-0000	\$0.00	\$100.00	\$100.00
0100-3150-0-0000-2420-571005-027-0000	\$0.00	\$125.00	\$125.00
0100-1100-0-1110-1000-571005-024-0000	\$0.00	\$200.00	\$200.00
0100-4035-0-0000-2140-571005-005-0000	\$1,000.00	(\$100.00)	\$900.00
0100-0000-0-0000-3600-571020-014-0000	(\$373,356.30)	(\$6,000.00)	(\$379,356.30)
0100-3010-0-0000-3600-571020-005-0167	\$1,510.00	(\$1,000.00)	\$510.00
0100-2600-0-1110-4000-571020-028-0000	\$0.00	\$1,000.00	\$1,000.00
0100-3213-0-5760-1110-571020-039-0072	\$0.00	\$6,000.00	\$6,000.00
0100-0000-0-0000-7550-571030-015-0000	(\$115,880.00)	\$510.00	(\$115,370.00)
0100-6266-0-0000-2140-571030-005-0000	\$0.00	\$500.00	\$500.00
0100-3150-0-1110-1000-571030-030-0000	\$2,500.00	(\$1,010.00)	\$1,490.00
0100-6010-0-1110-4000-571095-026-0000	(\$69,490.00)	(\$21,616.00)	(\$91,106.00)
0100-6010-0-1110-4000-571095-025-0000	(\$68,964.00)	(\$21,621.00)	(\$90,585.00)
0100-6010-0-1110-4000-571095-029-0000	(\$68,709.00)	(\$21,603.00)	(\$90,312.00)
0100-6010-0-1110-4000-571095-023-0000	(\$66,982.00)	(\$21,658.00)	(\$88,640.00)
0100-6010-0-1110-4000-571095-027-0000	(\$64,852.00)	(\$21,318.00)	(\$86,170.00)
0100-6010-0-1110-4000-571095-021-0000	(\$62,056.00)	(\$21,108.00)	(\$83,164.00)
0100-0332-0-0000-2420-350200-023-0000	\$24.00	\$2.00	\$26.00
0100-0332-0-0000-2420-350200-030-0000	\$24.00	\$2.00	\$26.00
0100-0332-0-0000-2420-350200-031-0000	\$24.00	\$2.00	\$26.00
0100-0332-0-0000-2420-350200-024-0000	\$24.00	\$2.00	\$26.00
0100-0332-0-0000-2420-350200-025-0000	\$24.00	\$2.00	\$26.00
0100-0332-0-0000-3140-350200-021-0000	\$25.00	\$2.00	\$27.00
0100-0332-0-0000-3140-350200-028-0000	\$25.00	\$2.00	\$27.00
0100-0332-0-0000-3140-350200-031-0000	\$25.00	\$2.00	\$27.00
0100-3213-0-0000-3600-350200-014-0000	\$25.00	\$2.00	\$27.00
0100-0332-0-0000-3140-350200-027-0000	\$25.00	\$2.00	\$27.00
0100-0332-0-0000-2420-350200-028-0000	\$25.00	\$3.00	\$28.00
0100-0332-0-0000-2420-350200-029-0000	\$25.00	\$3.00	\$28.00
0100-3214-0-1110-1000-350200-029-0000	\$35.00	(\$7.00)	\$28.00
0100-0332-0-0000-3140-350200-024-0000	\$26.00	\$3.00	\$29.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3140-350200-026-0000	\$26.00	\$3.00	\$29.00
0100-0332-0-0000-3140-350200-030-0000	\$26.00	\$3.00	\$29.00
0100-0332-0-0000-3140-350200-023-0000	\$26.00	\$3.00	\$29.00
0100-0332-0-0000-3130-350200-025-0000	\$29.00	\$3.00	\$32.00
0100-0332-0-0000-3130-350200-053-0000	\$33.00	\$3.00	\$36.00
0100-0332-0-0000-3130-350200-063-0000	\$33.00	\$3.00	\$36.00
0100-0332-0-3550-1000-350200-038-0000	\$34.00	\$3.00	\$37.00
0100-0332-0-0000-2420-350200-056-0000	\$34.00	\$4.00	\$38.00
0100-0332-0-0000-3130-350200-027-0000	\$34.00	\$4.00	\$38.00
0100-0000-0-0000-7550-350200-015-0000	\$35.00	\$3.00	\$38.00
0100-3214-0-1110-1000-350200-023-0000	\$35.00	\$3.00	\$38.00
0100-3214-0-1110-1000-350200-025-0000	\$35.00	\$3.00	\$38.00
0100-0332-0-0000-3130-350200-026-0000	\$35.00	\$4.00	\$39.00
0100-0332-0-0000-3130-350200-028-0000	\$36.00	\$3.00	\$39.00
0100-0332-0-0000-3130-350200-029-0000	\$36.00	\$3.00	\$39.00
0100-0332-0-0000-3130-350200-024-0000	\$36.00	\$3.00	\$39.00
0100-0332-0-1110-1000-350200-023-0000	\$36.00	\$4.00	\$40.00
0100-3214-0-1110-1000-350200-026-0000	\$36.00	\$4.00	\$40.00
0100-0332-0-0000-3130-350200-023-0000	\$36.00	\$4.00	\$40.00
0100-0332-0-1110-1000-350200-021-0000	\$36.00	\$5.00	\$41.00
0100-0332-0-0000-3130-350200-022-0000	\$37.00	\$4.00	\$41.00
0100-3214-0-1110-1000-350200-028-0000	\$37.00	\$4.00	\$41.00
0100-3010-0-0000-2150-350200-005-0000	\$37.00	\$4.00	\$41.00
0100-0332-0-3550-3130-350200-038-0000	\$38.00	\$3.00	\$41.00
0100-0332-0-1110-1000-350200-029-0000	\$37.00	\$5.00	\$42.00
0100-0332-0-0000-2150-350200-053-0000	\$38.00	\$4.00	\$42.00
0100-0332-0-0000-2140-350200-051-0000	\$38.00	\$4.00	\$42.00
0100-0332-0-1110-1000-350200-028-0000	\$38.00	\$5.00	\$43.00
0100-0332-0-1110-1000-350200-025-0000	\$41.00	\$2.00	\$43.00
0100-0000-0-0000-7150-350200-002-0000	\$43.00	\$5.00	\$48.00
0100-0332-0-1110-1000-350200-027-0000	\$44.00	\$5.00	\$49.00
0100-3214-0-1110-1000-350200-022-0000	\$50.00	\$5.00	\$55.00
0100-3214-0-1110-1000-350200-027-0000	\$51.00	\$5.00	\$56.00
0100-0332-0-1110-1000-350200-024-0000	\$55.00	\$3.00	\$58.00
0100-3214-0-1110-1000-350200-024-0000	\$53.00	\$6.00	\$59.00
0100-0332-0-1110-1000-350200-030-0000	\$51.00	\$9.00	\$60.00
0100-0332-0-1110-1000-350200-022-0000	\$57.00	\$3.00	\$60.00
0100-6010-0-1110-4000-340200-029-0000	\$9,492.00	\$616.00	\$10,108.00
0100-0332-0-0000-2140-340200-051-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-2150-340200-053-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-2420-340200-021-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-2420-340200-022-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-2420-340200-023-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-2420-340200-024-0000	\$13,046.00	\$783.00	\$13,829.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2420-340200-025-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-2420-340200-026-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-2420-340200-027-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-2420-340200-028-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-2420-340200-029-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-2420-340200-030-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-2420-340200-031-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-2420-340200-056-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3130-340200-022-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3130-340200-023-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3130-340200-024-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3130-340200-025-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3130-340200-026-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3130-340200-027-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3130-340200-028-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3130-340200-029-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3130-340200-053-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3130-340200-063-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3140-340200-021-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3140-340200-022-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3140-340200-023-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3140-340200-024-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3140-340200-025-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3140-340200-026-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3140-340200-027-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3140-340200-028-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3140-340200-029-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3140-340200-030-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-0000-3140-340200-031-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0332-0-3550-3130-340200-038-0000	\$13,046.00	\$783.00	\$13,829.00
0100-3010-0-0000-2150-340200-005-0000	\$13,046.00	\$783.00	\$13,829.00
0100-3213-0-0000-3600-340200-014-0000	\$13,046.00	\$783.00	\$13,829.00
0100-3218-0-0000-3140-340200-020-0000	\$13,046.00	\$783.00	\$13,829.00
0100-0000-0-0000-7550-340200-015-0000	\$13,046.00	\$783.00	\$13,829.00
0100-6500-0-5760-1120-340200-039-0000	\$18,984.00	(\$5,122.00)	\$13,862.00
0100-3214-0-1110-1000-340200-029-0000	\$12,497.00	\$2,776.00	\$15,273.00
0100-3214-0-1110-1000-340200-023-0000	\$12,497.00	\$4,220.00	\$16,717.00
0100-3214-0-1110-1000-340200-025-0000	\$12,497.00	\$4,220.00	\$16,717.00
0100-3214-0-1110-1000-340200-026-0000	\$12,497.00	\$4,220.00	\$16,717.00
0100-3214-0-1110-1000-340200-028-0000	\$12,497.00	\$4,220.00	\$16,717.00
0100-0000-0-0000-7150-340200-002-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-8150-0-0000-8100-340200-010-0000	\$15,705.00	\$1,163.00	\$16,868.00
0100-6500-0-5760-1130-340200-039-0000	\$16,272.00	\$1,056.00	\$17,328.00
0100-0000-0-0000-2100-340200-062-0000	\$22,228.00	\$1,555.00	\$23,783.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-8200-340200-021-0000	\$26,092.00	\$1,566.00	\$27,658.00
0100-0000-0-0000-8200-340200-023-0000	\$26,092.00	\$1,566.00	\$27,658.00
0100-0000-0-0000-8200-340200-025-0000	\$26,092.00	\$1,566.00	\$27,658.00
0100-0000-0-0000-8200-340200-026-0000	\$26,092.00	\$1,566.00	\$27,658.00
0100-0000-0-0000-8200-340200-027-0000	\$26,092.00	\$1,566.00	\$27,658.00
0100-0000-0-0000-8200-340200-028-0000	\$26,092.00	\$1,566.00	\$27,658.00
0100-0000-0-0000-8200-340200-029-0000	\$26,092.00	\$1,566.00	\$27,658.00
0100-8150-0-0000-8100-340200-012-0000	\$26,092.00	\$1,566.00	\$27,658.00
0100-3214-0-1110-1000-340200-022-0000	\$22,282.00	\$8,264.00	\$30,546.00
0100-3214-0-1110-1000-340200-024-0000	\$22,282.00	\$8,264.00	\$30,546.00
0100-3214-0-1110-1000-340200-027-0000	\$22,282.00	\$8,264.00	\$30,546.00
0100-0000-0-0000-2700-340200-021-0000	\$28,751.00	\$1,946.00	\$30,697.00
0100-0000-0-0000-2700-340200-023-0000	\$28,751.00	\$1,946.00	\$30,697.00
0100-0033-0-0000-3140-320200-029-0000	\$0.00	\$147.00	\$147.00
0100-6010-0-1110-4000-571095-024-0000	(\$61,079.00)	(\$21,079.00)	(\$82,158.00)
0100-0033-0-0000-2700-320200-022-0000	\$616.00	(\$440.00)	\$176.00
0100-0033-0-1110-1000-320200-023-0000	\$267.00	(\$27.00)	\$240.00
0100-0033-0-0000-2700-320200-031-0000	\$0.00	\$293.00	\$293.00
0100-0033-0-1110-1000-320200-031-0000	\$672.00	(\$312.00)	\$360.00
0100-0033-0-1110-4000-320200-029-0000	\$734.00	(\$294.00)	\$440.00
0100-0033-0-1110-1000-320200-030-0000	\$729.00	(\$258.00)	\$471.00
0100-0033-0-1110-1000-320200-025-0000	\$523.00	\$36.00	\$559.00
0100-0033-0-0000-2700-320200-029-0000	\$440.00	\$147.00	\$587.00
0100-0033-0-1110-4000-320200-025-0000	\$734.00	(\$147.00)	\$587.00
0100-0033-0-1110-1000-320200-027-0000	\$267.00	\$411.00	\$678.00
0100-0033-0-0000-2420-320200-025-0000	\$0.00	\$690.00	\$690.00
0100-0033-0-1110-1000-320200-024-0000	\$400.00	\$299.00	\$699.00
0100-0033-0-0000-2100-320200-062-0000	\$602.00	\$131.00	\$733.00
0100-0033-0-1110-4000-320200-021-0000	\$734.00	(\$1.00)	\$733.00
0100-0033-0-0000-2700-320200-030-0000	\$664.00	\$70.00	\$734.00
0100-0033-0-1110-1000-320200-026-0000	\$0.00	\$774.00	\$774.00
0100-0033-0-1110-1000-320200-029-0000	\$467.00	\$307.00	\$774.00
0100-0033-0-0000-2700-320200-025-0000	\$587.00	\$235.00	\$822.00
0100-0033-0-1110-1000-320200-028-0000	\$200.00	\$669.00	\$869.00
0100-0033-0-0000-2420-320200-029-0000	\$587.00	\$293.00	\$880.00
0100-0033-0-0000-2420-320200-030-0000	\$587.00	\$293.00	\$880.00
0100-0033-0-0000-2700-320200-026-0000	\$646.00	\$234.00	\$880.00
0100-0033-0-0000-3140-320200-024-0000	\$734.00	\$146.00	\$880.00
0100-0033-0-1110-4000-320200-028-0000	\$522.00	\$419.00	\$941.00
0100-0033-0-5760-1110-320200-039-0000	\$1,204.00	(\$124.00)	\$1,080.00
0100-0033-0-0000-2700-320200-024-0000	\$734.00	\$440.00	\$1,174.00
0100-0033-0-0000-2700-320200-021-0000	\$1,068.00	\$106.00	\$1,174.00
0100-0033-0-0000-3130-320200-063-0000	\$2,006.00	(\$832.00)	\$1,174.00
0100-0033-0-1110-1000-320200-021-0000	\$774.00	\$414.00	\$1,188.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0033-0-0000-2420-320200-028-0000	\$734.00	\$499.00	\$1,233.00
0100-0033-0-0000-3140-320200-027-0000	\$890.00	\$350.00	\$1,240.00
0100-0033-0-1110-4000-320200-023-0000	\$998.00	\$264.00	\$1,262.00
0100-0033-0-1110-4000-320200-026-0000	\$850.00	\$432.00	\$1,282.00
0100-0033-0-0000-3140-320200-026-0000	\$934.00	\$355.00	\$1,289.00
0100-0033-0-1110-4000-320200-027-0000	\$367.00	\$936.00	\$1,303.00
0100-0033-0-0000-3130-320200-053-0000	\$1,174.00	\$147.00	\$1,321.00
0100-0033-0-1110-1000-320200-022-0000	\$1,089.00	\$587.00	\$1,676.00
0100-3213-0-0000-2700-320200-020-0000	\$21,645.00	(\$19,033.00)	\$2,612.00
0100-0033-0-5760-1130-320200-039-0000	\$3,839.00	(\$938.00)	\$2,901.00
0100-0033-0-0000-3600-320200-014-0000	\$2,935.00	\$144.00	\$3,079.00
0100-0033-0-5760-1120-320200-039-0000	\$2,978.00	\$499.00	\$3,477.00
0100-3213-0-5760-1110-320200-039-0072	\$0.00	\$4,002.00	\$4,002.00
0100-0000-0-0000-7110-320200-002-0000	\$4,567.00	\$228.00	\$4,795.00
0100-3219-0-5760-1110-320200-039-0000	\$4,563.00	\$457.00	\$5,020.00
0100-7426-0-1110-1000-320200-029-0000	\$0.00	\$5,648.00	\$5,648.00
0100-3213-0-5760-1130-320200-039-0000	\$6,889.00	\$689.00	\$7,578.00
0100-2600-0-1110-4000-320200-062-0000	\$8,690.00	\$869.00	\$9,559.00
0100-0033-0-0000-3700-320200-008-0000	\$12,179.00	(\$1,225.00)	\$10,954.00
0100-3214-0-1110-1000-320200-031-0000	\$10,267.00	\$1,028.00	\$11,295.00
0100-0000-0-0000-8200-320200-010-0000	\$10,277.00	\$1,028.00	\$11,305.00
0100-0332-0-0000-3140-320200-029-0000	\$10,303.00	\$1,042.00	\$11,345.00
0100-0332-0-0000-2420-320200-021-0000	\$10,406.00	\$1,005.00	\$11,411.00
0100-0332-0-0000-3140-320200-022-0000	\$10,403.00	\$1,051.00	\$11,454.00
0100-0332-0-0000-2420-320200-022-0000	\$10,623.00	\$1,004.00	\$11,627.00
0100-0332-0-0000-2420-320200-027-0000	\$10,803.00	\$1,052.00	\$11,855.00
0100-0332-0-0000-3140-320200-025-0000	\$11,312.00	\$1,133.00	\$12,445.00
0100-3218-0-0000-3140-320200-020-0000	\$11,312.00	\$1,133.00	\$12,445.00
0100-3214-0-1110-1000-320200-030-0000	\$11,423.00	\$1,139.00	\$12,562.00
0100-3214-0-1110-1000-320200-021-0000	\$11,613.00	\$1,139.00	\$12,752.00
0100-0332-0-0000-2420-320200-026-0000	\$12,461.00	\$1,220.00	\$13,681.00
0100-0332-0-0000-2420-320200-023-0000	\$12,570.00	\$1,231.00	\$13,801.00
0100-0332-0-0000-2420-320200-030-0000	\$12,570.00	\$1,231.00	\$13,801.00
0100-0332-0-0000-2420-320200-031-0000	\$12,570.00	\$1,231.00	\$13,801.00
0100-0000-0-0000-2700-340200-026-0000	\$28,751.00	\$1,946.00	\$30,697.00
0100-0000-0-0000-2700-340200-027-0000	\$28,751.00	\$1,946.00	\$30,697.00
0100-0000-0-0000-2700-340200-028-0000	\$28,751.00	\$1,946.00	\$30,697.00
0100-0000-0-0000-2700-340200-029-0000	\$28,751.00	\$1,946.00	\$30,697.00
0100-0000-0-0000-7700-340200-061-0000	\$28,751.00	\$1,946.00	\$30,697.00
0100-0000-0-0000-8200-340200-016-0000	\$28,751.00	\$1,946.00	\$30,697.00
0100-0000-0-0000-2700-340200-025-0000	\$29,118.00	\$1,579.00	\$30,697.00
0100-0000-0-0000-2700-340200-022-0000	\$30,107.00	\$2,034.00	\$32,141.00
0100-0000-0-0000-2700-340200-024-0000	\$30,107.00	\$2,034.00	\$32,141.00
0100-0000-0-0000-2700-340200-030-0000	\$30,107.00	\$2,034.00	\$32,141.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-340200-031-0000	\$30,107.00	\$2,034.00	\$32,141.00
0100-2600-0-1110-4000-340200-020-0000	\$30,621.00	\$2,131.00	\$32,752.00
0100-0000-0-0000-8200-340200-022-0000	\$32,615.00	\$1,958.00	\$34,573.00
0100-0000-0-0000-8200-340200-024-0000	\$32,615.00	\$1,958.00	\$34,573.00
0100-0000-0-0000-8200-340200-030-0000	\$39,138.00	\$2,349.00	\$41,487.00
0100-0000-0-0000-8200-340200-031-0000	\$39,138.00	\$2,349.00	\$41,487.00
0100-0000-0-0000-8200-340200-017-0000	\$41,797.00	\$2,729.00	\$44,526.00
0100-0000-0-0000-7110-340200-002-0000	\$78,525.00	\$5,815.00	\$84,340.00
0100-0000-0-0000-8200-340200-012-0000	\$80,935.00	\$5,078.00	\$86,013.00
0100-0332-0-0000-2420-340200-061-0000	\$91,322.00	\$5,481.00	\$96,803.00
0100-0000-0-0000-7300-340200-004-0000	\$104,493.00	\$6,822.00	\$111,315.00
0100-0000-0-0000-7400-340200-003-0000	\$107,276.00	\$7,761.00	\$115,037.00
0100-0000-0-0000-3600-340200-014-0000	\$112,451.00	\$6,996.00	\$119,447.00
0100-8150-0-0000-8100-340200-011-0000	\$120,073.00	\$7,427.00	\$127,500.00
0100-3216-0-1110-1000-350100-053-0000	\$12.00	(\$12.00)	\$0.00
0100-6053-0-1110-1000-350100-026-0000	\$32.00	(\$32.00)	\$0.00
0100-3216-0-0000-2140-350100-005-0000	\$0.00	\$0.86	\$0.86
0100-3150-0-1110-1000-350100-021-0000	\$0.00	\$1.00	\$1.00
0100-3150-0-1110-1000-350100-027-2495	\$2.00	(\$1.00)	\$1.00
0100-6770-0-1156-1000-350100-026-0000	\$0.00	\$4.00	\$4.00
0100-6770-0-1156-1000-350100-023-0000	\$0.00	\$5.00	\$5.00
0100-3216-0-1110-1000-350100-005-0000	\$0.00	\$5.94	\$5.94
0100-6770-0-1156-1000-350100-022-0000	\$0.00	\$6.00	\$6.00
0100-2600-0-1110-1000-350100-021-0000	\$2.00	\$5.00	\$7.00
0100-2600-0-1110-1000-350100-024-0000	\$2.00	\$5.00	\$7.00
0100-2600-0-1110-1000-350100-026-0000	\$4.00	\$3.00	\$7.00
0100-2600-0-1110-1000-350100-027-0000	\$4.00	\$3.00	\$7.00
0100-3213-0-1110-1000-350100-021-0000	\$4.00	\$3.00	\$7.00
0100-3213-0-1110-1000-350100-023-0000	\$4.00	\$3.00	\$7.00
0100-2600-0-1110-1000-350100-022-0000	\$5.00	\$2.00	\$7.00
0100-2600-0-1110-1000-350100-029-0000	\$11.00	(\$4.00)	\$7.00
0100-2600-0-1110-1000-350100-025-0000	\$14.00	(\$7.00)	\$7.00
0100-2600-0-1110-1000-350100-028-0000	\$18.00	(\$11.00)	\$7.00
0100-3216-0-1110-1000-350100-072-0000	\$14.00	(\$6.21)	\$7.79
0100-6770-0-1156-1000-350100-025-0000	\$0.00	\$8.00	\$8.00
0100-6770-0-1156-1000-350100-027-0000	\$0.00	\$8.00	\$8.00
0100-6770-0-1156-1000-350100-028-0000	\$0.00	\$8.00	\$8.00
0100-6770-0-1156-1000-350100-021-0000	\$0.00	\$9.00	\$9.00
0100-6770-0-1156-1000-350100-024-0000	\$0.00	\$12.00	\$12.00
0100-6770-0-1156-1000-350100-029-0000	\$0.00	\$12.00	\$12.00
0100-6770-0-1156-1000-350100-030-0000	\$0.00	\$16.00	\$16.00
0100-6770-0-1156-1000-350100-031-0000	\$0.00	\$16.00	\$16.00
0100-3213-0-5760-1110-350100-039-0072	\$0.00	\$18.00	\$18.00
0100-0332-0-0000-2700-350100-028-0000	\$22.00	(\$2.00)	\$20.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-2700-350100-023-0000	\$20.00	\$1.00	\$21.00
0100-0332-0-0000-2700-350100-027-0000	\$20.00	\$2.00	\$22.00
0100-0332-0-0000-2700-350100-024-0000	\$20.00	\$3.00	\$23.00
0100-0332-0-0000-2700-350100-022-0000	\$21.00	\$2.00	\$23.00
0100-0332-0-0000-2700-350100-021-0000	\$21.00	\$2.00	\$23.00
0100-6010-0-1110-4000-571095-028-0000	(\$59,073.00)	(\$20,885.00)	(\$79,958.00)
0100-6010-0-1110-4000-571095-022-0000	(\$56,804.00)	(\$20,639.00)	(\$77,443.00)
0100-2600-0-1110-4000-571095-022-0000	\$56,804.00	\$20,639.00	\$77,443.00
0100-2600-0-1110-4000-571095-028-0000	\$59,073.00	\$20,885.00	\$79,958.00
0100-2600-0-1110-4000-571095-024-0000	\$61,079.00	\$21,079.00	\$82,158.00
0100-2600-0-1110-4000-571095-021-0000	\$62,056.00	\$21,108.00	\$83,164.00
0100-2600-0-1110-4000-571095-027-0000	\$64,852.00	\$21,318.00	\$86,170.00
0100-2600-0-1110-4000-571095-023-0000	\$66,982.00	\$21,658.00	\$88,640.00
0100-2600-0-1110-4000-571095-029-0000	\$68,709.00	\$21,603.00	\$90,312.00
0100-2600-0-1110-4000-571095-025-0000	\$68,964.00	\$21,621.00	\$90,585.00
0100-2600-0-1110-4000-571095-026-0000	\$69,490.00	\$21,616.00	\$91,106.00
0100-0332-0-0000-3130-575030-063-0000	\$110.00	\$300.00	\$410.00
0100-3213-0-5760-1110-575030-039-0072	\$0.00	\$500.00	\$500.00
0100-0332-0-0000-2495-575030-031-0000	\$1,500.00	(\$500.00)	\$1,000.00
0100-0332-0-1110-1000-575030-023-0000	\$4,000.00	(\$1,000.00)	\$3,000.00
0100-5634-0-0000-3130-575030-005-0167	\$8,614.79	(\$460.67)	\$8,154.12
0100-3010-0-1110-1000-580000-005-0000	\$0.00	(\$82,096.00)	(\$82,096.00)
0100-3150-0-1110-1000-580000-024-0000	\$0.00	\$100.00	\$100.00
0100-8150-0-0000-8100-580000-018-0028	\$0.00	\$464.00	\$464.00
0100-1100-0-1110-1000-580000-023-0000	\$0.00	\$800.00	\$800.00
0100-3010-0-0000-3130-580000-005-0167	\$0.00	\$1,000.00	\$1,000.00
0100-4203-0-1110-1000-580000-005-0000	\$0.00	\$1,100.00	\$1,100.00
0100-0332-0-1110-1000-580000-031-0000	\$3,000.00	(\$300.00)	\$2,700.00
0100-3150-0-1110-1000-580000-028-0000	\$5,750.00	(\$1,750.00)	\$4,000.00
0100-8150-0-0000-8100-580000-010-0028	\$0.00	\$6,000.00	\$6,000.00
0100-8150-0-0000-8100-580000-010-0025	\$0.00	\$9,000.00	\$9,000.00
0100-3150-0-1110-1000-580009-024-0000	\$100.00	(\$100.00)	\$0.00
0100-4203-0-1110-1000-580009-005-0000	\$10,000.00	(\$10,000.00)	\$0.00
0100-4203-0-0000-2495-580009-005-0000	\$25,000.00	(\$25,000.00)	\$0.00
0100-0332-0-0000-2495-580009-031-0000	\$0.00	\$300.00	\$300.00
0100-1100-0-0000-2700-580009-022-0000	\$0.00	\$600.00	\$600.00
0100-0332-0-0000-2495-580009-030-0000	\$0.00	\$600.00	\$600.00
0100-3150-0-1110-1000-580009-028-0000	\$3,470.00	(\$367.00)	\$3,103.00
0100-2600-0-1110-4000-580009-020-0000	\$1,000.00	\$3,000.00	\$4,000.00
0100-0332-0-1110-1000-580009-023-0000	\$2,000.00	\$2,000.00	\$4,000.00
0100-4035-0-1110-1000-580009-005-0000	\$15,793.00	(\$11,014.72)	\$4,778.28
0100-0332-0-1156-1000-580009-075-0000	\$15,000.00	(\$3,600.00)	\$11,400.00
0100-3150-0-1110-1000-580009-021-0000	\$18,000.00	(\$3,500.00)	\$14,500.00
0100-6266-0-0000-2140-580009-005-0000	\$0.00	\$75,600.00	\$75,600.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3150-0-0000-2420-580011-023-0000	\$0.00	\$40.00	\$40.00
0100-0332-0-1110-1000-580011-030-0000	\$0.00	\$200.00	\$200.00
0100-4203-0-0000-2495-580011-005-0000	\$5,000.00	(\$3,423.99)	\$1,576.01
0100-0332-0-1156-1000-580011-075-0020	\$0.00	\$3,600.00	\$3,600.00
0100-3213-0-0000-3600-580011-014-0000	\$0.00	\$3,995.00	\$3,995.00
0100-3150-0-1110-1000-580011-023-0000	\$5,000.00	\$18.00	\$5,018.00
0100-3150-0-1110-1000-580011-025-0000	\$6,000.00	\$35.00	\$6,035.00
0100-3213-0-0000-7200-580011-001-0000	\$0.00	\$6,700.00	\$6,700.00
0100-3150-0-1110-1000-580011-028-0000	\$6,300.00	\$1,008.00	\$7,308.00
0100-3150-0-1110-1000-580011-027-0000	\$10,350.00	\$5.00	\$10,355.00
0100-3150-0-1110-1000-580011-022-0000	\$10,500.00	\$42.00	\$10,542.00
0100-3213-0-0000-7200-580011-005-0000	\$0.00	\$10,580.00	\$10,580.00
0100-8150-0-0000-8100-580011-011-0000	\$0.00	\$11,173.65	\$11,173.65
0100-3150-0-1110-1000-580011-026-0000	\$13,500.00	(\$997.00)	\$12,503.00
0100-4203-0-1110-1000-580011-005-0000	\$73,052.07	(\$56,844.63)	\$16,207.44
0100-3150-0-1110-1000-580011-029-0000	\$20,750.00	(\$990.00)	\$19,760.00
0100-3150-0-1110-1000-580011-024-0000	\$25,000.00	(\$1,963.00)	\$23,037.00
0100-3216-0-1110-1000-580011-050-0000	\$0.00	\$35,169.21	\$35,169.21
0100-3010-0-1110-1000-580011-005-0000	\$66,116.00	(\$28,130.00)	\$37,986.00
0100-3219-0-1110-1000-580011-050-0000	\$0.00	\$82,638.12	\$82,638.12
0100-3218-0-1110-1000-580011-050-0000	\$0.00	\$111,997.00	\$111,997.00
0100-0000-0-0000-7300-590030-004-0000	\$0.00	\$102.81	\$102.81
0100-6500-0-5760-1120-330100-039-0000	\$18,776.00	\$1,306.00	\$20,082.00
0100-0033-0-0000-2700-350200-024-0000	\$1.00	\$1.00	\$2.00
0100-0033-0-0000-3140-350200-024-0000	\$1.00	\$1.00	\$2.00
0100-0033-0-1110-1000-350200-021-0000	\$1.00	\$1.00	\$2.00
0100-0033-0-0000-3130-350200-063-0000	\$4.00	(\$2.00)	\$2.00
0100-0033-0-1110-1000-350200-022-0000	\$2.00	\$1.00	\$3.00
0100-0033-0-5760-1130-350200-039-0000	\$7.00	(\$2.00)	\$5.00
0100-3213-0-0000-2700-350200-020-0000	\$41.00	(\$36.00)	\$5.00
0100-0033-0-5760-1120-350200-039-0000	\$6.00	\$1.00	\$7.00
0100-3213-0-5760-1110-350200-039-0072	\$0.00	\$8.00	\$8.00
0100-7426-0-1110-1000-350200-029-0000	\$0.00	\$11.00	\$11.00
0100-3213-0-5760-1130-350200-039-0000	\$13.00	\$1.00	\$14.00
0100-2600-0-1110-4000-350200-062-0000	\$16.00	\$2.00	\$18.00
0100-3214-0-1110-1000-350200-031-0000	\$19.00	\$2.00	\$21.00
0100-0332-0-0000-3140-350200-029-0000	\$19.00	\$2.00	\$21.00
0100-0000-0-0000-8200-350200-010-0000	\$19.00	\$2.00	\$21.00
0100-0332-0-0000-3140-350200-022-0000	\$19.00	\$2.00	\$21.00
0100-0332-0-0000-2420-350200-021-0000	\$20.00	\$1.00	\$21.00
0100-0033-0-0000-3700-350200-008-0000	\$23.00	(\$2.00)	\$21.00
0100-0332-0-0000-2420-350200-022-0000	\$20.00	\$2.00	\$22.00
0100-0332-0-0000-2420-350200-027-0000	\$20.00	\$2.00	\$22.00
0100-0332-0-0000-3140-350200-025-0000	\$21.00	\$2.00	\$23.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-1110-1000-320200-028-0000	\$20,108.00	\$2,649.00	\$22,757.00
0100-8150-0-0000-8500-617000-018-0028	\$0.00	\$80,000.00	\$80,000.00
0100-0000-0-0000-8200-640000-017-0000	\$0.00	\$5,700.00	\$5,700.00
0100-7422-0-0000-8200-640000-018-0030	\$22,544.36	\$2,700.00	\$25,244.36
0100-9029-0-0000-8200-640000-017-0000	\$81,500.00	\$3,000.00	\$84,500.00
0100-3212-0-0000-8200-640000-018-0031	\$896,919.11	(\$52,909.14)	\$844,009.97
0100-1100-0-0000-2700-650000-021-0000	\$0.00	\$9,875.00	\$9,875.00
0100-0000-0-0000-8200-650000-017-0000	\$0.00	\$46,718.34	\$46,718.34
0100-7422-0-0000-8100-650000-011-0000	\$0.00	\$50,000.00	\$50,000.00
0100-7028-0-0000-3700-650000-008-0000	\$73,762.72	(\$1,837.62)	\$71,925.10
0100-7032-0-0000-3700-650000-008-0000	\$51,029.78	\$48,970.22	\$100,000.00
0100-9029-0-0000-3600-650000-014-0000	\$0.00	\$2,378,353.26	\$2,378,353.26
0100-5634-0-0000-9200-721100-000-0000	\$1,695.00	(\$801.00)	\$894.00
0100-5634-0-0000-9200-721200-000-0000	\$2,687.00	(\$2,687.00)	\$0.00
0100-0000-0-0000-7210-731000-000-0000	(\$739,597.67)	\$84,676.00	(\$654,921.67)
0100-4035-0-0000-7210-731000-000-0000	\$874.00	(\$874.00)	\$0.00
0100-3327-0-5760-7210-731000-039-0000	\$3,800.00	(\$3,800.00)	\$0.00
0100-3310-0-5760-7210-731000-000-0000	\$8,884.00	(\$8,884.00)	\$0.00
0100-3010-0-0000-7210-731000-000-0000	\$78,338.00	(\$78,338.00)	\$0.00
0100-3218-0-0000-7210-731000-000-0000	\$1,398.00	\$10,602.00	\$12,000.00
0100-3150-0-0000-7210-731000-000-0000	\$25,395.00	(\$3,382.00)	\$22,013.00
0100-3218-0-0000-3120-340100-062-0000	\$31,410.00	(\$10,614.00)	\$20,796.00
0100-6546-0-5760-3120-340100-039-0000	\$25,521.00	(\$4,436.00)	\$21,085.00
0100-0332-0-0000-2700-340100-030-0000	\$20,935.00	\$1,550.00	\$22,485.00
0100-0332-0-0000-2700-340100-031-0000	\$20,935.00	\$1,550.00	\$22,485.00
0100-0000-0-1110-1000-330100-025-0000	\$20,353.00	\$1,708.00	\$22,061.00
0100-0000-0-1110-1000-330100-023-0000	\$20,846.00	\$2,345.00	\$23,191.00
0100-1400-0-1110-1000-330100-028-0000	\$21,369.00	\$2,153.00	\$23,522.00
0100-1400-0-1110-1000-330100-029-0000	\$23,832.00	\$817.00	\$24,649.00
0100-0000-0-1110-1000-330100-026-0000	\$22,953.00	\$2,194.00	\$25,147.00
0100-0000-0-1110-1000-330100-021-0000	\$23,917.00	\$2,811.00	\$26,728.00
0100-1400-0-1110-1000-330100-027-0000	\$27,041.00	\$1,686.00	\$28,727.00
0100-1400-0-1110-1000-330100-030-0000	\$31,782.00	\$3,069.00	\$34,851.00
0100-0000-0-1110-1000-330100-024-0000	\$32,025.00	\$3,368.00	\$35,393.00
0100-0000-0-1110-1000-330100-022-0000	\$32,268.00	\$3,230.00	\$35,498.00
0100-1400-0-1110-1000-330100-031-0000	\$33,138.00	\$2,815.00	\$35,953.00
0100-0033-0-0000-2420-330200-026-0000	\$42.00	(\$42.00)	\$0.00
0100-0033-0-0000-7400-330200-003-0000	\$101.00	(\$101.00)	\$0.00
0100-0033-0-3550-1000-330200-038-0000	\$151.00	(\$151.00)	\$0.00
0100-0033-0-0000-2420-330200-021-0000	\$168.00	(\$168.00)	\$0.00
0100-0033-0-1110-4000-330200-021-0000	\$210.00	(\$210.00)	\$0.00
0100-0033-0-1110-4000-330200-023-0000	\$286.00	(\$286.00)	\$0.00
0100-0033-0-1110-1000-330200-020-0000	\$455.00	(\$455.00)	\$0.00
0100-3150-0-0000-2495-330200-026-0000	\$0.00	\$8.00	\$8.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0033-0-0000-3140-330200-029-0000	\$0.00	\$42.00	\$42.00
0100-0033-0-0000-2700-330200-022-0000	\$177.00	(\$127.00)	\$50.00
0100-0033-0-1110-1000-330200-023-0000	\$77.00	(\$8.00)	\$69.00
0100-0033-0-0000-2700-330200-031-0000	\$0.00	\$84.00	\$84.00
0100-0033-0-1110-1000-330200-031-0000	\$193.00	(\$90.00)	\$103.00
0100-0033-0-1110-4000-330200-029-0000	\$210.00	(\$84.00)	\$126.00
0100-0033-0-1110-1000-330200-030-0000	\$209.00	(\$74.00)	\$135.00
0100-0033-0-1110-1000-330200-025-0000	\$150.00	\$10.00	\$160.00
0100-0033-0-0000-2700-330200-029-0000	\$126.00	\$42.00	\$168.00
0100-0033-0-1110-4000-330200-025-0000	\$210.00	(\$42.00)	\$168.00
0100-0033-0-1110-1000-330200-027-0000	\$77.00	\$117.00	\$194.00
0100-0033-0-0000-2420-330200-025-0000	\$0.00	\$198.00	\$198.00
0100-0033-0-1110-1000-330200-024-0000	\$115.00	\$85.00	\$200.00
0100-0033-0-1110-1000-330200-062-0000	\$0.00	\$210.00	\$210.00
0100-0033-0-0000-2100-330200-062-0000	\$173.00	\$37.00	\$210.00
0100-0033-0-0000-2700-330200-030-0000	\$190.00	\$20.00	\$210.00
0100-0033-0-1110-1000-330200-026-0000	\$0.00	\$222.00	\$222.00
0100-0033-0-1110-1000-330200-029-0000	\$134.00	\$88.00	\$222.00
0100-0033-0-0000-2700-330200-025-0000	\$168.00	\$68.00	\$236.00
0100-0033-0-1110-1000-330200-028-0000	\$57.00	\$192.00	\$249.00
0100-0033-0-0000-2420-330200-029-0000	\$168.00	\$84.00	\$252.00
0100-0033-0-0000-2420-330200-030-0000	\$168.00	\$84.00	\$252.00
0100-0033-0-0000-2700-330200-026-0000	\$185.00	\$67.00	\$252.00
0100-0033-0-0000-3140-330200-024-0000	\$210.00	\$42.00	\$252.00
0100-0033-0-1110-4000-330200-028-0000	\$150.00	\$120.00	\$270.00
0100-0033-0-5760-1110-330200-039-0000	\$345.00	(\$35.00)	\$310.00
0100-0033-0-0000-2700-330200-024-0000	\$210.00	\$127.00	\$337.00
0100-0033-0-0000-2700-330200-021-0000	\$306.00	\$31.00	\$337.00
0100-0033-0-0000-3130-330200-063-0000	\$575.00	(\$238.00)	\$337.00
0100-0033-0-1110-1000-330200-021-0000	\$222.00	\$119.00	\$341.00
0100-0033-0-0000-2420-330200-028-0000	\$210.00	\$143.00	\$353.00
0100-0033-0-0000-3140-330200-027-0000	\$255.00	\$100.00	\$355.00
0100-0033-0-1110-4000-330200-024-0000	\$285.00	\$77.00	\$362.00
0100-0033-0-1110-4000-330200-026-0000	\$244.00	\$124.00	\$368.00
0100-0033-0-0000-3140-330200-026-0000	\$268.00	\$102.00	\$370.00
0100-0033-0-1110-4000-330200-027-0000	\$105.00	\$268.00	\$373.00
0100-0033-0-0000-3130-330200-053-0000	\$337.00	\$42.00	\$379.00
0100-0033-0-1110-1000-330200-022-0000	\$312.00	\$169.00	\$481.00
0100-3213-0-0000-2700-330200-020-0000	\$6,206.00	(\$5,457.00)	\$749.00
0100-0033-0-5760-1130-330200-039-0000	\$1,101.00	(\$269.00)	\$832.00
0100-0033-0-0000-3600-330200-014-0000	\$842.00	\$41.00	\$883.00
0100-0033-0-5760-1120-330200-039-0000	\$854.00	\$143.00	\$997.00
0100-3213-0-5760-1110-330200-039-0072	\$0.00	\$1,148.00	\$1,148.00
0100-0000-0-0000-7110-330200-002-0000	\$1,309.00	\$66.00	\$1,375.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-3219-0-5760-1110-330200-039-0000	\$1,308.00	\$131.00	\$1,439.00
0100-3213-0-0000-3120-360100-039-0000	\$2,028.00	(\$45.00)	\$1,983.00
0100-6266-0-0000-2140-360100-005-0000	\$1,911.00	\$183.00	\$2,094.00
0100-3213-0-1110-1000-360100-026-0000	\$1,756.00	\$412.00	\$2,168.00
0100-3213-0-1110-1000-360100-022-0000	\$2,051.00	\$117.00	\$2,168.00
0100-0000-0-0000-2100-360100-062-0000	\$2,705.00	(\$294.00)	\$2,411.00
0100-0000-0-0000-2700-360100-022-0000	\$2,348.00	\$235.00	\$2,583.00
0100-0000-0-0000-2700-360100-024-0000	\$2,348.00	\$235.00	\$2,583.00
0100-0332-0-1110-1000-360100-022-0000	\$2,204.00	\$380.00	\$2,584.00
0100-3213-0-5760-1120-360100-039-0000	\$2,331.00	\$260.00	\$2,591.00
0100-3218-0-0000-3120-360100-062-0000	\$3,904.00	(\$1,294.00)	\$2,610.00
0100-0000-0-0000-2700-360100-023-0000	\$2,381.00	\$234.00	\$2,615.00
0100-0000-0-0000-2700-360100-026-0000	\$2,381.00	\$234.00	\$2,615.00
0100-0000-0-0000-2700-360100-027-0000	\$2,381.00	\$234.00	\$2,615.00
0100-0000-0-0000-2700-360100-028-0000	\$2,381.00	\$234.00	\$2,615.00
0100-0000-0-0000-2700-360100-030-0000	\$2,381.00	\$267.00	\$2,648.00
0100-0000-0-0000-2700-360100-021-0000	\$2,413.00	\$235.00	\$2,648.00
0100-0000-0-0000-2700-360100-025-0000	\$2,413.00	\$235.00	\$2,648.00
0100-0000-0-0000-2700-360100-029-0000	\$2,413.00	\$235.00	\$2,648.00
0100-0000-0-0000-2700-360100-031-0000	\$2,413.00	\$235.00	\$2,648.00
0100-0332-0-0000-2140-360100-055-0000	\$2,713.00	\$207.00	\$2,920.00
0100-0332-0-1110-1000-360100-028-0000	\$2,633.00	\$444.00	\$3,077.00
0100-6546-0-5760-3120-360100-039-0000	\$3,509.00	(\$419.00)	\$3,090.00
0100-4035-0-0000-2140-360100-005-0000	\$2,911.00	\$259.00	\$3,170.00
0100-0332-0-1110-1000-360100-025-0000	\$2,887.00	\$285.00	\$3,172.00
0100-0000-0-0000-7400-360100-003-0000	\$2,887.00	\$318.00	\$3,205.00
0100-0332-0-0000-2700-360100-030-0000	\$2,928.00	\$280.00	\$3,208.00
0100-0332-0-0000-2700-360100-031-0000	\$2,928.00	\$280.00	\$3,208.00
0100-0000-0-0000-2100-360100-053-0000	\$2,952.00	\$301.00	\$3,253.00
0100-3213-0-1110-1000-360100-029-0000	\$2,954.00	\$467.00	\$3,421.00
0100-3213-0-1110-1000-360100-028-0000	\$3,177.00	\$422.00	\$3,599.00
0100-3213-0-0000-3130-360100-063-0000	\$3,483.00	\$348.00	\$3,831.00
0100-3213-0-1110-1000-360100-030-0000	\$3,443.00	\$480.00	\$3,923.00
0100-0000-0-0000-7150-360100-002-0000	\$3,624.00	\$334.00	\$3,958.00
0100-0332-0-1134-1000-360100-020-0000	\$3,992.00	\$468.00	\$4,460.00
0100-3213-0-1110-1000-360100-027-0000	\$4,473.00	\$600.00	\$5,073.00
0100-0332-0-0000-3130-360100-063-0000	\$4,803.00	\$353.00	\$5,156.00
0100-3213-0-1110-1000-360100-024-0000	\$4,958.00	\$223.00	\$5,181.00
0100-3213-0-1110-1000-360100-031-0000	\$4,887.00	\$359.00	\$5,246.00
0100-0332-0-1160-1000-360100-020-0000	\$5,101.00	\$1,094.00	\$6,195.00
0100-0332-0-3550-1000-360100-038-0000	\$5,676.00	\$549.00	\$6,225.00
0100-0000-0-1110-1000-360100-020-0000	\$9,069.00	(\$2,542.00)	\$6,527.00
0100-6500-0-5760-3120-360100-039-0000	\$6,369.00	\$503.00	\$6,872.00
0100-0332-0-1156-1000-360100-020-0000	\$7,907.00	\$321.00	\$8,228.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0332-0-0000-3110-360100-020-0000	\$9,188.00	\$766.00	\$9,954.00
0100-0332-0-0000-3140-360100-062-0000	\$9,766.00	\$968.00	\$10,734.00
0100-6500-0-5760-1110-360100-039-0000	\$11,289.00	\$849.00	\$12,138.00
0100-3213-0-0000-3110-360100-020-0000	\$13,936.00	\$1,394.00	\$15,330.00
0100-3010-0-0000-2140-360100-005-0000	\$15,536.00	\$1,599.00	\$17,135.00
0100-6500-0-5760-1120-360100-039-0000	\$21,236.00	\$1,477.00	\$22,713.00
0100-0000-0-1110-1000-360100-025-0000	\$23,020.00	\$1,932.00	\$24,952.00
0100-0000-0-1110-1000-360100-023-0000	\$23,578.00	\$2,652.00	\$26,230.00
0100-1400-0-1110-1000-360100-028-0000	\$24,169.00	\$2,435.00	\$26,604.00
0100-1400-0-1110-1000-360100-029-0000	\$26,955.00	\$923.00	\$27,878.00
0100-0000-0-1110-1000-360100-026-0000	\$25,961.00	\$2,481.00	\$28,442.00
0100-0000-0-1110-1000-360100-021-0000	\$27,052.00	\$3,178.00	\$30,230.00
0100-1400-0-1110-1000-360100-027-0000	\$30,584.00	\$1,907.00	\$32,491.00
0100-1400-0-1110-1000-360100-030-0000	\$35,946.00	\$3,472.00	\$39,418.00
0100-0000-0-1110-1000-360100-024-0000	\$36,222.00	\$3,809.00	\$40,031.00
0100-0000-0-1110-1000-360100-022-0000	\$36,493.00	\$3,657.00	\$40,150.00
0100-1400-0-1110-1000-360100-031-0000	\$37,481.00	\$3,183.00	\$40,664.00
0100-0033-0-0000-2420-360200-026-0000	\$9.00	(\$9.00)	\$0.00
0100-0033-0-0000-7400-360200-003-0000	\$22.00	(\$22.00)	\$0.00
0100-0033-0-3550-1000-360200-038-0000	\$32.00	(\$32.00)	\$0.00
0100-0332-0-1110-1000-320200-025-0000	\$21,818.00	\$971.00	\$22,789.00
0100-0332-0-1110-1000-320200-031-0000	\$24,840.00	\$256.00	\$25,096.00
0100-0000-0-0000-7150-320200-002-0000	\$23,142.00	\$2,269.00	\$25,411.00
0100-0332-0-1110-1000-320200-027-0000	\$23,429.00	\$2,939.00	\$26,368.00
0100-3214-0-1110-1000-320200-022-0000	\$26,784.00	\$2,677.00	\$29,461.00
0100-3214-0-1110-1000-320200-027-0000	\$27,083.00	\$2,704.00	\$29,787.00
0100-0332-0-1110-1000-320200-024-0000	\$29,202.00	\$1,971.00	\$31,173.00
0100-3214-0-1110-1000-320200-024-0000	\$28,396.00	\$2,839.00	\$31,235.00
0100-0332-0-1110-1000-320200-022-0000	\$30,305.00	\$1,624.00	\$31,929.00
0100-0332-0-1110-1000-320200-030-0000	\$27,395.00	\$4,754.00	\$32,149.00
0100-0000-0-0000-8200-320200-021-0000	\$31,904.00	\$3,066.00	\$34,970.00
0100-0000-0-0000-8200-320200-025-0000	\$32,828.00	\$2,684.00	\$35,512.00
0100-0000-0-0000-8200-320200-026-0000	\$32,826.00	\$2,955.00	\$35,781.00
0100-0000-0-0000-8200-320200-023-0000	\$32,976.00	\$3,137.00	\$36,113.00
0100-0000-0-0000-8200-320200-029-0000	\$33,426.00	\$2,687.00	\$36,113.00
0100-8150-0-0000-8100-320200-012-0000	\$33,008.00	\$3,288.00	\$36,296.00
0100-0000-0-0000-8200-320200-027-0000	\$33,859.00	\$2,554.00	\$36,413.00
0100-0000-0-0000-8200-320200-028-0000	\$33,545.00	\$3,137.00	\$36,682.00
0100-0000-0-0000-2700-320200-028-0000	\$35,233.00	\$3,321.00	\$38,554.00
0100-0000-0-0000-2700-320200-023-0000	\$35,392.00	\$3,456.00	\$38,848.00
0100-0000-0-0000-2700-320200-026-0000	\$35,832.00	\$3,456.00	\$39,288.00
0100-0000-0-0000-2700-320200-029-0000	\$36,878.00	\$3,444.00	\$40,322.00
0100-0000-0-0000-2700-320200-025-0000	\$36,992.00	\$3,457.00	\$40,449.00
0100-0000-0-0000-2700-320200-027-0000	\$36,992.00	\$3,457.00	\$40,449.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
0100-0000-0-0000-2700-320200-021-0000	\$38,026.00	\$3,485.00	\$41,511.00
0100-0000-0-0000-8200-320200-024-0000	\$39,393.00	\$3,814.00	\$43,207.00
0100-0000-0-0000-8200-320200-022-0000	\$40,333.00	\$3,506.00	\$43,839.00
0100-0000-0-0000-2100-320200-062-0000	\$40,366.00	\$3,997.00	\$44,363.00
0100-6010-0-1110-4000-320200-022-0000	\$41,644.00	\$3,928.00	\$45,572.00
0100-0000-0-0000-2700-320200-031-0000	\$41,702.00	\$3,982.00	\$45,684.00
0100-6500-0-5760-1110-320200-039-0000	\$20,941.00	\$24,974.00	\$45,915.00
0100-6010-0-1110-4000-320200-028-0000	\$42,090.00	\$3,975.00	\$46,065.00
0100-8150-0-0000-8100-320200-010-0000	\$42,063.00	\$4,206.00	\$46,269.00
0100-6010-0-1110-4000-320200-024-0000	\$42,483.00	\$4,014.00	\$46,497.00
0100-6010-0-1110-4000-320200-021-0000	\$42,675.00	\$4,019.00	\$46,694.00
0100-0000-0-0000-2700-320200-022-0000	\$42,629.00	\$4,180.00	\$46,809.00
0100-0000-0-0000-2700-320200-024-0000	\$43,008.00	\$4,219.00	\$47,227.00
0100-6010-0-1110-4000-320200-027-0000	\$43,223.00	\$4,061.00	\$47,284.00
0100-0000-0-0000-2700-320200-030-0000	\$43,219.00	\$4,116.00	\$47,335.00
0100-6010-0-1110-4000-320200-023-0000	\$43,641.00	\$4,127.00	\$47,768.00
0100-6010-0-1110-4000-320200-029-0000	\$43,980.00	\$4,116.00	\$48,096.00
0100-6010-0-1110-4000-320200-025-0000	\$44,030.00	\$4,120.00	\$48,150.00
0100-6010-0-1110-4000-320200-026-0000	\$44,133.00	\$4,119.00	\$48,252.00
0100-3310-0-5760-1110-320200-039-0000	\$39,588.00	\$10,594.00	\$50,182.00
0100-0000-0-0000-8200-320200-031-0000	\$49,985.00	\$4,800.00	\$54,785.00
0100-0000-0-0000-8200-320200-030-0000	\$50,523.00	\$4,800.00	\$55,323.00
0100-0000-0-0000-8200-320200-016-0000	\$49,096.00	\$7,842.00	\$56,938.00
0100-0000-0-0000-8200-320200-017-0000	\$63,328.00	\$5,896.00	\$69,224.00
0100-6500-0-5760-1120-320200-039-0000	\$92,757.00	(\$20,895.00)	\$71,862.00
0100-0000-0-0000-7700-320200-061-0000	\$67,073.00	\$6,474.00	\$73,547.00
0100-2600-0-1110-4000-320200-020-0000	\$82,362.00	\$8,105.00	\$90,467.00
0100-6500-0-5760-1130-320200-039-0000	\$86,198.00	\$8,469.00	\$94,667.00
0100-0000-0-0000-8200-320200-012-0000	\$105,836.00	\$9,601.00	\$115,437.00
0100-0332-0-0000-2420-320200-061-0000	\$150,715.00	\$14,572.00	\$165,287.00
0100-0000-0-0000-7400-320200-003-0000	\$167,273.00	\$15,625.00	\$182,898.00
0100-0000-0-0000-3600-320200-014-0000	\$170,821.00	\$14,545.00	\$185,366.00
0100-8150-0-0000-8100-320200-011-0000	\$192,896.00	\$19,822.00	\$212,718.00
0100-0000-0-0000-7300-320200-004-0000	\$203,963.00	\$20,374.00	\$224,337.00
***Expense Total	\$79,938,298.30	\$9,927,484.51	\$89,865,782.81
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
0100-2600-0-0000-0000-974000-000-0000	\$4,400,000.00	(\$4,400,000.00)	\$0.00
0100-6770-0-0000-0000-974000-038-0000	\$0.00	\$2,214.00	\$2,214.00
0100-9049-0-0000-0000-974000-000-0000	\$0.00	\$3,561.17	\$3,561.17
0100-6770-0-0000-0000-974000-029-0000	\$0.00	\$45,247.00	\$45,247.00
0100-6770-0-0000-0000-974000-021-0000	\$0.00	\$46,880.00	\$46,880.00

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Balance Sheet Accounts			
0100-6770-0-0000-0000-974000-030-0000	\$0.00	\$47,299.00	\$47,299.00
0100-6770-0-0000-0000-974000-031-0000	\$0.00	\$51,281.00	\$51,281.00
0100-6770-0-0000-0000-974000-025-0000	\$0.00	\$51,875.00	\$51,875.00
0100-6770-0-0000-0000-974000-023-0000	\$0.00	\$54,583.00	\$54,583.00
0100-6770-0-0000-0000-974000-028-0000	\$0.00	\$57,239.00	\$57,239.00
0100-6770-0-0000-0000-974000-027-0000	\$0.00	\$57,309.00	\$57,309.00
0100-6770-0-0000-0000-974000-026-0000	\$0.00	\$73,209.00	\$73,209.00
0100-6770-0-0000-0000-974000-024-0000	\$0.00	\$76,832.00	\$76,832.00
0100-6770-0-0000-0000-974000-022-0000	\$0.00	\$92,836.00	\$92,836.00
0100-8150-0-0000-0000-974000-000-0000	\$413,822.34	(\$311,470.00)	\$102,352.34
0100-6546-0-0000-0000-974000-000-0000	\$287,035.85	\$35,824.62	\$322,860.47
0100-7032-0-0000-0000-974000-000-0000	\$526,604.22	(\$48,970.22)	\$477,634.00
0100-9064-0-0000-0000-974000-000-0000	\$568,468.46	\$157,073.62	\$725,542.08
0100-6266-0-0000-0000-974000-000-0000	\$982,045.32	(\$90,183.00)	\$891,862.32
0100-6300-0-0000-0000-974000-000-0000	\$1,942,366.13	\$72,979.09	\$2,015,345.22
0100-6762-0-0000-0000-974000-000-0000	\$3,055,661.98	(\$9,502.01)	\$3,046,159.97
0100-0000-0-0000-0000-976056-000-0000	\$2,412,653.00	(\$2,412,653.00)	\$0.00
0100-9049-0-0000-0000-979100-000-0000	\$0.00	\$3,561.17	\$3,561.17
0100-1100-0-0000-0000-979100-025-0000	\$6,643.38	\$128.37	\$6,771.75
0100-1100-0-0000-0000-979100-024-0000	\$9,274.21	(\$782.08)	\$8,492.13
0100-6546-0-0000-0000-979100-000-0000	\$393,704.52	\$169.62	\$393,874.14
0100-8150-0-0000-0000-979100-000-0000	\$678,199.89	(\$2,047.00)	\$676,152.89
0100-6300-0-0000-0000-979100-000-0000	\$1,670,930.17	(\$20.91)	\$1,670,909.26
0100-1100-0-0000-0000-979100-000-0000	\$2,272,438.90	\$202,381.63	\$2,474,820.53
0100-0332-0-0000-0000-979100-000-0000	\$2,395,717.97	\$1,426,923.08	\$3,822,641.05
0100-2600-0-0000-0000-979100-000-0000	\$10,578,746.45	\$15,637.03	\$10,594,383.48
0100-0000-0-0000-0000-979100-000-0000	\$16,134,431.27	(\$597,216.83)	\$15,537,214.44
***Balance Sheet Account Total	\$48,899,563.09	(\$5,228,331.30)	\$43,671,231.79
Fund Totals			
Total: Income	\$55,201,530.64	\$4,410,644.13	\$59,612,174.77
Total: Expenses	\$79,938,298.30	\$9,927,484.51	\$89,865,782.81
Total: Balance Sheet Accounts	\$48,899,563.09	(\$5,228,331.30)	\$43,671,231.79

Fund: 0800 Student Activity Special Revenue Fu

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Balance Sheet Accounts			
0800-8210-0-0000-0000-974000-000-0000	\$32,993.24	(\$13,222.04)	\$19,771.20
0800-8210-0-0000-0000-979100-000-0000	\$32,993.24	(\$13,222.04)	\$19,771.20
***Balance Sheet Account Total	<u>\$65,986.48</u>	<u>(\$26,444.08)</u>	<u>\$39,542.40</u>
Fund Totals			
Total: Income	\$0.00	\$0.00	\$0.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$65,986.48	(\$26,444.08)	\$39,542.40

Fund: 0900 Charter Schools Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Balance Sheet Accounts			
0900-0000-0-0000-0000-978000-000-0000	\$0.00	\$62.13	\$62.13
0900-0000-0-0000-0000-979100-000-0000	\$0.00	\$62.13	\$62.13
***Balance Sheet Account Total	<u>\$0.00</u>	<u>\$124.26</u>	<u>\$124.26</u>
Fund Totals			
Total: Income	\$0.00	\$0.00	\$0.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$0.00	\$124.26	\$124.26

Fund: 1300 Cafeteria Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
1300-5467-0-0000-0000-822000-000-0000	\$0.00	\$38,999.54	\$38,999.54
***Income Total	\$0.00	\$38,999.54	\$38,999.54
Expenses			
1300-5310-0-0000-3700-350200-008-0000	\$693.00	\$66.00	\$759.00
1300-5310-0-0000-3700-330200-008-0000	\$106,044.00	\$10,139.00	\$116,183.00
1300-5310-0-0000-3700-220000-008-0000	\$288,391.00	\$28,845.00	\$317,236.00
1300-5310-0-0000-3700-220080-008-0000	\$645,085.00	\$62,109.00	\$707,194.00
1300-5310-0-0000-3700-230000-008-0000	\$117,227.00	\$11,722.00	\$128,949.00
1300-5310-0-0000-3700-230020-008-0000	\$6,000.00	\$995.00	\$6,995.00
1300-5310-0-0000-3700-240000-008-0000	\$308,996.00	\$28,865.00	\$337,861.00
1300-5310-0-0000-3700-360200-008-0000	\$22,734.00	\$2,173.00	\$24,907.00
1300-5467-0-0000-3700-470000-008-0000	\$0.00	\$38,999.54	\$38,999.54
1300-5466-0-0000-3700-470000-008-0000	\$0.00	\$190,029.01	\$190,029.01
1300-5310-0-0000-3700-470000-008-0000	\$1,706,455.00	(\$140,091.01)	\$1,566,363.99
1300-5310-0-0000-3700-340200-008-0000	\$222,323.00	\$14,223.00	\$236,546.00
1300-5310-0-0000-3700-575030-008-0000	(\$117,829.79)	\$160.67	(\$117,669.12)
1300-5310-0-0000-3700-320200-008-0000	\$369,838.00	\$35,360.00	\$405,198.00
***Expense Total	\$3,675,956.21	\$283,595.21	\$3,959,551.42
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
1300-5310-0-0000-0000-974000-000-0000	\$3,584,915.93	(\$30,754.24)	\$3,554,161.69
1300-5466-0-0000-0000-979100-000-0000	\$0.00	\$190,029.01	\$190,029.01
1300-5310-0-0000-0000-979100-000-0000	\$3,233,853.98	(\$81,431.19)	\$3,152,422.79
***Balance Sheet Account Total	\$6,929,911.75	\$15,545.97	\$6,945,457.72
Fund Totals			
Total: Income	\$0.00	\$38,999.54	\$38,999.54
Total: Expenses	\$3,675,956.21	\$283,595.21	\$3,959,551.42
Total: Balance Sheet Accounts	\$6,929,911.75	\$15,545.97	\$6,945,457.72

Fund: 1400 Deferred Maintenance Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Expenses			
1400-0000-0-0000-8100-560000-028-0000	\$30,000.00	\$11,331.77	\$41,331.77
1400-0000-0-0000-8100-560000-025-0000	\$100,000.00	(\$11,331.77)	\$88,668.23
1400-0000-0-0000-8500-620000-020-0000	\$499,990.00	\$11,578.50	\$511,568.50
***Expense Total	<u>\$629,990.00</u>	<u>\$11,578.50</u>	<u>\$641,568.50</u>
Balance Sheet Accounts			
1400-0000-0-0000-0000-978000-000-0000	\$204,528.98	(\$35,581.92)	\$168,947.06
1400-0000-0-0000-0000-979100-000-0000	\$700,518.98	(\$24,003.42)	\$676,515.56
***Balance Sheet Account Total	<u>\$905,047.96</u>	<u>(\$59,585.34)</u>	<u>\$845,462.62</u>
Fund Totals			
Total: Income	\$0.00	\$0.00	\$0.00
Total: Expenses	\$629,990.00	\$11,578.50	\$641,568.50
Total: Balance Sheet Accounts	\$905,047.96	(\$59,585.34)	\$845,462.62

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	\$6,000.00	\$2,000.00	\$8,000.00
***Income Total	<u>\$6,000.00</u>	<u>\$2,000.00</u>	<u>\$8,000.00</u>
Balance Sheet Accounts			
1500-0000-0-0000-0000-978000-000-0000	\$475,858.27	(\$10,358.64)	\$465,499.63
1500-0000-0-0000-0000-979100-000-0000	\$369,858.27	(\$12,358.64)	\$357,499.63
***Balance Sheet Account Total	<u>\$845,716.54</u>	<u>(\$22,717.28)</u>	<u>\$822,999.26</u>
Fund Totals			
Total: Income	\$6,000.00	\$2,000.00	\$8,000.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$845,716.54	(\$22,717.28)	\$822,999.26

Fund: 2000 SPECIAL RESERVE FUND FOR O

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
2000-0000-0-0000-0000-866000-000-0000	\$200,000.00	\$60,000.00	\$260,000.00
***Income Total	<u>\$200,000.00</u>	<u>\$60,000.00</u>	<u>\$260,000.00</u>
Balance Sheet Accounts			
2000-0000-0-0000-0000-978000-000-0000	\$14,023,500.58	(\$396,373.08)	\$13,627,127.50
2000-0000-0-0000-0000-979100-000-0000	\$13,649,976.58	(\$455,373.08)	\$13,194,603.50
***Balance Sheet Account Total	<u>\$27,673,477.16</u>	<u>(\$851,746.16)</u>	<u>\$26,821,731.00</u>
Fund Totals			
Total: Income	\$200,000.00	\$60,000.00	\$260,000.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$27,673,477.16	(\$851,746.16)	\$26,821,731.00

Fund: 2500 CapitalFacilities Fund

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
2500-9010-0-0000-0000-866000-000-0000	\$15,000.00	\$15,000.00	\$30,000.00
2500-9010-0-0000-0000-868100-000-0000	\$200,000.00	\$100,000.00	\$300,000.00
***Income Total	<u>\$215,000.00</u>	<u>\$115,000.00</u>	<u>\$330,000.00</u>
Expenses			
2500-9010-0-0000-8700-560000-020-0000	\$75,000.00	(\$10,000.00)	\$65,000.00
2500-9010-0-0000-7200-580000-024-0000	\$0.00	\$10,000.00	\$10,000.00
2500-9010-0-0000-9300-761300-024-0000	\$0.00	\$1,240,667.68	\$1,240,667.68
***Expense Total	<u>\$75,000.00</u>	<u>\$1,240,667.68</u>	<u>\$1,315,667.68</u>
Balance Sheet Accounts			
2500-9010-0-0000-0000-974000-000-0000	\$1,768,951.36	(\$1,173,589.46)	\$595,361.90
2500-9010-0-0000-0000-979100-000-0000	\$1,648,951.36	(\$47,921.78)	\$1,601,029.58
***Balance Sheet Account Total	<u>\$3,417,902.72</u>	<u>(\$1,221,511.24)</u>	<u>\$2,196,391.48</u>
Fund Totals			
Total: Income	\$215,000.00	\$115,000.00	\$330,000.00
Total: Expenses	\$75,000.00	\$1,240,667.68	\$1,315,667.68
Total: Balance Sheet Accounts	\$3,417,902.72	(\$1,221,511.24)	\$2,196,391.48

Fund: 3500 SCHOOL FACILITY PROGRAM

FD---RE---Y-GO---FN---OB-----SI--L2	Revised	Adjustments	Proposed
Income			
3500-7710-0-0000-9300-891300-024-0000	\$0.00	\$1,240,667.68	\$1,240,667.68
3500-7710-0-0000-0000-899000-023-0000	\$0.00	(\$1,440,121.32)	(\$1,440,121.32)
3500-7710-0-0000-0000-899000-024-0000	\$0.00	\$1,440,121.32	\$1,440,121.32
3500-7716-0-0000-0000-854500-025-0000	\$0.00	\$2,031,582.00	\$2,031,582.00
3500-7716-0-0000-0000-854500-026-0000	\$0.00	\$2,154,426.00	\$2,154,426.00
3500-7716-0-0000-0000-854500-028-0000	\$0.00	\$3,033,993.00	\$3,033,993.00
3500-7716-0-0000-0000-854500-023-0000	\$0.00	\$3,078,092.00	\$3,078,092.00
3500-7710-0-0000-0000-854500-024-0000	\$0.00	\$4,319,211.00	\$4,319,211.00
***Income Total	\$0.00	\$15,857,971.68	\$15,857,971.68
Expenses			
3500-7710-0-0000-8500-620000-024-0000	\$0.00	\$1,000,000.00	\$1,000,000.00
3500-7716-0-0000-9300-761900-026-0000	\$0.00	\$1,734,137.00	\$1,734,137.00
3500-7716-0-0000-9300-761900-028-0000	\$0.00	\$1,746,756.00	\$1,746,756.00
3500-7716-0-0000-9300-761900-023-0000	\$0.00	\$1,898,925.00	\$1,898,925.00
3500-7716-0-0000-9300-761900-025-0000	\$0.00	\$2,031,582.00	\$2,031,582.00
***Expense Total	\$0.00	\$8,411,400.00	\$8,411,400.00
Balance Sheet Accounts			
3500-7710-0-0000-0000-974000-000-0000	\$0.00	\$46,363.09	\$46,363.09
3500-7716-0-0000-9300-974000-026-0000	\$0.00	\$420,289.00	\$420,289.00
3500-7710-0-0000-0000-974000-024-0000	\$0.00	\$6,000,000.00	\$6,000,000.00
3500-7710-0-0000-0000-979100-000-0000	\$43,306.46	\$3,056.63	\$46,363.09
3500-7710-0-0000-0000-979100-023-0000	\$0.00	\$1,440,121.32	\$1,440,121.32
***Balance Sheet Account Total	\$43,306.46	\$7,909,830.04	\$7,953,136.50
Fund Totals			
Total: Income	\$0.00	\$15,857,971.68	\$15,857,971.68
Total: Expenses	\$0.00	\$8,411,400.00	\$8,411,400.00
Total: Balance Sheet Accounts	\$43,306.46	\$7,909,830.04	\$7,953,136.50

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	\$45,000.00	\$15,000.00	\$60,000.00
4000-0000-0-0000-9300-891900-000-0000	\$0.00	\$1,732,000.00	\$1,732,000.00
4000-9010-0-0000-9300-891900-000-0000	\$0.00	\$5,579,400.00	\$5,579,400.00
***Income Total	<u>\$45,000.00</u>	<u>\$7,326,400.00</u>	<u>\$7,371,400.00</u>
Balance Sheet Accounts			
4000-9010-0-0000-0000-974000-000-0000	\$0.00	\$5,579,400.00	\$5,579,400.00
4000-0000-0-0000-0000-978000-000-0000	\$2,112,516.01	(\$35,433.57)	\$2,077,082.44
4000-0000-0-0000-0000-979100-000-0000	\$4,885,145.09	(\$1,600,062.65)	\$3,285,082.44
***Balance Sheet Account Total	<u>\$6,997,661.10</u>	<u>\$3,943,903.78</u>	<u>\$10,941,564.88</u>
Fund Totals			
Total: Income	\$45,000.00	\$7,326,400.00	\$7,371,400.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$6,997,661.10	\$3,943,903.78	\$10,941,564.88

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	\$11,000.00	\$4,000.00	\$15,000.00
***Income Total	<u>\$11,000.00</u>	<u>\$4,000.00</u>	<u>\$15,000.00</u>
Balance Sheet Accounts			
6720-0000-0-0000-0000-978000-000-0000	\$0.00	\$789,011.51	\$789,011.51
6720-0000-0-0000-0000-979100-000-0000	\$696,773.58	\$75,237.93	\$772,011.51
***Balance Sheet Account Total	<u>\$696,773.58</u>	<u>\$864,249.44</u>	<u>\$1,561,023.02</u>
Fund Totals			
Total: Income	\$11,000.00	\$4,000.00	\$15,000.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$696,773.58	\$864,249.44	\$1,561,023.02