# Hanford Elementary School District

## REGULAR BOARD MEETING AGENDA

*Wednesday, June 25, 2025*
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**

- **Personnel** *(Pursuant to Government Code Sections 54957 and 54957.6, and/or Education Code provisions, Trustees will adjourn to Closed Session to discuss the items listed below. The items to be discussed shall be announced in accordance with Government Code Section 54954.5.)*
  - Public Employee Performance Evaluation (GC 54957) – Superintendent

**OPEN SESSION**
5:50 p.m.

Take action on closed session items

1. **PRESENTATIONS, REPORTS AND COMMUNICATIONS**
   *(In order to ensure 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) Review dates to remember

2. **CONSENT ITEMS**
   *(Items listed are considered routine and may be adopted in one motion. If discussion is required, a particular item may be removed upon request by any Board member and made a part of the regular business.)*
   a) Accept warrant listings dated June 4, 2025 and June 6, 2025
   b) Approve minutes of the Regular Board Meeting held on June 11, 2025
   c) Approve donation:
      - 27 refurbished bikes from Pleasant Valley Sate Prison Bicycle Refurbished Program to Martin Luther King Elementary

3. **INFORMATION ITEMS**
   a) Receive for information the monthly financial report for the period of 07/01/2024-05/31/2025 (*Endo*)
   b) Receive for information the California School Dashboard Local Indicators (*Heugly*)
   c) Receive for information the HESD Wellness Policy Executive Summary (2024-2025) (*Sanchez-Leal*)

- *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's Office at least 48 hours prior to the meeting.*

## 4. BOARD POLICIES AND ADMINISTRATION

a) Hear public comments and consider approval of negotiated amendments to the 2023-2026 Collective Bargaining Agreement with the California School Employees Association (CSEA), Chapter #344 (*Martinez*)
b) Consider adoption of the 2025-2026 Hanford Elementary School District Local Control Accountability Plan (LCAP) (*Heugly*)
c) Consider approval of OMNIA Partners Cooperative Contract No. 240078-01 with Grainger (*Pierotte*)
d) Consider approval of Change Order #4 – New Administration Building at Woodrow Wilson Jr High (*Pierotte*)
e) Consider approval of agreement with Focus School Software for Student Information System Services (*Goldsmith*)
f) Consider approval of Consultant Contract with Principal Kafele Consulting (*Baldwin*)
g) Consider approval of KCAO/HESD MOU TK Afterschool Program for 2025-2026 (*Gabler*)
h) Consider approval of a three percent (3%) increase to the hourly rate for Yard Supervisors, Babysitters, and Walk-on Athletic Coaches (*Gabler*)
i) Consider approval of a three percent (3%) salary increase for all Management, Professional Specialists, and Confidential Employees, and the addition of a 30-year longevity step to the salary schedule (*Gabler*)
j) Consider approval of a three percent (3%) increase to Board Member compensation effective July 1, 2025 (*Gabler*)
k) Consider approval of an amendment to the Superintendent's employment agreement (*Gabler*)

## 5. PERSONNEL (Martinez)

a) Employment

Temporary Out of Class Assignment

- Desiree Davis, from Library/Media Technician – 8.0 hrs., Monroe, to Teacher Resource Specialist – 8.0 hrs., TRC, effective 06/09/25 – 06/13/25
- Samantha Steen, from Library/Media Technician – 8.0 hrs., Simas, to Teacher Resource Specialist – 8.0 hrs., TRC, effective 06/16/25 – 06/30/25

CLASSIFIED STAFF SUMMER PROGRAMS

Elementary Summer Program

- Abel Aguilar, Bus Driver – 2.5 hrs., Transportation, effective 06/16/25-07/18/25 (No work 06/19/25 and 07/04/25)
- Marcell Alexander, READY Program Tutor – 5.0 hrs., King, effective 06/11/25-07/18/25 (No work 06/19/25 and 07/04/25)
- Danna Bailey, Bus Driver – 2.5 hrs., Transportation, effective 06/16/25-07/18/25 (No work 06/19/25 and 07/04/25)
- Michelle Banuelos, READY Program Tutor – 5.5 hrs., King, effective 06/11/25-07/18/25 (No work 06/19/25 and 07/04/25)
- Mayra Garcia, Bus Driver – 3.25 hrs., Transportation, effective 06/16/25-06/26/25 (No work 06/19/25)
- Tania Garcia, Bus Driver – 2.5 hrs., Transportation, effective 06/16/25-07/18/25 (No work 06/19/25 and 07/04/25)
- Mariela Gutierrez, Licensed Vocational Nurse (Bilingual) – 8.0 hrs., King, effective 06/13/25-06/26/25 (No work 06/19/25)
- Dana Raulino, Bus Driver – 4.25 hrs., Transportation, effective 06/16/25-07/11/25 (No work 06/19/25 and 07/04/25)

- Veronica Sanchez, Bus Driver – 3.25 hrs., Transportation, effective 06/16/25-06/26/25 (No work 06/19/25)

Extended School Year Program

- Myra Guzman, Special Circumstance Aide – 5.0 hrs., King, effective 06/16/25-07/11/25 (No work 06/19/25 and 07/04/25)
- Roxana Vasquez, Special Circumstance Aide – 5.0 hrs., King, effective 06/16/25-07/11/25 (No work 06/19/25 and 07/04/25)

Seamless Summer Meal Program

- Carrie Canada, Food Service Worker I – 4.25 hrs., King, effective 06/16/25-07/18/25 (No work 06/19/25 and 07/04/25)
- Corina Carrera, Food Service Worker I – 5.5 hrs., Food Services, effective 06/11/25-07/25/25 (No work 06/19/25 and 07/04/25)
- Lucila Cervantes, Food Service Worker I – 4.25 hrs., King, effective 06/16/25-07/18/25 (No work 06/19/25 and 07/04/25)
- Janice Martinez, Food Service Worker I – 4.25 hrs., Monroe, effective 06/11/25-07/25/25 (No work 06/19/25 and 07/04/25)
- Sheila Medina Ramirez, Food Service Worker I – 2.5 hrs., King, effective 06/11/25-07/25/25 (No work 06/19/25 and 07/04/25)
- Candy Mullins, Food Service Worker I – 2.5 hrs., Monroe, effective 06/11/25-07/25/25 (No work 06/19/25 and 07/04/25)
- Norma Navarrete Navarro, Food Service Worker I – 4.25 hrs., King, effective 06/16/25-07/18/25 (No work 06/19/25 and 07/04/25)
- Wendi Santimore, Food Service Worker I – 2.5 hrs., King, effective 06/11/25-07/25/25 (No work 06/19/25 and 07/04/25)
- Erica West, Food Service Worker I – 2.5 hrs., Monroe, effective 06/11/25-07/25/25 (No work 06/19/25 and 07/04/25)

Termination Due To Lack Of Availability

- Aura Anderson, Substitute Alternative Education Program Aide, Paraprofessional (TK/K) and Special Education Aide, effective 10/25/24
- Jose Andrade Jr., Substitute Custodian I, effective 04/03/25
- Renee Barker, Substitute READY Program Tutor, effective 05/17/24
- Margaret Blasko, Substitute Clerk Typist I, Food Service Worker I/II, READY Program Tutor and Yard Supervisor, effective 01/28/25
- Stevie Caldera, Substitute Yard Supervisor, effective 11/18/24
- Christa Dennison, Substitute Licensed Vocational Nurse, effective 03/03/25
- Melissa Escobar, Substitute READY Program Tutor and Yard Supervisor, effective 11/15/24
- Diana Karle, Substitute Yard Supervisor, effective 10/18/24
- Mercedez Misch, Substitute Educational Tutor, K-8, effective 04/12/23
- Cindy Quesada, Substitute READY Program Tutor, effective 04/16/24
- Yasmin Rizo, Substitute Yard Supervisor, effective 09/27/24
- Leslie Santamaria, Substitute Babysitter, READY Program Tutor, Special Education Aide and Yard Supervisor, effective 12/06/24

Termination Due To Lack Of Availability

- Elizabeth Villa, Substitute Special Education Aide and Yard Supervisor, effective 08/29/25

b) Salary/Wage Schedules for 2025-26

- Management/Professional Specialist/Confidential Salary Schedule
- Non-Represented Part-Time Employee Wage Schedule

c) Ratify Assistant Superintendents/CBO Employment Contracts for 2025-2026
- David Endo, Chief Business Official, Fiscal Services
- Jaime Martinez, Assistant Superintendent, Human Resources
- Jill Rubalcava, Assistant Superintendent, Curriculum, Instruction and Professional Development
- Jason Strickland, Assistant Superintendent, Special Services

d) Resignations

Classified
- Galen Dominguez, Custodian II – 8.0 hrs., Monroe, effective 6/27/25
- Precious Garcia, Yard Supervisor – 3.5 hrs., Roosevelt, effective 06/06/25

e) Volunteers

| Name | School |
|---|---|
| Alexis Perez | Roosevelt |

**6. FINANCIAL** (Endo)
a) Consider adoption of the 2025-2026 Hanford Elementary School District Budget
b) Consider adoption of Resolution #34-25: Budget Revisions – Budget Adoption
c) Consider adoption of Resolution #33-25: Education Protection Account Spending Determination
d) Consider adoption of Resolution #35-25: Board Delegation of Powers

**ADJOURN MEETING**

HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: David Endo

DATE: 06/16/2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 06/25/2025

**ITEM:**
Consider approval of warrants.

**PURPOSE:**
The administration is requesting the approval of the warrants as listed on the registers dated: 06/04/2025 and 06/06/2025.

**FISCAL IMPACT:**
See attached.

**RECOMMENDATIONS:**
Approve the warrants.

13 Hanford Elementary School District

# Warrant Register For Warrants
# Dated 06/04/2025



6/6/2025 7:53:27AM

| Warrant Number | Vendor Number | Vendor Name | Amount |
|---|---|---|---|
| 12778854 | 6431 | AMAZON.COM – Materials/Supplies | $5,705.73 |
| 12778855 | 91 | AUTOMATED OFFICE SYSTEMS – Services/Repairs | $6,344.38 |
| 12778856 | 8583 | MAPLEWOODSHOP LLC – Materials/Supplies, Other Services | $49,475.74 |
| 12778857 | 1303 | SAVE MART SUPERMARKETS – Food Services - Food | $644.88 |

**Total Amount of All Warrants:** **$62,170.73**

13 Hanford Elementary School District

# Warrant Register For Warrants
# Dated 06/06/2025



6/6/2025 7:53:48AM

| Warrant Number | Vendor Number | Vendor Name | Amount |
|---|---|---|---|
| 12778968 | 2 | A-Z BUS SALES INC – Materials/Supplies | $530.60 |
| 12778969 | 8558 | ACADEMY FOR EDUCATIONAL EXCELLENCE – Other Services | $475.00 |
| 12778970 | 2352 | AMS.NET – Equipment Replacement | $39.00 |
| 12778971 | 8566 | BECKER'S SCHOOL SUPPLIES -Materials/Supplies | $2,055.04 |
| 12778972 | 8569 | BEDTIME MATH FOUNDATION INC. – Materials/Supplies | $6,700.00 |
| 12778973 | 7399 | BIMBO BAKERIES USA – Food Services - Food | $1,169.88 |
| 12778974 | 297 | BRADY INDUSTRIES – Warehouse Inventory | $6,075.61 |
| 12778975 | 8406 | BRIGAID LLC – Food Services - Subagreement | $14,583.33 |
| 12778976 | 176 | BSN SPORTS LLC – Warehouse Inventory | $408.48 |
| 12778977 | 6807 | CA SCHOOL NURSES ORGANIZATION – Travel/Conference | $3,030.00 |
| 12778978 | 8479 | CHARTER UP LLC – Other Services | $4,577.41 |
| 12778979 | 6214 | CHANTEL COBINE – Food Services – Reimbursement Prepaid Meals | $39.60 |
| 12778980 | 7606 | CONJUGUEMOS – Other Services | $55.00 |
| 12778981 | 8518 | MAGGIE COURTIS – Other Services | $4,457.85 |
| 12778982 | 416 | DEMCO INC. – Materials/Supplies | $92.58 |
| 12778983 | 4815 | DIGITECH INTEGRATIONS INC – Materials/Supplies | $3,209.94 |
| 12778984 | 528 | FOCUS PACKAGING & SUPPLY CO – Warehouse Supplies | $4,027.66 |
| 12778985 | 8404 | FRESNO FLYERS TRACK CLUB – Other Services | $1,795.00 |
| 12778986 | 7965 | JEANNIE FROMME – Mileage Reimbursement | $52.50 |
| 12778987 | 8177 | GALAG SECURITIES INC – Other Services | $480.00 |
| 12778988 | 2290 | ROBERT A. GARCIA – Re-issue Payroll Refund | $2.87 |
| 12778989 | 1393 | GAS COMPANY – Utilities | $1,136.29 |
| 12778990 | 591 | GOLD STAR FOODS – Food Services - Food | $12,594.96 |
| 12778991 | 7673 | STEPHEN L. HAHN INSPECTIONS – Monroe TK/K & WW Admin Project | $6,600.00 |
| 12778992 | 647 | HANFORD JT. UNION HIGH SCHOOL – Other Services | $304.50 |
| 12778993 | 632 | CITY OF HANFORD - Utilities | $34,289.42 |
| 12778994 | 8039 | HOUGHTON MIFFLIN HARCOURT – Materials/Supplies, Other Services | $5,092.39 |
| 12778995 | 8220 | IMAGE 2000 FRESNO – Services/Repairs | $56.82 |
| 12778996 | 8257 | IMPERIAL BAG & PAPER CO LLC – Food Services - Food | $6,375.24 |
| 12778997 | 7881 | INNOVED – Other Services | $19,543.75 |
| 12778998 | 2062 | JOHN'S INCREDIBLE PIZZA – Other Services | $995.16 |
| 12778999 | 3962 | KINGS COUNTY GLASS – Other Services, Services/Repairs | $190.98 |
| 12779000 | 796 | KINGS COUNTY OFFICE OF ED – Travel/Conference, Other Services | $359.50 |
| 12779001 | 806 | KINGS COUNTY TROPHY – Other Services | $2,962.80 |
| 12779002 | 808 | KINGS WASTE & RECYCLING – Re-issue Payment, Other Services | $24.70 |
| 12779003 | 7522 | LANE ENGINEERS INC – Monroe TK/K Project | $15,905.00 |
| 12779004 | 3064 | LITTLE WORLEY'S AUTO ELECTRIC – Services/Repairs | $324.89 |
| 12779005 | 7450 | JULIA LOFY – Reimbursement - Mileage | $25.97 |
| 12779006 | 4629 | LOWE'S OF HANFORD – Materials/Supplies | $1,036.37 |
| 12779007 | 912 | MANGINI ASSOCIATES INC. – Monroe TK/K & Mod, WW Admin Project | $28,103.52 |
| 12779008 | 977 | ORAL MICHAM INC – Monroe TK/K Project | $610,474.32 |
| 12779009 | 8015 | MISSION BANK – Monroe TK/K Project | $32,130.28 |
| 12779010 | 8100 | NAPA AUTO PARTS – Materials/Supplies | $1,253.08 |
| 12779011 | 7987 | CINDY NAVARRO – Re-issue Payroll Check | $16.29 |
| 12779012 | 8589 | OFF THE VINE – Materials/Supplies | $400.00 |
| 12779013 | 8210 | PACIFIC SHREDDING – Shredding Services | $258.00 |
| 12779014 | 8611 | TERRY PADGETT – Food Services – Refund June Beiter | $15.65 |
| 12779015 | 1945 | PCS EDVENTURES – Materials/Supplies | $17,436.26 |

13 Hanford Elementary School District

# Warrant Register For Warrants
# Dated 06/06/2025



6/6/2025 7:53:48AM

| Warrant Number | Vendor Number | Vendor Name | Amount |
|---|---|---|---|
| 12779016 | 8222 | PRO-SCREEN INC. – Materials/Supplies, Services/Repairs | $11,901.77 |
| 12779017 | 1168 | PRODUCERS DAIRY PRODUCTS – Food Services - Food | $12,984.58 |
| 12779018 | 7580 | PRUDENTIAL OVERALL SUPPLY – Warehouse Inventory | $3,444.52 |
| 12779019 | 7580 | PRUDENTIAL OVERALL SUPPLY – Services, Other Services | $244.30 |
| 12779020 | 7288 | RANCHO NOTSO GRANDE – Food Services - Food | $10,430.00 |
| 12779021 | 2799 | ROLLER TOWNE – Materials/Supplies, Other Services | $702.00 |
| 12779022 | 3883 | SHEREESE ROSE – Conference Reimbursement, Mileage | $51.08 |
| 12779023 | 1303 | SAVE MART SUPERMARKETS – Food Services - Food | $866.36 |
| 12779024 | 4366 | SCOUT ISLAND EDUCATION CENTER – Other Services | $700.00 |
| 12779025 | 8527 | KELVIN SHEPHERD – Re-Issue Payroll Refund | $81.59 |
| 12779026 | 3131 | SHERWIN-WILLIAMS CO – Materials/Supplies | $154.51 |
| 12779027 | 8612 | DIANA SILVA – Refund Prepaid Meals | $20.00 |
| 12779028 | 1356 | SILVAS OIL COMPANY INC. – Materials/Supplies | $923.21 |
| 12779029 | 1374 | SMART & FINAL STORES (HFD DO) – Materials/Supplies | $400.82 |
| 12779030 | 1801 | SMART & FINAL STORES (HFD KIT) – Food Services - Food | $91.51 |
| 12779031 | 1392 | SOUTHERN CALIFORNIA EDISON CO. - Utilities | $27,125.64 |
| 12779032 | 8449 | SPARKOZ TECHNOLOGY CORPORATION – Equipment Replacement | $12,712.15 |
| 12779033 | 4381 | STAPLES - BUSINESS ADVANTAGE – Materials/Supplies, Warehouse Inv. | $2,626.04 |
| 12779034 | 1444 | SYSCO FOODSERVICES OF MODESTO – Food Services - Food | $37,577.88 |
| 12779035 | 8509 | MELANIE TATCO – Other Services | $600.00 |
| 12779036 | 4114 | TULARE COUNTY OFFICE OF EDUCATION – Other Services | $5,173.00 |
| 12779037 | 1521 | UNITED REFRIGERATION INC. – Materials/Supplies | $3,329.10 |
| 12779038 | 4522 | US AIR CONDITIONING DIST INC. – Materials/Supplies | $870.50 |
| 12779039 | 8245 | VALLEY PAINT & SUPPLY LLC – Materials/Supplies | $322.60 |

**Total Amount of All Warrants:** **$985,096.65**

13 Hanford Elementary School District

# Credit Card Register For Payments Dated 06/06/2025



6/6/2025 7:54:17AM

| Document Number | Vendor Number | Vendor Name | Amount |
|---|---|---|---|
| 14041726 | 5139 | DLT SOLUTIONS LLC – Other Services | $14,984.53 |
| 14041727 | 509 | EWING IRRIGATION PRODUCTS – Materials/Supplies | $2,521.80 |
| 14041728 | 5280 | J&E RESTAURANT SUPPLY INC – Materials/Supplies, Equip. Replcment | $22,050.49 |
| 14041729 | 5280 | J&E RESTAURANT SUPPLY INC – Materials/Supplies | $661.52 |
| 14041730 | 5280 | J&E RESTAURANT SUPPLY INC – Materials/Supplies | $670.68 |
| 14041731 | 898 | WILLIAM V. MACGILL & CO – Warehouse Inventory | $653.37 |
| 14041732 | 1802 | MEDALLION SUPPLY – Materials/Supplies | $303.45 |
| 14041733 | 1002 | MORGAN & SLATES INC. – Materials/Supplies | $297.94 |
| 14041734 | 1747 | TERMINIX INTERNATIONAL - Services | $42.40 |

**Total Amount of All Credit Card Payments:** **$42,186.18**

# Hanford Elementary School District
## *Minutes of the Regular Board Meeting*
## *June 11, 2025*

Minutes of the Regular Board Meeting of the Hanford Elementary School District Board of Trustees on June 11, 2025, at the District Office Board Room, 714 N. White Street, Hanford, CA.

**Call to Order** Trustee Strickland called the meeting to order at 5:30 p.m. Clerk Hernandez was present and President Garcia was connected via Zoom. Trustee Garner and Revious were absent.

Trustee Strickland stated "due to medical reasons, an accommodation is being made for President Bobby Garcia, who will be joining this regularly scheduled board meeting via Zoom from his residence. President Garcia, please disclose the identities of any adults who are present with you in the room at this time". President Garcia stated "none present".

**HESD Managers Present** Joy C. Gabler, Superintendent, and the following administrators were present: Kristina Baldwin, Lindsay Calvillo, David Endo, David Goldsmith, Robert Heugly, Jaime Martinez, Daniel Pierotte, Jill Rubalcava, Cruz Sanchez-Leal, and Jay Strickland.

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

- Personnel: Conference with Labor Negotiators (GC 54957.6)
- Public Employee Performance Evaluation (GC 54957)

**Open Session** Trustees returned to open session at 5:47 p.m.

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

**PRESENTATION, REPORTS AND COMMUNICATIONS**

**Public Comments** No public comments were received.

**Board and Staff Comments** Superintendent Joy Gabler introduced Roosevelt Elementary's new Learning Director, Josie Bustos-Pelayo, who has served the District in various capacities for over 20 years. Most recently, she supported Jefferson Academy and Simas Elementary as Learning Director. Josie introduced her family and expressed gratitude for the opportunity, thanking Robert Heugly, Kristina Baldwin, and Jill Rubalcava for their support. Trustee Strickland congratulated her and thanked her for her service.

**Dates to Remember** Trustee Strickland reviewed dates to remember: Summer School Begins – June 16th; Holiday-Juneteenth – June 19th; Regular Board Meeting – June 25th.

**Public Hearing: LCAP** At 5:49 p.m. Trustee Strickland opened the Public Hearing: Hanford Elementary School District Local Control Accountability Plan (LCAP).

Robert Heugly, Director of Program Development, Assessment & Accountability, reviewed a slideshow presentation. He reviewed the Districts partners that were consulted as part of the LCAP development process: Hanford Elementary Parent Advisory Committee, District English Learner Advisory Committee, Hanford Elementary Teacher's Association, California School Employee Association, Hanford Elementary Instructional Cabinet, and student focus group and student survey.

Robert reviewed the six District Goals, how they align with the eight state priorities, how the district is putting it in action and their budget expenditure. The six goes reviewed are:

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

Robert then reviewed the LCAP process going forward.

Trustee Strickland called for questions from the public, there being none the Public Hearing was closed at 6:00 p.m.

**Public Hearing: 2025-26 Budget**

At 6:00 p.m. Trustee Strickland opened the Public Hearing: 2025-2026 Hanford Elementary School District Budget.

David Endo, Chief Business Official, presented a slideshow on the 2025–2026 HESD District Budget. He reviewed general fund enrollment and attendance trends, noting that the District's enrollment has declined by 448 students since 2019–2020 and that Average Daily Attendance (ADA) has decreased by 524 during the same period. One unit of ADA equates to over $14,400 in funding. The projected estimated revenue, based on the prior three years' ADA trend, is $5,300.07. David reviewed a graph showing P-2 ADA trends over the years, which reflects a significant decline. He also reviewed general fund revenue assumptions:

- Funded ADA: 5,307.86
- LCFF Cost-of-Living Adjustment (COLA): 2.30%
- Unduplicated pupil percentage: 80.14%

The District's LCFF revenue projection indicates a total change in funding of 1.14% for the current year, and 3.3% for the following year. The LCFF calculation projects $18,720,376 in revenue. A chart outlining the major components of general fund revenues was presented, breaking down which funds are restricted versus discretionary. David noted concerns regarding federal funding. Title III is proposed to be excluded in the upcoming fiscal year. Special Education and Title I are flat funded. Additional concerns were raised regarding the consolidated grant, which

excludes certain programs such as Title IV that support Title I. Title I is expected to receive less funding, and Title II remains uncertain. This is significant, as the District's induction program is funded through Title II. General fund expenditure assumptions were also reviewed. Approximately 79.2% of the District's general fund is allocated to salaries and benefits. The current budget does not include any bargaining unit settlements. The Learning Recovery Emergency Block Grant, which funds counselors, social workers, the school nurse, and psychologists, will expire on June 30, 2028. The Arts, Music, and Instructional Materials Discretionary Block Grant—expiring June 30, 2026—currently funds 26 staff members. Together, these grants fund over $4 million in staffing. A certificated column movement of $237,000 is budgeted, which adds up quickly. David reviewed a pie chart of general fund expenditures and a general fund budget comparison showing a $4.5 million deficit. However, the District has built reserves over time and will adjust the budget accordingly. A comparison chart showing how funds are budgeted across the 2024–2025 and 2025–2026 fiscal years was reviewed, categorized by activity and percentage of the budget.

David also reviewed:

- Total general fund (unrestricted and restricted)
- Multiyear projection assumptions, including:
    - $1.127 million in step and column movement
    - STRS rates projected to remain steady
    - PERS rates projected to increase
    - Budget allocations for textbook adoption and smart board replacement

The multiyear projection does not include any negotiated salary increases. A breakdown of reserve percentages was presented. The cafeteria fund remains healthy. Other District funds include $8.4 million budgeted for Monroe TK and kindergarten classrooms, Monroe modernization, and Jefferson modernization.

Finally, David reviewed items under "Certainty and Uncertainty," which include:

- May Revise underfunds Proposition 98 by $1.3 billion
- Uncertainty around federal funding
- Expiration of Art/Music/Discretionary and Educator Effectiveness Grants by June 30, 2026
- Projected PERS pension cost increases ($15,000 and $156,000 in the next two fiscal years)
- A projected decline of 62 ADA for 2025–2026 (based on the 3-year average ADA protection)
- No proposed one-time funding from the May Revise included in this budget
- A general fund deficit that includes an ELOP surplus of $42,000
- No salary increases included in the current budget

Trustee Strickland called for questions from the public, there being none the Public Hearing was closed at 6:31 p.m.

**CONSENT ITEMS**

Trustee Strickland made a motion to take consent items "a" through "c" together. Trustee Garcia seconded; motion carried 3-0:

Garcia – Yes

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

Trustee Strickland then made a motion to approve consent items "a" through "c". Trustee Hernandez seconded; motion carried 3-0:

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

The items approved are as follows:

a) Warrant listings dated May 21, 2025; May 23, 2025; May 28, 2025; and May 3( 2025.
b) Minutes of the Regular Board Meeting held on May 28, 2025.
c) Donation:
   - $4,861.60 from Jefferson Parent Teacher Club to Jefferson Academy.

**INFORMATION ITEMS**

**PAC**

a) Robert Heugly, Director of Program Development, Assessment & Accountability, presented for information a report from the District Parent Advisory Committee for the meeting held on May 13, 2025. The Superintendent concurs with the following PAC recommendations:
   - School Site Council approval of School Family Compact
   - Board approval of 2024-2025 to 2026-2027 (Year 2) LCAP

**DELAC**

b) Robert Heugly, Director of Program Development, Assessment & Accountability, presented for information a report from the District English Learner Advisory Committee for the meeting held on May 15, 2025. The Superintendent concurs with the following DELAC recommendations:
   - Approve consolidated funds request
   - School Site Council approval of School Family Compact changes
   - Board approval of the 2024-2025 to 2026-2027 (Year 2) LCAP

**OMNIA Partners Cooperative**

c) Daniel Pierotte, presented for information OMNIA Partners Cooperative Contract No. 240078-01 with Grainger for the purchase of maintenance, repair, and operations (MRO) supplies, parts, equipment, and materials from January 1, 2025, through December 31, 2027, with the option to extend through December 31, 2029.

**BOARD POLICIES AND ADMINISTRATION**

**MOU – Sandy Hook Promise Foundation**

a) Trustee Strickland made a motion to approve a Memorandum of Understanding with Sandy Hook Promise Foundation for staff training. Trustee Hernandez seconded; motion carried 3-0:

Garcia – Yes

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

**MOU – TCOE OnStage Theatre Company**

b) Trustee Strickand made a motion to approve a Memorandum of Understanding, Instructional Consultant Contract, Agency Agreement with the Tulare County Office of Education OnStage Theatre Company for 2025-2026 school year. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Absent
Strickland – Yes

**Forensic Analytical Consulting Services**

c) Trustee Strickland made a motion to approve a Forensic Analytical Consulting Services for Monroe Elementary modernization hazardous building materials survey. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Absent
Strickland – Yes

**Richard Rose Jr.**

d) Trustee Strickland made a motion to approve a Bus Driver Instructional Services Provided by Richard Rose Jr for the 2025-2026 fiscal year. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Absent
Strickland – Yes

**Lane Engineers, Inc.**

e) Trustee Strickland made a motion to approve a Professional Land Surveying Services Agreement for the modernization at Jefferson Academy provided by Lane Engineers, INC. Trustee Garcia seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Absent
Strickland – Yes

**OMNIA Partners**

f) Trustee Strickland made a motion to approve the Garland/DBS, Inc. Cooperative Purchasing Contract (OMNIA Partners, MICPA #PW1925) – Contract #25-CA-250609 for roofing supplies and services, waterproofing, and related products and services. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes

Revious – Absent
Strickland – Yes

**OMNIA Partners** g) Trustee Strickland made a motion to approve the Garland/DBS, Inc. Cooperative purchasing contract (OMNIA Partners, MICPA #PW1925) – Contract #25-CA-250610 for roofing supplies and services, waterproofing, and related products and services. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Absent
Strickland – Yes

**Amplify** h) Trustee Strickland made a motion to approve a consultant contract with Amplify to provide required DIBELS training for Kinder to 2nd grade teachers. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Absent
Strickland – Yes

**HB3 Literacy** i) Trustee Strickland made a motion to approve a consultant contract with HB3 Literacy to provide twenty-six full days of professional development. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Absent
Strickland – Yes

**Sarah Brown Wessling** j) Trustee Strickland made a motion to approve a consultant contract with Sarah Brown Wessling to provide twelve full days of professional development. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Absent
Strickland – Yes

**HETA** k) Trustee Strickland made a motion to approve the negotiated successor agreement with the Hanford Elementary Teachers' Association (HETA). Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Absent
Strickland – Yes

**BP/AR 1340** l) Trustee Strickland made a motion to approve revised Board Policy and Administrative Regulation 1340 – Access to District Records. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Absent
Strickland – Yes

**BP/AR 3580** m) Trustee Strickland made a motion to approve revised Board Policy and Administrative Regulation 3580 – District Records. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Absent
Strickland – Yes

**BB 9924** n) Trustee Strickland made a motion to approve the revised Board Bylaw 9924 – Oath of Affirmation. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Absent
Strickland – Yes

**BB 9260** o) Trustee Strickland made a motion to approve revised Board Bylaw 9260 – Legal Protection. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Absent
Strickland – Yes

**PERSONNEL**

Trustee Strickland made a motion to take Personnel items "a" through "e" together. Trustee Hernandez seconded; the motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Absent
Strickland – Yes

Trustee Strickland then made a motion to approve Personnel items "a" through "e". Trustee Hernandez seconded; the motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes

Revious – Absent
Strickland – Yes

The following items were approved:

*Item "a" – Employment*

Certificated

- Destiny Donahue, Special Education Teacher, Probationary, effective 8/7/25

Classified

- Shawna Luis-Zsido, Custodian II – 8.0 hrs., Monroe/King, effective 5/19/25

Admin Transfer

- Steven Rivera-Perez, from Custodian II – 8.0 hrs., Monroe/King, to Custodian II – 8.0 hrs., Hamilton, effective 5/19/25

Classified Temps/Subs

- Eric Jones, Substitute Yard Supervisor, effective 5/5/25
- Ericka Maldonado, Substitute Paraprofessional (TK/K), effective 5/6/25
- Cindy Medina, Substitute Yard Supervisor, effective 5/9/25
- Jayden Popa, Substitute READY Program Tutor, effective 5/12/25
- Destiny Smith, Substitute Yard Supervisor, effective 5/15/25
-

*Item "b" – Promotion*

Certificated Management

- Josefa Bustos-Pelayo, from Instruction Coach, ELD – 8.0 hrs., Curriculum, Instruction & PD, to Learning Director – 8.0 hrs., Roosevelt, effective 7/28/25

*Item "c" – Resignations*

Classified

- Damien Andrade, READY Program Tutor – 4.5 hrs., Washington, effective 5/30/25
- Melissa Arroyo, Yard Supervisor – 1.5 hrs., Roosevelt, effective 5/23/25
- Jennifer Cruz-Ramirez, READY Program Tutor – 4.5 hrs., Simas, effective 6/6/25
- Destiny Donahue, Special Circumstance Aide – 5.75 hrs., Wilson, effective 6/6/25
- Paula Hernandez, Yard Supervisor – 2.5 hrs., Washington, effective 6/6/25
- Adrianna Luna, READY Site Lead – 5.0 hrs., Hamilton, effective 7/18/25
- Maria Martin, READY Program Tutor – 4.5 hrs., Hamilton, effective 6/6/25
- Vanessa Peralta Sanchez, READY Program Tutor – 4.5 hrs., Hamilton, effective 7/18/25
- Santiago Rodriguez, Substitute READY Program Tutor, effective 2/21/25
- Biane Teofilo, Bilingual Clerk Typist II – 8.0 hrs., Lincoln, effective 6/13/25

*Item "d" – Retirements*

- Daniel Sheldon, Maintenance Worker II – 8.0 hrs., DSF-Maintenance, effective 10/3/25

*Item "e" –*

Consider approval of an agreement between KCOE Grow Intern Program and Hanford Elementary School District

- Authorize and enter into a Memorandum of Understanding between Hanford Elementary School District and KCOE Grow Intern program for the hiring of interns for the period of August 1, 2025 through June 30, 2026.

**Adjournment** There being no further business, Trustee Strickland adjourned the meeting at 6:45 p.m.

Respectfully submitted,

Joy C. Gabler,
Secretary to the Board of Trustees

Approved: _____ _____
Robert 'Bobby' Garcia, President Lupe Hernandez, Clerk

HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy Gabler

FROM: Kelly Bekedam

DATE: June 6, 2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

KB

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: June 25, 2025

**ITEM:** Consider approval of donations from Pleasant Valley State Prison Bicycle Refurbishing Program for 27 refurbished bikes for students.

**PURPOSE:** To provide bicycles to students as attendance/state testing incentives, and to offer opportunities for students without bicycles to attain one.

**FISCAL IMPACT:** None.

**RECOMMENDATIONS:** Approve.

HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: David Endo

DATE: 06/16/2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 06/25/2025

**ITEM:**
Receive for information monthly financial reports for the period of 07/01/2024-05/31/2025.

**PURPOSE:**
Attached are financial summaries for all of the District funds for the period of 07/01/2024-05/31/2025.

**FISCAL IMPACT:**
The financial reports are informational only.

**RECOMMENDATIONS:**
Receive the monthly financial reports.

13 Hanford Elementary School District
Fiscal Year: 2025
Requested by dendo

# Fiscal Position Report

May 2025



6/9/2025 8:08:43AM

Fund: 0100 General Fund

| | | May Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| Net Beginning Balance | 9791-9795 | | $54,620,284.29 | $54,620,284.29 | | |
| **REVENUES** | | | | | | |
| 1) LCFF Sources | 8010-8099 | $6,336,188.30 | $69,308,336.35 | $76,931,896.00 | 90.09 | 9.91 |
| 2) Federal Revenues | 8100-8299 | $0.00 | $7,547,683.61 | $7,821,683.65 | 96.50 | 3.50 |
| 3) Other State Revenues | 8300-8599 | $1,075,983.00 | $15,916,208.14 | $16,952,112.29 | 93.89 | 6.11 |
| 4) Other Local Revenues | 8600-8799 | $394,964.31 | $5,617,179.45 | $6,236,923.27 | 90.06 | 9.94 |
| **5) Total, Revenues** | | **$7,807,135.61** | **$98,389,407.55** | **$107,942,615.21** | **91.15** | **8.85** |
| **EXPENDITURES** | | | | | | |
| 1) Certificated Salaries | 1000-1999 | $3,613,862.49 | $36,492,043.28 | $40,283,284.44 | 90.59 | 9.41 |
| 2) Classified Salaries | 2000-2999 | $1,382,278.12 | $14,990,250.58 | $16,708,816.70 | 89.71 | 10.29 |
| 3) Employee Benefits | 3000-3999 | $2,106,499.69 | $21,891,173.85 | $27,893,912.33 | 78.48 | 21.52 |
| 4) Books and Supplies | 4000-4999 | $628,557.38 | $5,267,776.85 | $6,332,803.64 | 83.18 | 16.82 |
| 5) Services, Oth Oper Exp | 5000-5999 | $691,298.95 | $6,235,347.97 | $8,143,539.25 | 76.57 | 23.43 |
| 6) Capital Outlay | 6000-6999 | $183,379.60 | $2,243,421.81 | $5,609,097.50 | 40.00 | 60.00 |
| 7) Other Outgo(excl. 7300`s) | 7100-7499 | $153,293.64 | $1,267,413.63 | $3,756,331.59 | 33.74 | 66.26 |
| 8) Direct/Indirect Support | 7300-7399 | $0.00 | $0.00 | ($100,000.00) | 0.00 | 100.00 |
| **9) Total Expenditures** | | **$8,759,169.87** | **$88,387,427.97** | **$108,627,785.45** | **81.37** | **18.63** |
| **OTHER FINANCING SOURCES/USES** | | | | | | |
| 1) Transfers | | | | | | |
| A) Transfers In | 8910-8929 | $0.00 | $800,000.00 | $800,000.00 | 100.00 | 0.00 |
| B) Transfers Out | 7610-7629 | $0.00 | $301,759.00 | $301,759.00 | 100.00 | 0.00 |
| 2) Other Sources/Uses | | | | | | |
| A) Sources | 8930-8979 | $0.00 | $605,710.60 | $605,710.60 | 100.00 | 0.00 |
| 3) Contributions | 8980-8999 | $0.00 | $0.00 | $0.00 | 0.00 | 100.00 |
| **4) Total, Other Financing Sources/Uses** | | **$0.00** | **$1,103,951.60** | **$1,103,951.60** | **100.00** | **0.00** |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | **($952,034.26)** | **$11,105,931.18** | **$418,781.36** | | |
| **ENDING FUND BALANCE** | | | **$65,726,215.47** | **$55,039,065.65** | | |

# Fiscal Position Report

May 2025

Fund: 0800 Student Activity Special Revenue Fund

| | | May Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| Net Beginning Balance | 9791-9795 | | $25,365.81 | $25,365.81 | | |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | **$0.00** | **$0.00** | **$0.00** | | |
| **ENDING FUND BALANCE** | | | **$25,365.81** | **$25,365.81** | | |

# Fiscal Position Report

May 2025

Fund: 0900 Charter Schools Fund

| | | May Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| Net Beginning Balance | 9791-9795 | | $63.44 | $63.44 | | |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | **$0.00** | **$0.00** | **$0.00** | | |
| **ENDING FUND BALANCE** | | | **$63.44** | **$63.44** | | |

Fund: 1300 Cafeteria Fund

| | | May Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| Net Beginning Balance | 9791-9795 | | $4,445,781.13 | $4,445,781.13 | | |
| **REVENUES** | | | | | | |
| 2) Federal Revenues | 8100-8299 | $442,213.49 | $2,941,946.68 | $3,922,297.00 | 75.01 | 24.99 |
| 3) Other State Revenues | 8300-8599 | $124,136.54 | $831,830.34 | $1,275,407.00 | 65.22 | 34.78 |
| 4) Other Local Revenues | 8600-8799 | $4,254.64 | $139,968.08 | $172,153.00 | 81.30 | 18.70 |
| **5) Total, Revenues** | | **$570,604.67** | **$3,913,745.10** | **$5,369,857.00** | **72.88** | **27.12** |
| **EXPENDITURES** | | | | | | |
| 2) Classified Salaries | 2000-2999 | $126,369.20 | $1,319,109.39 | $1,516,414.00 | 86.99 | 13.01 |
| 3) Employee Benefits | 3000-3999 | $56,623.13 | $551,225.08 | $631,000.00 | 87.36 | 12.64 |
| 4) Books and Supplies | 4000-4999 | $218,225.06 | $1,909,417.32 | $2,552,088.21 | 74.82 | 25.18 |
| 5) Services, Oth Oper Exp | 5000-5999 | ($13,335.04) | $46,467.57 | $167,142.00 | 27.80 | 72.20 |
| 6) Capital Outlay | 6000-6999 | $0.00 | $0.00 | $228,000.00 | 0.00 | 100.00 |
| 8) Direct/Indirect Support | 7300-7399 | $0.00 | $0.00 | $100,000.00 | 0.00 | 100.00 |
| **9) Total Expenditures** | | **$387,882.35** | **$3,826,219.36** | **$5,194,644.21** | **73.66** | **26.34** |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | **$182,722.32** | **$87,525.74** | **$175,212.79** | | |
| **ENDING FUND BALANCE** | | | **$4,533,306.87** | **$4,620,993.92** | | |

# Fiscal Position Report

May 2025

Fund: 1400 Deferred Maintenance Fund

| | | May Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| Net Beginning Balance | 9791-9795 | | $232,523.66 | $232,523.66 | | |
| **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 | $8,140.45 | $6,825.00 | 119.27 | (19.27) |
| **5) Total, Revenues** | | **$0.00** | **$308,140.45** | **$306,825.00** | **100.43** | **(0.43)** |
| **EXPENDITURES** | | | | | | |
| 5) Services, Oth Oper Exp | 5000-5999 | $0.00 | $92,019.95 | $320,250.52 | 28.73 | 71.27 |
| 6) Capital Outlay | 6000-6999 | $0.00 | $176,327.04 | $185,300.00 | 95.16 | 4.84 |
| **9) Total Expenditures** | | **$0.00** | **$268,346.99** | **$505,550.52** | **53.08** | **46.92** |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | **$0.00** | **$39,793.46** | **($198,725.52)** | | |
| **ENDING FUND BALANCE** | | | **$272,317.12** | **$33,798.14** | | |

# Fiscal Position Report

May 2025



Fund: 1500 Pupil Transportation Equip

| | | May Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| Net Beginning Balance | 9791-9795 | | $475,593.10 | $475,593.10 | | |
| **REVENUES** | | | | | | |
| 4) Other Local Revenues | 8600-8799 | $0.00 | $9,998.09 | $14,000.00 | 71.41 | 28.59 |
| **5) Total, Revenues** | | **$0.00** | **$9,998.09** | **$14,000.00** | **71.41** | **28.59** |
| **EXPENDITURES** | | | | | | |
| 6) Capital Outlay | 6000-6999 | $0.00 | $258,380.59 | $321,763.99 | 80.30 | 19.70 |
| **9) Total Expenditures** | | **$0.00** | **$258,380.59** | **$321,763.99** | **80.30** | **19.70** |
| **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** | | **$0.00** | **($148,382.50)** | **($207,763.99)** | | |
| **ENDING FUND BALANCE** | | | **$327,210.60** | **$267,829.11** | | |

# Fiscal Position Report

May 2025



Fund: 2000 SPECIAL RESERVE FUND FOR OTHER I

| | | May Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| Net Beginning Balance | 9791-9795 | | $14,428,373.42 | $14,428,373.42 | | |
| **REVENUES** | | | | | | |
| 4) Other Local Revenues | 8600-8799 | $0.00 | $373,311.67 | $500,000.00 | 74.66 | 25.34 |
| **5) Total, Revenues** | | **$0.00** | **$373,311.67** | **$500,000.00** | **74.66** | **25.34** |
| **OTHER FINANCING SOURCES/USES** | | | | | | |
| 1) Transfers | | | | | | |
| A) Transfers In | 8910-8929 | $0.00 | $201,759.00 | $201,759.00 | 100.00 | 0.00 |
| B) Transfers Out | 7610-7629 | $0.00 | $800,000.00 | $800,000.00 | 100.00 | 0.00 |
| **4) Total, Other Financing Sources/Uses** | | **$0.00** | **($598,241.00)** | **($598,241.00)** | **100.00** | **0.00** |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | **$0.00** | **($224,929.33)** | **($98,241.00)** | | |
| **ENDING FUND BALANCE** | | | **$14,203,444.09** | **$14,330,132.42** | | |

# Fiscal Position Report

May 2025



Fund: 2140 Building Funds - Local 4

| | | May Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| 4) Other Local Revenues | 8600-8799 | $0.00 | $0.00 | $70,000.00 | 0.00 | 100.00 |
| **5) Total, Revenues** | | **$0.00** | **$0.00** | **$70,000.00** | **0.00** | **100.00** |
| **EXPENDITURES** | | | | | | |
| 5) Services, Oth Oper Exp | 5000-5999 | $0.00 | $0.00 | $225,000.00 | 0.00 | 100.00 |
| **9) Total Expenditures** | | **$0.00** | **$0.00** | **$225,000.00** | **0.00** | **100.00** |
| **OTHER FINANCING SOURCES/USES** | | | | | | |
| 1) Transfers | | | | | | |
| B) Transfers Out | 7610-7629 | $0.00 | $0.00 | $400,000.00 | 0.00 | 100.00 |
| 2) Other Sources/Uses | | | | | | |
| A) Sources | 8930-8979 | $0.00 | $0.00 | $7,925,000.00 | 0.00 | 100.00 |
| **4) Total, Other Financing Sources/Uses** | | **$0.00** | **$0.00** | **$7,525,000.00** | **0.00** | **100.00** |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | **$0.00** | **$0.00** | **$7,370,000.00** | | |
| **ENDING FUND BALANCE** | | | **$0.00** | **$7,370,000.00** | | |

13 Hanford Elementary School District
Fiscal Year: 2025
Requested by dendo

# Fiscal Position Report

May 2025



6/9/2025 8:08:43AM

Fund: 2500 CapitalFacilities Fund

| | | May Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| Net Beginning Balance | 9791-9795 | | $2,296,680.84 | $2,296,680.84 | | |
| **REVENUES** | | | | | | |
| 4) Other Local Revenues | 8600-8799 | $99,744.18 | $1,352,169.08 | $750,000.00 | 180.29 | (80.29) |
| **5) Total, Revenues** | | **$99,744.18** | **$1,352,169.08** | **$750,000.00** | **180.29** | **(80.29)** |
| **EXPENDITURES** | | | | | | |
| 5) Services, Oth Oper Exp | 5000-5999 | $0.00 | $59,485.00 | $80,000.00 | 74.36 | 25.64 |
| 6) Capital Outlay | 6000-6999 | $0.00 | $0.00 | $0.00 | 0.00 | 100.00 |
| **9) Total Expenditures** | | **$0.00** | **$59,485.00** | **$80,000.00** | **74.36** | **25.64** |
| **OTHER FINANCING SOURCES/USES** | | | | | | |
| 1) Transfers | | | | | | |
| B) Transfers Out | 7610-7629 | $0.00 | $1,300,000.00 | $788,128.94 | 164.95 | (64.95) |
| **4) Total, Other Financing Sources/Uses** | | **$0.00** | **($1,300,000.00)** | **($788,128.94)** | **164.95** | **(64.95)** |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | **$99,744.18** | **($7,315.92)** | **($118,128.94)** | | |
| **ENDING FUND BALANCE** | | | **$2,289,364.92** | **$2,178,551.90** | | |

13 Hanford Elementary School District
Fiscal Year: 2025
Requested by dendo

# Fiscal Position Report

May 2025



6/9/2025 8:08:43AM

Fund: 3500 SCHOOL FACILITY PROGRAM

| | | May Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| Net Beginning Balance | 9791-9795 | | $4,747,489.93 | $4,747,489.93 | | |
| **REVENUES** | | | | | | |
| 3) Other State Revenues | 8300-8599 | $0.00 | $0.00 | $3,360,231.00 | 0.00 | 100.00 |
| 4) Other Local Revenues | 8600-8799 | $0.00 | $110,036.62 | $70,000.00 | 157.20 | (57.20) |
| **5) Total, Revenues** | | **$0.00** | **$110,036.62** | **$3,430,231.00** | **3.21** | **96.79** |
| **EXPENDITURES** | | | | | | |
| 5) Services, Oth Oper Exp | 5000-5999 | $0.00 | $0.00 | $0.00 | 0.00 | 100.00 |
| 6) Capital Outlay | 6000-6999 | $923,111.98 | $6,971,427.38 | $9,415,581.70 | 74.04 | 25.96 |
| **9) Total Expenditures** | | **$923,111.98** | **$6,971,427.38** | **$9,415,581.70** | **74.04** | **25.96** |
| **OTHER FINANCING SOURCES/USES** | | | | | | |
| 1) Transfers | | | | | | |
| A) Transfers In | 8910-8929 | $0.00 | $3,700,000.00 | $12,274,758.35 | 30.14 | 69.86 |
| 3) Contributions | 8980-8999 | $0.00 | $0.00 | $0.00 | 0.00 | 100.00 |
| **4) Total, Other Financing Sources/Uses** | | **$0.00** | **$3,700,000.00** | **$12,274,758.35** | **30.14** | **69.86** |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | **($923,111.98)** | **($3,161,390.76)** | **$6,289,407.65** | | |
| **ENDING FUND BALANCE** | | | **$1,586,099.17** | **$11,036,897.58** | | |

13 Hanford Elementary School District
Fiscal Year: 2025
Requested by dendo

# Fiscal Position Report

May 2025



6/9/2025 8:08:43AM

Fund: 4000 Special Reserve - Capital Outlay

| | | May Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| Net Beginning Balance | 9791-9795 | | $10,996,629.41 | $10,996,629.41 | | |
| **REVENUES** | | | | | | |
| 4) Other Local Revenues | 8600-8799 | $0.00 | $275,445.85 | $300,000.00 | 91.82 | 8.18 |
| **5) Total, Revenues** | | **$0.00** | **$275,445.85** | **$300,000.00** | **91.82** | **8.18** |
| **EXPENDITURES** | | | | | | |
| 6) Capital Outlay | 6000-6999 | $0.00 | $103,580.32 | $103,580.32 | 100.00 | 0.00 |
| **9) Total Expenditures** | | **$0.00** | **$103,580.32** | **$103,580.32** | **100.00** | **0.00** |
| **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 | $0.00 | $2,400,000.00 | $11,086,629.41 | 21.65 | 78.35 |
| 3) Contributions | 8980-8999 | $0.00 | $0.00 | $0.00 | 0.00 | 100.00 |
| **4) Total, Other Financing Sources/Uses** | | **$0.00** | **($2,400,000.00)** | **($11,086,629.41)** | **21.65** | **78.35** |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | **$0.00** | **($2,228,134.47)** | **($10,890,209.73)** | | |
| **ENDING FUND BALANCE** | | | **$8,768,494.94** | **$106,419.68** | | |

13 Hanford Elementary School District
Fiscal Year: 2025
Requested by dendo

# Fiscal Position Report

May 2025

6/9/2025 8:08:43AM

Fund: 6720 Self-Insurance/Other

| | | May Amount | YTD Amount | Revised Budget | % of Budget | % Remain |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| Net Beginning Balance | 9791-9795 | | $962,944.61 | $962,944.61 | | |
| **REVENUES** | | | | | | |
| 4) Other Local Revenues | 8600-8799 | $76,200.00 | $751,101.70 | $867,200.00 | 86.61 | 13.39 |
| **5) Total, Revenues** | | **$76,200.00** | **$751,101.70** | **$867,200.00** | **86.61** | **13.39** |
| **EXPENDITURES** | | | | | | |
| 5) Services, Oth Oper Exp | 5000-5999 | $88,666.98 | $682,788.54 | $820,000.00 | 83.27 | 16.73 |
| **9) Total Expenditures** | | **$88,666.98** | **$682,788.54** | **$820,000.00** | **83.27** | **16.73** |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | **($12,466.98)** | **$68,313.16** | **$47,200.00** | | |
| **ENDING FUND BALANCE** | | | **$1,031,257.77** | **$1,010,144.61** | | |

# HANFORD ELEMENTARY SCHOOL DISTRICT

## AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Robert Heugly
DATE: June 12, 2025

For: ☒ Board Meeting
☐ Superintendent's Cabinet

For: ☒ Information
☐ Action

Date you wish to have your item considered: June 25, 2025

**ITEM:** Consider for information the California School Dashboard Local Indicators

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

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

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

The Local Indicator can be view on the following link:

https://resources.finalsite.net/images/v1748883374/hesdk12caus/ly3dpxckkkksbtcwnpi9/2025_Local_Indicator_Self-Reflection_24-25_Indicators_Hanford_Elementary_School_District_20250602.pdf

**Fiscal Impact:**
The Local Indicators are a requirement of LCFF funding.

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

HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: Cruz Sanchez-Leal

DATE: June 16, 2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: June 25, 2025

**ITEM:** Receive for information the HESD Wellness Policy Executive Summary (2024-2025)

**PURPOSE:** To provide an update on the implementation and evaluation of the HESD Wellness Policy, including findings from the 2024–2025 triennial assessment. The executive summary will summarize areas of strength, identify opportunities for improvement, and outline next steps to support student wellness across the district in alignment with federal requirements.

**FISCAL IMPACT:** None.

**RECOMMENDATIONS:** Receive for information the HESD Wellness Policy Executive Summary for 2024-2025.

# Hanford Elementary School District

## Wellness Policy- Executive Summary (2024-2025)

During the 2024–2025 school year, the HESD Wellness Committee convened to support the implementation and evaluation of the district's wellness policy. These meetings served as an opportunity for staff, administrators, and educational partners to assess current practices and develop strategies to strengthen the district's efforts in promoting student wellness across all schools.

As part of its ongoing commitment to wellness and in compliance with federal requirements, the district completed its triennial wellness policy assessment. This process included the use of the School Site-Level Assessment Questionnaire (SLAQ) and the Smarter Lunchrooms Scorecard to evaluate the effectiveness of wellness practices across school sites. The results provided valuable insights, helping the committee identify areas of strength and opportunities for improvement, which will guide planning in the year ahead.

The assessment revealed several areas of strength. In physical education, students regularly participated in moderate to vigorous physical activity, with a curriculum aligned to California Physical Education Standards and taught by certified PE teachers. School sites demonstrated a solid understanding of the district's wellness policy and effectively supported participation in school meal programs. In addition, physical activity was strongly supported during the school day. Recess was offered to all students, staff facilitated active play, and students had access to equipment and organized sports.

At the same time, the review identified opportunities for growth. Nutrition education was limited, with schools reporting that not all students received regular nutrition education. Fewer than half of the schools had gardens, reducing hands-on learning opportunities tied to nutrition. Parent and family engagement was also limited to published resources. An opportunity for growth will be to provide take-home resources, or access to information about physical activity and healthy eating.

To address these findings, the Wellness Committee will work collaborative with the school sites to address the opportunities for growth. Assessment data has been shared with school principals to support site-level planning and improvements. An annual update on the wellness policy and findings from the triennial review will be presented to the school board. In addition, the Wellness Committee will continue to collect feedback on the areas identified for improvement and use this input to develop an updated action plan in the 2024-2025 school year.

These next steps reflect the district's continued commitment to creating a school environment that supports the physical, emotional, and academic well-being of all students.

Hanford Elementary School District
HUMAN RESOURCES DEPARTMENT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: Jaime Martinez

DATE: June 16, 2025

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

( ) Information
(X) Action

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **June 25, 2025**

**ITEM:** Hear public comments and consider approval of negotiated amendments to the 2023-2026 Collective Bargaining 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 amendments to CSEA's 2023-2026 Collective Bargaining Agreement and authorize implementation of the Tentative Agreement. CSEA ratified the Tentative Agreement on June 18, 2025.

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

**RECOMMENDATION:** Hear public comments and approve amendments.

**TENTATIVE AGREEMENT BETWEEN**
**HANFORD ELEMENTARY SCHOOL DISTRICT**
**AND**
**CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION**
**And Its Chapter Hanford Elementary 344**
**June 9, 2025**

**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 reopener negotiations for the 2025-2026 school year.**

**Article 16 Leaves**

**Q. Reproductive Loss Leave. Eligible unit members shall be entitled to five (5) days of reproductive loss leave in the event of a reproductive loss event in accordance with Government Code section 12945.6. Reproductive loss events include miscarriage, stillbirth, failed adoption, failed surrogacy, and unsuccessful assisted reproduction. The five (5) days do not have to be taken consecutively but must be completed within three (3) months of the reproductive loss event. Employees may use any available leave balance or take unpaid leave for reproductive loss leave. If an eligible unit member experiences more than one reproductive loss event in a 12-month period, they shall be entitled to up to 20 days of reproductive loss leave during that period.**

**Article 22 Health and Welfare Benefits**

**Modify Article 22 as follows:**

A.2.d. Life Insurance:

A $50,000 Basic Life Insurance Plan (plus Accidental Death and Dismemberment Plan) paying on the death of an employee under age **70** ~~65~~, from any cause authorized by the plan provider, the amount of $50,000 to the beneficiary named by the employee. Employees over age **70** ~~65~~ shall be eligible for a reduced benefit amount as set forth in the policy established by the insurance company. Employees who choose to discontinue or terminate life insurance during an approved unpaid leave of absence may be subject to evidence of insurability satisfactory to the Life Insurance Company upon return to active work.



 53585349.1/

4. Effective October 1, 202**5**, the maximum annual District contribution toward the total premiums for the above benefits shall be ~~Fourteen Thousand Seven Hundred Fourteen Dollars and Four Cents ($14,714.04)~~ **Fifteen Thousand Fourteen dollars and Four cents ($15,014.04)** per employee.

…

B.2.c. **Life Insurance:**

A $50,000 Basic Life Insurance Plan (plus Accidental Death and Dismemberment Plan) paying on the death of an employee under age **70** ~~65~~, from any cause authorized by the plan provider, the amount of $50,000 to the beneficiary named by the employee. The District contribution to the premium for life insurance benefits shall be 100% of the cost.

Employees over age **70** ~~65~~ shall be eligible for a reduced benefit amount as set forth in the policy established by the insurance company. Employees who choose to discontinue or terminate life insurance during an approved unpaid leave of absence may be subject to evidence of insurability satisfactory to the Life Insurance Company upon return to active work.

…

~~Retirees who participated in the District's $50,000 Basic Life Insurance Program retiring from the District at age 55 or older, but not older than 64; with at least 13 consecutive years of service may choose to continue to participate in the Basic Life Insurance Program until the attainment of age 65 at no cost to the District. Failure to make timely premium payments shall result in cancellation of insurance coverage.~~

…

B.4. Effective October 1, 202**5**, the maximum annual District contribution toward the total premiums for the above benefits shall be **One Thousand Seven Hundred Seventy-Six dollars and Sixty cents ($1,776.60)** ~~One Thousand Four Hundred Sixty-Eight Dollars and Ninety-Two cents ($1,468.92)~~. 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.

**D. Effective starting in the 2025-2026 school year, the health plan offering to CSEA members shall be through the SET-TC Joint Powers Authority.**

**Remainder of Article to stay status quo.**



 53585349.1/

**Article 23 Pay and Allowances**

**Modify Article 23 as follows:**

**A.** ~~The 2023-2024 Classified Salary Schedule shall remain in effect without change and become the 2024-2025 Classified Salary Schedule.~~ **The 2025-2026 Classified Salary Schedule shall be increased by 3.0% for 2025-2026.**

**EXCEPT AS SET FORTH ABOVE ALL OTHER TERMS AND CONDITIONS CONTAINED IN THE PARTIES' 2023-2026 AGREEMENT SHALL REMAIN STATUS QUO.**

| | |
|---|---|
| **Jaime Martinez, Assistant Superintendent of Human Resources**<br>**Hanford Elementary School District** | 6/9/25<br>**Date** |
| **Tiffany Maline, President**<br>**California School Employees Association, Chapter 344** | 6/9/25<br>**Date** |
| **Ernie Grijalva, Labor Relations Representative**<br>**California School Employees Association** | 6/9/25<br>**Date** |

# HANFORD ELEMENTARY SCHOOL DISTRICT
## ~~2024-25~~ 2025-26 CLASSIFIED SALARY SCHEDULE

| Range | Position | | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
|---|---|---|---|---|---|---|---|
| 1 | | *per Month | 2,952 | 3,100 | 3,255 | 3,417 | 3,588 |
| | | per Hour | 17.03 | 17.88 | 18.78 | 19.72 | 20.70 |
| 2 | | per Month | 3,100 | 3,255 | 3,417 | 3,588 | 3,768 |
| | | per Hour | 17.88 | 18.78 | 19.72 | 20.70 | 21.74 |
| 3 | Clerk Trainee | per Month | 3,255 | 3,417 | 3,588 | 3,768 | 3,956 |
| | | per Hour | 18.78 | 19.72 | 20.70 | 21.74 | 22.82 |
| 4 | | per Month | 3,417 | 3,588 | 3,768 | 3,956 | 4,154 |
| | | per Hour | 19.72 | 20.70 | 21.74 | 22.82 | 23.96 |
| 5 | Clerk Typist I | per Month | 3,588 | 3,768 | 3,956 | 4,154 | 4,361 |
| | Food Service Worker I | per Hour | 20.70 | 21.74 | 22.82 | 23.96 | 25.16 |
| | Instructional Aide | | | | | | |
| 6 | Bilingual Aide | per Month | 3,768 | 3,956 | 4,154 | 4,361 | 4,580 |
| | Bilingual Clerk Typist I | per Hour | 21.74 | 22.82 | 23.96 | 25.16 | 26.42 |
| | Food Service Worker II | | | | | | |
| | Alternative Education Program Aide | | | | | | |
| | READY Program Tutor | | | | | | |
| 7 | Account Clerk I | per Month | 3,956 | 4,154 | 4,361 | 4,580 | 4,808 |
| | Custodian I | per Hour | 22.82 | 23.96 | 25.16 | 26.42 | 27.74 |
| | Educational Tutor, K-8 | | | | | | |
| | Groundskeeper I | | | | | | |
| | Paraprofessional (TK/K) | | | | | | |
| | Signing Aide | | | | | | |
| | Special Circumstances Aide | | | | | | |
| | Special Education Aide | | | | | | |
| | Substitute Telephone Clerk | | | | | | |
| 8 | Account Clerk II | per Month | 4,154 | 4,361 | 4,580 | 4,808 | 5,049 |
| | Clerk Typist II | per Hour | 23.96 | 25.16 | 26.42 | 27.74 | 29.13 |
| | Cook/Baker | | | | | | |
| | Food Service Utility Worker | | | | | | |
| | Library/Media Technician | | | | | | |
| 9 | Bilingual Clerk Typist II | per Month | 4,361 | 4,580 | 4,808 | 5,049 | 5,301 |
| | Bilingual Translator/Clerk | per Hour | 25.16 | 26.42 | 27.74 | 29.13 | 30.58 |
| | Custodian II | | | | | | |
| | Delivery Worker | | | | | | |
| | Groundskeeper II | | | | | | |
| | Lead Food Service Worker | | | | | | |
| | Maintenance Worker I | | | | | | |
| 10 | Bus Driver | per Month | 4,580 | 4,808 | 5,049 | 5,301 | 5,566 |
| | Bus Driver/Service Worker | per Hour | 26.42 | 27.74 | 29.13 | 30.58 | 32.11 |
| | Health Care Assistant | | | | | | |
| | Help Desk Technician | | | | | | |
| | Secretary | | | | | | |
| | READY Site Lead | | | | | | |
| 11 | Bilingual Health Care Assistant | per Month | 4,808 | 5,049 | 5,301 | 5,566 | 5,845 |
| | Dispatcher | per Hour | 27.74 | 29.13 | 30.58 | 32.11 | 33.72 |
| | Irrigation Specialist | | | | | | |
| | Licensed Vocational Nurse | | | | | | |
| | Lead Custodian | | | | | | |
| 12 | Account Technician I | per Month | 5,049 | 5,301 | 5,566 | 5,845 | 6,137 |
| | Licensed Vocational Nurse (Bilingual) | | | | | | |
| | Warehouse/Reprographics & Mail | per Hour | 29.13 | 30.58 | 32.11 | 33.72 | 35.41 |
| | Technician | | | | | | |

| Range | Position | | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
|---|---|---|---|---|---|---|---|
| 13 | Bus Driver/Mechanic | per Month | 5,301 | 5,566 | 5,845 | 6,137 | 6,444 |
| | Head Custodian | per Hour | 30.58 | 32.11 | 33.72 | 35.41 | 37.18 |
| | Maintenance Worker II | | | | | | |
| | Mechanic | | | | | | |
| | Parent Liaison Specialist | | | | | | |
| | Painter/Maintenance Worker II | | | | | | |
| | Teacher Resource Center Specialist | | | | | | |
| 14 | Administrative Secretary I | per Month | 5,566 | 5,845 | 6,137 | 6,444 | 6,766 |
| | | per Hour | 32.11 | 33.72 | 35.41 | 37.18 | 39.03 |
| 15 | Account Technician II - Accounts | per Month | 5,845 | 6,137 | 6,444 | 6,766 | 7,104 |
| | Payable | | | | | | |
| | Administrative Secretary II | per Hour | 33.72 | 35.41 | 37.18 | 39.03 | 40.99 |
| | Child Welfare and Attendance Specialist | | | | | | |
| | Computer Maintenance Technician | | | | | | |
| | Database Specialist I | | | | | | |
| 16 | Account Technician III | per Month | 6,137 | 6,444 | 6,766 | 7,104 | 7,460 |
| | Community Day School Specialist | per Hour | 35.41 | 37.18 | 39.03 | 40.99 | 43.04 |
| | DSF Work Control Technician | | | | | | |
| | Educational Interpreter | | | | | | |
| | Student Specialist | | | | | | |
| 17 | Bilingual Student Specialist | | | | | | |
| | Bilingual Community Day School Specialist | per Month | 6,444 | 6,766 | 7,104 | 7,460 | 7,833 |
| | Heating, Ventilation & Air | per Hour | 37.18 | 39.03 | 40.99 | 43.04 | 45.19 |
| | Conditioning Specialist | | | | | | |
| | Locksmith | | | | | | |
| 18 | Account Technician IV | per Month | 6,766 | 7,104 | 7,460 | 7,833 | 8,224 |
| | Database Specialist II | per Hour | 39.03 | 40.99 | 43.04 | 45.19 | 47.45 |
| | Lead Mechanic (Automotive) | | | | | | |
| | Network Engineer | | | | | | |
| | Systems Engineer | | | | | | |
| 19 | | per Month | 7,104 | 7,460 | 7,833 | 8,224 | 8,635 |
| | | per Hour | 40.99 | 43.04 | 45.19 | 47.45 | 49.82 |
| 20 | | per Month | 7,460 | 7,833 | 8,224 | 8,635 | 9,067 |
| | | per Hour | 43.04 | 45.19 | 47.45 | 49.82 | 52.31 |

*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:

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

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

**ADDITIONAL COMPENSATION FOR CLASSIFIED EMPLOYEES** (cont.)

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

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

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

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

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

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

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

Adopted: __/__/__
Effective: __/__/__

# HANFORD ELEMENTARY SCHOOL DISTRICT

## ~~2024-2025~~ 2025-2026 CLASSIFIED SUBSTITUTE/TEMPORARY WAGE SCHEDULE*

Effective __/__/__

| Range | Position | Hourly Rate** |
|---|---|---|
| 1S | | $15.92 |
| 2S | | $16.72 |
| 3S | Clerk Trainee | $17.56 |
| 4S | | $18.43 |
| 5S | Clerk Typist I<br>Food Service Worker I<br>Instructional Aide | $19.35 |
| 6S | Bilingual Aide I<br>Bilingual Clerk Typist I<br>Food Service Worker II<br>Alternative Education Program Aide<br>READY Program Tutor | $20.32 |
| 7S | Account Clerk I<br>Custodian I<br>Educational Tutor, K-6<br>Groundskeeper I<br>Signing Aide<br>Special Circumstances Aide<br>Special Education Aide<br>Substitute Telephone Clerk | $21.34 |
| 8S | Account Clerk II<br>Clerk Typist II<br>Cook/Baker<br>Food Service Utility Worker<br>Media Services Aide | $22.41 |
| 9S | Bilingual Clerk Typist II<br>Custodian II<br>Delivery Worker<br>Groundskeeper II<br>Maintenance Worker I | $23.53 |
| 10S | Bus Driver<br>Bus Driver/Service Worker<br>Health Care Assistant<br>Help Desk Technician<br>READY Site Lead<br>Secretary | $24.70 |

| Range | Position | Hourly Rate** |
|---|---|---|
| 11S | Bilingual Health Care Assistant<br>Dispatcher<br>Irrigation Specialist<br>Licensed Vocational Nurse<br>Lead Custodian | $25.94 |
| 12S | Account Technician I<br>Licensed Vocational Nurse (Bilingual)<br>Warehouse/Reprographics and Mail Technician | $27.23 |
| 13S | Head Custodian<br>Maintenance Worker II<br>Mechanic<br>Parent Liaison Specialist<br>Painter/Maintenance Worker II<br>Teacher Resource Center Specialist | $28.60 |
| 14S | Administrative Secretary I | $30.03 |
| 15S | Account Technician II<br>Administrative Secretary II<br>Child Welfare and Attendance Specialist<br>Computer Maintenance Technician<br>Database Specialist I | $31.53 |
| 16S | Account Technician III<br>Community Day School Specialist<br>DSF Work Control Technician<br>Educational Interpreter<br>Student Specialist | $33.10 |
| 17S | Bilingual Student Specialist<br>Heating, Ventilation & Air Conditioning Specialist<br>Locksmith | $34.76 |
| 18S | Account Technician IV<br>Database Specialist II<br>Lead Mechanic (Automotive)<br>Network Engineer<br>Systems Engineer | $36.50 |
| 19S | | $38.32 |
| 20S | | $40.24 |

*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: __/__/__

**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 **Classified Bargaining Unit**, during the term of the agreement from **July 1, 2023 to June 30, 2026.**

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

| **Budget Adjustment Catergories** | **Budget Adjustment Increase (Decrease)** |
|---|---|
| Revenues/Other Financing Sources | |
| Expenditures/Other Financing Uses | $ 582,848 |
| Ending Balance Increase (Decrease) | **($ 582,848)** |

___ (No budget revisions necessary)

**District Superintendent (Signature)** — **Date** 6/10/25

**Chief Business Officer (Signature)** — **Date** 6/10/25

**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: _____ Reopener: X

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 June 25, 2025.

**A.(1) Proposed Change in Compensation**

| | Compensation | Cost Prior to Proposed Agreement | Fiscal Impact of Proposed Agreement Increase (Decrease) and Percentage Change<br>Current Year 2025-2026 | Year 2 2026-2027 | Year 3 2027-2028 |
|---|---|---|---|---|---|
| 1 | Base Salary | $ 12,531,307 | $ 375,939 | $ 375,939 | $ 375,939 |
| | | | 3.00% | 3.00% | 3.00% |
| 2 | Other Compensation | $ 1,226,771 | $ - | $ - | $ - |
| | | | 0.00% | 0.00% | 0.00% |
| 3 | Total Salary - (Sum of 1 & 2) | $ 13,758,078 | $ 375,939 | $ 375,939 | $ 375,939 |
| | | | 2.73% | 2.73% | 2.73% |
| 4 | Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare | $ 5,024,450 | $ 137,293 | $ 137,631 | $ 137,970 |
| | | | 2.73% | 2.74% | 2.75% |
| 5 | Health/Welfare Benefits | $ 2,205,532 | $ 69,616 | $ 92,821 | $ 92,821 |
| | | | 3.16% | 4.21% | 4.21% |
| 6 | Total Benefits - (Total Lines 4 & 5) | $ 7,229,982 | $ 206,909 | $ 230,452 | $ 230,791 |
| | | | 2.86% | 3.19% | 3.19% |
| 7 | Total Compensation (Sum of Lines 3 & 6) | $ 20,988,060 | $ 582,848 | $ 606,391 | $ 606,730 |
| | | | 2.78% | 2.89% | 2.89% |

**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 3.0% increase to the first step of the Classified salary schedule beginning with the 2025-2026 school year. The subsequent steps will be increased in accordance with the current structure. The annual healthcare cap will increase from $14,714.04 to $15,014.04/year for employees assigned thirty or more hours a week and the annual healthcare cap will increase from $1,468.92 to $1,776.60/year for employees assigned between fifteen and less than thirty hours week starting October 1, 2025.

**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.**

None.

**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 District reserves.

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

The agreement will be funded with District reserves.

**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 District reserves.

**3A. For multi-year agreements, please provide a multi-year financial projection covering the term of the agreement. Include all assumptions nsed 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** 6/10/25 |

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

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.

## IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

In Accordance with AB3141 (Statutes of 1994, Chapter 650) (G.C. 42142)
Hanford Elementary School District

| | (Col. 1) Latest Board Approved Budget | (Col. 2) Adjustments as a Result of Settlement (Management) | (Col. 2a) Adjustments as a Result of Settlement (Certificated) | (Col. 2b) Adjustments as a Result of Settlement (Classified) | (Col. 2c) Adjustments as a Result of Settlement (Unrepresented) | (Col. 3) Other Revisions (provide explanation) | Notes (Col. 3) | (Col. 4) Total Impact on Budget (Col. 1+2+3) |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| LCFF Sources (8010-8099) | $ 77,812,857 | $ - | $ - | $ - | $ - | $ - | | $ 77,812,857 |
| Remaining Revenues (8100-8799) | $ 25,394,863 | $ - | $ - | $ - | $ - | $ - | | $ 25,394,863 |
| **TOTAL REVENUES** | $ 103,207,720 | $ - | | | | $ - | | $ 103,207,720 |
| **EXPENDITURES** | | | | | | | | |
| 1000 Certificated Salaries | $ 40,826,548 | $ 254,012 | $ 984,676 | $ - | $ - | $ - | | $ 42,065,236 |
| 2000 Classified Salaries | $ 16,739,686 | $ 114,394 | $ - | $ 375,939 | $ 27,462 | $ - | | $ 17,257,481 |
| 3000 Employees' Benefits | $ 28,422,859 | $ 99,209 | $ 222,635 | $ 206,909 | $ 10,029 | $ - | | $ 28,961,641 |
| 4000 Books and Supplies | $ 5,820,041 | $ - | $ - | $ - | $ - | $ - | | $ 5,820,041 |
| 5000 Services and Operating Exps | $ 8,554,201 | $ - | $ - | $ - | $ - | $ - | | $ 8,554,201 |
| 6000 Capital Outlay | $ 3,858,273 | $ - | $ - | $ - | $ - | $ - | | $ 3,858,273 |
| 7000 Other | $ 4,043,209 | $ - | $ - | $ - | $ - | $ - | | $ 4,043,209 |
| **TOTAL EXPENDITURES** | $ 108,264,817 | $ 467,614 | $ 1,207,311 | $ 582,848 | $ 37,491 | $ - | | $ 110,560,081 |
| **OPERATING SURPLUS (DEFICIT)** | $ (5,057,097) | $ (467,614) | $ (1,207,311) | $ (582,848) | $ (37,491) | $ - | | $ (7,352,361) |
| OTHER SOURCES AND TRANSFERS IN | $ 800,000 | $ - | $ - | $ - | $ - | $ - | | $ 800,000 |
| OTHER USES AND TRANSFERS OUT | $ (300,000) | $ - | $ - | $ - | $ - | $ - | | $ (300,000) |
| **CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE** | $ (4,557,097) | $ (467,614) | $ (1,207,311) | $ (582,848) | $ (37,491) | $ - | | $ (6,852,361) |
| BEGINNING BALANCE | $ 55,880,030 | $ - | $ - | $ - | $ - | $ - | | $ 55,880,030 |
| CURRENT-YEAR ENDING BALANCE | $ 51,322,933 | $ (467,614) | $ (1,207,311) | $ (582,848) | $ (37,491) | $ - | | $ 49,027,669 |
| COMPONENTS OF ENDING BALANCE: | | | | | | | | |
| Nonspendable / Restricted | $ 17,955,480 | $ - | $ - | $ - | $ - | $ - | | $ 17,955,480 |
| Reserved for Economic Uncertainties | $ - | $ - | $ - | $ - | $ - | $ - | | $ - |
| Board Designated Amounts | $ 19,446,973 | $ - | $ - | $ - | $ - | $ - | | $ 19,446,973 |
| Unappropriated Amounts | $ 13,920,480 | $ (467,614) | $ (1,207,311) | $ (582,848) | $ (37,491) | $ - | | $ 11,625,216 |

A. Date of governing board approval of budget revisions in Col. 1
**6/25/2025**

**Contact Person: David Endo** **Date: 06/10/2025**

6/10/2025
20252026 mgmt
DCE

# Multiyear Projection

## Hanford Elementary School District

| | 25-26 | 26-27 | % | 27-28 | % | Explanations |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Revenue Limit Source (8010-8099) | $ 77,812,857 | $ 80,113,631 | 3.0% | $ 82,492,817 | 3.0% | 1 |
| Remaining Revenues (8100-8799) | $ 25,394,863 | $ 24,494,863 | -3.5% | $ 24,494,863 | 0.0% | 2 |
| **TOTAL REVENUES** | $ 103,207,720 | $ 104,608,494 | 1.4% | $ 106,987,680 | 2.3% | |
| **EXPENDITURES** | | | | | | |
| 1000 Certificated Salaries | $ 42,065,236 | $ 42,885,236 | 1.9% | $ 43,705,236 | 1.9% | 3 |
| 2000 Classified Salaries | $ 17,257,481 | $ 17,564,481 | 1.8% | $ 17,871,481 | 1.7% | 4 |
| 3000 Employees' Benefits | $ 28,961,641 | $ 29,274,967 | 1.1% | $ 29,733,605 | 1.6% | 5 |
| 4000 Books and Supplies | $ 5,820,041 | $ 3,366,041 | -42.2% | $ 3,366,041 | 0.0% | 6 |
| 5000 Services and Operating Exps | $ 8,554,201 | $ 8,554,201 | 0.0% | $ 8,554,201 | 0.0% | |
| 6000 Capital Outlay | $ 3,858,273 | $ 2,698,273 | -30.1% | $ 2,698,273 | 0.0% | 7 |
| 7000 Other | $ 4,043,209 | $ 4,043,209 | 0.0% | $ 4,043,209 | 0.0% | |
| **TOTAL EXPENDITURES** | $ 110,560,081 | $ 108,386,408 | -2.0% | $ 109,972,046 | 1.5% | |
| **OPERATING SURPLUS (DEFICIT)** | $ (7,352,361) | $ (3,777,914) | -48.6% | $ (2,984,366) | -21.0% | |
| OTHER SOURCES AND TRANSFERS IN | $ 800,000 | $ 800,000 | 0.0% | $ 800,000 | 0.0% | |
| OTHER USES AND TRANSFERS OUT | $ (300,000) | $ (300,000) | 0.0% | $ (300,000) | 0.0% | |
| **CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE** | $ (6,852,361) | $ (3,277,914) | -52.2% | $ (2,484,366) | -24.2% | |
| BEGINNING BALANCE | $ 55,880,030 | $ 49,027,669 | -12.3% | $ 45,749,755 | -6.7% | |
| CURRENT-YEAR ENDING BALANCE | $ 49,027,669 | $ 45,749,755 | -6.7% | $ 43,265,389 | -5.4% | |

| **Explanations:** | |
|---|---|
| 1 | COLA 26-27 3.52% and 3.63% in 26-27 / District ADA projected at 5,312 in the subsequent two years and unduplicated % to remain static (FUNDED ADA 5,333 and 5,312 respectively) |
| 2 | ($900k) Electric bus grant |
| 3 | $820k Certificated step and column realized in the unrestricted multi-year projection |
| 4 | $307k 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 increase to 26.90% and 27.80% in the two subsequent years |
| 6 | ($454k) smartboard in subsequent two years / ($2,000k) textbook adoption in subsequent years |
| 7 | ($1,160k) Electric Buses and infrastructure |

# HANFORD ELEMENTARY SCHOOL DISTRICT

## AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Robert Heugly
DATE: June 13, 2025

For: ☒ Board Meeting
☐ Superintendent's Cabinet

For: ☐ Information
☒ Action

Date you wish to have your item considered: June 25, 2025

**ITEM:** Consider adoption of the 2025-2026 Hanford Elementary School District Local Control Accountability Plan (LCAP).

**PURPOSE:** Included for your review is the proposed 2025-2026 Hanford Elementary School District LCAP that was reviewed during the public hearing on June 11, 2025. The LCAP is a document that details how school districts are addressing the State's eight priority areas with the augmented funding the State provides for disadvantaged students (English learners, foster youth, and economically disadvantaged). The LCAP can be viewed on the HESD public website at:
https://resources.finalsite.net/images/v1748561473/hesdk12caus/mhau9ekupi1ky2wwakvz/3-HESD2025-26LCAPDrafttoKCOEWithREVISEDBudgetNumbers5-20-25.pdf

**FISCAL IMPACT:** The fiscal impact is detailed in the LCAP and was discussed at the public hearing on June 11, 2025 and included in the document.

**RECOMMENDATION:** Adopt the 2025-2026 Hanford Elementary School District Local Control Accountability Plan (LCAP).

HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: Daniel Pierotte

DATE: June 12, 2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: June 25, 2025

**ITEM:** OMNIA Partners Cooperative Contract No. 240078-01 with Grainger for the Purchase of Maintenance, Repair, and Operations (MRO) Supplies, Parts, Equipment, and Materials from January 1, 2025, through December 31, 2027, with the Option to Extend through December 31, 2029

**PURPOSE:**
Utilizing OMNIA Partners Cooperative Contract No. 240078-01 with Grainger for the procurement of maintenance, repair, and operations (MRO) supplies, parts, equipment, and materials aligns with California Public Contract Code Section 20118, which allows school districts to leverage contracts procured by other public agencies when it is in the District's best interest. This cooperative procurement vehicle offers value-added solutions, including but not limited to:

- **Cost savings** through competitively bid pricing
- **Standardization** of products and services across sites
- **Administrative efficiency** by reducing procurement complexity
- **Time efficiency** through streamlined purchasing processes

This approach supports the District's efforts to enhance operational effectiveness and responsible resource management.

Contract Information Link: https://www.omniapartners.com/suppliers/grainger/public-sector/contract-documents?hsCtaAttrib=160442367866#c12684

**FISCAL IMPACT:**
Expenditures will vary based on operational needs and are budgeted within the Maintenance and Operations Department.

**RECOMMENDATIONS:** Approve the utilization of OMNIA Partners Cooperative Contract No. 240078-01 with Grainger for the purchase of MRO supplies, parts, equipment, and materials through its maturity date of December 31, 2027, with the option to extend through December 31, 2029, if deemed in the best interest of the District.

# WELCOME to your NEW Grainger City of Tucson Contract through OMNIA Partners

## The MRO Products You Need, When You Need Them

**Grainger is the industry leader** in providing one source for all Maintenance, Repair, Operation (MRO) and Safety needs, offering more than 1.5 million products in over 32 MRO categories. With over 17 distribution centers and over 280 U.S. branch locations, Grainger ensures OMNIA Partner members have the products they need, when they need them.

The City of Tucson, Arizona has awarded Grainger a competitively solicited Maintenance, Repair and Operational Supplies contract (#240078-01) available through OMNIA Partners, Public Sector. Through this national cooperative contract, Grainger offers participants a broad portfolio of products resulting in streamline, cost-effective solutions for MRO and Safety supplies, materials and services.

### CONTRACT SERVICES & BENEFITS

**Maintenance, Repair and Operations**
**Supplies and Related Services**

**Contract#** 240078-01
**Contract Term:** January 1, 2025 – December 31, 2027
*with (2) one-year renewal options*

- **Full catalog contract with discounts** on entire product portfolio, minimum discount of 5%
- **Nationwide core list** of the most frequently purchased items
- **Financial incentives and rebates** for qualified customers
- **KeepStock® Inventory Management** solutions* help save you time, money and space
- **Access to Grainger's portfolio** of over 300 services including training, assessments, and audits
  - Safety Services, Energy, Facility and Benefit Management Services
- **Access to Strategic Sourcing**
- **Standard Prepaid Freight****

### VALUE ADDED SERVICES

- **Key Grainger Programs:** Authorized Small, Local Resellers, Green & Sustainability, Managed Footwear, Prescription Eyewear, Online Safety Center, Custom Product Center, Installation, Repair, Maintenance and Turn-Key Solutions and Services
- **Consulting Services:** Procurement Data, Financial Analysis, Inventory Baselining and more!
- **Emergency Preparedness** Services and Solutions
- **Metalworking Specialists** help you work through challenging applications and identify cost-saving solutions: Tool Reconditioning, Machine Guarding and more!
- **Safety Assesments, Training and Education**
- **After hours emergency services: 1-800-CALL-WWG (225-5994)** to open a branch any time—nights and weekends *(Free service under your Grainger/Omnia Partners contract.)*

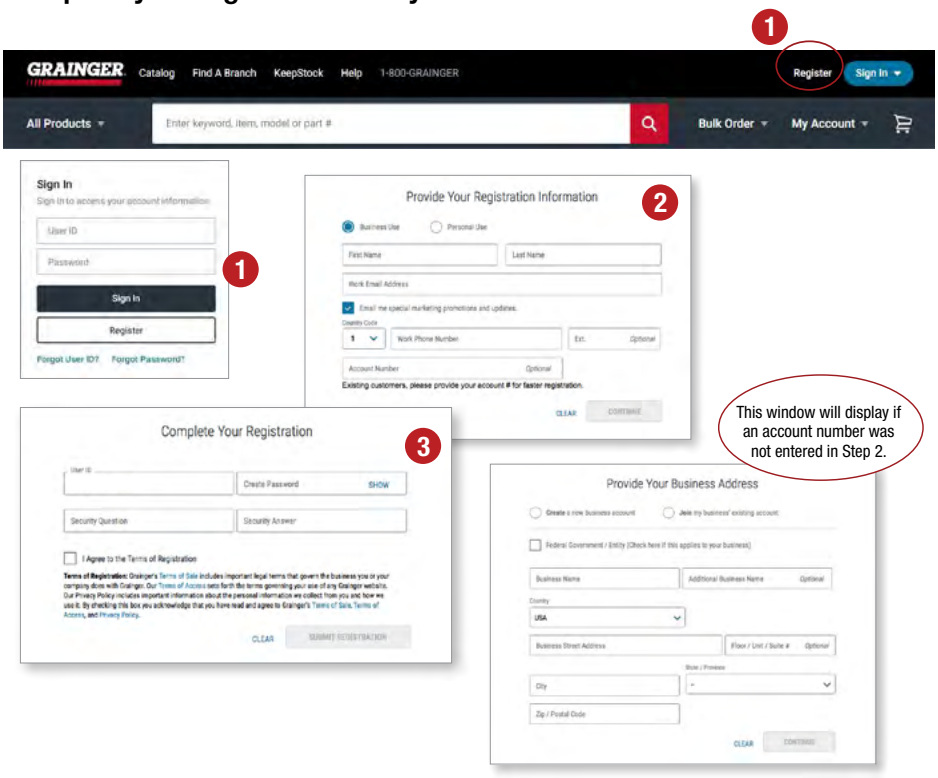
### TAKE ADVANTAGE OF YOUR CONTRACT BENEFITS TODAY!:

**For more information, view your Grainger Cooperative Contract Documentation or call 1-800-GRAINGER (472-4643)**

**Grainger KeepStock solutions are subject to customer eligibility and agreements.*
***Most in-stock orders received by 5 p.m. (at the local time of the shipping facility) are delivered to the contiguous U.S. the next business day. Inbound shipping method is UPS. There is no charge for standard purchases. See contract for details.*

# How to Take Advantage of Your Contract Today

**Grainger.com is a fast and easy online solution** with quick access to over a million products. Sign In to view your pricing and product availability, create personal and/or shared lists for quicker access, enable the Order Management System (OMS) with your workflow and approval process, customize your checkout requirements, view order history and pay invoices online. Use your Grainger.com credentials and enable the Touch ID for quick access to the Grainger mobile app for your on-the-go needs.
**Complete your registration today!**




1. Go to Grainger.com and click **REGISTER NOW** in the upper right corner, or click **REGISTER** from the quick **SIGN IN** module.
2. Enter your first name, last name, email address and phone number. Enter your organization's Grainger account number for a faster registration process, or we will match you to the correct account with address validation. Click **CONTINUE** to proceed.
3. Enter your zip/postal code and create a personal User ID and Password. Enter a security question and answer for your security protection. Read and accept the Terms of Registration. Click **SUBMIT REGISTRATION**.

***IT'S THAT EASY!***

## ADDITIONAL CONTRACT INFORMATION

**> PLACE ORDERS**
Online via Grainger.com
Via any e-commerce platform
Phone: 1-800-472-4643

**> CREDIT CARDS ACCEPTED**
Mastercard, Visa, American Express

**> SHIPPING/DELIVERY TERMS**
Next day delivery* on most orders. Drop shipped items quoted as per the manufacturer.

**> RETURN POLICY**
Returns for Grainger products must be made within one (1) year from the date of purchase, unless otherwise indicated. Returned product must be in original packing, unused, undamaged, and in saleable condition. Grainger will either replace the product or issue a credit for the purchase price. Returns of non-general catalog items may be subject to a restocking charge (credited for less than full purchase price) up to 35% or more of the sale price.

**> FEDERAL ID NUMBER**
36-1150280

**> OMNIA PARTNERS INCENTIVES**
Participants affiliated with the Grainger contract available through OMNIA Partners, Public Sector can earn various incentives based on growing contract utilization and/or e-Commerce spend. Eligible purchases are those purchases made directly with Grainger that exceed the direct member purchases made during the immediately preceding 12-month period (Jan 1 - Dec 31).

- Annual Growth Incentives**
- E-Commerce Incentives**

** Most in-stock orders received by 5 p.m. (at the local time of the shipping facility) are delivered to the contiguous U.S. the next business day.*
***Minimum Qualifications May Apply. Contact your representative for requirements.*

©2022 W.W. Grainger, Inc. W-ELCO804 23-ASP007 G0093

CITY OF TUCSON

# ONE SOURCE. UNLIMITED SOLUTIONS.

**With over 1.5 million items to choose from,** Grainger carries the products, supplies and equipment you need to help get your job done.

**% Off CRP**

| CATEGORY | RANGE OF PRODUCTS | |
|---|---|---|
| **Air Filters: 40%<br>HVAC/R: 17%** | A/C Refrigeration, Air Filters, Air Treatment, Cooling Fans & Air Circulators, Heaters, HVAC Controls, Test Instruments, Replacement Parts, Ventilation Supplies | |
| **Abrasives: 10%** | Blasting, Brushes & Wheel Kits, Sharpening Stones, Grinding Wheels, Deburring Tools, Polishing, Sanding Belts, Sandpaper, Tumblers | |
| **Adhesives, Sealants & Tape: 10%** | Caulk, Concrete & Asphalt, Dispensing Guns, Glues & Cements, Putties, Tapes, Thread & Gasket Sealants | |
| **Cleaning: 22%** | Cleaning Chemicals & Supplies, Dispensers, Deodorizers, Paper Products & Dispensers, Personal Care, Restroom Equipment, Trash & Recycling | |
| **Electrical: 23%** | Industrial Controls, Automation & Machine Safety, Motor Controls, Power Management, Voice & Data, Wire, Cable, Carrier Systems | |
| **Electronics, Appliances & Batteries: 19%** | Dishwashers, Dryers, Ranges, Refrigerators, Freezers, Ice Dispensers, Communications, Electronics, Intercoms & Speakers | |
| **Fasteners: 32%** | Anchors, Bolts, Hardware, Hooks, Lanyards, Manuals, Measuring Equipment, Nails, Nuts, Retaining Rings, Rivets, Screws, Spacers, Staples, Washers | |
| **Hand Tools: 14%** | Benders, Clamps, Cutting Tools, Drywall Tools, Electrical Tools, Files, Hammers, Hand Saws, Pliers, Pullers, Punches, Screwdrivers, Sockets, Wrenches | |
| **Lab Supplies: 7%** | Testing Equipment, Chemicals, Consumables, Diagnostics, Filtration, Fume Hoods, Lab Ovens, Utensils, Labware, Soil Testing, Water Quality | |
| **Lighting: 22%** | Bulbs & Lamps, Ballasts, Flashlights, Exit & Emergency Lighting, Indoor & Outdoor Lighting | |
| **Lubrication: 10%** | Fittings & Hose Systems, Grease Guns, Greases, Lubricants, Oilers, Oils, Storage & Dispensing Systems | |
| **Machining: 7%** | Drilling Tools, Finishing Supplies, Indexable Tools, Fluids, Milling, Precision Measuring, Threading | |
| **Material Handling: 15%** | Cabinets, Carts & Trucks, Casters, Conveyors, Cranes, Dock Equipment, Dollies, Drum Handling, Forklifts, Hoists, Ladders, Packaging & Shipping, Pallet Jacks | |
| **Motors: 19%** | DC Motors, Definite-Purpose AC Motors, General-Purpose AC Motors, HVAC Motors, Motor Supplies, Pump Motors, Replacement Parts | |
| **Outdoor Equipment: 12%** | Cutting & Pruning Tools, Fencing, Generators, Hoses & Sprinkler Systems, Landscaping, Mowers & Trimmers, Pressure Washers, Rakes, Shovels, Snow & Ice Removal | |
| **Paint, Equipment & Supplies: 12%** | Automotive Paints, Brushes & Rollers, Exterior & Interior Paints, Paint Mixers, Sprayers, Spray Paints, Primers | |

| CATEGORY | RANGE OF PRODUCTS | |
|---|---|---|
| **Plumbing: 20%** | Bathroom Hardware, Drains, Faucets, Filtration, Fixtures, Garbage Disposals, Gaskets, Insulation, Pipe, Tubing, Fittings, Valves, Sinks, Toilets, Water Heaters | |
| **Power Tools: 11%** | Cordless Tools, Demolition Tools, Finishing Tools, Heat Guns, Masonry, Pipe Threading, Drills, Saws, Shears, Power Tool Storage, Replacement Parts, Routers | |
| **Power Transmission: 19%** | Bearings, Belts, Brakes & Clutches, Bushings, Chain, Couplings, Gearing, Gearmotors, Speed Reducers, Sprockets, Tensioners, Vibrators | |
| **Pneumatics: 11%** | Air Compressors, Compressed Air Treatment, Hose Clamps, Hose Reels, Pneumatic Hoses & Motors, Pneumatic Tools, Replacement Parts, Valves | |
| **Pumps: 7%** | Aeration, Centrifugal Pumps, Chemical Pumps, Coolant Pumps, Drum & Barrel Pumps, Filtration, Fuel Pumps, Pool & Spa Pumps, Rotary Pumps | |
| **Safety: 19%** | Arc Flash, Eye Wash & Showers, Eye & Face Protection, Fall Protection, First Aid, Gloves, Lockout/ Tagout, Signs, Spill Control, Traffic Safety, Workwear | |
| **Security: 15%** | Barriers & Crowd Control, Detectors, Key Control, Mailboxes, Padlocks, Safes, Security Alarms, Specialty Locks, Two-Way Radios, Video Surveillance | |
| **Test Instruments: 7%** | Air Movement, Automotive Testing, Data Recording, Electrical Power Testing, Indoor Air Quality, Pressure Measuring, Temperature & Humidity Measuring | |
| **Welding: 10%** | Arc Cutting & Gouging, Filler Metals, Gas Welding, MIG Welding, Plasma Cutting, Soldering, Spot Welding, Stick Welding, TIG Welding, Helmets | |
| **Fleet & Vehicle Maintenance: 8%** | Auto Body Tools, Chemicals, Diagnostics, Automotive Exterior & Interior, Lifting Tools, Lubricants, Maintenance Tools, Towing, Storage | |

| CATEGORY | ADDITIONAL PRODUCTS AVAILABLE | |
|---|---|---|
| **Furniture, Hospitality & Food Service: 5%** | Flooring, Food Processing, Beds, Office & Outdoor Furniture, Guest Room Amenities, Uniforms, Laundry Supplies, Sports & Recreational Equipment | |
| **Hardware: 5%** | Braces, Brackets, Door Hardware, Cabinet Hardware, Hooks, Springs, Window Hardware | |
| **Hydraulics: 5%** | Filtration, Hoses & Fittings, Motors, Seals, System Components, Tools, Oil Coolers, Pumps, Valves | |
| **Office Supplies: 5%** | Audio Visual Equipment, Binders, Clipboards, Easels, Calendars, File Folders, Ink & Toner, Cleaners, Office Machines, Office Paper & Notebooks, Staplers | |
| **Raw Materials: 5%** | Alloy Steel, Aluminum, Brass, Bronze, Carbon Steel, Cast Iron, Ceramic, Copper, Cork, Felt, Fiberglass, Foam, Plastics, Rubber, Stainless Steel, Tin, Vinyl | |
| **Reference & Learning Supplies: 5%** | Books, Classroom Supplies, Decoration, Games, Incentives, Toys | |

For a full listing of products and accessories and to see your contract pricing, **visit Grainger.com®**

©2024 W.W. Grainger, Inc. W-ELCO804 24-ASP063

HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: Daniel Pierotte

DATE: June 13, 2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: **June 25, 2025**

**ITEM:** 2246: New Administration Building at Woodrow Wilson Jr. High School — **Change Order (4):** BL #10, BL #11, BL #12, BL #13 & Item No. 5 Deduction

**PURPOSE:**

- **Item No. 1: BL #10 –** Per COR 17.1R, electrical revisions
  ADD $6,755.51
  *Reason: Clarification, Field Condition*
- **Item No. 2: BL #11 –** Per COR 18, add ceiling access in Room 520
  ADD $2,270.54
  *Reason: Field Condition*
- **Item No. 3: BL #12 –** Per COR 19, Bulletin 5 chain link fence revisions
  ADD $5,052.09
  *Reason: Field Condition*
- **Item No. 4: BL #13** – Per COR 20, power and data additions for Admin. Office display screen
  ADD $1,149.38
  ***Reason: Owner Request***
- **Item No. 5: BL # –** Per COR 21, parking lot seal coat cost
  **DEDUCT** $1,350.00
  *Reason: Field Condition, Owner Request*

**FISCAL IMPACT:**

- TOTAL ADDS: ..... $15,227.52
- TOTAL DEDUCTS: ..... $-1,350.00
- TOTAL THIS CHANGE ORDER: ..... $13,877.52

**RECOMMENDATIONS:** Approve Change Order (4)

MANGINI
BARENG MORRELLI SCOTT

MANGINI ASSOCIATES INC.
4320 West Mineral King Avenue
Visalia, California 93291
(559) 627-0530

www.mangini.us

# CHANGE ORDER NO. 04

**TO:** Ardent General, Inc.
2960 N. Burl Avenue
Fresno, CA 93727

**DATE:** June 11, 2025
**CHANGE ORDER NO.:** Four
**PROJECT NO.:** 2246

**PROJECT:** New Administration Building at Woodrow Wilson Jr. High School
Hanford Elementary School District

**THE CONTRACT IS CHANGED AS FOLLOWS:**

**See attached Exhibit "A" for Description of Work.**

| | |
|---|---|
| TOTAL ADDS: | $13,877.52 |
| **TOTAL THIS CHANGE ORDER:** | **$13,877.52** |

**Attachments:** None

The Contractor agrees that this resolution constitutes a final accord and satisfaction of the Contractor's rights with respect to this change order.

| | |
|---|---|
| The original Contract Sum was | $3,250,000.00 |
| Net change by previous Change Orders | $229,219.25 |
| The Contract Sum prior to this Change Order was | $3,479,219.25 |
| The Contract Sum will be changed by this Change Order | $13,877.52 |
| The new Contract Sum including this Change Order will be | $3,493,096.77 |
| The Contract Time will be ~~(increased) (decreased)~~ **(unchanged) ZERO** DAYS | (0) days |
| The Date of Completion as of the date of this Change Order therefore is | June 11, 2025 |

Contractor: Melanie Gould — Date: 6/12/2025
~~James Myers~~ Melanie Gould
Ardent General, Inc.

Architect: J. Ryan Morrelli — Date: 6.13.2025
J. Ryan Morrelli, Architect
Mangini Associates, Inc.

Owner: _____ — Date: _____
Joy Gabler, Superintendent
Hanford Elementary School District

**CHANGE ORDER NO. 4**
**NEW ADMIN BLDG. AT WOODROW WILSON**

# EXHIBIT "A"

**Description of Work**

**Item No. 1:** **BL #10:** Per COR 17.1R, electrical revisions.

**ADD $6,755.51**

**Reason:** Clarification, Field Condition.

**Item No. 2:** **BL #11:** Per COR 18, add ceiling access in Room 520.

**ADD $2,270.54**

**Reason:** Field Condition.

**Item No. 3:** **BL #12:** Per COR 19, Bulletin 5 chain link fence revisions.

**ADD $5,052.09**

**Reason:** Field Condition.

**Item No. 4:** **BL #13:** Per COR 20, power and data additions for Admin. Office display screen.

**ADD $1,149.38**

**Reason:** Owner Request.

**Item No. 5:** **BL # :** Per COR 21, parking lot seal coat cost.

**DEDUCT $-1,350.00**

**Reason:** Field Condition, Owner Request.

TOTAL ADDS ..... $15,227.52
TOTAL DEDUCTS ..... $-1,350.00
**TOTAL THIS CHANGE ORDER ..... $13,877.52**

# PCO #017

Ardent General Inc.
2960 N. Burl Ave
Fresno, California 93727
Phone: (559) 492-3969

**Project:** 24-04 - 24-04 - Woodrow Wilson New Admin
601 Florinda St.
Hanford, California 93230

## Prime Contract Potential Change Order #017: Electrical Revisions

| | | | |
|---|---|---|---|
| **TO:** | Hanford Elementary School District<br>714 N. White Street<br>Hanford California, 93230 | **FROM:** | Ardent General, Inc.<br>2960 N Burl Ave<br>Fresno California, 93727 |
| **PCO NUMBER/REVISION:** | 017 / 1 | **CONTRACT:** | 1 - Standard Template [Change Name] |
| **REQUEST RECEIVED FROM:** | | **CREATED BY:** | Stephanie Perkins **(Ardent General, Inc.)** |
| **STATUS:** | Pending - In Review | **CREATED DATE:** | 4/15 /2025 |
| **REFERENCE:** | Bulletin No 10 | **PRIME CONTRACT CHANGE ORDER:** | |
| **FIELD CHANGE:** | No | | |
| **LOCATION:** | | **ACCOUNTING METHOD:** | Amount Based |
| **SCHEDULE IMPACT:** | | **PAID IN FULL:** | No |
| | | **TOTAL AMOUNT:** | $6,755.51 |

**POTENTIAL CHANGE ORDER TITLE:** Electrical Revisions

**CHANGE REASON:** Design Development

**POTENTIAL CHANGE ORDER DESCRIPTION:** *(The Contract Is Changed As Follows)*
CE #029 - Electrical Revisions
Electrical revisions to sheet E1.1

**ATTACHMENTS:**
Woodrow Wilson - COR #1.2 - PCO #17.pdf_ _Bulletin 10.pdf_

| # | Cost Code | Description | Type | Amount |
|---|---|---|---|---|
| 1 | 26-0000 - Electrical | | Commitment | $ 6,313.56 |
| | | | | |
| | | | **Subtotal:** | $6,313.56 |
| | | | **OH&P: 5.00% Includes Cost Type (13)** | $ 315.68 |
| | | | **Bond: 2.00% Includes Cost Type (13)** | $ 126.27 |
| | | | **Grand Total:** | **$6,755.51** |

**Hanford Elementary School District**
714 N. White Street
Hanford California 93230

**SIGNATURE** **DATE**

**Ardent General, Inc.**
2960 N Burl Ave
Fresno California 93727

**SIGNATURE** **DATE**

VALLEY UNIQUE ELECTRIC

# Request for Change Order #01.2

May 16, 2025

**TO:** **Ardent General**
**2960 N Burl Ave.**
**Fresno, CA 93727**

**PROJECT:** Woodrow Wilson

**WORK DESCRIPTION: PCO #17**
Inclusions:

- Electrical Boxes, Conduit, and Accessories
- Disconnect for Water Heater
- GFCI Receptacles
- Cable
- SOOW Cord & Cord Cap
- Labor to install the materials listed above

Exclusions:

- All work not included above.
- Cutting or Drilling Tile
- Damage to existing walls
- Painting & Patch of walls (new or existing)
- Installation of Hand Dryers
- Programming of Heat/Water Pumps

The total amount of this Change Order is: **$6,313.56**

**Note:**

- **Summary Totals** (recap sheet)
- **Extensions** (Material Quantities, Prices and Labor Units with Extended Totals)

Sincerely,

*Ed Manes*

Ed Manes

PRICE IS VALID FOR 30 DAYS

Valley Unique Electric
Woodrow Wilson ES - Bulletin #13 : Woodrow
Totals (Detailed) - Bid Summary: Default



| | |
|---|---|
| Job Number | COCO47773- |
| Bid Date | 2/13/2024 |
| Bid Time | 2:00:00 PM |
| Square Footage | 0 |

**Material Totals**

| Division | Total | Factor | Extended |
|---|---|---|---|
| 01 Raceway, Fittings & Boxes | $113.57 | 0.00 % | $113.57 |
| 02 Wire & Cable | 171.62 | 0.00 % | 171.62 |
| 03 Distribution | 233.78 | 0.00 % | 233.78 |
| 05 Wiring Device & Covers | 24.42 | 0.00 % | 24.42 |
| 07 Misc | 2.22 | 0.00 % | 2.22 |
| 09 Remodel/Demolition | 26.00 | 0.00 % | 26.00 |
| 18 Phase #18 | 254.71 | 0.00 % | 254.71 |
| **Total** | $826.32 | | **$826.32** |
| **Sales Tax (8.22%)** | | | **$67.96** |
| **Total Material** | | | **$894.28** |

**Labor Hours**

| Division | Total | Factor | Extended |
|---|---|---|---|
| 01 Raceway, Fittings & Boxes | 0.00 | 0.00 % | 0.00 |
| 02 Wire & Cable | 0.00 | 0.00 % | 0.00 |
| 03 Distribution | 0.00 | 0.00 % | 0.00 |
| 05 Wiring Device & Covers | 0.00 | 0.00 % | 0.00 |
| 07 Misc | 0.00 | 0.00 % | 0.00 |
| 09 Remodel/Demolition | 0.00 | 0.00 % | 0.00 |
| 18 Phase #18 | 36.00 | 0.00 % | 36.00 |
| **Total** | 36.00 | | **36.00** |

**Labor Rates**

| Category | % of Total | Hours | Base Rate | Burden $ | Burden % | Extended |
|---|---|---|---|---|---|---|
| Electrician | 100.000 | 36.000 | $127.00 | 0.00 | 0.000 | $4,572.00 |
| **Total** | 100.000 | 36.000 | x $127.00 | (average of labor rate w/burden) = | | **$4,572.00** |

**Non-Productive Labor**

| Description | Hours | Rate | Factor | Extended |
|---|---|---|---|---|
| **Total** | | | | **$0.00** |
| **Total Labor (36.00 hours)** | | | | **$4,572.00** |
| Job Subtotal (Prime Cost) | | | | **$5,466.28** |
| Overhead (10.00%) | | | | **546.63** |

| | |
|---|---|
| Profit (5.00%) | 300.65 |
| Job Total | $6,313.56 |
| Actual Bid Price | $6,313.56 |
| Material to Direct Labor ratio: 0.16 | |
| Prime Cost per square foot | $0.00 |
| Job Total per square foot | $0.00 |
| Actual Bid Price per square ft | $0.00 |
| Labor cost per square foot | $0.00 |
| Labor hours per square foot | 0.00 |
| Gross Profit % | 13.42 |
| Gross Profit $ | $847.28 |
| Net Profit % | 4.76 |

| Entry | Item# | Description | Quantity | Price | Ext Price | Labor | Ext Labor |
|---|---|---|---|---|---|---|---|
| **2** | **TA0002** | **Condensate Pump:** | **1.00** | **43.32 E** | **43.32** | **4.00 E** | **4.00** |
| | 2573 | 4" Square Deep Box (1/2 & 3/4 KO's) | 1.00 | 325.00 C | 3.25 | 0.00 E | 0.00 |
| | 2790 | #12 THHN CU Stranded Wire | 80.00 | 239.20 M | 19.14 | 0.00 M | 0.00 |
| | 4518 | 20A/125V Spec Grade GFI Dup Rcpt (5-20R) | 1.00 | 17.45 E | 17.45 | 0.00 E | 0.00 |
| | 4717 | 4" Square 1G Ind Dup Rcpt Cover | 1.00 | 348.40 C | 3.48 | 0.00 E | 0.00 |
| | T0001 | Electrician - Labor | 4.00 | 0.00 E | 0.00 | 1.00 E | 4.00 |
| **3** | **TA0003** | **Circulation Pump:** | **1.00** | **38.02 E** | **38.02** | **6.00 E** | **6.00** |
| | 1001 | 3/4" EMT | 20.00 | 104.00 C | 20.80 | 0.00 C | 0.00 |
| | 4717 | 4" Square 1G Ind Dup Rcpt Cover | 1.00 | 348.40 C | 3.48 | 0.00 E | 0.00 |
| | 24816 | 4 Square Extenion Box | 1.00 | 2.22 E | 2.22 | 0.00 E | 0.00 |
| | T0001 | Electrician - Labor | 6.00 | 0.00 E | 0.00 | 1.00 E | 6.00 |
| | T0003 | 12/3 SO Cord | 8.00 | 1.44 E | 11.52 | 0.00 E | 0.00 |
| **4** | **TA0004** | **Hand Dryers:** | **1.00** | **207.82 E** | **207.82** | **16.00 E** | **16.00** |
| | 1121 | 1/2" Steel Flex | 10.00 | 106.60 C | 10.66 | 0.00 C | 0.00 |
| | 1894 | 1/2" Steel Squeeze Flex Conn | 8.00 | 2.60 E | 20.80 | 0.00 E | 0.00 |
| | 2682 | 1G Box w/Ears (Cut-in) | 2.00 | 1537.90 C | 30.76 | 0.00 E | 0.00 |
| | 2790 | #12 THHN CU Stranded Wire | 500.00 | 239.20 M | 119.60 | 0.00 M | 0.00 |
| | 47161 | 20A/125V Weather/Tamper Resistant GFI Dup Rcpt (5- | 1.00 | 26.00 E | 26.00 | 0.00 E | 0.00 |
| | T0001 | Electrician - Labor | 16.00 | 0.00 E | 0.00 | 1.00 E | 16.00 |
| **5** | **TA0001** | **Water Heater:** | **1.00** | **537.15 E** | **537.15** | **10.00 E** | **10.00** |
| | 3340 | 30A 250V RK1 Non-Time Delay Fuse | 3.00 | 41.96 E | 125.88 | 0.00 E | 0.00 |
| | T0001 | Electrician - Labor | 10.00 | 0.00 E | 0.00 | 1.00 E | 10.00 |
| | 1122 | 3/4" Steel Flex | 10.00 | 143.00 C | 14.30 | 0.00 C | 0.00 |
| | 1895 | 3/4" Steel Squeeze Flex Conn | 2.00 | 6.50 E | 13.00 | 0.00 E | 0.00 |
| | 2791 | #10 THHN CU Stranded Wire | 90.00 | 365.30 M | 32.88 | 0.00 M | 0.00 |
| | 3971 | 30A 2P 120/240V Bolt-On Circuit Breaker | 1.00 | 107.90 E | 107.90 | 0.00 E | 0.00 |
| | T0004 | 30A 3PH Disconnect Switch | 1.00 | 243.19 E | 243.19 | 0.00 E | 0.00 |
| | | **Total** | | | **826.32** | | **36.00** |

# PCO #018

Ardent General Inc.
2960 N. Burl Ave
Fresno, California 93727
Phone: (559) 492-3969

**Project:** 24-04 - 24-04 - Woodrow Wilson New Admin
601 Florinda St.
Hanford, California 93230

## Prime Contract Potential Change Order #018: Add Ceiling Access

| | | | |
|---|---|---|---|
| **TO:** | Hanford Elementary School District<br>714 N. White Street<br>Hanford California, 93230 | **FROM:** | Ardent General, Inc.<br>2960 N Burl Ave<br>Fresno California, 93727 |
| **PCO NUMBER/REVISION:** | 018 / 0 | **CONTRACT:** | 1 - Standard Template [Change Name] |
| **REQUEST RECEIVED FROM:** | | **CREATED BY:** | Stephanie Perkins **(Ardent General, Inc.)** |
| **STATUS:** | Pending - In Review | **CREATED DATE:** | 4/22 /2025 |
| **REFERENCE:** | Bulletin No 11 | **PRIME CONTRACT CHANGE ORDER:** | |
| **FIELD CHANGE:** | No | | |
| **LOCATION:** | | **ACCOUNTING METHOD:** | Amount Based |
| **SCHEDULE IMPACT:** | | **PAID IN FULL:** | No |
| | | **TOTAL AMOUNT:** | $2,270.54 |

**POTENTIAL CHANGE ORDER TITLE:** Add Ceiling Access

**CHANGE REASON:** Design Development

**POTENTIAL CHANGE ORDER DESCRIPTION:** *(The Contract Is Changed As Follows)*
CE #030 - Add Ceiling Access
Add ceiling access in room S20 for attic heat and smoke detectors.

Excludes any other unrealized cost associated with this change.
Reservation of rights to additional days/costs impacted by this change.

**ATTACHMENTS:**
Strausser.pdf _Bulletin 11.pdf

| # | Cost Code | Description | Type | Amount |
|---|---|---|---|---|
| 1 | 06-1000 - Rough Carpentry | | Commitment | $ 1,647.00 |
| 2 | 01-0000 - General Requirements | Access Panel | Commitment | $ 475.00 |
| | | | | |
| | | | **Subtotal:** | $2,122.00 |
| | | | **OH&P: 5.00% Includes Cost Type (13)** | $ 106.10 |
| | | | **Bond: 2.00% Includes Cost Type (13)** | $ 42.44 |
| | | | **Grand Total:** | **$2,270.54** |

**Hanford Elementary School District**
714 N. White Street
Hanford California 93230

**SIGNATURE** **DATE**

**Ardent General, Inc.**
2960 N Burl Ave
Fresno California 93727

**SIGNATURE** **DATE**

MANGINI
BARENG MORRELLI SCOTT

**MANGINI ASSOCIATES INC.**
4320 West Mineral King Avenue
Visalia, California 93291
(559) 627-0530

**www.mangini.us**

# BULLETIN NO. 11

| | | | |
|---|---|---|---|
| **TO:** | Ardent General, Inc.<br>2960 N. Burl Avenue<br>Fresno, CA 93727 | **DATE:**<br>**BULLETIN NO.:**<br>**PROJECT NO.:**<br>**DSA FILE NO.:** | April 2, 2025<br>Eleven<br>2246<br>16-14 |
| **PROJECT:** | New Administration Building at Woodrow Wilson Jr. High School<br>Hanford Elementary School District | **DSA APPL. NO.:** | 02-121276 |

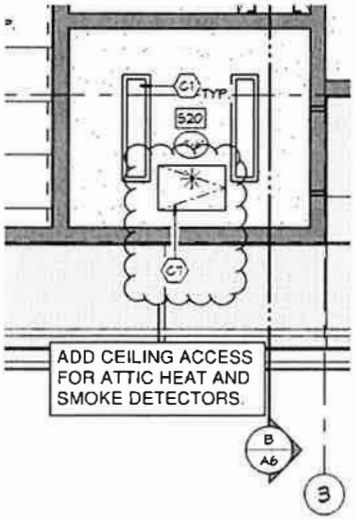
☐ **Supplemental Instructions:** The Work shall be carried out in accordance with the following supplementary instructions, clarifications, or interpretations issued in accordance with the Contract Documents without change in Contract Sum or Contract Time. Proceeding with the Work in accordance with these instructions indicates your acknowledgment that there will be no change in Contract Sum or Contract Time.

☒ **Proposal Request:** Submit an itemized proposal for changes in Contract Sum and/or Time for to the proposed modifications to the Contract Documents described herein. **This is not a Change Order, a Construction Change Directive, or a direction to proceed with the changes to the Work described herein.**

**BULLETIN DESCRIPTION: Add Ceiling Access in Room S20**

**Item B11.01:** Refer to Sheet A4.

1. Add ceiling access in Room S20 for attic heat and smoke detectors.




**ATTACHMENTS:** **N/A**

**END BULLETIN NO. 1**

**MANGINI ASSOCIATES INC.**

**By:** Mike Morales **Title:** Construction Administrator

# STRAUSSER

## CONSTRUCTION, INC.

**Office (559) 438-0083**
**Fax (559) 438-0092**
**Cell (559) 647-3713**

**2354 W. Warner**
**Fresno, CA 93711**
**License #838251**

---



To: Ardent General Inc.

Date: April 22, 2025

Attn: Kameron

From: Michael Strausser
DIR# 1000017893

Re: **Woodrow Wilson Jr High**

**Cost Proposal for Bulletin #11**

**Scope**

- **Demo sheetrock as needed**
- **Add additional framing to accommodate the new ceiling access**
- **Dispose of all debris in onsite dumpster**

**Lumber $ 64.00**

**Simpson hardware & nails $ 24.00**

**Labor $112.00 per man hr. 12 man hrs x $ 112.00 = $ 1,344.00**

**Subtotal $ 1,432.00**

**15% OH&P $215.00**

**Total $ 1,647.00**

# PCO #019

Ardent General Inc.
2960 N. Burl Ave
Fresno, California 93727
Phone: (559) 492-3969

**Project:** 24-04 - 24-04 - Woodrow Wilson New Admin
601 Florinda St.
Hanford, California 93230

## Prime Contract Potential Change Order #019: Chain Link Fence Revisions

| | | | |
|---|---|---|---|
| **TO:** | Hanford Elementary School District<br>714 N. White Street<br>Hanford California, 93230 | **FROM:** | Ardent General, Inc.<br>2960 N Burl Ave<br>Fresno California, 93727 |
| **PCO NUMBER/REVISION:** | 019 / 0 | **CONTRACT:** | 1 - Standard Template [Change Name] |
| **REQUEST RECEIVED FROM:** | | **CREATED BY:** | Stephanie Perkins **(Ardent General, Inc.)** |
| **STATUS:** | Pending - In Review | **CREATED DATE:** | 5/7 /2025 |
| **REFERENCE:** | Bulletin No12 | **PRIME CONTRACT CHANGE ORDER:** | |
| **FIELD CHANGE:** | No | | |
| **LOCATION:** | | **ACCOUNTING METHOD:** | Amount Based |
| **SCHEDULE IMPACT:** | | **PAID IN FULL:** | No |
| | | **TOTAL AMOUNT:** | $5,052.09 |

**POTENTIAL CHANGE ORDER TITLE:** Chain Link Fence Revisions

**CHANGE REASON:** Design Development

**POTENTIAL CHANGE ORDER DESCRIPTION:** *(The Contract Is Changed As Follows)*
CE #035 - Chain Link Fence Revisions
Bulletin No.12: Install chain link fence in the turf area between the bus loop and sidewalk at Park Avenue.

**ATTACHMENTS:**
Estimate for Bulletin 12- Fence add- relocate sprinkler lateral line.pdf_ _Bulletin 12.pdf_

| # | Cost Code | Description | Type | Amount |
|---|---|---|---|---|
| 1 | 32-9000 - Planting/Landscape | | Commitment | $ 4,721.58 |
| | | | | |
| | | | **Subtotal:** | $4,721.58 |
| | | | **OH&P: 5.00% Includes Cost Type (13)** | $ 236.08 |
| | | | **Bond: 2.00% Includes Cost Type (13)** | $ 94.43 |
| | | | **Grand Total:** | **$5,052.09** |

**Hanford Elementary School District**
714 N. White Street
Hanford California 93230

**SIGNATURE** **DATE**

**Ardent General, Inc.**
2960 N Burl Ave
Fresno California 93727

**SIGNATURE** **DATE**

MANGINI
BARENG MORRELLI SCOTT

**MANGINI ASSOCIATES INC.**
4320 West Mineral King Avenue
Visalia, California 93291
(559) 627-0530

**www.mangini.us**

# BULLETIN NO. 12

| | | | |
|---|---|---|---|
| **TO:** | Ardent General, Inc.<br>2960 N. Burl Avenue<br>Fresno, CA 93727 | **DATE:**<br>**BULLETIN NO.:**<br>**PROJECT NO.:**<br>**DSA FILE NO.:** | May 5, 2025<br>Twelve<br>2246<br>16-14 |
| **PROJECT:** | New Administration Building at Woodrow Wilson Jr. High School<br>Hanford Elementary School District | **DSA APPL. NO.:** | 02-121276 |

☐ **Supplemental Instructions:** The Work shall be carried out in accordance with the following supplementary instructions, clarifications, or interpretations issued in accordance with the Contract Documents without change in Contract Sum or Contract Time. Proceeding with the Work in accordance with these instructions indicates your acknowledgment that there will be no change in Contract Sum or Contract Time.

☒ **Proposal Request:** Submit an itemized proposal for changes in Contract Sum and/or Time for to the proposed modifications to the Contract Documents described herein. **This is not a Change Order, a Construction Change Directive, or a direction to proceed with the changes to the Work described herein.**

**BULLETIN DESCRIPTION: Bulletin 5 Chain Link Fence Revisions**

**Item B12.01:** Refer to Bulletin 5.

In order to keep students safe and prevent them from walking across the bus loop area, the District has requested for a chain link fence to be installed in the turf area between the bus loop and sidewalk at Park Avenue.

After further site review and discussion, the District has requested the chain link fencing be installed adjacent to the west most concrete curb.

This revision requires the installed irrigation to be moved to the east.

Note: it may be more cost effective to abandon the installed irrigation in place and install new. Contractor shall review and advise the project team.

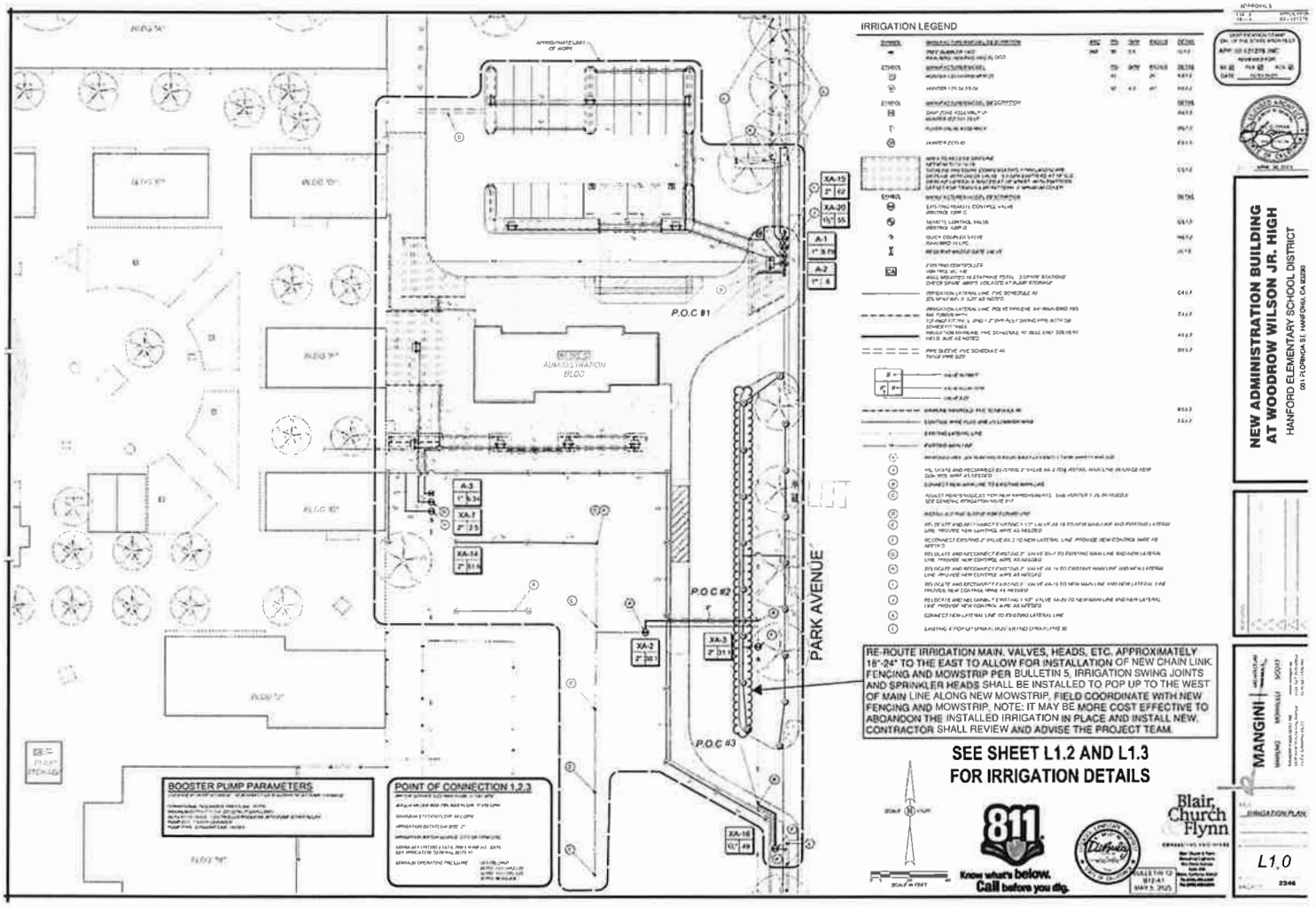
Refer to the attached documents for additional information.

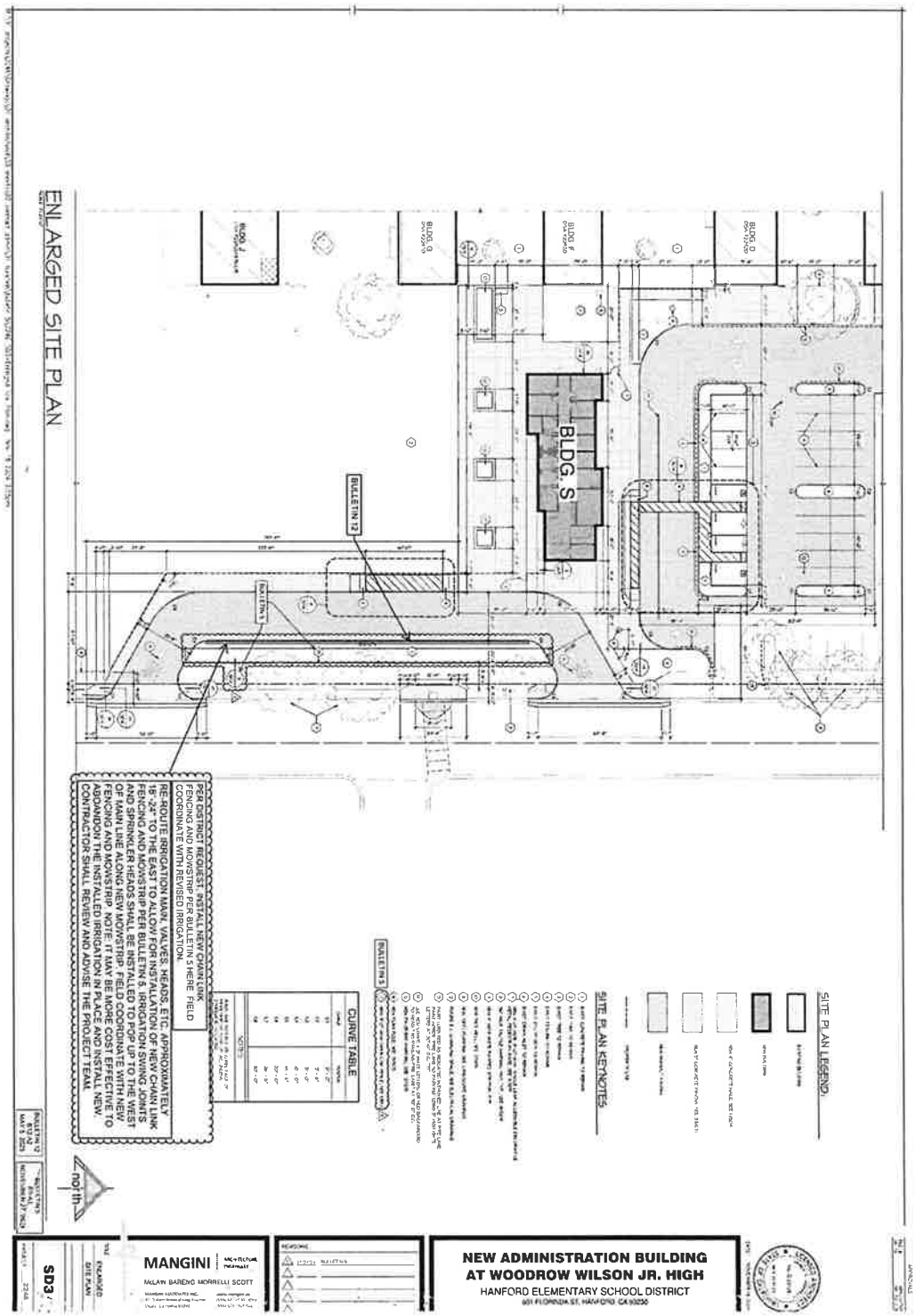
**ATTACHMENTS:**
**B12-A1 dated May 5, 2025**
**B12-A2 dated May 5, 2025**
**B12-A3 dated May 5, 2025**

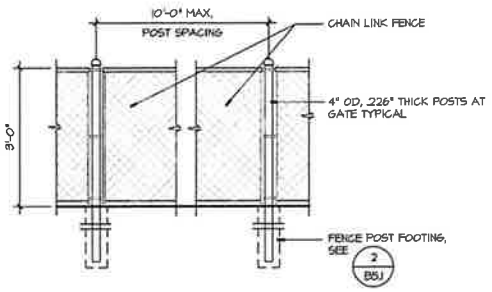
**END BULLETIN NO. 12**

**MANGINI ASSOCIATES INC.**

**By:** Mike Morales **Title:** Construction Administrator

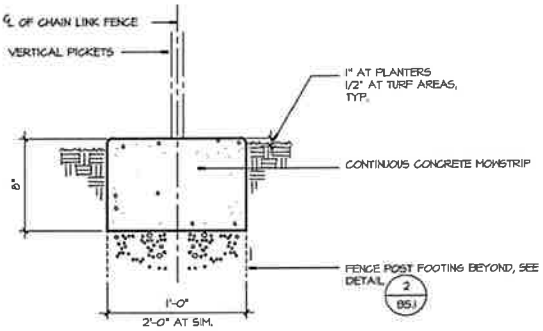

IRRIGATION LEGEND
P.O.C #1
P.O.C #2
P.O.C #3
PARK AVENUE
ADMINISTRATION BLDG
BOOSTER PUMP PARAMETERS
POINT OF CONNECTION 1,2,3
RE-ROUTE IRRIGATION MAIN, VALVES, HEADS, ETC. APPROXIMATELY 18"-24" TO THE EAST TO ALLOW FOR INSTALLATION OF NEW CHAIN LINK FENCING AND MOWSTRIP PER BULLETIN 5. IRRIGATION SWING JOINTS AND SPRINKLER HEADS SHALL BE INSTALLED TO POP UP TO THE WEST OF MAIN LINE ALONG NEW MOWSTRIP. FIELD COORDINATE WITH NEW FENCING AND MOWSTRIP. NOTE: IT MAY BE MORE COST EFFECTIVE TO ABOANDON THE INSTALLED IRRIGATION IN PLACE AND INSTALL NEW. CONTRACTOR SHALL REVIEW AND ADVISE THE PROJECT TEAM.
SEE SHEET L1.2 AND L1.3 FOR IRRIGATION DETAILS
811
Know what's below.
Call before you dig.
NEW ADMINISTRATION BUILDING
AT WOODROW WILSON JR. HIGH
HANFORD ELEMENTARY SCHOOL DISTRICT
MANGINI
Blair, Church Flynn
L1.0


ENLARGED SITE PLAN
BLDG. S
BULLETIN 12
BULLETIN 5
BULLETIN 3
SITE PLAN LEGEND
SITE PLAN KEYNOTES
CURVE TABLE
PER DISTRICT REQUEST, INSTALL NEW CHAIN LINK FENCING AND MOWSTRIP PER BULLETIN 5 HERE. FIELD COORDINATE WITH REVISED IRRIGATION.
RE-ROUTE IRRIGATION MAIN, VALVES, HEADS, ETC. APPROXIMATELY 15'-24" TO THE EAST TO ALLOW FOR INSTALLATION OF NEW CHAIN LINK FENCING AND MOWSTRIP PER BULLETIN 5. IRRIGATION SWING JOINTS AND SPRINKLER HEADS SHALL BE INSTALLED TO POP UP TO THE WEST OF MAIN LINE ALONG NEW MOWSTRIP FIELD COORDINATE WITH NEW PLAYFIELD MOWSTRIP. REMOVE EXISTING IRRIGATION AND ABANDON THE INSTALLED IRRIGATION IN PLACE AND INSTALL NEW. CONTRACTOR SHALL REVIEW AND ADVISE THE PROJECT TEAM.
north
MANGINI
McLAIN BARENG MORRELLI SCOTT
NEW ADMINISTRATION BUILDING
AT WOODROW WILSON JR. HIGH
HANFORD ELEMENTARY SCHOOL DISTRICT
401 FLORIDA ST, HANFORD, CA 93230
ENLARGED SITE PLAN
SD3



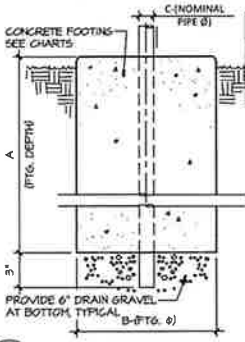

## 1 TYP. C.L. FENCE ELEVATION

SCALE: 1/4" = 1'-0"




## 3 FENCE MOW STRIP

1 1/2" = 1'-0"




| 6' FENCE OR LESS — 2"Ø STD. GALV. PIPE | A | B | C |
|---|---|---|---|
| LINE POSTS | 30" | 10" | 2" |
| END, CORNER & TERMINAL POSTS | 36" | 12" | 2.5" |
| 13' GATE TERMINAL POSTS | 42" | 12" | 4" |

## 2 C.L. FENCE POST FOOTING

1 1/2" = 1'-0"

BULLETIN 12
B12-A3
MAY 5, 2025

~~BULLETIN 5~~
~~B5-A2~~
NOVEMBER 27, 2024

DATE : 11.27.24

**NEW ADMINISTRATION BUILDING AT WOODROW WILSON JR. HIGH**

HANFORD ELEMENTARY SCHOOL DISTRICT
601 FLORINDA ST, HANFORD CA 93230

DSA APPL. NO. 02-121276 FILE NO. 16-14

MANGINI | ARCHITECTURE INGENUITY
MANGINI ASSOCIATES INC.
4330 West Mineral King Avenue
Visalia, California 93291
www.mangini.us
(559) 627-0530 Office
(559) 627-3560 Fax

SHEET NO.
B5.1
BULLETIN 5
PROJECT 2246

WEST SCAPES
PO BOX 1150 Hanford, CA
93232-1150
**WestscapesInc.com**

# Estimate

| DATE | ESTIMATE NO. |
|---|---|
| 4/2/2025 | 3820 |

| NAME / ADDRESS |
|---|
| Ardent General Inc.<br>2960 N. Burl Ave.<br>Fresno, CA 93727 |

| Fax # | E-mail |
|---|---|
| 559-582-5017 | crin@westscapes.net |
| Phone # | CA Contractors License #901810 |
| 559-583-8066 | |

| REP | PROJECT | ORDERED BY |
|---|---|---|
| | Woodrow Wilson Adm... | |

| ITEM | DESCRIPTION | QTY | COST | TOTAL |
|---|---|---|---|---|
| | Re-Route Irrigation for fence installation on bus loop turf per bulletin 12. Price is per being able to salvage existing sprinkler prior to area being cut out for mowstrips. Pipes and swing joints will be abandoned in place. Does not cover any damage to the crossover mainline (runs under drive to the west) that feeds main water to area. Main water line is deep but an augured hole for fence post could hit it should it end up directly above pipe. Turf will not have water from west row of sprinklers during fence construction while awaiting fence complete to install new line. Not responsible for any turf damage should construction be delayed. Turf should be able to go 10 days or so with typical irrigation without permanent damage (Bermuda). Westscapes will install line and smooth dirt along new mowstrips edge after fence/concrete is complete. No new turf or seed included- existing Bermuda fill spread or fill ill very quickly without new turf installed.<br>-Items include any tax and delivery | | | |
| other | 3/4" TSA swing Joint | 8 | 33.34 | 266.72 |
| other | PVC fittings and pipe- Typical rotors | 8 | 37.00 | 296.00 |
| eq. rent use | Equipment rental or usage- Mini skid trencher | 1 | 265.00 | 265.00 |
| eq. rent use | Equipment rental or usage- Service Vehicle per crew hr. | 20 | 14.00 | 280.00 |
| LABO0067-3 | GENERAL STATE PREVAILING LABOR AVERAGE- KINGS COUNTY - Journeyman- salvage rotor heads | 4 | 68.72 | 274.88 |
| LABO0067-3 | GENERAL STATE PREVAILING LABOR AVERAGE- KINGS COUNTY - Tradesman -salvage rotor heads | 4 | 45.10 | 180.40 |
| LABO0067-3 | GENERAL STATE PREVAILING LABOR AVERAGE- KINGS COUNTY - Journeyman- install new lateral line with existing rotors | 8 | 68.72 | 549.76 |
| LABO0067-3 | GENERAL STATE PREVAILING LABOR AVERAGE- KINGS COUNTY - Tradesman- install new lateral line with existing rotors | 8 | 45.10 | 360.80 |
| LABO0067-3 | GENERAL STATE PREVAILING LABOR AVERAGE- KINGS COUNTY - Tradesman- install new lateral line with existing rotors | 8 | 45.10 | 360.80 |
| LABO0067-3 | GENERAL STATE PREVAILING LABOR AVERAGE- KINGS COUNTY - Journeyman- Clean and smooth turf edge back to new concrete | 8 | 68.72 | 549.76 |
| | | | **TOTAL** | |

SIGNATURE

WEST SCAPES
PO BOX 1150 Hanford, CA
93232-1150
**WestscapesInc.com**

# Estimate

| DATE | ESTIMATE NO. |
|---|---|
| 4/2/2025 | 3820 |

| NAME / ADDRESS |
|---|
| Ardent General Inc.<br>2960 N. Burl Ave.<br>Fresno, CA 93727 |

| Fax # | E-mail |
|---|---|
| 559-582-5017 | erin@westscapes.net |
| Phone # | CA Contractors License #901810 |
| 559-583-8066 | |

| REP | PROJECT | ORDERED BY |
|---|---|---|
| | Woodrow Wilson Adm... | |

| ITEM | DESCRIPTION | QTY | COST | TOTAL |
|---|---|---|---|---|
| LABO0067-3 | GENERAL STATE PREVAILING LABOR AVERAGE- KINGS COUNTY - Tradesman- Clean and smooth turf edge back to new concrete | 8 | 45.10 | 360.80 |
| LABO0067-3 | GENERAL STATE PREVAILING LABOR AVERAGE- KINGS COUNTY - Tradesman- Clean and smooth turf edge back to new concrete | 8 | 45.10 | 360.80 |
| | SUBTOTAL FOR SECTION | | | 4,105.72 |
| other | Mark up O/P | 1 | 15.00% | 615.86 |
| | | | **TOTAL** | **$4,721.58** |

Undersigned hereby authorizes the above work to be done along with the necessary material, labor and hereby grant you and your employees permission to access property during the lenght of the project. An express mechanic's lien is hereby acknowledged on above until to secure the amount of work/repairs thereto.

SIGNATURE _____

# PCO #020

Ardent General Inc.
2960 N. Burl Ave
Fresno, California 93727
Phone: (559) 492-3969

**Project:** 24-04 - 24-04 - Woodrow Wilson New Admin
601 Florinda St.
Hanford, California 93230

## Prime Contract Potential Change Order #020: Power and Data Additions

| | | | |
|---|---|---|---|
| **TO:** | Hanford Elementary School District<br>714 N. White Street<br>Hanford California, 93230 | **FROM:** | Ardent General, Inc.<br>2960 N Burl Ave<br>Fresno California, 93727 |
| **PCO NUMBER/REVISION:** | 020 / 0 | **CONTRACT:** | 1 - Standard Template [Change Name] |
| **REQUEST RECEIVED FROM:** | | **CREATED BY:** | Stephanie Perkins **(Ardent General, Inc.)** |
| **STATUS:** | Pending - In Review | **CREATED DATE:** | 5/15 /2025 |
| **REFERENCE:** | Bulletin No13 | **PRIME CONTRACT CHANGE ORDER:** | |
| **FIELD CHANGE:** | No | | |
| **LOCATION:** | | **ACCOUNTING METHOD:** | Amount Based |
| **SCHEDULE IMPACT:** | | **PAID IN FULL:** | No |
| | | **TOTAL AMOUNT:** | $1,149.38 |

**POTENTIAL CHANGE ORDER TITLE:** Power and Data Additions

**CHANGE REASON:** Design Development

**POTENTIAL CHANGE ORDER DESCRIPTION:** *(The Contract Is Changed As Follows)*
CE #037 - Power and Data Additions
Power and Data Additions for Admin Office Display Screen: Furnish and install 120V power and data pathway to IDF for the admin office display screen. The following are two
potential locations.

Note: This price is good for either "Option #1 OR "Options #2", not both.

**ATTACHMENTS:**
Woodrow Wilson - COR #02 - Bulletin #13.pdf_ _Bulletin 13.pdf_

| # | Cost Code | Description | Type | Amount |
|---|---|---|---|---|
| 1 | 26-0000 - Electrical | | Commitment | $ 1,074.19 |
| | | | | |
| | | | **Subtotal:** | $1,074.19 |
| | | | **OH&P: 5.00% Includes Cost Type (13)** | $ 53.71 |
| | | | **Bond: 2.00% Includes Cost Type (13)** | $ 21.48 |
| | | | **Grand Total:** | **$1,149.38** |

**Hanford Elementary School District**
714 N. White Street
Hanford California 93230

**SIGNATURE** **DATE**

**Ardent General, Inc.**
2960 N Burl Ave
Fresno California 93727

**SIGNATURE** **DATE**

MANGINI
BARENG MORRELLI SCOTT

**MANGINI ASSOCIATES INC.**
4320 West Mineral King Avenue
Visalia, California 93291
(559) 627-0530

**www.mangini.us**

# BULLETIN NO. 13

| | | | |
|---|---|---|---|
| **TO:** | Ardent General, Inc.<br>2960 N. Burl Avenue<br>Fresno, CA 93727 | **DATE:** | May 13, 2025 |
| | | **BULLETIN NO.:** | Thirteen |
| | | **PROJECT NO.:** | 2246 |
| | | **DSA FILE NO.:** | 16-14 |
| **PROJECT:** | New Administration Building at Woodrow Wilson Jr. High School<br>Hanford Elementary School District | **DSA APPL. NO.:** | 02-121276 |

☐ **Supplemental Instructions:** The Work shall be carried out in accordance with the following supplementary instructions, clarifications, or interpretations issued in accordance with the Contract Documents without change in Contract Sum or Contract Time. Proceeding with the Work in accordance with these instructions indicates your acknowledgment that there will be no change in Contract Sum or Contract Time.

☒ **Proposal Request:** Submit an itemized proposal for changes in Contract Sum and/or Time for to the proposed modifications to the Contract Documents described herein. **This is not a Change Order, a Construction Change Directive, or a direction to proceed with the changes to the Work described herein.**

**BULLETIN DESCRIPTION: Power and Data Additions for Admin Office Display Screen**

**Item B13.01:** Furnish and install 120V power and data pathway to IDF for the admin office display screen. The following are two potential locations.

**Option 1:** Entrance Lobby (S01) South wall above the door. Or if ceiling power and data boxes can be installed close to the wall along with backing for a ceiling mount TV bracket, this is also acceptable if less intrusive than entering the wall.

**Option 2:** Reception (S04) West wall below the ceiling access door. The power and data would need to be placed low enough for a TV to be mounted to the wall without interfering with the swing of the access door while opening, but high enough for community members to see the screen over the seated employees in the reception area from their position in the lobby.

The District would like the option that has the least impact on both budget and timeline.

Refer to the attached documents for additional information.

**ATTACHMENTS:** **B13-A1 dated May 13, 2025**
**B13-A2 dated May 13, 2025**

**END BULLETIN NO. 13**

**MANGINI ASSOCIATES INC.**

**By:** Mike Morales **Title:** Construction Administrator

VALLEY UNIQUE ELECTRIC

# Request for Change Order #02

May 14, 2025

**TO:** **Ardent General**
**2960 N Burl Ave.**
**Fresno, CA 93727**

**PROJECT:** Woodrow Wilson

**WORK DESCRIPTION: Bulletin #13**
Inclusions:

- Electrical Boxes, Conduit, and Accessories
- Cable
- Labor to install the materials listed above

Exclusions:

- All work not included above.

The total amount of this Change Order is: **$1,074.19**

**Note: This price is good for either "Option #1 OR "Options #2", not both.**

- **Summary Totals** (recap sheet)
- **Extensions** (Material Quantities, Prices and Labor Units with Extended Totals)

Sincerely,

*Ed Manes*

Ed Manes

PRICE IS VALID FOR 30 DAYS

**Woodrow Wilson HS Admin Bldg. : Woodrow Wilson ES - Bulletin #13**

**Totals (Detailed) - Bid Summary: Default**

| | |
|---|---|
| Job Number | CO47773-2 |
| Bid Date | 2/13/2024 |
| Bid Time | 2:00:00 PM |
| Square Footage | 0 |

**Material Totals**

| Division | Total | Factor | Extended |
|---|---|---|---|
| 01 Raceway, Fittings & Boxes | $47.72 | 0.00 % | $47.72 |
| 02 Wire & Cable | 34.88 | 0.00 % | 34.88 |
| 18 Phase #18 | 0.00 | 0.00 % | 0.00 |
| **Total** | $82.60 | | **$82.60** |
| **Sales Tax (8.22%)** | | | **$6.79** |
| **Total Material** | | | **$89.39** |

**Labor Hours**

| Division | Total | Factor | Extended |
|---|---|---|---|
| 01 Raceway, Fittings & Boxes | 2.22 | 0.00 % | 2.22 |
| 02 Wire & Cable | 0.73 | 0.00 % | 0.73 |
| 18 Phase #18 | 3.00 | 0.00 % | 3.00 |
| **Total** | 5.95 | | **5.95** |

**Labor Rates**

| Category | % of Total | Hours | Base Rate | Burden $ | Burden % | Extended |
|---|---|---|---|---|---|---|
| Electrician | 100.000 | 5.950 | $127.00 | 0.00 | 0.000 | $755.65 |
| **Total** | 100.000 | 5.950 | x $127.00 | (average of labor rate w/burden) = | | **$755.65** |

**Non-Productive Labor**

| Description | Hours | Rate | Factor | Extended |
|---|---|---|---|---|
| **Total** | | | | **$0.00** |
| **Total Labor (5.95 hours)** | | | | **$755.65** |

**Direct Job Expenses**

| Description | Total |
|---|---|
| Truck Charge | $85.00 |
| **Total** | **$85.00** |
| Job Subtotal (Prime Cost) | **$930.04** |
| Overhead (10.00%) | **93.00** |

| | |
|---|---|
| Profit (5.00%) | 51.15 |
| Job Total | $1,074.19 |
| Actual Bid Price | $1,074.19 |
| Material to Direct Labor ratio: 0.11 | |
| Prime Cost per square foot | $0.00 |
| Job Total per square foot | $0.00 |
| Actual Bid Price per square ft | $0.00 |
| Labor cost per square foot | $0.00 |
| Labor hours per square foot | 0.00 |
| Gross Profit % | 13.42 |
| Gross Profit $ | $144.15 |
| Net Profit % | 4.76 |

Woodrow Wilson HS Admin Bldg. : Woodrow Wilson ES - Bulletin #13

Job Number: CO47773-2

Extension By Phase

| Item # | Description | Quantity | Price | U | Ext Price | Labor Hr | U | Ext Lab Hr | L |
|---|---|---|---|---|---|---|---|---|---|
| | --- 01 Raceway, Fittings & Boxes --- | | | | | | | | |
| 1012 | 1" EMT (Difficult) | 10 | 178.30 | C | 17.83 | 8.20 | C | 0.82 | |
| 1458 | 1" Set Screw Steel Insul Throat Conn | 1 | 136.59 | C | 1.37 | 0.12 | E | 0.12 | |
| 2280 | 1" 1-Hole Strap | 2 | 39.60 | C | 0.79 | 4.00 | C | 0.08 | |
| 2577 | 4-11/16" Square Box w/brkt Comb KO's | 1 | 868.58 | C | 8.69 | 0.30 | E | 0.30 | |
| 2731 | 4" Square-1G Plaster Ring-5/8"D | 1 | 167.32 | C | 1.67 | 0.15 | E | 0.15 | |
| 2759 | 4-11/16"-1G Plaster Ring-5/8"D | 1 | 490.00 | C | 4.90 | 0.15 | E | 0.15 | |
| 8275 | 3/8" 1-Hole Strap | 5 | 39.47 | C | 1.97 | 4.00 | C | 0.20 | |
| 16547104 | Caddy TSGB 1624 | 2 | 5.25 | E | 10.50 | 0.20 | E | 0.40 | |
| | --- 01 Raceway, Fittings & Boxes Total --- | | | | 47.72 | | | 2.22 | |
| | --- 02 Wire & Cable --- | | | | | | | | |
| 2917 | 12/2 Steel MC Cable w/Green Ground Wire | 30 | 842.60 | M | 25.28 | 17.50 | M | 0.53 | |
| 2933 | 3/8" 2-Screw NMC/BX Conn | 2 | 4.80 | E | 9.60 | 0.10 | E | 0.20 | |
| | --- 02 Wire & Cable Total --- | | | | 34.88 | | | 0.73 | |
| | --- 18 Phase #18 --- | | | | | | | | |
| T0001 | Increased Labor for Attic Work | 3 | 0.00 | E | 0.00 | 1.00 | E | 3.00 | |
| | --- 18 Phase #18 Total --- | | | | 0.00 | | | 3.00 | |
| | Job Total | | | | 82.60 | | | 5.95 | |

# PCO #021

Ardent General Inc.
2960 N. Burl Ave
Fresno, California 93727
Phone: (559) 492-3969

**Project:** 24-04 - 24-04 - Woodrow Wilson New Admin
601 Florinda St.
Hanford, California 93230

## Prime Contract Potential Change Order #021: Parking Lot Seal Coat Cost

| | | | |
|---|---|---|---|
| **TO:** | Hanford Elementary School District<br>714 N. White Street<br>Hanford California, 93230 | **FROM:** | Ardent General, Inc.<br>2960 N Burl Ave<br>Fresno California, 93727 |
| **PCO NUMBER/REVISION:** | 021 / 0 | **CONTRACT:** | 1 - Standard Template [Change Name] |
| **REQUEST RECEIVED FROM:** | | **CREATED BY:** | Stephanie Perkins **(Ardent General, Inc.)** |
| **STATUS:** | Pending - In Review | **CREATED DATE:** | 5/22 /2025 |
| **REFERENCE:** | | **PRIME CONTRACT CHANGE ORDER:** | |
| **FIELD CHANGE:** | No | | |
| **LOCATION:** | | **ACCOUNTING METHOD:** | Amount Based |
| **SCHEDULE IMPACT:** | | **PAID IN FULL:** | No |
| | | **TOTAL AMOUNT:** | ($1,350.00) |

**POTENTIAL CHANGE ORDER TITLE:** Parking Lot Seal Coat Cost

**CHANGE REASON:** Allowance

**POTENTIAL CHANGE ORDER DESCRIPTION:** *(The Contract Is Changed As Follows)*
CE #038 - Parking Lot Seal Coat Cost
Credit for seal coat.

**ATTACHMENTS:**

| # | Cost Code | Description | Type | Amount |
|---|---|---|---|---|
| 1 | 01-0000 - General Requirements | | Commitment | ($1,350.00) |
| | | | | |
| | | | **Subtotal:** | ($1,350.00) |
| | | | **Grand Total:** | **($1,350.00)** |

**Hanford Elementary School District**
714 N. White Street
Hanford California 93230

**SIGNATURE** **DATE**

**Ardent General, Inc.**
2960 N Burl Ave
Fresno California 93727

**SIGNATURE** **DATE**

MANGINI

MANGINI ASSOCIATES INC.
4320 West Mineral King Avenue
Visalia, California 93291
(559) 627-0530

www.mangini.us

# CHANGE ORDER CO 4

**TO:** Hanford Elementary School District
Charlotte Lyles
714 N. White Street
Hanford, CA 93230

Hanford Elementary School District
Daniel Pierotte
714 N. White Street
Hanford, CA 93230

**DATE:** 6/13/2025
**Change Order NO:** CO 4
**PROJECT NO:** 2246
**VIA:** Email

**PROJECT:** New Administration Building at Woodrow Wilson Jr. High School
Hanford Elementary School District
DSA #02-121276

Description of contents

| QTY | TITLE | NUMBER | DATE | SCALE | SIZE |
|---|---|---|---|---|---|
| 1 | CO 4.pdf | | 6/13/2025 | | |

**Remarks:** For your review and approval. Please return a signed copy for distribution.

**Julie Revels, Business Manager**
**MANGINI ASSOCIATES INC.**

# HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler
FROM: David Goldsmith
DATE: June 13, 2025

For: ☒ Board Meeting
☐ Superintendent's Cabinet

For: ☐ Information
☒ Action

Date you wish to have your item considered: June 25, 2025

ITEM: Approval of Agreement with Focus School Software for Student Information System Services

PURPOSE: Hanford Elementary School District has utilized Edupoint's Synergy Student Information System (SIS) for the past 15 years. As part of a comprehensive review of our SIS platform needs, and in alignment with evolving operational and instructional priorities, HESD's SIS Study Group, comprised of district and school leadership and educators, engaged in an extensive evaluation of available and suitable SIS solutions.

After careful consideration and input from all stakeholders, it is recommended that HESD enter into a multi-year agreement with Focus School Software, LLC to provide the district's new Student Information System platform. Focus will support all SIS-related operations, including student enrollment, attendance, scheduling, grade reporting, state data reporting, MTSS, analytics, and parent communication tools.

This agreement will be procured through the Ed Tech Joint Powers Authority (JPA), a competitively-bid master contract available to California public school districts. Utilizing this JPA allows the district to secure favorable terms and pricing while ensuring compliance with public procurement regulations. Implementation is expected to begin in July 2025, with full system go-live planned for the 2026-27 school year. The agreement includes onboarding, staff training, and ongoing technical support.

FISCAL IMPACT: 2025-26: $139,750 (Implementation Costs)
2026-27: $78,120
2027-28: $80,465
2028-29: $82,878
2029-30: $85,365
2030-31: $87,926

RECOMMENDATION: Approve the agreement with Focus School Software, LLC for SIS services and authorize staff to execute all related documents necessary to implement the transition from Edupoint Synergy.

HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy Gabler

FROM: Kristina Baldwin

DATE: June 16, 2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: June 25, 2025

**ITEM:** Consider approval of a Consultant Contract with Principal Kafele Consulting.

**PURPOSE:** Baruti K. Kafele ("Principal Kafele") to provide professional development to new administrators through CASC and Instructional Cabinet on September 3, 2025.

One of the most sought-after school leadership and climate / culture presenters in America, Principal Kafele is impacting America's schools! For over 35 years, he has delivered over 3000 conference and program keynotes, professional development workshops, parenting seminars and student assemblies. An expert in the area of "attitude transformation," Principal Kafele is the leading authority for providing effective classroom and school leadership strategies toward closing what he coined, the *"Attitude Gap."*

A prolific writer, Principal Kafele has written extensively on professional development strategies for creating a positive school climate and culture, transforming the attitudes of at-risk students, motivating Black males to excel in the classroom, and school leadership practices for inspiring schoolwide excellence. In addition to writing several professional articles for popular education journals, he has authored fourteen books, including his seven ASCD best sellers - *Motivating Black Males to Achieve in School & in Life, Closing the Attitude Gap, Is My School a Better School BECAUSE I Lead It?, The Teacher 50, The Principal 50, The Assistant Principal 50 and The Equity & Social Justice Education 50*. His newest book, *What is My Value INSTRUCTIONALLY to the Teachers I Supervise?* was recently released in December, 2024. Principal Kafele is also the creator and host of the popular AP & New Principals Academy, streamed live every Saturday morning on his *AP & New Principals Academy* YouTube channel at 10:55 ET.

**FISCAL IMPACT:** $6,000 to be paid from Educator Effectiveness
0100-6266-0-0000-2140-580009-005-0000

**RECOMMENDATIONS:** Approve

HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 06/13/25

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 06/25/25

**ITEM:** KCAO/HESD MOU TK Afterschool Program for 2025-2026

**PURPOSE:** Kings Community Action Organization (KCAO) Head Start Program will collaborate with HESD to provide a Transitional Kindergarten after-school program at Lee Richmond Elementary & Lincoln Elementary. HESD will be allotted a specified number of spots at both sites. Head Start or California Preschool Program (CPP) funding will be used to fund students who qualify. For students who do not qualify, HESD will use Expanded Learning Opportunity Program funds at the state-established CPP funding level for no more than ten TK students.

**FISCAL IMPACT:** For non-qualifying students - $276.35 per week – capped at 10 students.

**RECOMMENDATIONS:** Approve

**This Memorandum of Understanding (MOU) is made between**

**Kings Community Action Organization Preschool Program "KCAO"**

**And**

**Hanford Elementary School District "HESD"**

**PROPOSAL**:
Kings Community Action Organization (KCAO) Head Start program to collaborate with Hanford Elementary School District (HESD) Transitional Kindergarten (TK) Expanded Learning program at Lee Richmond and Lincoln Elementary Schools.

**PURPOSE:**
To engage in a collaborative partnership to support the Social and Emotional Learning (SEL) and development of TK children through an Expanded Learning Opportunity Program at KCAO Head Start locations to support the diverse needs of the community. In addition, this partnership will secure a total of 18 slots, with at least 8 slots secured for Head Start or Child Development eligible children at each location to meet the funded enrollment for KCAO Head Start Child Development programs and support the diverse needs of TK children and families in the community. This is a joint venture to support access to Expanded Learning Programs for the Transitional Kindergarten students of Hanford Elementary School District.

**TERM:**
The term of this agreement is from August 13th, 2025, to June 6th, 2026, unless earlier terminated in accordance with this agreement or by operation of law.

**PLAN:**
KCAO will partner with HESD to provide a total of 36 slots at two locations: 16 slots at Lee Richmond Elementary and 20 slots at Lincoln Elementary School. If children don't qualify for Head Start but qualify for California State Preschool Program (CSPP), they will be funded by CSPP, based on available funds. Children that do not qualify for either program will be funded by HESD at the state reimbursement rate of $55.27 per child per day/$276.35 per child per week as per California Department of Education website CSPP Reimbursement Rates by Service County and in accordance with the HESD school calendar. HESD agrees to fund no more than 10 non-qualifying Transitional Kindergarten students for the 2025-2026 academic year and is contingent upon HESD receiving

**This Memorandum of Understanding (MOU) is made between**
**Kings Community Action Organization Preschool Program "KCAO"**
**And**
**Hanford Elementary School District "HESD"**

Expanded Learning Opportunity Program funding. In the event that HESD is unable to utilize all slots, Kings Community Action Organization (KCAO) may offer the remaining slots to eligible children from the KCAO Head Start Child Development waitlist. KCAO will communicate with HESD prior to filling any unused slots.

At 2pm each day, with the exception of Wednesdays, KCAO staff will walk to the designated location on the HESD school site to pick up the assigned TK children for the Expanded Learning Opportunity Program and walk them to the assigned KCAO site where services will be delivered:

Rosa Parks Learning Center
850 S. Harris
Hanford, Ca. 93230
or
Lee Richmond Child Development Center
939 Kate Hammond
Hanford, Ca. 93230

The program will end at 6pm daily. KCAO staff will escort children to the designated check out location. Every Wednesday, KCAO Head Start Child Development program will accommodate the HESD early out schedule and collect students from Lincoln Elementary and Lee Richmond Elementary at 1:00 pm. Ongoing communication will be established at monthly meetings with the Site Supervisor and the READY Program Supervisor/ELOP Program Director. The purpose of these meetings will be to develop ongoing coordinated systems to provide positive outcomes for children and families.

**PARTICIPATION:**

KCAO Head Start Child Development program will require 95% attendance, if the classroom falls below they are required to submit a plan to support families in meeting the 95%. KCAO staff may complete 2 home visits per year to review child's progress and support family with referrals to resources they need.

**PROGRAM QUALITY:**

**This Memorandum of Understanding (MOU) is made between**

**Kings Community Action Organization Preschool Program "KCAO"**

**And**

**Hanford Elementary School District "HESD"**

Developmental screenings will be completed in collaboration with a designated HESD staff member (Principal, Learning Director, Counselor) within the first 45 calendar days to identify concerns regarding a child's developmental, behavioral, motor, language, social, cognitive, and emotional skills. Active Supervision Policies are implemented daily and are reviewed with staff upon hire. These practices include supervision, counting children, and zoning inside and outside.

Head Start Child Development maintains classroom adult teacher ratios of 1:8. Both classrooms will be staffed as follows:

- Teacher with a BA or AA degree in Child Development or related field and
- 2 Teacher Assistant with an AA degree or 12 units in Child Development or related field

*Note: All staff receive and are cleared through a background check before hired. Staff are also required to obtain the following immunization before hire:*

*Flu, Pertussis, Measles, TB clearance*

The Expanded Learning Opportunity Program will collaborate and incorporate Lincoln Elementary and Richmond Elementary Continuous Quality Improvement Plans to support implementation of the Quality Standards for Expanded Learning.

**INSURANCE:**

**General Liability Insurance:** Throughout the term of this Agreement, KCAO and HESD, at its sole cost and expense, shall maintain in full force and effect comprehensive or commercial general liability insurance covering bodily injury (including death), personal injury, and property damage, including loss of use. KCAO and HESD shall provide a certificate of insurance naming each party as additional insured indicating the aforementioned provisions are in effect and including a provision for thirty (30) calendar days' notice prior to cancellation or a material change in coverage. This insurance shall be written for not less than One Million Dollars ($1,000,000) per person, One Million Dollars ($1,000,000) per occurrence and One Million Dollars ($1,000,000) for all damages or liability arising out of injury to or destruction of property.

KCAO shall provide fire insurance on its own contents and personal property contained within or on the Property.

**This Memorandum of Understanding (MOU) is made between**
**Kings Community Action Organization Preschool Program "KCAO"**
**And**
**Hanford Elementary School District "HESD"**

**STUDENT INFORMATION:** HESD will provide student emergency information to KCAO for all students attending KCAO sites.

**HOLD HARMLESS:** HESD agrees to indemnify and hold harmless KCAO from any and all claims, costs, and liability for any damage, injury or death of or to any person or the property of any person, to the extent arising out of negligent acts, errors or omissions of HESD, its officers, employees, Board members, agents, contractors, subcontractors or invitees. KCAO shall not be responsible for the negligence or willful misconduct of HESD, which results in damage to any person or property, to the extent arising out of HESD's negligence or willful misconduct. KCAO agrees to indemnify and hold harmless HESD from any and all claims, costs, and liability for any damages, injury or death of any person or the property of any person, to the extent arising out of negligent acts, errors or omissions of HESD, its officers, agents, employees or invitees. HESD shall not be liable for the negligence or willful misconduct of KCAO, which results in damage to any person or property to the extent arising out of KCAO's negligence or willful misconduct.

**NOTICES AND RECORDATION:** All notices given hereunder shall be in writing and shall be deemed to have been given if personally delivered or deposited in the United States mail postage prepaid, certified or registered, return receipt requested, or overnight mail and addressed to the other party as follows or as otherwise designated by written notice hereunder from time to time:

To Hanford Elementary School District:
714 N. White St., Hanford, CA 93230
Attn: Joy Gabler, HESD Superintendent

To Kings Community Action Organization
1130 N. 11th Ave.
Hanford, CA 93230
Attn: Glenda Stephens, Deputy Executive Director

**This Memorandum of Understanding (MOU) is made between**

**Kings Community Action Organization Preschool Program "KCAO"**

**And**

**Hanford Elementary School District "HESD"**

**CANCELLATION AND REVISIONS**: This contract may be canceled with 60 days written notice by either party.

**Kings Community Action Organization Preschool Program**

Dated: _____ By: _____
Glenda Stephens, KCAO Deputy Executive Director

**Hanford Elementary School District**

Dated: _____ By: _____
Joy Gabler, HESD Superintendent

HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 06/16/25

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 06/25/25

**ITEM:** Consider for approval a three percent (3%) increase to the hourly rate for Yard Supervisors, Babysitters, and Walk-on Athletic Coaches.

**PURPOSE:** Consistent with other employee groups, to provide a three percent (3%) increase to the hourly rate.

**FISCAL IMPACT:** The fiscal impact is $37,491
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, 2025 to June 30, 2026.**

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

| **Budget Adjustment Catergories** | **Budget Adjustment Increase (Decrease)** |
|---|---|
| Revenues/Other Financing Sources | |
| Expenditures/Other Financing Uses | $ 37,491 |
| Ending Balance Increase (Decrease) | **($ 37,491)** |

___ (No budget revisions necessary)

**District Superintendent (Signature)**

6/10/25
**Date**

**Chief Business Officer (Signature)**

6/10/25
**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, 2025 and ending June 30, 2026 and will be acted upon the Governing Board at it meeting on June 25, 2025.

**A.(1) Proposed Change in Compensation**

| | Compensation | Cost Prior to Proposed Agreement | Fiscal Impact of Proposed Agreement Increase (Decrease) and Percentage Change<br>Current Year 2025-2026 | Year 2 2026-2027 | Year 3 2027-2028 |
|---|---|---|---|---|---|
| 1 | Base Salary | $ 915,390 | $ 27,462<br>3.00% | $ 27,462<br>3.00% | $ 27,462<br>3.00% |
| 2 | Other Compensation | $ 22,454 | $ -<br>0.00% | $ -<br>0.00% | $ -<br>0.00% |
| 3 | Total Salary - (Sum of 1 & 2) | $ 937,844 | $ 27,462<br>2.93% | $ 27,462<br>2.93% | $ 27,462<br>2.93% |
| 4 | Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare | $ 342,501 | $ 10,029<br>2.93% | $ 10,054<br>2.94% | $ 10,301<br>3.01% |
| 5 | Health/Welfare Benefits | $ - | $ -<br>0.00% | $ -<br>0.00% | $ -<br>0.00% |
| 6 | Total Benefits - (Total Lines 4 & 5) | $ 342,501 | $ 10,029<br>2.93% | $ 10,054<br>2.94% | $ 10,301<br>3.01% |
| 7 | Total Compensation (Sum of Lines 3 & 6) | $ 1,280,345 | $ 37,491<br>2.93% | $ 37,515<br>2.93% | $ 37,763<br>2.95% |

**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 3.00% increase to the first step of the Unrepresented Classified salary schedule beginning with the 2025-2026 school year. The subsequent steps will be increased in accordance with the current structure.

**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.**

None.

**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 District reserves.

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

Ongoing cost will be funded with District reserves.

**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 District reserves.

**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** 6/10/25 |

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

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.

## IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

In Accordance with AB3141 (Statutes of 1994, Chapter 650) (G.C. 42142)
Hanford Elementary School District

| | (Col. 1) Latest Board Approved Budget | (Col. 2) Adjustments as a Result of Settlement (Management) | (Col. 2a) Adjustments as a Result of Settlement (Certificated) | (Col. 2b) Adjustments as a Result of Settlement (Classified) | (Col. 2c) Adjustments as a Result of Settlement (Unrepresented) | (Col. 3) Other Revisions (provide explanation) | Notes (Col. 3) | (Col. 4) Total Impact on Budget (Col. 1+2+3) |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| LCFF Sources (8010-8099) | $ 77,812,857 | $ - | $ - | $ - | $ - | $ - | | $ 77,812,857 |
| Remaining Revenues (8100-8799) | $ 25,394,863 | $ - | $ - | $ - | $ - | $ - | | $ 25,394,863 |
| **TOTAL REVENUES** | $ 103,207,720 | $ - | | | | $ - | | $ 103,207,720 |
| **EXPENDITURES** | | | | | | | | |
| 1000 Certificated Salaries | $ 40,826,548 | $ 254,012 | $ 984,676 | $ - | $ - | $ - | | $ 42,065,236 |
| 2000 Classified Salaries | $ 16,739,686 | $ 114,394 | $ - | $ 375,939 | $ 27,462 | $ - | | $ 17,257,481 |
| 3000 Employees' Benefits | $ 28,422,859 | $ 99,209 | $ 222,635 | $ 206,909 | $ 10,029 | $ - | | $ 28,961,641 |
| 4000 Books and Supplies | $ 5,820,041 | $ - | $ - | $ - | $ - | $ - | | $ 5,820,041 |
| 5000 Services and Operating Exps | $ 8,554,201 | $ - | $ - | $ - | $ - | $ - | | $ 8,554,201 |
| 6000 Capital Outlay | $ 3,858,273 | $ - | $ - | $ - | $ - | $ - | | $ 3,858,273 |
| 7000 Other | $ 4,043,209 | $ - | $ - | $ - | $ - | $ - | | $ 4,043,209 |
| **TOTAL EXPENDITURES** | $ 108,264,817 | $ 467,614 | $ 1,207,311 | $ 582,848 | $ 37,491 | $ - | | $ 110,560,081 |
| **OPERATING SURPLUS (DEFICIT)** | $ (5,057,097) | $ (467,614) | $ (1,207,311) | $ (582,848) | $ (37,491) | $ - | | $ (7,352,361) |
| OTHER SOURCES AND TRANSFERS IN | $ 800,000 | $ - | $ - | $ - | $ - | $ - | | $ 800,000 |
| OTHER USES AND TRANSFERS OUT | $ (300,000) | $ - | $ - | $ - | $ - | $ - | | $ (300,000) |
| **CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE** | $ (4,557,097) | $ (467,614) | $ (1,207,311) | $ (582,848) | $ (37,491) | $ - | | $ (6,852,361) |
| BEGINNING BALANCE | $ 55,880,030 | $ - | $ - | $ - | $ - | $ - | | $ 55,880,030 |
| CURRENT-YEAR ENDING BALANCE | $ 51,322,933 | $ (467,614) | $ (1,207,311) | $ (582,848) | $ (37,491) | $ - | | $ 49,027,669 |
| COMPONENTS OF ENDING BALANCE: Nonspendable / Restricted | $ 17,955,480 | $ - | $ - | $ - | $ - | $ - | | $ 17,955,480 |
| Reserved for Economic Uncertainties | $ - | $ - | $ - | $ - | $ - | $ - | | $ - |
| Board Designated Amounts | $ 19,446,973 | $ - | $ - | $ - | $ - | $ - | | $ 19,446,973 |
| Unappropriated Amounts | $ 13,920,480 | $ (467,614) | $ (1,207,311) | $ (582,848) | $ (37,491) | $ - | | $ 11,625,216 |

A. Date of governing board approval of budget revisions in Col. 1
**6/25/2025**

**Contact Person: David Endo** **Date: 06/10/2025**

6/10/2025
20252026 mgmt
DCE

# Multiyear Projection

## Hanford Elementary School District

| | 25-26 | 26-27 | % | 27-28 | % | Explanations |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Revenue Limit Source (8010-8099) | $ 77,812,857 | $ 80,113,631 | 3.0% | $ 82,492,817 | 3.0% | 1 |
| Remaining Revenues (8100-8799) | $ 25,394,863 | $ 24,494,863 | -3.5% | $ 24,494,863 | 0.0% | 2 |
| **TOTAL REVENUES** | $ 103,207,720 | $ 104,608,494 | 1.4% | $ 106,987,680 | 2.3% | |
| **EXPENDITURES** | | | | | | |
| 1000 Certificated Salaries | $ 42,065,236 | $ 42,885,236 | 1.9% | $ 43,705,236 | 1.9% | 3 |
| 2000 Classified Salaries | $ 17,257,481 | $ 17,564,481 | 1.8% | $ 17,871,481 | 1.7% | 4 |
| 3000 Employees' Benefits | $ 28,961,641 | $ 29,274,967 | 1.1% | $ 29,733,605 | 1.6% | 5 |
| 4000 Books and Supplies | $ 5,820,041 | $ 3,366,041 | -42.2% | $ 3,366,041 | 0.0% | 6 |
| 5000 Services and Operating Exps | $ 8,554,201 | $ 8,554,201 | 0.0% | $ 8,554,201 | 0.0% | |
| 6000 Capital Outlay | $ 3,858,273 | $ 2,698,273 | -30.1% | $ 2,698,273 | 0.0% | 7 |
| 7000 Other | $ 4,043,209 | $ 4,043,209 | 0.0% | $ 4,043,209 | 0.0% | |
| **TOTAL EXPENDITURES** | $ 110,560,081 | $ 108,386,408 | -2.0% | $ 109,972,046 | 1.5% | |
| **OPERATING SURPLUS (DEFICIT)** | $ (7,352,361) | $ (3,777,914) | -48.6% | $ (2,984,366) | -21.0% | |
| OTHER SOURCES AND TRANSFERS IN | $ 800,000 | $ 800,000 | 0.0% | $ 800,000 | 0.0% | |
| OTHER USES AND TRANSFERS OUT | $ (300,000) | $ (300,000) | 0.0% | $ (300,000) | 0.0% | |
| **CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE** | $ (6,852,361) | $ (3,277,914) | -52.2% | $ (2,484,366) | -24.2% | |
| BEGINNING BALANCE | $ 55,880,030 | $ 49,027,669 | -12.3% | $ 45,749,755 | -6.7% | |
| CURRENT-YEAR ENDING BALANCE | $ 49,027,669 | $ 45,749,755 | -6.7% | $ 43,265,389 | -5.4% | |

| Explanations: | |
|---|---|
| 1 | COLA 26-27 3.52% and 3.63% in 26-27 / District ADA projected at 5,312 in the subsequent two years and unduplicated % to remain static (FUNDED ADA 5,333 and 5,312 respectively) |
| 2 | ($900k) Electric bus grant |
| 3 | $820k Certificated step and column realized in the unrestricted multi-year projection |
| 4 | $307k 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 increase to 26.90% and 27.80% in the two subsequent years |
| 6 | ($454k) smartboard in subsequent two years / ($2,000k) textbook adoption in subsequent years |
| 7 | ($1,160k) Electric Buses and infrastructure |

HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 06/16/25

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 06/25/25

**ITEM:** Consider for approval a three percent (3%) salary increase for all Management, Professional Specialists, and Confidential Employees, and the addition of a 30-year longevity step to the salary schedule.

**PURPOSE:** To provide a salary increase consistent with negotiated settlements with the District's certificated and classified bargaining groups as well as longevity steps on the salary schedule.

**FISCAL IMPACT:** The fiscal impact is $467,614
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 **Management/Confidential Bargaining Unit**, during the term of the agreement from **July 1, 2025 to June 30, 2026.**

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

| **Budget Adjustment Catergories** | **Budget Adjustment Increase (Decrease)** |
|---|---|
| Revenues/Other Financing Sources | |
| Expenditures/Other Financing Uses | $ 467,614 |
| Ending Balance Increase (Decrease) | **($ 467,614)** |

___ (No budget revisions necessary)

**District Superintendent (Signature)** — **Date** 6/10/25

**Chief Business Officer (Signature)** — **Date** 6/10/25

**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, 2025 and ending June 30, 2026 and will be acted upon the Governing Board at it meeting on June 25, 2025.

**A.(1) Proposed Change in Compensation**

| | Compensation | Cost Prior to Proposed Agreement | Fiscal Impact of Proposed Agreement Increase (Decrease) and Percentage Change<br>Current Year 2025-2026 | Year 2 2026-2027 | Year 3 2027-2028 |
|---|---|---|---|---|---|
| 1 | Base Salary | $ 11,946,853 | $ 358,406 | $ 358,406 | $ 358,406 |
| | | | 3.00% | 3.00% | 3.00% |
| 2 | Other Compensation | $ 241,694 | $ 10,000 | $ 10,000 | $ 10,000 |
| | | | 4.14% | 4.14% | 4.14% |
| 3 | Total Salary - (Sum of 1 & 2) | $ 12,188,547 | $ 368,406 | $ 368,406 | $ 368,406 |
| | | | 3.02% | 3.02% | 3.02% |
| 4 | Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare | $ 3,251,810 | $ 99,209 | $ 99,312 | $ 100,341 |
| | | | 3.05% | 3.05% | 3.09% |
| 5 | Health/Welfare Benefits | $ 1,696,396 | $ - | $ - | $ - |
| | | | 0.00% | 0.00% | 0.00% |
| 6 | Total Benefits - (Total Lines 4 & 5) | $ 4,948,206 | $ 99,209 | $ 99,312 | $ 100,341 |
| | | | 2.00% | 2.01% | 2.03% |
| 7 | Total Compensation (Sum of Lines 3 & 6) | $ 17,136,754 | $ 467,614 | $ 467,717 | $ 468,747 |
| | | | 2.73% | 2.73% | 2.74% |

**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 3.0% increase to the first step of the Management schedule beginning with the 2025-2026 school year. The subsequent steps will be increased in accordance with the current structure. The annual healthcare cap will be increase remain at $17,943.74/year. Additionally, there will be a $2,000 longevity step added for those that have 30 years of consecutive in-District service.

**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.**

None.

**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 District reserves.

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

The agreement will be funded with District reserves.

**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 District reserves.

**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** 6/10/25 |

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

**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.

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

| | (Col. 1) Latest Board Approved Budget | (Col. 2) Adjustments as a Result of Settlement (Management) | (Col. 2a) Adjustments as a Result of Settlement (Certificated) | (Col. 2b) Adjustments as a Result of Settlement (Classified) | (Col. 2c) Adjustments as a Result of Settlement (Unrepresented) | (Col. 3) Other Revisions (provide explanation) | Notes (Col. 3) | (Col. 4) Total Impact on Budget (Col. 1+2+3) |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| LCFF Sources (8010-8099) | $ 77,812,857 | $ - | $ - | $ - | $ - | $ - | | $ 77,812,857 |
| Remaining Revenues (8100-8799) | $ 25,394,863 | $ - | $ - | $ - | $ - | $ - | | $ 25,394,863 |
| **TOTAL REVENUES** | $ 103,207,720 | $ - | | | | $ - | | $ 103,207,720 |
| **EXPENDITURES** | | | | | | | | |
| 1000 Certificated Salaries | $ 40,826,548 | $ 254,012 | $ 984,676 | $ - | $ - | $ - | | $ 42,065,236 |
| 2000 Classified Salaries | $ 16,739,686 | $ 114,394 | $ - | $ 375,939 | $ 27,462 | $ - | | $ 17,257,481 |
| 3000 Employees' Benefits | $ 28,422,859 | $ 99,209 | $ 222,635 | $ 206,909 | $ 10,029 | $ - | | $ 28,961,641 |
| 4000 Books and Supplies | $ 5,820,041 | $ - | $ - | $ - | $ - | $ - | | $ 5,820,041 |
| 5000 Services and Operating Exps | $ 8,554,201 | $ - | $ - | $ - | $ - | $ - | | $ 8,554,201 |
| 6000 Capital Outlay | $ 3,858,273 | $ - | $ - | $ - | $ - | $ - | | $ 3,858,273 |
| 7000 Other | $ 4,043,209 | $ - | $ - | $ - | $ - | $ - | | $ 4,043,209 |
| **TOTAL EXPENDITURES** | $ 108,264,817 | $ 467,614 | $ 1,207,311 | $ 582,848 | $ 37,491 | $ - | | $ 110,560,081 |
| **OPERATING SURPLUS (DEFICIT)** | $ (5,057,097) | $ (467,614) | $ (1,207,311) | $ (582,848) | $ (37,491) | $ - | | $ (7,352,361) |
| OTHER SOURCES AND TRANSFERS IN | $ 800,000 | $ - | $ - | $ - | $ - | $ - | | $ 800,000 |
| OTHER USES AND TRANSFERS OUT | $ (300,000) | $ - | $ - | $ - | $ - | $ - | | $ (300,000) |
| **CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE** | $ (4,557,097) | $ (467,614) | $ (1,207,311) | $ (582,848) | $ (37,491) | $ - | | $ (6,852,361) |
| BEGINNING BALANCE | $ 55,880,030 | $ - | $ - | $ - | $ - | $ - | | $ 55,880,030 |
| CURRENT-YEAR ENDING BALANCE | $ 51,322,933 | $ (467,614) | $ (1,207,311) | $ (582,848) | $ (37,491) | $ - | | $ 49,027,669 |
| COMPONENTS OF ENDING BALANCE: Nonspendable / Restricted | $ 17,955,480 | $ - | $ - | $ - | $ - | $ - | | $ 17,955,480 |
| Reserved for Economic Uncertainties | $ - | $ - | $ - | $ - | $ - | $ - | | $ - |
| Board Designated Amounts | $ 19,446,973 | $ - | $ - | $ - | $ - | $ - | | $ 19,446,973 |
| Unappropriated Amounts | $ 13,920,480 | $ (467,614) | $ (1,207,311) | $ (582,848) | $ (37,491) | $ - | | $ 11,625,216 |

A. Date of governing board approval of budget revisions in Col. 1
**6/25/2025**

**Contact Person: David Endo** **Date: 06/10/2025**

6/10/2025
20252026 mgmt
DCE

# Multiyear Projection

## Hanford Elementary School District

| | 25-26 | 26-27 | % | 27-28 | % | Explanations |
|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | |
| Revenue Limit Source (8010-8099) | $ 77,812,857 | $ 80,113,631 | 3.0% | $ 82,492,817 | 3.0% | 1 |
| Remaining Revenues (8100-8799) | $ 25,394,863 | $ 24,494,863 | -3.5% | $ 24,494,863 | 0.0% | 2 |
| **TOTAL REVENUES** | $ 103,207,720 | $ 104,608,494 | 1.4% | $ 106,987,680 | 2.3% | |
| **EXPENDITURES** | | | | | | |
| 1000 Certificated Salaries | $ 42,065,236 | $ 42,885,236 | 1.9% | $ 43,705,236 | 1.9% | 3 |
| 2000 Classified Salaries | $ 17,257,481 | $ 17,564,481 | 1.8% | $ 17,871,481 | 1.7% | 4 |
| 3000 Employees' Benefits | $ 28,961,641 | $ 29,274,967 | 1.1% | $ 29,733,605 | 1.6% | 5 |
| 4000 Books and Supplies | $ 5,820,041 | $ 3,366,041 | -42.2% | $ 3,366,041 | 0.0% | 6 |
| 5000 Services and Operating Exps | $ 8,554,201 | $ 8,554,201 | 0.0% | $ 8,554,201 | 0.0% | |
| 6000 Capital Outlay | $ 3,858,273 | $ 2,698,273 | -30.1% | $ 2,698,273 | 0.0% | 7 |
| 7000 Other | $ 4,043,209 | $ 4,043,209 | 0.0% | $ 4,043,209 | 0.0% | |
| **TOTAL EXPENDITURES** | $ 110,560,081 | $ 108,386,408 | -2.0% | $ 109,972,046 | 1.5% | |
| **OPERATING SURPLUS (DEFICIT)** | $ (7,352,361) | $ (3,777,914) | -48.6% | $ (2,984,366) | -21.0% | |
| OTHER SOURCES AND TRANSFERS IN | $ 800,000 | $ 800,000 | 0.0% | $ 800,000 | 0.0% | |
| OTHER USES AND TRANSFERS OUT | $ (300,000) | $ (300,000) | 0.0% | $ (300,000) | 0.0% | |
| **CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE** | $ (6,852,361) | $ (3,277,914) | -52.2% | $ (2,484,366) | -24.2% | |
| BEGINNING BALANCE | $ 55,880,030 | $ 49,027,669 | -12.3% | $ 45,749,755 | -6.7% | |
| CURRENT-YEAR ENDING BALANCE | $ 49,027,669 | $ 45,749,755 | -6.7% | $ 43,265,389 | -5.4% | |

| **Explanations:** | |
|---|---|
| 1 | COLA 26-27 3.52% and 3.63% in 26-27 / District ADA projected at 5,312 in the subsequent two years and unduplicated % to remain static (FUNDED ADA 5,333 and 5,312 respectively) |
| 2 | ($900k) Electric bus grant |
| 3 | $820k Certificated step and column realized in the unrestricted multi-year projection |
| 4 | $307k 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 increase to 26.90% and 27.80% in the two subsequent years |
| 6 | ($454k) smartboard in subsequent two years / ($2,000k) textbook adoption in subsequent years |
| 7 | ($1,160k) Electric Buses and infrastructure |

HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 06/16/25

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 06/25/25

**ITEM:** Consider for approval a three percent (3%) increase to Board Member compensation effective July 1, 2025.

**PURPOSE:** To provide the allowable 3% increase per Education Code to Board Members' compensation effective July 1, 2025.

**FISCAL IMPACT:** $552.60

**RECOMMENDATIONS:** Approve

HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 06/16/25

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 06/25/25

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

**PURPOSE:** Consistent with the negotiated settlements of the District's certificated bargaining group and the same as other certificated administrative employees, a three percent (3%) salary increase as well as the addition of the 25-year and 30-year longevity steps, will be added to the Superintendent's contract.

**FISCAL IMPACT:** The fiscal impact is $11,240.32
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
**Human Resources Department**
**AGENDA REQUEST FORM**

**TO:** Joy C. Gabler

**FROM:** Jaime Martinez

**DATE:** June 16, 2025

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

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **June 25, 2025**

**ITEM:** Consider approval of personnel transactions and related matters.

**PURPOSE:**

**a. Employment**

Temporary Out of Class Assignment

- Desiree Davis, from Library/Media Technician – 8.0 hrs., Monroe, to Teacher Resource Specialist – 8.0 hrs., TRC, effective 06/09/25 – 06/13/25
- Samantha Steen, from Library/Media Technician – 8.0 hrs., Simas, to Teacher Resource Specialist – 8.0 hrs., TRC, effective 06/16/25 – 06/30/25

**CLASSIFIED STAFF SUMMER PROGRAMS**
**Elementary Summer Program**

- Abel Aguilar, Bus Driver – 2.5 hrs., Transportation, effective 06/16/25-07/18/25 (No work 06/19/25 and 07/04/25)
- Marcell Alexander, READY Program Tutor – 5.0 hrs., King, effective 06/11/25-07/18/25 (No work 06/19/25 and 07/04/25)
- Danna Bailey, Bus Driver – 2.5 hrs., Transportation, effective 06/16/25-07/18/25 (No work 06/19/25 and 07/04/25)
- Michelle Banuelos, READY Program Tutor – 5.5 hrs., King, effective 06/11/25-07/18/25 (No work 06/19/25 and 07/04/25)
- Mayra Garcia, Bus Driver – 3.25 hrs., Transportation, effective 06/16/25-06/26/25 (No work 06/19/25)
- Tania Garcia, Bus Driver – 2.5 hrs., Transportation, effective 06/16/25-07/18/25 (No work 06/19/25 and 07/04/25)
- Mariela Gutierrez, Licensed Vocational Nurse (Bilingual) – 8.0 hrs., King, effective 06/13/25-06/26/25 (No work 06/19/25)

- Dana Raulino, Bus Driver – 4.25 hrs., Transportation, effective 06/16/25-07/11/25 (No work 06/19/25 and 07/04/25)
- Veronica Sanchez, Bus Driver – 3.25 hrs., Transportation, effective 06/16/25-06/26/25 (No work 06/19/25)

**Extended School Year Program**

- Myra Guzman, Special Circumstance Aide – 5.0 hrs., King, effective 06/16/25-07/11/25 (No work 06/19/25 and 07/04/25)
- Roxana Vasquez, Special Circumstance Aide – 5.0 hrs., King, effective 06/16/25-07/11/25 (No work 06/19/25 and 07/04/25)

**Seamless Summer Meal Program**

- Carrie Canada, Food Service Worker I – 4.25 hrs., King, effective 06/16/25-07/18/25 (No work 06/19/25 and 07/04/25)
- Corina Carrera, Food Service Worker I – 5.5 hrs., Food Services, effective 06/11/25-07/25/25 (No work 06/19/25 and 07/04/25)
- Lucila Cervantes, Food Service Worker I – 4.25 hrs., King, effective 06/16/25-07/18/25 (No work 06/19/25 and 07/04/25)
- Janice Martinez, Food Service Worker I – 4.25 hrs., Monroe, effective 06/11/25-07/25/25 (No work 06/19/25 and 07/04/25)
- Sheila Medina Ramirez, Food Service Worker I – 2.5 hrs., King, effective 06/11/25-07/25/25 (No work 06/19/25 and 07/04/25)
- Candy Mullins, Food Service Worker I – 2.5 hrs., Monroe, effective 06/11/25-07/25/25 (No work 06/19/25 and 07/04/25)
- Norma Navarrete Navarro, Food Service Worker I – 4.25 hrs., King, effective 06/16/25-07/18/25 (No work 06/19/25 and 07/04/25)
- Wendi Santimore, Food Service Worker I – 2.5 hrs., King, effective 06/11/25-07/25/25 (No work 06/19/25 and 07/04/25)
- Erica West, Food Service Worker I – 2.5 hrs., Monroe, effective 06/11/25-07/25/25 (No work 06/19/25 and 07/04/25)

**Termination Due To Lack Of Availability**

- Aura Anderson, Substitute Alternative Education Program Aide, Paraprofessional (TK/K) and Special Education Aide, effective 10/25/24
- Jose Andrade Jr., Substitute Custodian I, effective 04/03/25
- Renee Barker, Substitute READY Program Tutor, effective 05/17/24
- Margaret Blasko, Substitute Clerk Typist I, Food Service Worker I/II, READY Program Tutor and Yard Supervisor, effective 01/28/25
- Stevie Caldera, Substitute Yard Supervisor, effective 11/18/24
- Christa Dennison, Substitute Licensed Vocational Nurse, effective 03/03/25
- Melissa Escobar, Substitute READY Program Tutor and Yard Supervisor, effective 11/15/24
- Diana Karle, Substitute Yard Supervisor, effective 10/18/24
- Mercedez Misch, Substitute Educational Tutor, K-8, effective 04/12/23
- Cindy Quesada, Substitute READY Program Tutor, effective 04/16/24
- Yasmin Rizo, Substitute Yard Supervisor, effective 09/27/24

- Leslie Santamaria, Substitute Babysitter, READY Program Tutor, Special Education Aide and Yard Supervisor, effective 12/06/24

**Termination Due To Lack Of Availability**

- Elizabeth Villa, Substitute Special Education Aide and Yard Supervisor, effective 08/29/25

**b. Salary/Wage Schedules for 2025-26**

- Management/Professional Specialist/Confidential Salary Schedule
- Non-Represented Part-Time Employee Wage Schedule

**c. Ratify Assistant Superintendents/CBO Employment Contracts for 2025-2026**

- David Endo, Chief Business Official, Fiscal Services
- Jaime Martinez, Assistant Superintendent, Human Resources
- Jill Rubalcava, Assistant Superintendent, Curriculum, Instruction and Professional Development
- Jason Strickland, Assistant Superintendent, Special Services

**d. Resignations**

Classified

- Galen Dominguez, Custodian II – 8.0 hrs., Monroe, effective 6/27/25
- Precious Garcia, Yard Supervisor – 3.5 hrs., Roosevelt, effective 06/06/25

**e. Volunteers**

| **Name** | **School** |
|---|---|
| Alexis Perez | Roosevelt |

**RECOMMENDATION:** Approve.

HANFORD ELEMENTARY SCHOOL DISTRICT
~~2024-2025~~ 2025-2026 SALARY SCHEDULES

## *MANAGEMENT*

| Range | Position | **Compensated Days Per Year | | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
|---|---|---|---|---|---|---|---|---|
| 0-A | Chief Business Official<br>(224 work + 15 hol + 22 vac) | 261 | annual<br>daily | 181,501<br>695.41 | 188,761<br>723.22 | 196,311<br>752.15 | 204,164<br>782.24 | 212,330<br>813.53 |
| 1-A | Assistant Superintendent<br>(224 work + 15 hol + 22 vac) | 261 | annual<br>daily | 168,542<br>645.75 | 175,283<br>671.58 | 182,295<br>698.45 | 189,586<br>726.38 | 197,170<br>755.44 |
| 3-A | Director<br>Chief Technology Officer<br>(224 work + 15 hol + 22 vac) | 261 | annual<br>daily | 152,690<br>585.02 | 158,798<br>608.42 | 165,150<br>632.76 | 171,756<br>658.07 | 178,626<br>684.39 |
| 3-C | Director<br>Principal<br>(204 work + 13 hol + 20 vac) | 237 | annual<br>daily | 138,650<br>585.02 | 144,196<br>608.42 | 149,964<br>632.76 | 155,962<br>658.07 | 162,201<br>684.39 |
| 6-A | Fiscal Services Specialist<br>Curriculum & Professional Development Specialist<br>Program Specialist<br>(224 work + 15 hol + 22 vac) | 261 | annual<br>daily | 141,788<br>543.25 | 147,460<br>564.98 | 153,358<br>587.58 | 159,492<br>611.08 | 165,872<br>635.53 |
| 6-C | Vice Principal<br>Learning Director<br>Curriculum & Professional Development Specialist<br>(204 work + 13 hol + 20 vac) | 237 | annual<br>daily | 128,750<br>543.25 | 133,900<br>564.98 | 139,256<br>587.58 | 144,827<br>611.08 | 150,620<br>635.53 |
| 10-B | Administrative Intern<br>(204 work + 13 hol + 20 vac) | 237 | annual<br>daily | 116,641<br>492.16 | 121,307<br>511.84 | 126,159<br>532.32 | 131,206<br>553.61 | 136,454<br>575.75 |
| 15-A | Program Manager<br>(224 work + 15 hol + 22 vac) | 261 | annual<br>daily | 113,534<br>435.00 | 118,075<br>452.40 | 122,798<br>470.49 | 127,710<br>489.31 | 132,819<br>508.88 |
| 15-B | Program Manager<br>(203 work + 13 hol + 20 vac) | 236 | annual<br>daily | 102,659<br>435.00 | 106,765<br>452.40 | 111,036<br>470.49 | 115,477<br>489.31 | 120,096<br>508.88 |
| 22-A | Supervisor<br>(224 work + 15 hol + 22 vac) | 261 | annual<br>daily | 95,512<br>365.95 | 99,333<br>380.58 | 103,306<br>395.81 | 107,438<br>411.64 | 111,736<br>428.11 |
| 22-C | Supervisor<br>(200 work + 13 hol + 19 vac) | 232 | annual<br>daily | 84,900<br>365.95 | 88,296<br>380.58 | 91,827<br>395.81 | 95,501<br>411.64 | 99,321<br>428.11 |
| 23-A | Analyst<br>(224 work + 15 hol + 22 vac) | 261 | annual<br>daily | 93,183<br>357.02 | 96,910<br>371.30 | 100,786<br>386.15 | 104,818<br>401.60 | 109,010<br>417.66 |
| 26-C | School Operations Officer<br>204 work + 13 hol + 20 vac) | 237 | annual<br>daily | 78,573<br>331.53 | 81,715<br>344.79 | 84,984<br>358.58 | 88,383<br>372.93 | 91,919<br>387.84 |

## *PROFESSIONAL SPECIALIST*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 7-C | Psychologist<br>(194 work + 13 hol + 19 vac) | 226 | annual<br>daily | 119,780<br>530.00 | 124,571<br>551.20 | 129,554<br>573.25 | 134,736<br>596.18 | 140,126<br>620.02 |
| 10-C | School Social Worker<br>(194 work + 13 hol + 19 vac) | 226 | annual<br>daily | 111,228<br>492.16 | 115,677<br>511.84 | 120,304<br>532.32 | 125,116<br>553.61 | 130,121<br>575.75 |
| 11-C | Counselor<br>(194 work + 13 hol + 19 vac) | 226 | annual<br>daily | 108,515<br>480.15 | 112,855<br>499.36 | 117,370<br>519.33 | 122,064<br>540.11 | 126,947<br>561.71 |

## *CONFIDENTIAL CLASSIFIED**

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 28-A | Administrative Assistant | 261 | annual<br>daily | 82,360<br>315.55 | 85,654<br>328.18 | 89,080<br>341.30 | 92,644<br>354.96 | 96,349<br>369.15 |
| 29-A | Personnel Specialist | 261 | annual<br>daily | 80,351<br>307.86 | 83,565<br>320.17 | 86,908<br>332.98 | 90,384<br>346.30 | 93,999<br>360.15 |
| 32-A | Administrative Secretary | 261 | annual<br>daily | 74,614<br>285.88 | 77,598<br>297.31 | 80,702<br>309.20 | 83,930<br>321.57 | 87,288<br>334.44 |
| 34-A | Personnel Assistant | 261 | annual<br>daily | 71,019<br>272.10 | 73,859<br>282.99 | 76,814<br>294.31 | 79,886<br>306.08 | 83,082<br>318.32 |

* = 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
- 30 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

## ~~2024-2025~~ 2025-26 NON-REPRESENTED PART-TIME EMPLOYEE WAGE SCHEDULE

| JOB TITLE | HOURLY RATE | |
|---|---|---|
| Accompanist (up to 80 hours/year) | $18.28 | |
| Athletic Coach (Non Certificated Walk On Coach) | $18.28 | |
| Babysitter | $18.28 | |
| Choral Leader (up to 140 hours/year) | $18.28 | |
| Translators: Oral Interpreters | $18.28 | |
| Written Translators | $23.17 | |
| Yard Supervisors: | K-6 & K-8 Jefferson | 7-8 |
| Entry | $18.28 | $19.01 |
| Step 2[1] | $19.01 | $19.77 |
| Step 3[1] | $19.77 | $20.56 |
| Step 4[1] | $20.56 | $21.39 |
| Step 5[1] | $21.39 | $22.24 |
| Super Max.[2] | $22.24 | $23.13 |

[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
June 11, 2025
EMPLOYMENT AGREEMENT

| | |
|---|---|
| **Effective date:** | **July 1, 2025** |
| **Social Security #:** | **xxx-xx-8486** |
| **Name:** | **Endo, David** |
| **Date of hire:** | **09/28/15** |
| **Position:** | **Chief Business Official** |
| **Site:** | **Fiscal Services** |
| **District Status:** | **Permanent** |
| **Position Status:** | **Permanent** |
| **PERS:** | **X** |
| **STRS:** | |
| **Hours per day:** | **8.0** |
| **Months employed:** | **12** |
| **Standard work year:** | **July 1, 2025 – June 30, 2026** |
| **Range & Step:** | **Management O-A, Step 5 - $212,330.00** |
| **Stipends:** | **0** |
| **Annual Rate:** | **$212,330.00** |
| **Daily Rate:** | **$813.52** |
| **First Payment:** | **July 31, 2025** |
| **Holidays:** | **15** |
| **Vacation days:** | **22** |

**Authorizing Signature** _____ **Date** ***June 11, 2025***

**By signature hereon I certify that I have reviewed the information above and agree to the accuracy thereof.**

**Employee's Signature**_____ **Date**_____

Pursuant to Government Code Sections 53260-53264, employee contracts must include a provision limiting the maximum cash settlement the employee may receive upon termination of the contract to an amount equal to the monthly salary multiplied by the number of months left on the unexpired term of the contract. If the unexpired term is greater than 18 months, this maximum is equal to the monthly salary times 18. The cash settlement formula is a cap or ceiling on the amounts that may be paid to an employee and is not a target or example of the amount of the cash settlement to be paid to an employee in all contract termination cases. The cash settlement may not include any noncash items other than health benefits, which may be continued for the unexpired term up to 18 months or until the employee finds other employment, whichever comes first.

Pursuant to Government Code Section 53243 et seq., any cash settlement paid by the District to EMPLOYEE in connection with the termination of this agreement; and although nothing in this agreement provides for the following, should any salary be provided to the EMPLOYEE by the District in the form of paid leave pending a criminal investigation, or any District funds be paid for EMPLOYEE'S criminal defense, all such payments whether for a cash settlement, paid leave or criminal defense costs shall be fully reimbursed by EMPLOYEE to the District if EMPLOYEE is convicted of a crime involving an abuse of office or position as defined in Government Code Section 53243.4.

# HANFORD ELEMENTARY SCHOOL DISTRICT
**May 23, 2025**

## CONTINUING OFFER OF CERTIFICATED MANAGEMENT EMPLOYMENT

| | |
|---|---|
| Name: | Jaime Martinez |
| Social Security Number: | xxx-xx-2908 |
| Standard Work Year: | July 1, 2025 – June 30, 2026 |
| Position: | Assistant Superintendent, Human Resources |
| Site: | D.O. - Human Resources |
| Tenure Status: | Permanent |
| Range, Step: | I-A, 5 $197,170.00 |
| Stipend(s): | Longevity - 20 years - $4,000.00 |
| First Payment: | July 1, 2025 |
| Number of Monthly Payments: | 12 |

In accordance with **Education Code - Section 44840,** notice of your reelection is hereby given to you.

**Authorizing Signature** Joy C. Gallen **Date** May 23, 2025

I accept the terms and conditions of the offer of employment above and will report for duty as directed. I hereby certify that I have not entered a valid contract of employment with the governing board of any other school district which will in any way conflict with my employment. I possess the appropriate credential(s), permit(s) and/or certificate(s) authorizing the specific services for which I am employed. I understand that my employment is subject to maintenance of all credentials, permits and/or certificates. Failure to maintain each may be treated by the District as grounds for release or discipline.

**Signature:** Jaime Martinez **Date:** 5/29/25 14:40 PDT

**Address:** 3287 W. Minarets Ave. Fresno 93711 **Phone:** 559-916-1563

**Note: In accordance with Education Code Section 44842(a), which is printed below, a signed copy of this Offer of Employment must be received by the Hanford Elementary School District Human Resources Department by June 30 of the current year.**

**44842. Automatic Declining of Employment**: (a) If, without good cause, a probationary or permanent employee of a school district fails prior to July 1st of any school year to notify the governing board of the district of his or her intention to remain or not to remain in the service of the district, as the case may be, during the ensuing school year if a request to give such notice, including a copy of this section, shall have been personally served upon the employee, or mailed to him or her by United States certified mail with return receipt requested to his or her last known place of address, by the clerk or secretary of the governing board of the school district, not later than the preceding May 30th, the employee may be deemed to have declined employment and his or her services as an employee of the district may be terminated on June 30th of that year.

Pursuant to Government Code Sections 53260-53264, employee contracts must include a provision limiting the maximum cash settlement the employee may receive upon termination of the contract to an amount equal to the monthly salary multiplied by the number of months left on the unexpired term of the contract. If the unexpired term is greater than 18 months, this maximum is equal to the monthly salary times 18. The cash settlement formula is a cap or ceiling on the amounts that may be paid to an employee and is not a target or example of the amount of the cash settlement to be paid to an employee in all contract termination cases. The cash settlement may not include any noncash items other than health benefits, which may be continued for the unexpired term up to 18 months or until the employee finds other employment, whichever comes first.

Pursuant to Government Code Section 53243 et seq., any cash settlement paid by the District to EMPLOYEE in connection with the termination of this agreement; and although nothing in this agreement provides for the following, should any salary be provided to the EMPLOYEE by the District in the form of paid leave pending a criminal investigation, or any District funds be paid for EMPLOYEE'S criminal defense, all such payments whether for a cash settlement, paid leave or criminal defense costs shall be fully reimbursed by EMPLOYEE to the District if EMPLOYEE is convicted of a crime involving an abuse of office or position as defined in Government Code Section 53243.4.

# HANFORD ELEMENTARY SCHOOL DISTRICT
**May 23, 2025**

## CONTINUING OFFER OF CERTIFICATED MANAGEMENT EMPLOYMENT

| | |
|---|---|
| Name: | Jill Rubalcava |
| Social Security Number: | xxx-xx-0622 |
| Standard Work Year: | July 1, 2025 – June 30, 2026 |
| Position: | Assistant Superintendent, Curriculum and Instruction |
| Site: | D.O. - Curr., Inst., and Prof Development |
| Tenure Status: | Permanent |
| Range, Step: | I-A, 5 $197,170.00 |
| Stipend(s): | Longevity - 25 years - $6,000.00 |
| First Payment: | July 1, 2025 |
| Number of Monthly Payments: | 12 |

In accordance with **Education Code - Section 44840,** notice of your reelection is hereby given to you.

**Authorizing Signature** Joy C. Gaber **Date** May 23, 2025

I accept the terms and conditions of the offer of employment above and will report for duty as directed. I hereby certify that I have not entered a valid contract of employment with the governing board of any other school district which will in any way conflict with my employment. I possess the appropriate credential(s), permit(s) and/or certificate(s) authorizing the specific services for which I am employed. I understand that my employment is subject to maintenance of all credentials, permits and/or certificates. Failure to maintain each may be treated by the District as grounds for release or discipline.

**Signature:** Jill K. Rubalcava **Date:** 5/29/25 15:53 PDT

**Address:** 1790 Mulberry Drive **Phone:** 559-469-2522

**Note: In accordance with Education Code Section 44842(a), which is printed below, a signed copy of this Offer of Employment must be received by the Hanford Elementary School District Human Resources Department by June 30 of the current year.**

**44842. Automatic Declining of Employment**: (a) If, without good cause, a probationary or permanent employee of a school district fails prior to July 1st of any school year to notify the governing board of the district of his or her intention to remain or not to remain in the service of the district, as the case may be, during the ensuing school year if a request to give such notice, including a copy of this section, shall have been personally served upon the employee, or mailed to him or her by United States certified mail with return receipt requested to his or her last known place of address, by the clerk or secretary of the governing board of the school district, not later than the preceding May 30th, the employee may be deemed to have declined employment and his or her services as an employee of the district may be terminated on June 30th of that year.

Pursuant to Government Code Sections 53260-53264, employee contracts must include a provision limiting the maximum cash settlement the employee may receive upon termination of the contract to an amount equal to the monthly salary multiplied by the number of months left on the unexpired term of the contract. If the unexpired term is greater than 18 months, this maximum is equal to the monthly salary times 18. The cash settlement formula is a cap or ceiling on the amounts that may be paid to an employee and is not a target or example of the amount of the cash settlement to be paid to an employee in all contract termination cases. The cash settlement may not include any noncash items other than health benefits, which may be continued for the unexpired term up to 18 months or until the employee finds other employment, whichever comes first.

Pursuant to Government Code Section 53243 et seq., any cash settlement paid by the District to EMPLOYEE in connection with the termination of this agreement; and although nothing in this agreement provides for the following, should any salary be provided to the EMPLOYEE by the District in the form of paid leave pending a criminal investigation, or any District funds be paid for EMPLOYEE'S criminal defense, all such payments whether for a cash settlement, paid leave or criminal defense costs shall be fully reimbursed by EMPLOYEE to the District if EMPLOYEE is convicted of a crime involving an abuse of office or position as defined in Government Code Section 53243.4.

# HANFORD ELEMENTARY SCHOOL DISTRICT
**May 23, 2025**

## CONTINUING OFFER OF CERTIFICATED MANAGEMENT EMPLOYMENT

| | |
|---|---|
| Name: | Jason Strickland |
| Social Security Number: | xxx-xx-8670 |
| Standard Work Year: | July 1, 2025 – June 30, 2026 |
| Position: | Assistant Superintendent, Student Services |
| Site: | D.O. - Student Services |
| Tenure Status: | Permanent |
| Range, Step: | I-A, 5 $197,170.00 |
| Stipend(s): | Longevity - 25 years - $6,000.00 |
| First Payment: | July 1, 2025 |
| Number of Monthly Payments: | 12 |

In accordance with **Education Code - Section 44840,** notice of your reelection is hereby given to you.

**Authorizing Signature** Joy C. Gallen **Date** May 23, 2025

I accept the terms and conditions of the offer of employment above and will report for duty as directed. I hereby certify that I have not entered a valid contract of employment with the governing board of any other school district which will in any way conflict with my employment. I possess the appropriate credential(s), permit(s) and/or certificate(s) authorizing the specific services for which I am employed. I understand that my employment is subject to maintenance of all credentials, permits and/or certificates. Failure to maintain each may be treated by the District as grounds for release or discipline.

**Signature:** Jason Strickland **Date:** 5/29/25 14:51 PDT

**Address:** 559 West Earl Way Hanford, Ca 93230 **Phone:** 559-904-0881

**Note: In accordance with Education Code Section 44842(a), which is printed below, a signed copy of this Offer of Employment must be received by the Hanford Elementary School District Human Resources Department by June 30 of the current year.**

**44842. Automatic Declining of Employment**: (a) If, without good cause, a probationary or permanent employee of a school district fails prior to July 1st of any school year to notify the governing board of the district of his or her intention to remain or not to remain in the service of the district, as the case may be, during the ensuing school year if a request to give such notice, including a copy of this section, shall have been personally served upon the employee, or mailed to him or her by United States certified mail with return receipt requested to his or her last known place of address, by the clerk or secretary of the governing board of the school district, not later than the preceding May 30th, the employee may be deemed to have declined employment and his or her services as an employee of the district may be terminated on June 30th of that year.

Pursuant to Government Code Sections 53260-53264, employee contracts must include a provision limiting the maximum cash settlement the employee may receive upon termination of the contract to an amount equal to the monthly salary multiplied by the number of months left on the unexpired term of the contract. If the unexpired term is greater than 18 months, this maximum is equal to the monthly salary times 18. The cash settlement formula is a cap or ceiling on the amounts that may be paid to an employee and is not a target or example of the amount of the cash settlement to be paid to an employee in all contract termination cases. The cash settlement may not include any noncash items other than health benefits, which may be continued for the unexpired term up to 18 months or until the employee finds other employment, whichever comes first.

Pursuant to Government Code Section 53243 et seq., any cash settlement paid by the District to EMPLOYEE in connection with the termination of this agreement; and although nothing in this agreement provides for the following, should any salary be provided to the EMPLOYEE by the District in the form of paid leave pending a criminal investigation, or any District funds be paid for EMPLOYEE'S criminal defense, all such payments whether for a cash settlement, paid leave or criminal defense costs shall be fully reimbursed by EMPLOYEE to the District if EMPLOYEE is convicted of a crime involving an abuse of office or position as defined in Government Code Section 53243.4.

HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: David Endo

DATE: 06/16/2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 06/25/2025

**ITEM:**
Consider adoption of the 2025-2026 Hanford Elementary School District Budget.

**PURPOSE:**
The proposed 2025-2026 Hanford Elementary School District Budget is included for review and was discussed at the public hearing on June 11, 2025. An additional copy of the budget is available at the District Office for public review.

**FISCAL IMPACT:**
The fiscal impact of the budget is detailed in the attachment.

**RECOMMENDATIONS:**
Adopt the 2025-2026 Hanford Elementary School District Budget.

# Hanford Elementary School District
# 2025-2026 Budget

## Public Hearing
## June 11, 2025

## Adoption
## June 25, 2025

Hanford Elementary School District
714 N White Street Hanford, CA 93230
www.hanfordesd.org
**(559) 585-3600 Fax: (559) 584-7833**

## Board of Trustees

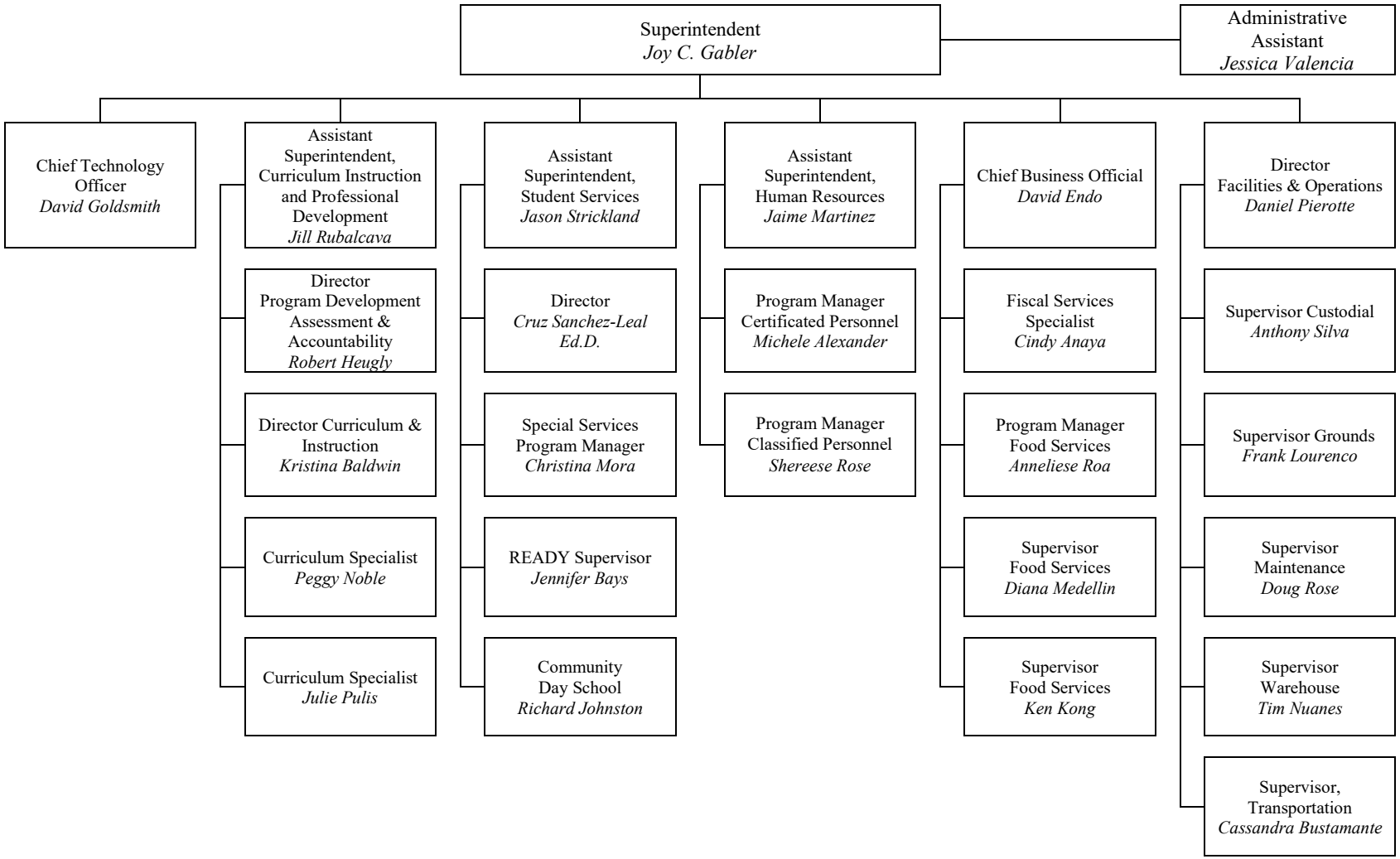
Robert "Bobby" Garcia, President
Jeff Garner, Vice President
Lupe Hernandez, Clerk
Tim Revious
Greg Strickland

The Board of Trustees meets the 2nd and 4th Wednesday of every month in the District board room.

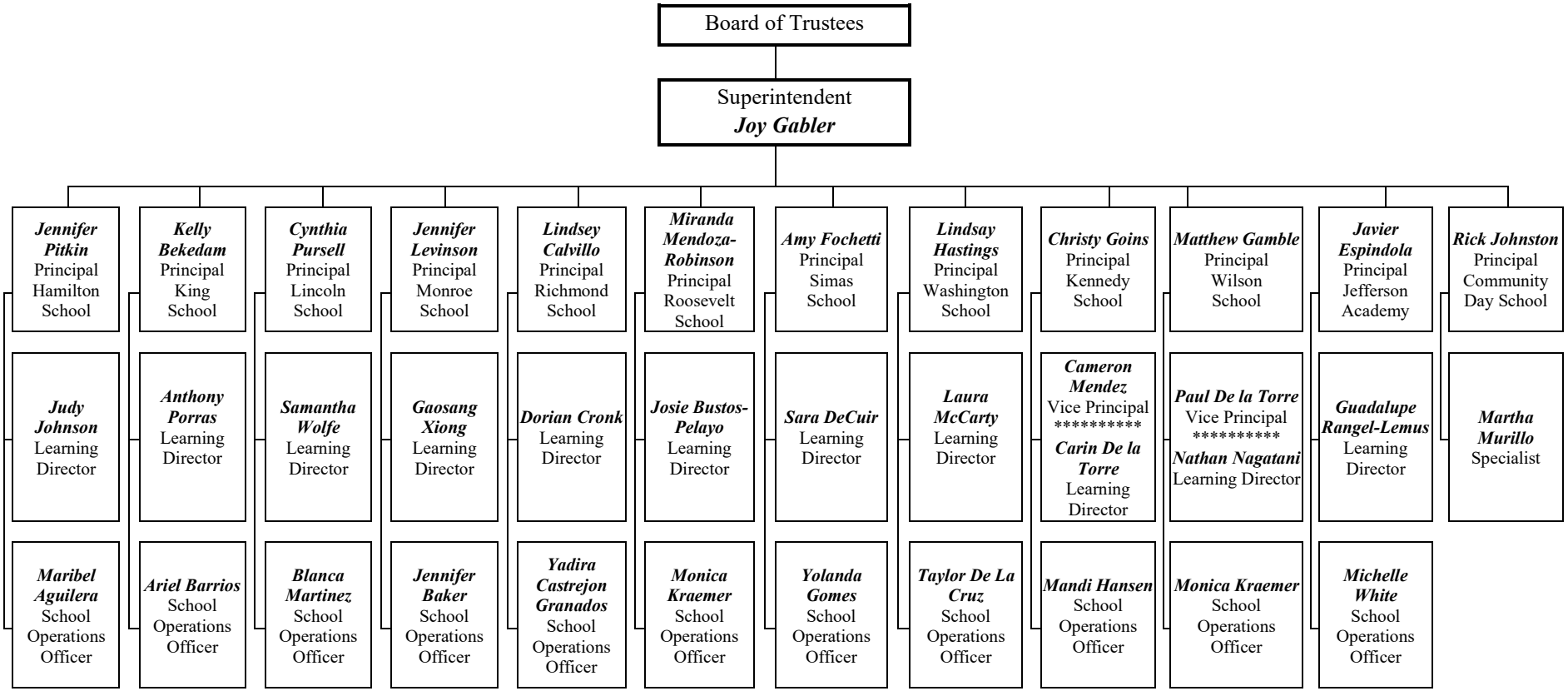
# District Administration

Joy Gabler, Superintendent
David Endo, Chief Business Official
Jill Rubalcava, Assistant Superintendent of Curriculum
Jason Strickland, Assistant Superintendent of Student Services
Jaime Martinez, Assistant Superintendent of Human Resources
Daniel Pierotte, Director of Facilities and Operations
David Goldsmith, Chief Technology Officer

# Hanford Elementary School District Organizational Chart 2025-2026



# Hanford Elementary School Administration Organizational Chart 2025-2026



# BOARD GOALS

*"Promoting Excellence"*

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

All students will make progress toward proficiency on the state adopted standards, and that progress will be measured and shared with students, parents, teachers, and administrators.

The District will hire, support, and retain qualified teachers, support staff, and administrators.

Students will attend a safe, well maintained school and will have access to standards aligned materials.

Communication between schools and home will be regular and meaningful.

The students at Community Day School will learn in a safe, well-maintained school where they are supported, engaged, and connected to their school.

# BUDGET BASICS

The Hanford Elementary School District Budget is the financial expression of all the educational programs. The budget is an estimate of revenues and expenditures for a stated period of time and for specified purposes.

The development of this budget involves input from the Board and the staff through a variety of meetings and communications.

The 2025-2026 District Budget consists of twelve different funds.

***District Funds***

General Fund
Student Activity Special Reserve Fund*
Charter Schools Fund*
Cafeteria Fund
Deferred Maintenance*
Pupil Transportation Equipment Fund*
Special Reserve Fund for Other Post-Employment Benefits*
Building Fund (Bond Funds)*
Capital Facilities Fund*
School Facility Fund*
Special Reserve Capital Outlay Fund*
Self-Insurance Fund*

*See page 31 for details

# BUDGET DEVELOPMENT

The budget is developed utilizing the best and most current information available from state, county, and local sources. It is a working document and is used to monitor budgets for accountability. The approved budget adopted by the Board reflects the proposed spending plan based on current information and assumptions as shown below. As these conditions change, budget revisions will be presented to the Board for action at minimum after the 1st and 2nd Interim Reports.

Assumptions for the 2025-2026 General Fund Budget

| Description | Total |
|---|---|
| Estimated Funded Average Daily Attendance (includes resident KCOE ADA) | 5,307.86 |
| Base Grant Amount (TK-3 and includes COLA Adjustment) | $10,256 |
| Base Grant Amount (4-6 and includes COLA Adjustment) | $10,411 |
| Base Grant Amount (7-8 and includes COLA Adjustment) | $10,719 |
| Deficit | 0.00% |
| COLA Adjustment | 2.30% |
| Estimated General Fund Beginning Balance | $55,880,030 |

Employer Benefit Rates

| Description | Total |
|---|---|
| State Teachers Retirement System | 19.10% |
| Public Employees Retirement System | 26.81% |
| Social Security | 6.20% |
| Medicare | 1.45% |
| State Unemployment Insurance | 0.50% |
| Worker's Compensation | 2.01% |

# GENERAL FUND

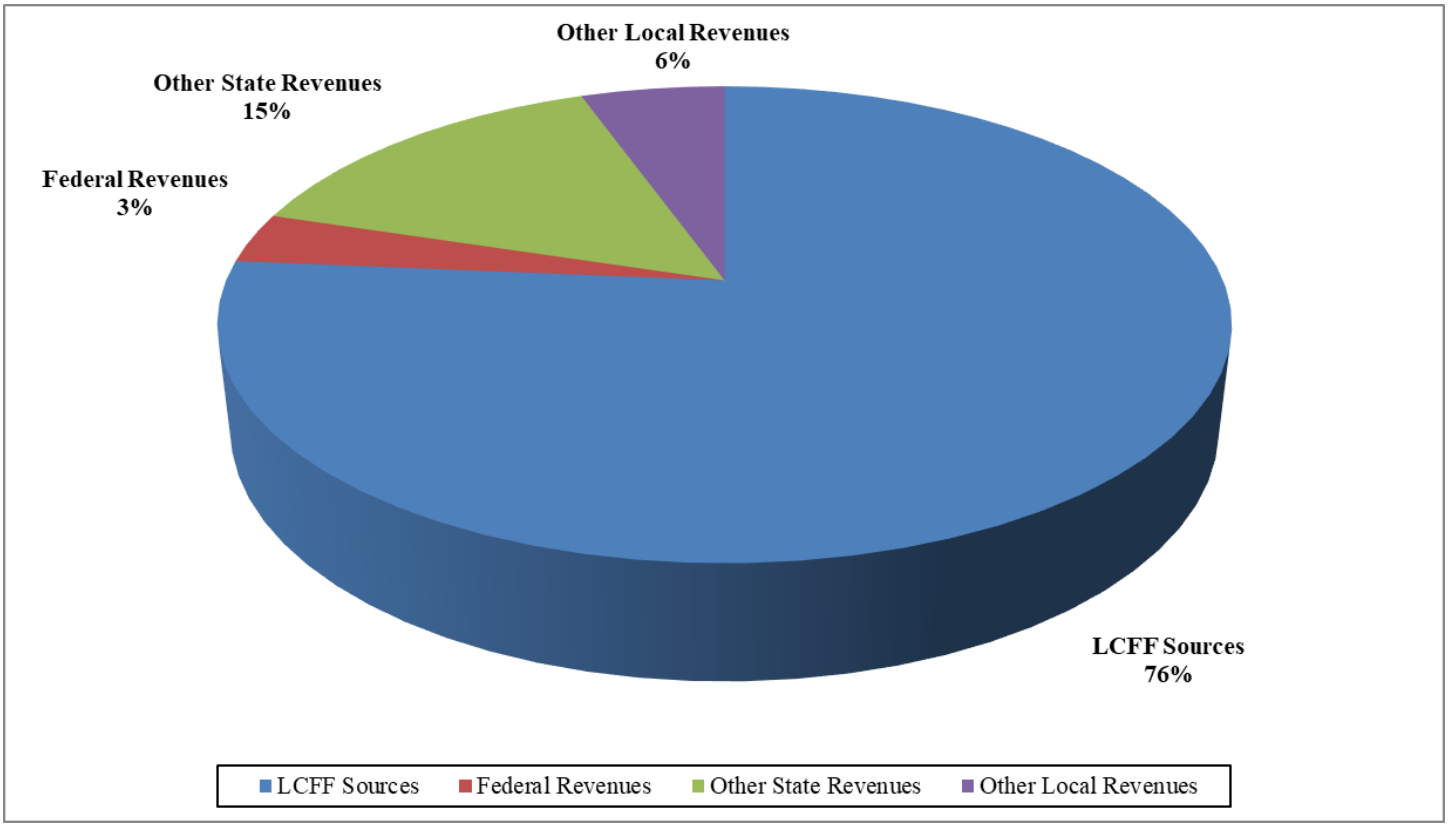
The Hanford Elementary School District budget consists of several funding sources, both unrestricted and restricted funds. The main funding source to the General Fund is the State Local Control Funding Formula (LCFF) funding and local tax dollars. The General Fund is broken into several funding resources as follows:

| Resource | Description |
|---|---|
| 0000 | General Purpose (LCFF/Taxes) |
| 0012 | Motor pool |
| 0033 | Matching Grants |
| 0034 | District – CERBT funding |
| 0057 | Charging Stations |
| 0097 | Safety Credits |
| 0332 | LCFF, Supplemental/Concentration |
| 1100 | Lottery |
| 1400 | Education Protection Account |
| 2600* | Expanded Learning Opportunities Program |
| 3010* | Title I |
| 3150* | School-wide Programs |
| 3310* | Special Education – Federal |
| 3311* | Special Education – Federal (Private Schools) |
| 3327* | Special Education – Federal Mental Health |
| 4035* | Title II Teacher Quality |
| 4127* | Title IV Student Support |
| 4203* | Title III, Limited English Proficiency |
| 6010* | Healthy Start-ASES |
| 6266* | Educator Effectiveness |
| 6300* | Lottery: Restricted Instructional Materials |
| 6500* | Special Education |
| 6546* | Mental Health Related Services |
| 6547* | Special Education Early Intervention Preschool Grant |
| 6762* | Arts, Music and Instructional Material Discretionary BG |
| 6770* | Proposition 28: Arts & Music in Schools |
| 7399* | LCFF Equity Multiplier |
| 7415* | Classified Summer Assistance |
| 7435* | Learning Recovery Emergency Block Grant |
| 7690* | STRS On-Behalf Pension Contributions |
| 8150* | Routine Restricted Maintenance |
| 9031* | Transportation – Non Home to School |
| 9062* | Community Development Funds |
| 9064* | Medi-Cal Billing Option |

*Restricted Funds may be used only for the stated purposes of the program for which they have been funded.

# GENERAL FUND REVENUES
# 2025-2026

| | |
|---|---|
| LCFF Sources | $77,812,857 |
| Federal Revenues | $3,473,608 |
| State Revenues | $15,404,095 |
| Local Revenues | $6,517,160 |
| TOTAL GENERAL FUND REVENUES | $103,207,720 |



# Major Components of General Fund Revenues

- Local Control Funding Formula Sources
  - State Aid $ 64,295,953
  - Education Protection Account $ 10,467,219
  - Property Taxes $ 3,049,685

- Federal Revenues
  - Title I $ 2,362,934
  - Title II $ 326,408
  - Title III $ 300,000
  - Title IV $ 163,321
  - Special Education $ 255,180

- Other State Revenues
  - Unrestricted Lottery $ 996,363
  - Restricted Lottery $ 427,758
  - Mandated Cost Reimbursements $ 201,759
  - Expanded Learning Opportunities $ 5,632,692
  - Healthy Start - ASES $ 1,373,508
  - Mental Health Related Services $ 424,098
  - Special Education Early Intervention $ 403,118
  - Proposition 28: Arts & Music $ 925,886
  - STRS on behalf Pension Contribution $ 3,853,475

- Local Revenue
  - Interest $ 1,600,000
  - Special Education $ 2,677,931
  - ERATE $ 515,324

***Restricted Funds in red***

# PROJECTING the General Fund Budget

## Unrestricted REVENUES

**Average Daily Attendance (ADA)**

The Local Control Funding Formula dollars the District receives each year is based on the average daily attendance at the second principal reporting period (P-2). P-2 is calculated using actual attendance through the last register month ending on or before April 15th. Revenue received is based only on the actual attendance (days pupils are present).

The programs generating ADA in the General Fund are regular elementary school, community day school, home & hospital, and special education.

Because the budget building process starts in March for the next fiscal year, the projected Local Control Funding Formula (LCFF) is based on the current year's projected P-2 ADA. Before the budget is adopted however, the actual P-2 figure will have been completed and adjustments can be made if necessary. Also, as enrollment increases many fixed costs increase as well (such as utilities and transportation) which may necessitate consideration to building ADA growth into the budget. By analyzing current enrollment data, attrition rates between grades, and the size of the incoming kindergarten class ADA can be projected.

Due to the COVID pandemic, the use of a prior three-year ADA average has been implemented as a funding option for Local Educational Agencies (LEAs). In addition, the use of attendance rate to determine ADA in conjunction with the census data was also implemented for the 2021-22 fiscal year which becomes a factor in the prior three-year ADA average. This budget utilizes the prior three-year ADA average funding option.

Average Daily Attendance (ADA) – 5 Year Recap

| Fiscal Year | Actual ADA | Funded ADA |
|---|---|---|
| 2025/2026 est. | 5300.07 | 5307.86 |
| 2024/2025 est. | 5300.07 | 5369.89 |
| 2023/2024 | 5349.86 | 5500.44 |
| 2022/2023 | 5226.94 | 5685.04 |
| 2021/2022* | 5027.92 | 5799.94 |

* 2021-22 Funded ADA was based on prior year guarantee with the exception of annual programs and ADA for funding purposes was enrollment based on prior attendance rate.

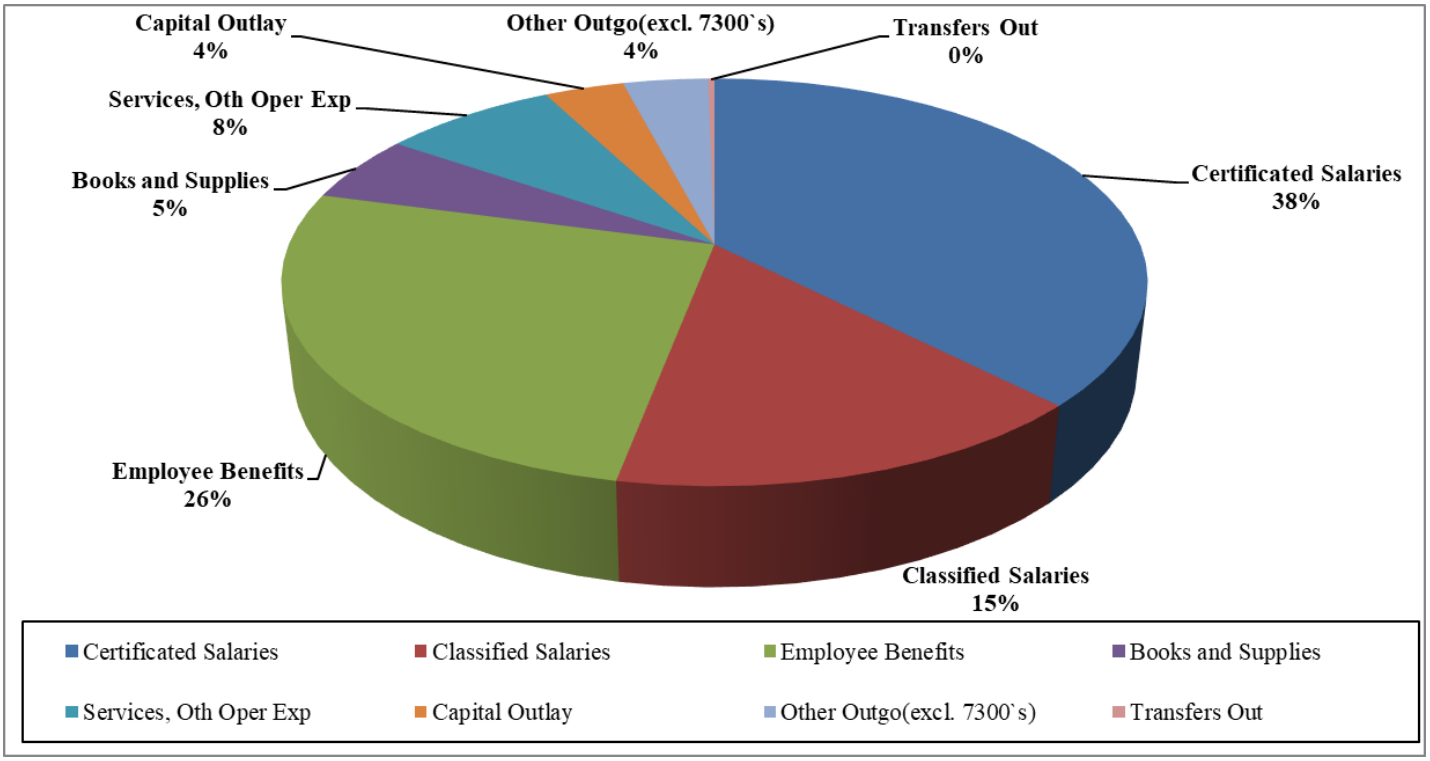
**Local Control Funding Formula (LCFF) Calculation**

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ***COLA*** | | ***2.30%*** | | | | | | | | | |
| ***Unduplicated %*** | | ***80.14%*** | | | | | | | | | **2025-2026** |
| | ***ADA*** | ***24-25 Base*** | ***COLA*** | ***25-26 Base*** | ***Adjusted Base*** | ***Gr Span*** | ***Supp*** | ***Concen*** | | ***Totals*** |
| Grades TK-3 | 2,439.05 | 10,025 | 2.300% | $ 10,256 | $ 10,256 | $ 1,067 | $ 1,815 | $ 1,850 | $ | 36,556,827 |
| Grades 4-6 | 1,733.33 | 10,177 | 2.300% | $ 10,411 | $ 10,411 | | $ 1,669 | $ 1,701 | $ | 23,886,912 |
| Grades 7-8 | 1,135.48 | 10,478 | 2.300% | $ 10,719 | $ 10,719 | | $ 1,718 | $ 1,752 | $ | 16,110,909 |
| Grades 9-12 | - | 12,144 | 2.300% | $ 12,423 | $ 12,423 | $ 323 | $ 2,043 | $ 2,083 | $ | - |
| Totals | 5,307.86 | 53,989,134 | | 55,231,806 | | 2,602,466 | 9,269,678 | 9,450,698 | $ | 76,554,648 |
| | | | | | | | | Targeted Instructional Add-on | $ | 308,432 |
| | | | | | | | | Transportation Add-on | $ | 314,821 |
| | | | | | | | | Transitional Kindergarten | $ | 934,956 |
| | | | | | | | | **LCFF Target** | **$** | **78,112,857** |

- Includes KCOE Special Education ADA

# GENERAL FUND EXPENDITURES
## 2025-2026

| | |
|---|---|
| Certificated Salaries | $40,826,548 |
| Classified Salaries | $16,739,686 |
| Employee Benefits | $28,422,859 |
| Books & Supplies | $5,820,041 |
| Services & Other Operating Expenditures | $8,554,201 |
| Capital Outlay | $3,858,273 |
| Other Outgo, Transfers Out & Direct/Indirect Support | $3,543,209 |
| TOTAL GENERAL FUND EXPENDITURES | $107,764,816 |



# General Fund Budget Breakdown By Function

**"Where funds are budgeted"**

| | | 2025-2026 Amount | Percent |
|---|---|---|---|
| Instructional | $ | 55,482,067 | 51.5% |
| School Administration | $ | 6,843,408 | 6.4% |
| Operations | $ | 5,286,606 | 4.9% |
| Ancillary Services | $ | 4,773,559 | 4.4% |
| Guidance and Counseling Services | $ | 4,025,694 | 3.7% |
| Supervision of Instruction/Curriculum | $ | 3,985,730 | 3.7% |
| Transfers Between Agencies | $ | 3,895,683 | 3.6% |
| Pupil Transportation | $ | 3,037,984 | 2.8% |
| Maintenance | $ | 2,695,396 | 2.5% |
| Facilities Construction | $ | 2,392,029 | 2.2% |
| Health Services | $ | 2,243,374 | 2.1% |
| Instructional Media and Library | $ | 2,158,343 | 2.0% |
| Attendance and Social Work | $ | 2,097,657 | 1.9% |
| Psychological Services | $ | 1,625,496 | 1.5% |
| Data Processing | $ | 1,582,644 | 1.5% |
| Human Resources | $ | 1,481,929 | 1.4% |
| Fiscal Services | $ | 1,296,492 | 1.2% |
| Grounds | $ | 813,466 | 0.8% |
| Other General Administration | $ | 668,839 | 0.6% |
| Superintendent | $ | 558,234 | 0.5% |
| Interfund Transfers | $ | (500,000) | -0.5% |
| Parent Participation | $ | 434,929 | 0.4% |
| Security | $ | 250,800 | 0.2% |
| Debt Services | $ | 247,526 | 0.2% |
| Board | $ | 214,517 | 0.2% |
| Food Services | $ | 81,718 | 0.1% |
| External Audit | $ | 78,000 | 0.1% |
| Pupil Testing Services | $ | 12,697 | 0.0% |
| | | | |
| *Total General Fund Expenditures* | *$* | *107,764,816* | *100%* |

**Total General Fund**

| | Unrestricted | Restricted | Total |
|---|---|---|---|
| **BEGINNING BALANCE** | | | |
| Net Beginning Balance | $32,045,846 | $23,834,184 | $55,880,030 |
| | | | |
| **REVENUES** | | | |
| LCFF Sources | $77,812,857 | $0 | $77,812,857 |
| Federal Revenues | $0 | $3,473,608 | $3,473,608 |
| Other State Revenues | $2,044,304 | $13,359,791 | $15,404,095 |
| Other Local Revenues | $2,423,824 | $4,093,336 | $6,517,160 |
| **Total, Revenues** | **$82,280,985** | **$20,926,735** | **$103,207,720** |
| **EXPENDITURES** | | | |
| Certificated Salaries | $32,931,758 | $7,894,790 | $40,826,548 |
| Classified Salaries | $11,282,018 | $5,457,668 | $16,739,686 |
| Employee Benefits | $19,175,281 | $9,247,578 | $28,422,859 |
| Books and Supplies | $2,670,476 | $3,149,565 | $5,820,041 |
| Services, Oth Oper Exp | $5,378,444 | $3,175,757 | $8,554,201 |
| Capital Outlay | $456,676 | $3,401,597 | $3,858,273 |
| Other Outgo(excl. 7300`s) | $1,575,025 | $2,568,184 | $4,143,209 |
| Direct/Indirect Support | ($755,577) | $655,577 | ($100,000) |
| **Total Expenditures** | **$72,714,101** | **$35,550,715** | **$108,264,816** |
| **OTHER FINANCING SOURCES/USES** | | | |
| Transfers | | | |
| Transfers In | $800,000 | $0 | $800,000 |
| Transfers Out | $300,000 | $0 | $300,000 |
| Other Sources/Uses | | | |
| Sources | $0 | $0 | $0 |
| Contributions | ($8,745,277) | $8,745,277 | $0 |
| **Total, Other Financing Sources/Uses** | **($8,245,277)** | **$8,745,277** | **$500,000** |
| | | | |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | **$1,321,607** | **($5,878,704)** | **($4,557,097)** |
| **ENDING FUND BALANCE** | **$33,367,453** | **$17,955,480** | **$51,322,933** |

| | | | |
|---|---|---|---|
| **FUND BALANCE DESIGNATIONS AND COMMITMENTS** | **$ 19,446,973** | **$ 17,955,480** | **$ 37,402,453** |
| **UNCOMMITTED RESERVE BALANCE (INCLUDES RESERVE FOR ECONONMIC UNCERTAINTIES)** | **$ 13,920,480** | **$ -** | **$ 13,920,480** |
| **PROJECTED RESERVE RELATIVE TO EXPENDITURES AND OUTGO** | **12.8%** | | |

District: Hanford Elementary School District — **Adopted Budget**
CDS #: 16-63917 — **2025-26 Budget Attachment**

**Fund Balances Above Minimum Reserve Percentage**

**Reasons for Assigned and Unassigned Ending Fund Balances Above State Minimum Reserve Percentage**

**Education Code Section 42127(a)(2)(B) requires a statement of reasons that substantiates the need for assigned and unassigned ending fund balances above the state minimum reserve percentage for economic uncertainties for adopted budget**

| **Combined Assigned and Unassigned/Unappropriated Fund Balances** | | | |
|---|---|---|---|
| Form | Fund | 2025-26 Budget | Objects 9780/9789/9790 |
| 01 | General Fund/County School Service Fund | $51,322,933.23 | Form 01 |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | $0.00 | Form 17 |
| | Total Assigned and Unassigned Ending Fund Balances | $51,322,933.23 | |
| | District State Minimum Reserve Percentage | 3% | Form 01CS Line 10B-4 |
| | Less District Minimum Reserve for Economic Uncertainties | $3,256,944.49 | Form 01CS Line 10B-7 |
| | Balance Above State Minimum Reserve Percentage | $48,065,988.74 | |

| **Substantiation for Fund Balances Above State Minimum Reserve Percentage for Economic Uncertainties** | | | |
|---|---|---|---|
| **Form** | **Fund** | **2025-26 Budget** | **Description of Fund Balances Above State Minimum %** |
| 01 | General Fund/County School Service Fund | $17,955,479.86 | Reserve for restricted funds |
| 01 | General Fund/County School Service Fund | $5,050.00 | Reserve for revolving cash |
| 01 | General Fund/County School Service Fund | $233,357.06 | Reserve for stores |
| 01 | General Fund/County School Service Fund | $27,770.87 | Reserve for prepaid expenditures |
| 01 | General Fund/County School Service Fund | $7,242,457.00 | Committed for declining enrollment |
| 01 | General Fund/County School Service Fund | $2,198,357.00 | Committed for solar debt #1 |
| 01 | General Fund/County School Service Fund | $2,202,584.00 | Committed for solar debt #2 |
| 01 | General Fund/County School Service Fund | $2,400,000.00 | Committed for technology |
| 01 | General Fund/County School Service Fund | $3,000,000.00 | Committed for facility construction |
| 01 | General Fund/County School Service Fund | $2,000,000.00 | Committed for textbook adoption |
| 01 | General Fund/County School Service Fund | $10,800,932.95 | Additional reserve for Economic Uncertainty |
| | Insert Lines above as needed | | |
| | Total of Substantiated Needs | $48,065,988.74 | |

| | | |
|---|---|---|
| **Remaining Fund Balance to Substantiate** | **$0.00** | **Balance should be Zero** |

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public hearing for Adopted Budget.**

# 79.2% of the General Fund is staffing

# ($85,989,093 / $108,564,816)

# General Fund

**Teachers` Salaries**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| COLUMN MOVEMENT | 0.00 | 110000 | $237,000 | $53,586 | $290,586 |
| TEACHER | 216.00 | 110000 | $23,340,033 | $8,921,758 | $32,261,791 |
| TEACHER, ART | 7.00 | 110000 | $656,740 | $266,090 | $922,830 |
| TEACHER, CDS | 3.00 | 110000 | $382,839 | $138,775 | $521,614 |
| TEACHER, MUSIC | 7.00 | 110000 | $731,934 | $283,091 | $1,015,025 |
| TEACHER, PHYSICAL EDUCATION | 13.00 | 110000 | $1,351,062 | $527,506 | $1,878,568 |
| TEACHER, RSP | 15.00 | 110000 | $1,510,167 | $589,822 | $2,099,989 |
| TEACHER, SDC | 12.00 | 110000 | $1,033,761 | $438,242 | $1,472,003 |
| | **273.00** | | **$29,243,536** | **$11,218,870** | **$40,462,406** |

**Substitute Teachers**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| SUBSTITUTE - TEACHER | 0.00 | 110010 | $908 | $205 | $1,113 |
| SUBSTITUTE TEACHERS | 0.00 | 110010 | $509,048 | $115,096 | $624,144 |
| SUBSTITUTE TEACHERS - ATHLETICS | 0.00 | 110010 | $4,000 | $904 | $4,904 |
| SUBSTITUTE TEACHERS - CURRICULUM | 0.00 | 110010 | $30,000 | $6,783 | $36,783 |
| SUBSTITUTE TEACHERS - ELPAC | 0.00 | 110010 | $6,662 | $1,506 | $8,168 |
| SUBSTITUTE TEACHERS - NEGOTIATIONS | 0.00 | 110010 | $938 | $212 | $1,150 |
| SUBSTITUTE TEACHERS - PD | 0.00 | 110010 | $1,553 | $351 | $1,904 |
| SUBSTITUTE TEACHERS - RSP | 0.00 | 110010 | $3,880 | $877 | $4,757 |
| SUBSTITUTE TEACHERS - SDC | 0.00 | 110010 | $3,150 | $712 | $3,862 |
| | **0.00** | | **$560,139** | **$126,647** | **$686,786** |

**Teacher /Other Assign/Stipend**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| ADDL TIME - ONSTAGE PRODUCTION | 0.00 | 110040 | $19,183 | $4,337 | $23,520 |
| AFTER SCHOOL BAND | 0.00 | 110040 | $12,270 | $2,774 | $15,044 |

# General Fund

| | | | | | |
|---|---|---|---|---|---|
| AFTERSCHOOL ENRICHMENT | 0.00 | 110040 | $233,876 | $52,879 | $286,755 |
| ASSESSMENTS | 0.00 | 110040 | $311 | $70 | $381 |
| ATHLETIC COACHES | 0.00 | 110040 | $113,400 | $25,640 | $139,040 |
| ATHLETIC COORDINATOR | 0.00 | 110040 | $1,200 | $271 | $1,471 |
| CO-CURRICULAR | 0.00 | 110040 | $32,645 | $7,381 | $40,026 |
| EARLY RETIREMENT NOTIFICATION | 0.00 | 110040 | $5,000 | $1,131 | $6,131 |
| ELEMENTARY ATHLETIC COORDINATOR | 0.00 | 110040 | $9,600 | $2,171 | $11,771 |
| EXTENDED SCHOOL YEAR | 0.00 | 110040 | $32,636 | $7,379 | $40,015 |
| HOME INSTRUCTION | 0.00 | 110040 | $20,000 | $4,522 | $24,522 |
| JR HGIH SUMMER SCHOOL - TEACHER | 0.00 | 110040 | $12,900 | $2,917 | $15,817 |
| MEET AND GREET | 0.00 | 110040 | $512 | $116 | $628 |
| PARENT ACADEMIES | 0.00 | 110040 | $28,542 | $6,453 | $34,995 |
| PARENT INVOLVEMENT | 0.00 | 110040 | $7,177 | $1,623 | $8,800 |
| PD TEACHER PRESENTATION TO READY | 0.00 | 110040 | $2,500 | $565 | $3,065 |
| PROFESSIONAL DEVELOPMENT | 0.00 | 110040 | $1,636 | $370 | $2,006 |
| SCHOOL CLIMATE | 0.00 | 110040 | $14,083 | $3,184 | $17,267 |
| SCIENCE OLYMPIAD | 0.00 | 110040 | $1,672 | $378 | $2,050 |
| SPECIAL EDUCATION ADDL | 0.00 | 110040 | $4,485 | $1,014 | $5,499 |
| SUMMER SCHOOL - TEACHER | 0.00 | 110040 | $193,375 | $43,722 | $237,097 |
| TEACHER ADDL | 0.00 | 110040 | $8,156 | $1,844 | $10,000 |
| TEACHER ORIENTATION | 0.00 | 110040 | $7,000 | $1,583 | $8,583 |
| TEACHER PD | 0.00 | 110040 | $1,636 | $370 | $2,006 |
| TEACHER STIPENDS | 0.00 | 110040 | $4,908 | $1,110 | $6,018 |
| TEACHER TRANSFER STIPENDS | 0.00 | 110040 | $11,000 | $2,487 | $13,487 |
| YEARBOOK | 0.00 | 110040 | $650 | $147 | $797 |
| | **0.00** | | **$780,353** | **$176,438** | **$956,791** |

# General Fund

### Certificated Pupil Support Salaries

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| COUNSELOR | 14.00 | 120000 | $1,725,485 | $638,688 | $2,364,173 |
| PSYCHOLOGIST | 8.00 | 120000 | $1,083,118 | $386,925 | $1,470,042 |
| SCHOOL NURSE | 6.00 | 120000 | $781,375 | $279,404 | $1,060,779 |
| SOCIAL WORKER | 2.00 | 120000 | $252,660 | $92,634 | $345,295 |
| | **30.00** | | **$3,842,638** | **$1,397,651** | **$5,240,289** |

### Pupil Support- Other Assign

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| NURSE TRAINING LVNS | 0.00 | 120040 | $4,000 | $904 | $4,904 |
| NURSING PD | 0.00 | 120040 | $205 | $46 | $251 |
| RN - WALK THROUGH | 0.00 | 120040 | $1,132 | $256 | $1,388 |
| SUMMER SCHOOL - COUNSELOR | 0.00 | 120040 | $12,600 | $2,849 | $15,449 |
| SUMMER SCHOOL - PSYCHOLOGIST | 0.00 | 120040 | $12,600 | $2,849 | $15,449 |
| SUMMER SCHOOL - RN | 0.00 | 120040 | $16,100 | $3,640 | $19,740 |
| | **0.00** | | **$46,637** | **$10,545** | **$57,182** |

### Certificated Supervisors' and Administrators' Salaries

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| ASST. SUPERINTENDENT, CURRICULUM | 1.00 | 130000 | $197,424 | $62,392 | $259,816 |
| ASST. SUPERINTENDENT, HUMAN RESOURCES | 1.00 | 130000 | $195,424 | $61,939 | $257,364 |
| ASST. SUPERINTENDENT, STUDENT SERVICES | 1.00 | 130000 | $195,424 | $61,939 | $257,364 |
| DIRECTOR, ASSESSMENT | 1.00 | 130000 | $177,423 | $57,869 | $235,293 |
| DIRECTOR, SPECIAL EDUCATION | 1.00 | 130000 | $173,423 | $56,965 | $230,388 |
| LEARNING DIRECTOR | 11.00 | 130000 | $1,525,229 | $540,148 | $2,065,378 |
| PRINCIPAL | 11.00 | 130000 | $1,762,183 | $589,730 | $2,351,912 |
| PRINCIPAL, YOUTH DEVELOPMENT | 1.00 | 130000 | $161,476 | $54,264 | $215,740 |
| SUPERINTENDENT | 1.00 | 130000 | $243,344 | $72,774 | $316,118 |
| VICE PRINCIPAL | 2.00 | 130000 | $292,464 | $101,634 | $394,098 |
| | **31.00** | | **$4,923,816** | **$1,659,655** | **$6,583,471** |

# General Fund

### Cert. Superv. & Admin - Other Assign

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| JR HIGH SUMMER SCHOOL - ADMIN | 0.00 | 130040 | $5,980 | $1,352 | $7,332 |
| SUMMER SCHOOL - ADMIN | 0.00 | 130040 | $30,600 | $6,919 | $37,519 |
| VACATION | 0.00 | 130040 | $2,194 | $496 | $2,690 |
| | **0.00** | | **$38,774** | **$8,767** | **$47,541** |

### Other Certificated Salaries

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| CURRICULUM SPECIALIST | 2.00 | 190000 | $325,886 | $109,191 | $435,077 |
| DIRECTOR, INDUCTION | 1.00 | 190000 | $175,423 | $53,423 | $228,846 |
| INDUCTION COACH | 2.00 | 190000 | $244,738 | $90,145 | $334,883 |
| INSTRUCTIONAL COACH | 5.00 | 190000 | $629,891 | $229,443 | $859,334 |
| | **10.00** | | **$1,375,939** | **$482,203** | **$1,858,142** |

### Other Cert. - Other Assign

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| PARENT ACADEMY | 0.00 | 190040 | $1,636 | $370 | $2,006 |
| RICA SUPPORT | 0.00 | 190040 | $1,631 | $369 | $2,000 |
| TEACHER TUTORING | 0.00 | 190040 | $11,452 | $2,589 | $14,041 |
| | **0.00** | | **$14,719** | **$3,328** | **$18,047** |

### Instructional Aides' Salaries

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| ALTERNATIVE ED PROGRAM AIDE | 2.01 | 210000 | $72,645 | $30,937 | $103,581 |
| EDUCATIONAL TUTOR | 5.63 | 210000 | $245,744 | $104,436 | $350,180 |
| MIGRANT TUTOR/BILINGUAL AIDE | 0.38 | 210000 | $19,081 | $8,070 | $27,152 |
| SPECIAL CIRCUMSTANCES AIDE | 7.91 | 210000 | $338,188 | $139,665 | $477,854 |
| SPECIAL EDUCATION AIDE | 18.63 | 210000 | $763,173 | $322,487 | $1,085,659 |
| TK PARAPROFESSIONAL | 12.25 | 210000 | $512,837 | $380,183 | $893,020 |

# General Fund

| | | | | | |
|---|---|---|---|---|---|
| | **46.79** | | **$1,951,667** | **$985,778** | **$2,937,445** |

**Instructional Aides- Substitute**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| SUBSTITUTE - NEGOTIATIONS | 0.00 | 210010 | $2,300 | $840 | $3,140 |
| SUBSTITUTE- SAFETY TRAINING | 0.00 | 210010 | $216 | $79 | $295 |
| SUBSTITUTE - SPECIAL EDUCATION | 0.00 | 210010 | $11,000 | $4,017 | $15,017 |
| | **0.00** | | **$13,516** | **$4,936** | **$18,452** |

**Instructional Aides- OT**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| AIDE - CPI TRAINING | 0.00 | 210030 | $1,200 | $438 | $1,638 |
| CLASSIFIED SUMMER ASSISTANCE | 0.00 | 210030 | $36,775 | $13,430 | $50,205 |
| EXTENDED SCHOOL YEAR | 0.00 | 210030 | $21,259 | $7,764 | $29,023 |
| | **0.00** | | **$59,234** | **$21,632** | **$80,866** |

**Inst Aide - Extra Hire**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| AIDE - SPECIAL EDUCATION | 0.00 | 210040 | $5,300 | $1,936 | $7,236 |
| CLASSIFIED CO-CURRICULAR | 0.00 | 210040 | $8,000 | $2,922 | $10,922 |
| ELPAC TESTING | 0.00 | 210040 | $25,000 | $9,130 | $34,130 |
| | **0.00** | | **$38,300** | **$13,987** | **$52,287** |

**Classified Coaches**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| CLASSIFIED CO-CURRICULAR | 0.00 | 210060 | $2,100 | $767 | $2,867 |
| | **0.00** | | **$2,100** | **$767** | **$2,867** |

**Classified Support Salaries**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| CUSTODIAN II | 15.00 | 220000 | $937,579 | $534,596 | $1,472,175 |
| CUSTODIAN/LEAD | 9.00 | 220000 | $625,538 | $359,468 | $985,006 |

# General Fund

| | | | | | |
|---|---|---|---|---|---|
| DISPATCHER | 1.00 | 220000 | $58,408 | $35,889 | $94,297 |
| GROUNDSKEEPER II | 5.00 | 220000 | $303,035 | $170,369 | $473,405 |
| HEAD CUSTODIAN | 2.00 | 220000 | $152,384 | $84,767 | $237,151 |
| IRRIGATION SPECIALIST | 2.00 | 220000 | $136,598 | $79,002 | $215,600 |
| LEAD READY PROG TUTOR | 6.25 | 220000 | $321,727 | $132,185 | $453,912 |
| LIBRARY/MEDIA TECHNICIAN | 11.00 | 220000 | $560,229 | $359,365 | $919,594 |
| LICENSED VOCATIONAL NURSE | 5.00 | 220000 | $265,250 | $169,659 | $434,909 |
| LICENSED VOCATIONAL NURSE BILINGUAL | 5.50 | 220000 | $317,779 | $198,032 | $515,811 |
| LOCKSMITH | 1.00 | 220000 | $91,250 | $47,882 | $139,132 |
| MAINTENANCE II | 3.00 | 220000 | $223,874 | $125,433 | $349,307 |
| MAINTENANCE SPECIALIST | 2.00 | 220000 | $189,819 | $98,438 | $288,257 |
| MECHANIC | 1.00 | 220000 | $78,707 | $43,302 | $122,009 |
| MECHANIC, LEAD | 1.00 | 220000 | $86,902 | $46,295 | $133,197 |
| PAINTER/MAINTENANCE II | 1.00 | 220000 | $75,067 | $41,973 | $117,040 |
| READY PROGRAM TUTOR | 33.19 | 220000 | $1,335,023 | $574,221 | $1,909,244 |
| SUPERVISOR, GROUNDS | 1.00 | 220000 | $114,481 | $59,562 | $174,043 |
| SUPERVISOR, MAINTENANCE | 1.00 | 220000 | $114,481 | $59,562 | $174,043 |
| SUPERVISOR, OPERATIONS | 1.00 | 220000 | $108,481 | $57,371 | $165,852 |
| SUPERVISOR, READY | 1.00 | 220000 | $96,427 | $52,969 | $149,397 |
| SUPERVISOR, TRANSPORTATION | 1.00 | 220000 | $92,730 | $51,619 | $144,349 |
| SUPERVISOR, WAREHOUSE | 1.00 | 220000 | $110,481 | $58,102 | $168,582 |
| TEACHER RESOURCE CENTER SPECIALIST | 1.00 | 220000 | $71,490 | $40,666 | $112,156 |
| WAREHOUSE TECHNICIAN | 1.00 | 220000 | $69,224 | $39,839 | $109,063 |
| WAREHOUSEMAN/DELIVERY | 1.00 | 220000 | $50,814 | $33,115 | $83,930 |
| | **112.94** | | **$6,587,778** | **$3,553,681** | **$10,141,459** |

**Classified Support Salaries- Bus Driver**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| BUS DRIVER | 6.00 | 220001 | $330,056 | $199,202 | $529,258 |
| | **6.00** | | **$330,056** | **$199,202** | **$529,258** |

# General Fund

### Substitute Classified Support Salaries

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| SUBSTITUTE - BUS DRIVER | 0.00 | 220010 | $5,000 | $1,826 | $6,826 |
| SUBSTITUTE - CUSTODIAN | 0.00 | 220010 | $40,000 | $14,608 | $54,608 |
| SUBSTITUTE - GROUNDS | 0.00 | 220010 | $4,087 | $1,493 | $5,580 |
| SUBSTITUTE - MAINTENANCE | 0.00 | 220010 | $10,000 | $3,652 | $13,652 |
| SUBSTITUTE - TUTORS/LEAD | 0.00 | 220010 | $22,500 | $8,217 | $30,717 |
| SUBSTITUTE - WAREHOUSE | 0.00 | 220010 | $11,200 | $4,090 | $15,290 |
| | **0.00** | | **$92,787** | **$33,886** | **$126,673** |

### Classified Support Salaries - Overtime

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| AFTER SCHOOL SUPPORT | 0.00 | 220020 | $2,685 | $981 | $3,666 |
| ATHLETIC EVENT SETUP | 0.00 | 220020 | $5,000 | $1,826 | $6,826 |
| BUS DRIVER - OVERTIME | 0.00 | 220020 | $19,000 | $6,939 | $25,939 |
| BUS DRIVER - SUMMER SCHOOL | 0.00 | 220020 | $35,000 | $12,782 | $47,782 |
| CUSTODIAN - OVERTIME | 0.00 | 220020 | $1,000 | $365 | $1,365 |
| CUSTODIAN BANK | 0.00 | 220020 | $17,058 | $6,230 | $23,288 |
| DISPATCH - OVERTIME | 0.00 | 220020 | $2,500 | $913 | $3,413 |
| GROUNDS - OVERTIME | 0.00 | 220020 | $3,000 | $1,096 | $4,096 |
| JR HIGH SUMMER SCHOOL - LVN | 0.00 | 220020 | $2,578 | $941 | $3,519 |
| LVN - WALK THROUGH | 0.00 | 220020 | $427 | $156 | $583 |
| MAINTENANCE - OVERTIME | 0.00 | 220020 | $700 | $256 | $956 |
| MECHANIC - OVERTIME | 0.00 | 220020 | $3,000 | $1,096 | $4,096 |
| MEDIA SERVICES - OVERTIME | 0.00 | 220020 | $10,190 | $3,721 | $13,911 |
| MSA BANK | 0.00 | 220020 | $11,308 | $4,130 | $15,438 |
| SUMMER SCHOOL - CUSTODIAN | 0.00 | 220020 | $5,000 | $1,826 | $6,826 |
| SUMMER SCHOOL - LVN | 0.00 | 220020 | $13,000 | $4,748 | $17,748 |

# General Fund

| | | | | | |
|---|---|---|---|---|---|
| SUMMER SCHOOL - READY | 0.00 | 220020 | $168,000 | $61,354 | $229,354 |
| TEACHER RESOURCE CENTER-OVERTIME | 0.00 | 220020 | $400 | $146 | $546 |
| TUTOR - PROFESSIONAL DEVELOPMENT | 0.00 | 220020 | $5,400 | $1,972 | $7,372 |
| TUTORS - OVERTIME | 0.00 | 220020 | $20,430 | $7,461 | $27,891 |
| VACATION | 0.00 | 220020 | $44,650 | $16,306 | $60,956 |
| WAREHOUSE - OVERTIME | 0.00 | 220020 | $1,900 | $694 | $2,594 |
| | **0.00** | | **$372,226** | **$135,937** | **$508,163** |

**Class. Supp. Sal- Bus Driver/FTrip**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| BUS DRIVER FIELD TRIPS | 0.00 | 220030 | $55,000 | $20,086 | $75,086 |
| CLASSIFIED SUMMER ASSISTANCE | 0.00 | 220030 | $101,120 | $36,929 | $138,049 |
| | **0.00** | | **$156,120** | **$57,015** | **$213,135** |

**Classified Supervisors' and Administrators' Salaries**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| BOARD MEMBER | 5.00 | 230000 | $17,972 | $95,333 | $113,306 |
| CHIEF BUSINESS OFFICIAL | 1.00 | 230000 | $206,146 | $93,038 | $299,184 |
| CHIEF TECHNOLOGY OFFICER | 1.00 | 230000 | $177,423 | $82,549 | $259,972 |
| DIRECTOR, FACILITIES | 1.00 | 230000 | $173,423 | $81,088 | $254,511 |
| FISCAL SERVICES SPECIALIST | 1.00 | 230000 | $137,658 | $68,027 | $205,684 |
| | **9.00** | | **$712,622** | **$420,036** | **$1,132,658** |

**Clerical & Office Salaries**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| ACCOUNT TECHNICIAN II | 1.00 | 240000 | $71,490 | $40,666 | $112,156 |
| ACCOUNT TECHNICIAN III | 3.00 | 240000 | $253,037 | $136,083 | $389,120 |
| ACCOUNT TECHNICIAN IV | 1.00 | 240000 | $95,805 | $49,546 | $145,351 |
| ADMINISTRATIVE ASSISTANT | 2.00 | 240000 | $188,186 | $104,233 | $292,419 |
| ADMINISTRATIVE SECRETARY | 1.00 | 240000 | $84,746 | $48,703 | $133,449 |

# General Fund

| | | | | | |
|---|---|---|---|---|---|
| ADMINISTRATIVE SECRETARY II | 5.00 | 240000 | $382,352 | $212,425 | $594,776 |
| BILINGUAL CLERK TYPIST II | 13.50 | 240000 | $713,760 | $426,679 | $1,140,440 |
| CHILD WELFARE & ATTENDANCE SPEC. | 1.00 | 240000 | $83,273 | $44,969 | $128,243 |
| COMMUNITY DAY SCHOOL SPEC. BIL | 1.00 | 240000 | $68,220 | $39,472 | $107,692 |
| COMPUTER MAINTENANCE TECH. | 5.00 | 240000 | $414,941 | $224,326 | $639,267 |
| DATA BASE SPECIALIST II | 1.00 | 240000 | $95,805 | $44,177 | $139,982 |
| DFS WORK CONTROL TECHNICIAN | 1.00 | 240000 | $75,067 | $41,973 | $117,040 |
| ENGINEER, NETWORK | 1.00 | 240000 | $96,930 | $49,957 | $146,887 |
| ENGINEER, SYSTEMS | 1.00 | 240000 | $98,490 | $50,526 | $149,016 |
| PERSONNEL SPECIALIST | 3.00 | 240000 | $275,092 | $153,726 | $428,817 |
| PROGRAM MANAGER | 3.00 | 240000 | $386,928 | $194,568 | $581,496 |
| SCHOOL OPERATIONS OFFICER | 11.00 | 240000 | $994,915 | $558,637 | $1,553,552 |
| SUBSTITUTE CALLER | 1.00 | 240000 | $38,749 | $28,709 | $67,458 |
| WAREHOUSE TECHNICIAN | 1.00 | 240000 | $69,224 | $39,839 | $109,063 |
| | **56.50** | | **$4,487,008** | **$2,489,214** | **$6,976,223** |

**Clerical & Office Sal - Substitute**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| SUBSTITUTE - CLERICAL | 0.00 | 240010 | $8,800 | $3,214 | $12,014 |
| | **0.00** | | **$8,800** | **$3,214** | **$12,014** |

**Clerical & Office Sal. - OT**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| CLERICAL - OVERTIME | 0.00 | 240020 | $8,576 | $3,132 | $11,708 |
| CLERICAL BANK HOURS | 0.00 | 240020 | $25,641 | $9,364 | $35,005 |
| JR HIGH SUMMER SCHOOL - CLERK TYPIST | 0.00 | 240020 | $2,227 | $813 | $3,040 |
| SUMMER SCHOOL - CLERK TYPIST | 0.00 | 240020 | $11,000 | $4,017 | $15,017 |
| TECH - OVERTIME | 0.00 | 240020 | $400 | $146 | $546 |
| VACATION | 0.00 | 240020 | $22,497 | $8,216 | $30,713 |
| | **0.00** | | **$70,341** | **$25,689** | **$96,030** |

# General Fund

### Clerical & Office Sal - Special Duty

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| CLASSIFIED SUMMER ASSISTANCE | 0.00 | 240030 | $48,941 | $17,873 | $66,814 |
| | **0.00** | | **$48,941** | **$17,873** | **$66,814** |

### Clerical & Office Sal - Extra Hire

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| CLERICAL - EXTRA HIRE | 0.00 | 240050 | $2,659 | $971 | $3,630 |
| | **0.00** | | **$2,659** | **$971** | **$3,630** |

### Other Classified Salaries

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| MIGRANT TUTOR/BILINGUAL AIDE | 0.13 | 290000 | $6,360 | $2,690 | $9,051 |
| NOON SUPERVISOR | 25.81 | 290000 | $915,390 | $334,301 | $1,249,691 |
| NOON SUPERVISOR BANK | 0.00 | 290000 | $22,454 | $8,200 | $30,654 |
| PARENT LIAISON SPECIALIST | 1.00 | 290000 | $66,969 | $39,015 | $105,985 |
| SPECIAL EDUCATION AIDE | 1.38 | 290000 | $60,107 | $25,183 | $85,290 |
| STUDENT SPECIALIST | 4.00 | 290000 | $295,048 | $165,983 | $461,031 |
| STUDENT SPECIALIST, BILINGUAL | 4.00 | 290000 | $309,611 | $171,302 | $480,912 |
| SUBSTITUTE - YARD AIDE | 0.00 | 290000 | $22,000 | $8,034 | $30,034 |
| | **36.31** | | **$1,697,939** | **$754,708** | **$2,452,648** |

### Other Classified Salaries - Overtime

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| PARENT LIAISON OVERTIME | 0.00 | 290020 | $4,454 | $1,627 | $6,081 |
| SUMMER SCHOOL - STUDENT SPECIALIST | 0.00 | 290020 | $16,000 | $5,843 | $21,843 |
| | **0.00** | | **$20,454** | **$7,470** | **$27,924** |

### Other Classified Salaries - Special Duty

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| ADDL TIME - ONSTAGE PRODUCTION | 0.00 | 290030 | $731 | $267 | $998 |

# General Fund

| | | | | | |
|---|---|---|---|---|---|
| AFTERSCHOOL ENRICHMENT | 0.00 | 290030 | $19,737 | $7,208 | $26,945 |
| CHILD CARE PARENT INVOLVEMENT | 0.00 | 290030 | $9,957 | $3,636 | $13,593 |
| CHILDCARE FOR DELAC/PAC | 0.00 | 290030 | $2,126 | $776 | $2,902 |
| CLASSIFIED SUMMER ASSISTANCE | 0.00 | 290030 | $31,578 | $11,532 | $43,110 |
| MEETING TRANSLATORS | 0.00 | 290030 | $799 | $292 | $1,091 |
| PARENT ACADEMIES | 0.00 | 290030 | $11,060 | $4,039 | $15,099 |
| PARENT INVOLVEMENT | 0.00 | 290030 | $358 | $131 | $489 |
| SCHOOL CLIMATE | 0.00 | 290030 | $1,344 | $491 | $1,835 |
| TRANSLATION | 0.00 | 290030 | $9,445 | $3,449 | $12,894 |
| | **0.00** | | **$87,135** | **$31,822** | **$118,957** |
| **Fund Totals** | **611.54** | | **$57,566,234** | **$23,841,921** | **$81,408,155** |

| | | | |
|---|---|---|---|
| **Fund Sub-Totals** | **$57,566,234** | **$23,841,921** | **$81,408,155** |
| **STRS on-behalf Totals** | **$0** | **$3,853,475** | **$3,853,475** |
| **Estimated activities not eligible for retirement benefits** | **$0** | **($421,087)** | **($421,087)** |
| **Retiree Benefits** | **$0** | **$348,547** | **$348,547** |
| **CERBT benefits** | **$0** | **$800,000** | **$800,000** |
| **Rounding** | **$0** | **$3** | **$3** |
| **Fund Totals** | **$57,566,234** | **$28,422,859** | **$85,989,093** |

# Total Cafeteria Fund

| | Unrestricted | Restricted | Total |
|---|---|---|---|
| **BEGINNING BALANCE** | | | |
| Net Beginning Balance | $0 | $4,849,464 | $4,849,464 |
| | | | |
| **REVENUES** | | | |
| LCFF Sources | $0 | $0 | $0 |
| Federal Revenues | $0 | $3,931,613 | $3,931,613 |
| Other State Revenues | $0 | $1,179,154 | $1,179,154 |
| Other Local Revenues | $0 | $176,469 | $176,469 |
| **Total, Revenues** | **$0** | **$5,287,236** | **$5,287,236** |
| **EXPENDITURES** | | | |
| Certificated Salaries | $0 | $0 | $0 |
| Classified Salaries | $0 | $1,552,243 | $1,552,243 |
| Employee Benefits | $0 | $652,579 | $652,579 |
| Books and Supplies | $0 | $2,568,981 | $2,568,981 |
| Services, Oth Oper Exp | $0 | $142,522 | $142,522 |
| Capital Outlay | $0 | $228,000 | $228,000 |
| Other Outgo(excl. 7300`s) | $0 | $0 | $0 |
| Direct/Indirect Support | $0 | $100,000 | $100,000 |
| **Total Expenditures** | **$0** | **$5,244,325** | **$5,244,325** |
| **OTHER FINANCING SOURCES/USES** | | | |
| Transfers | | | |
| Transfers In | $0 | $0 | $0 |
| Transfers Out | $0 | $0 | $0 |
| Other Sources/Uses | | | |
| Sources | $0 | $0 | $0 |
| Contributions | $0 | $0 | $0 |
| **Total, Other Financing Sources/Uses** | **$0** | **$0** | **$0** |
| | | | |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | **$0** | **$42,911** | **$42,911** |
| **ENDING FUND BALANCE** | **$0** | **$4,892,375** | **$4,892,375** |

| | | | |
|---|---|---|---|
| **FUND BALANCE DESIGNATIONS AND COMMITMENTS** | **$ -** | **$ 4,892,375** | **$ 4,892,375** |
| **UNCOMMITTED RESERVE BALANCE** | **$ -** | **$ -** | **$ -** |
| **PROJECTED RESERVE RELATIVE TO EXPENDITURES AND OUTGO** | **0.0%** | | |

# Cafeteria Fund

### Classified Support Salaries

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| CUSTODIAN II | 2.00 | 220000 | $123,510 | $74,222 | $197,732 |
| SUPERVISOR, FOOD SERVICE | 2.00 | 220000 | $192,907 | $105,958 | $298,865 |
| | **4.00** | | **$316,418** | **$180,180** | **$496,597** |

### Substitute Classified Support Salaries

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| SUBSTITUTE - CUSTODIAN | 0.00 | 220010 | $1,000 | $365 | $1,365 |
| | **0.00** | | **$1,000** | **$365** | **$1,365** |

### Classified Support Salaries - Overtime

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| CUSTODIAN - OVERTIME | 0.00 | 220020 | $1,000 | $365 | $1,365 |
| VACATION | 0.00 | 220020 | $119 | $43 | $162 |
| | **0.00** | | **$1,119** | **$409** | **$1,528** |

### Class. Supp. Sal. - Food Service Worker

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| COOK | 3.00 | 220080 | $148,847 | $84,944 | $233,791 |
| FOOD SERVICE I | 7.53 | 220080 | $304,675 | $139,178 | $443,853 |
| FOOD SERVICE UTILITY WORKER | 1.75 | 220080 | $86,096 | $37,318 | $123,414 |
| FOOD SERVICE WORKER II | 2.00 | 220080 | $80,602 | $32,374 | $112,976 |
| LEAD FOOD SERVICE WORKER | 2.00 | 220080 | $103,196 | $66,803 | $169,999 |
| SUMMER SCHOOL - SEAMLESS | 0.00 | 220080 | $19,000 | $6,939 | $25,939 |
| | **16.28** | | **$742,417** | **$367,557** | **$1,109,973** |

### Class. Supp. Sal. - Food Service Worker - Substitute

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| SUBSTITUTES - FOOD SERVICE | 0.00 | 220082 | $10,000 | $3,652 | $13,652 |
| | **0.00** | | **$10,000** | **$3,652** | **$13,652** |

# Cafeteria Fund

**Classified Supervisors' and Administrators' Salaries**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| PROGRAM MANAGER | 1.00 | 230000 | $125,989 | $63,765 | $189,755 |
| | **1.00** | | **$125,989** | **$63,765** | **$189,755** |

**Classified Supervisors Extra Duty**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| VACATION | 0.00 | 230020 | $3,732 | $1,363 | $5,095 |
| | **0.00** | | **$3,732** | **$1,363** | **$5,095** |

**Clerical & Office Salaries**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| ACCOUNT CLERK I | 3.44 | 240000 | $174,693 | $77,019 | $251,712 |
| ACCOUNT CLERK II | 1.75 | 240000 | $90,497 | $62,165 | $152,662 |
| ACCOUNT TECHNICIAN III | 1.00 | 240000 | $77,878 | $42,999 | $120,877 |
| | **6.19** | | **$343,068** | **$182,184** | **$525,252** |

**Clerical & Office Sal - Substitute**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| SUBSTITUTE - CLERICAL | 0.00 | 240010 | $500 | $183 | $683 |
| | **0.00** | | **$500** | **$183** | **$683** |

**Clerical & Office Sal. - OT**

| Assignment | FTEs | Object | Salary | Benefits | Total Cost |
|---|---|---|---|---|---|
| CLERICAL - OVERTIME | 0.00 | 240020 | $8,000 | $2,922 | $10,922 |
| | **0.00** | | **$8,000** | **$2,922** | **$10,922** |

| | | | | | |
|---|---|---|---|---|---|
| **Fund Totals** | **27.47** | | **$1,552,243** | **$802,578** | **$2,354,821** |
| | | **Fund Sub-Totals** | **$1,552,243** | **$802,578** | **$2,354,821** |
| | | **Estimated activities not eligible for retirement benefits** | **$0** | **($150,000)** | **($150,000)** |
| | | **Rounding** | **$0** | **$1** | **$1** |
| | | **Fund Totals** | **$1,552,243** | **$652,579** | **$2,204,822** |

# Other HESD District Funds

| | *District Funds* | | | | | |
|---|---|---|---|---|---|---|
| **Fund** | **Fund Description** | **Beginning Balance** | **Revenues** | **Expenditures** | **Other Sources/Uses** | **Ending Fund Balance** |
| **0800** | **Student Activity Special Revenue Fund** | $ 25,366 | $ - | $ - | $ - | $ 25,366 |
| **0900** | **Charter Schools Fund** | $ 63 | $ - | $ - | $ - | $ 63 |
| **1400** | **Deferred Maintenance Fund** | $ 158,327 | $ 310,000 | $ 468,327 | $ - | $ 0 |
| **1500** | **Pupil Transportation Fund** | $ 331,213 | $ 14,000 | $ - | $ 100,000 | $ 445,213 |
| **2000** | **Special Reserve for Other Post Employment Benefits** | $ 14,330,132 | $ 410,000 | $ - | $ (800,000) | $ 13,940,132 |
| **2140** | **Building Funds (Bond Fund)** | $ 2,310,490 | $ 69,000 | $ - | $ - | $ 2,379,490 |
| **2500** | **Capital Facilities Fund** | $ 1,981,681 | $ 560,000 | $ 125,000 | $ - | $ 2,416,681 |
| **3500** | **State Building Fund** | $ 11,628,769 | $ 8,000 | $ 8,407,091 | $ - | $ 3,229,677 |
| **4000** | **Special Reserve (capital outlay)** | $ 5,574,930 | $ 167,000 | $ - | $ 200,000 | $ 5,941,930 |
| **6720** | **Self Insurance Fund** | $ 1,010,145 | $ 865,200 | $ 820,000 | $ - | $ 1,055,345 |

Hanford Elementary
Kings County

**Budget, July 1**
**FINANCIAL REPORTS**
**2025-26 Budget**
**School District Certification**

16 63917 0000000
Form CB
G8B5E231ZF(2025-26)

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Hanford Elementary School District Office
Date: 06/05/2025

Public Hearing:

Place: Hanford Elementary School District Boarardroom
Date: 06/11/2025
Time: 05:30 PM

Adoption Date: 06/25/2025
Signed:
Clerk/Secretary of the Governing Board
(Original signature required)
Printed Name: Lupe Hernandez Title: Clerk

Contact person for additional information on the budget reports:

Name: David Endo
Title: Chief Business Official
Telephone: 559-585-3628
E-mail: dendo@hanfordesd.org

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

| CRITERIA AND STANDARDS | | | Met | Not Met |
|---|---|---|---|---|
| 1 | Average Daily Attendance | Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X | |
| 2 | Enrollment | Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | | X |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years. | | X |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years. | X | |
| 5 | Salaries and Benefits | Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years. | X | |
| 6a | Other Revenues | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years. | | X |
| 6b | Other Expenditures | Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years. | | X |
| 7 | Ongoing and Major Maintenance Account | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget. | X | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years. | X | |

| | | | | |
|---|---|---|---|---|
| 9a | Fund Balance | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years. | X | |
| 9b | Cash Balance | Projected general fund cash balance will be positive at the end of the current fiscal year. | X | |
| 10 | Reserves | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X | |
| **SUPPLEMENTAL INFORMATION** | | | **No** | **Yes** |
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources? | | X |
| S3 | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues? | X | |
| S4 | Contingent Revenues | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years? | | X |
| **SUPPLEMENTAL INFORMATION (continued)** | | | **No** | **Yes** |
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, are they lifetime benefits? | X | |
| | | • If yes, do benefits continue beyond age 65? | X | |
| | | • If yes, are benefits funded by pay-as-you-go? | X | |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)? | | X |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | | X |
| | | • Classified? (Section S8B, Line 1) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | | X |
| | | • Adoption date of the LCAP or an update to the LCAP: | **06/25/2025** | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |
| **ADDITIONAL FISCAL INDICATORS** | | | **No** | **Yes** |
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | X |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | X | |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | X | |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| **ADDITIONAL FISCAL INDICATORS (continued)** | | | **No** | **Yes** |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | X | |

| | | | | |
|---|---|---|---|---|
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | X | |

Hanford Elementary
Kings County

Budget, July 1
2025-26 Budget
WORKERS' COMPENSATION CERTIFICATION

16 63917 0000000
Form CC
G8B5E231ZF(2025-26)

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

_____ Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined: $ _____

Less: Amount of total liabilities reserved in budget: $ _____

Estimated accrued but unfunded liabilities: $ 0.00

X This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

Kings County Self Insured Schools

_____ This school district is not self-insured for workers' compensation claims.

Signed _____ Date of Meeting: 06/25/2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Lupe Hernandez Title: Clerk

For additional information on this certification, please contact:

Name: Cyndi Logan-Parra

Title: Director

Telephone: 559-589-7059

E-mail: cyndi.logan@kingscoe.org

Hanford Elementary
Kings County

2025-26 Budget, July 1
AVERAGE DAILY ATTENDANCE

16 63917 0000000
Form A
G8B5E231ZF(2025-26)

| Description | 2024-25 Estimated Actuals | | | 2025-26 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **A. DISTRICT** | | | | | | |
| **1. Total District Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 5,204.05 | 5,204.05 | 5,273.87 | 5,204.05 | 5,204.05 | 5,211.84 |
| **2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **3. Total Basic Aid Open Enrollment Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **4. Total, District Regular ADA (Sum of Lines A1 through A3)** | 5,204.05 | 5,204.05 | 5,273.87 | 5,204.05 | 5,204.05 | 5,211.84 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | 96.02 | 96.02 | 96.02 | 96.02 | 96.02 | 96.02 |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 96.02 | 96.02 | 96.02 | 96.02 | 96.02 | 96.02 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 5,300.07 | 5,300.07 | 5,369.89 | 5,300.07 | 5,300.07 | 5,307.86 |
| **7. Adults in Correctional Facilities** | | | | | | |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| Description | 2024-25 Estimated Actuals | | | 2025-26 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **B. COUNTY OFFICE OF EDUCATION** | | | | | | |
| **1. County Program Alternative Education Grant ADA** | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| **d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **2. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| **g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **4. Adults in Correctional Facilities** | | | | | | |
| **5. County Operations Grant ADA** | | | | | | |
| **6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| Description | 2024-25 Estimated Actuals | | | 2025-26 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **C. CHARTER SCHOOL ADA** | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. | | | | | | |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| **FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.** | | | | | | |
| **1. Total Charter School Regular ADA** | | | | | | |
| **2. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **3. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| **f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.** | | | | | | |
| **5. Total Charter School Regular ADA** | | | | | | |
| **6. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **7. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| **f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| Percentage Level | District ADA |
|---|---|
| 3.0% | 0 to 300 |
| 2.0% | 301 to 1,000 |
| 1.0% | 1,001 and over |

| | |
|---|---|
| District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): | 5,204 |
| **District's ADA Standard Percentage Level:** | **1.0%** |

### 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2022-23) | | | | |
| District Regular | 5,597 | 5,621 | | |
| Charter School | | | | |
| **Total ADA** | **5,597** | **5,621** | **N/A** | **Met** |
| Second Prior Year (2023-24) | | | | |
| District Regular | 5,427 | 5,431 | | |
| Charter School | | | | |
| **Total ADA** | **5,427** | **5,431** | **N/A** | **Met** |
| First Prior Year (2024-25) | | | | |
| District Regular | 5,280 | 5,274 | | |
| Charter School | | 0 | | |
| **Total ADA** | **5,280** | **5,274** | **0.1%** | **Met** |
| Budget Year (2025-26) | | | | |
| District Regular | 5,212 | | | |
| Charter School | 0 | | | |
| **Total ADA** | **5,212** | | | |

**1B. Comparison of District ADA to the Standard**

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:**
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**
(required if NOT met)

**2. CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| Percentage Level | District ADA |
|---|---|
| 3.0% | 0 to 300 |
| 2.0% | 301 to 1,000 |
| 1.0% | 1,001 and over |

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 5,204

**District's Enrollment Standard Percentage Level: 1.0%**

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year | Enrollment Budget | Enrollment CALPADS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2022-23) | | | | |
| District Regular | 5,546 | 5,525 | | |
| Charter School | | | | |
| **Total Enrollment** | **5,546** | **5,525** | **0.4%** | **Met** |
| Second Prior Year (2023-24) | | | | |
| District Regular | 5,521 | 5,568 | | |
| Charter School | | | | |
| **Total Enrollment** | **5,521** | **5,568** | **N/A** | **Met** |
| First Prior Year (2024-25) | | | | |
| District Regular | 5,568 | 5,463 | | |
| Charter School | | | | |
| **Total Enrollment** | **5,568** | **5,463** | **1.9%** | **Not Met** |
| Budget Year (2025-26) | | | | |
| District Regular | 5,463 | | | |
| Charter School | | | | |
| **Total Enrollment** | **5,463** | | | |

**2B. Comparison of District Enrollment to the Standard**

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

1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:** (required if NOT met)

The District had an unexpected decrease in enrollment in the prior year.

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:** (required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CALPADS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| Third Prior Year (2022-23) | | | |
| District Regular | 5,158 | 5,525 | |
| Charter School | | 0 | |
| **Total ADA/Enrollment** | **5,158** | **5,525** | **93.4%** |
| Second Prior Year (2023-24) | | | |
| District Regular | 5,282 | 5,568 | |
| Charter School | 0 | | |
| **Total ADA/Enrollment** | **5,282** | **5,568** | **94.9%** |
| First Prior Year (2024-25) | | | |
| District Regular | 5,204 | 5,463 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **5,204** | **5,463** | **95.3%** |
| | | Historical Average Ratio: | 94.5% |
| | | **District's ADA to Enrollment Standard (historical average ratio plus 0.5%):** | **95.0%** |

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A4 and C4) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|---|---|---|---|---|
| Budget Year (2025-26) | | | | |
| District Regular | 5,204 | 5,463 | | |
| Charter School | 0 | | | |
| **Total ADA/Enrollment** | **5,204** | **5,463** | **95.3%** | **Not Met** |
| 1st Subsequent Year (2026-27) | | | | |
| District Regular | 5,204 | 5,463 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **5,204** | **5,463** | **95.3%** | **Not Met** |
| 2nd Subsequent Year (2027-28) | | | | |
| District Regular | 5,204 | 5,463 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **5,204** | **5,463** | **95.3%** | **Not Met** |

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

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

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

**Explanation:**
(required if NOT met)

Enrollment is traditionally based on prior year levels consistent with ADA protection. The District unexpectedly had a reduction of students in the third prior year which the pandemic exacerbated the following year and dramatically lowered the historical average ratio.

**4. CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

**Projected LCFF Revenue**

| | | Prior Year (2024-25) | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|---|---|
| Step 1 - Change in Population | | | | | |
| a. | ADA (Funded) (Form A, lines A6 and C4) | 5,369.89 | 5,307.86 | 5,323.34 | 5,300.07 |
| b. | Prior Year ADA (Funded) | | 5,369.89 | 5,307.86 | 5,323.34 |
| c. | Difference (Step 1a minus Step 1b) | | (62.03) | 15.48 | (23.27) |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) | | (1.16%) | .29% | (.44%) |
| Step 2 - Change in Funding Level | | | | | |
| a. | Prior Year LCFF Funding | | 77,128,878.00 | 78,112,857.00 | 80,413,631.00 |
| b1. | COLA percentage | | 2.30% | 3.02% | 3.42% |
| b2. | COLA amount (proxy for purposes of this criterion) | | 1,773,964.19 | 2,359,008.28 | 2,750,146.18 |
| c. | Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 2.30% | 3.02% | 3.42% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | | 1.14% | 3.31% | 2.98% |
| | **LCFF Revenue Standard (Step 3, plus/minus 1%):** | | **0.14% to 2.14%** | **2.31% to 4.31%** | **1.98% to 3.98%** |

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

| | Prior Year (2024-25) | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|---|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 3,633,750.00 | 3,349,685.00 | 3,349,685.00 | 3,349,685.00 |
| Percent Change from Previous Year | | **N/A** | **N/A** | **N/A** |
| **Basic Aid Standard (percent change from previous year, plus/minus 1%):** | | **N/A** | **N/A** | **N/A** |

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

| | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| **Necessary Small School Standard (COLA Step 2c, plus/minus 1%):** | **N/A** | **N/A** | **N/A** |

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

| | Prior Year (2024-25) | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|---|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 77,128,878.00 | 78,112,857.00 | 80,413,631.00 | 82,792,817.00 |
| District's Projected Change in LCFF Revenue: | | 1.28% | 2.95% | 2.96% |
| **LCFF Revenue Standard** | | **0.14% to 2.14%** | **2.31% to 4.31%** | **1.98% to 3.98%** |
| **Status:** | | Met | Met | Met |

**4C. Comparison of District LCFF Revenue to the Standard**

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

| | |
|---|---|
| **Explanation:** (required if NOT met) | |

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2022-23) | 55,288,878.07 | 61,493,043.90 | 89.9% |
| Second Prior Year (2023-24) | 59,461,608.85 | 67,346,707.58 | 88.3% |
| First Prior Year (2024-25) | 63,156,888.35 | 72,181,090.14 | 87.5% |
| | | Historical Average Ratio: | 88.6% |

| | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 3.0% | 3.0% | 3.0% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **85.6% to 91.6%** | **85.6% to 91.6%** | **85.6% to 91.6%** |

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

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Budget Year (2025-26) | 63,389,057.00 | 72,714,100.92 | 87.2% | Met |
| 1st Subsequent Year (2026-27) | 64,824,005.52 | 73,695,049.44 | 88.0% | Met |
| 2nd Subsequent Year (2027-28) | 66,355,864.38 | 75,226,908.30 | 88.2% | Met |

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

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 1.14% | 3.31% | 2.98% |
| **2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):** | **-8.86% to 11.14%** | **-6.69% to 13.31%** | **-7.02% to 12.98%** |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -3.86% to 6.14% | -1.69% to 8.31% | -2.02% to 7.98% |

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)** | | | |
| First Prior Year (2024-25) | 7,813,838.65 | | |
| Budget Year (2025-26) | 3,473,608.00 | (55.55%) | Yes |
| 1st Subsequent Year (2026-27) | 3,473,608.00 | 0.00% | No |
| 2nd Subsequent Year (2027-28) | 3,473,608.00 | 0.00% | No |

**Explanation:** (required if Yes)
Following changes in grants for the budget year: ($401k) Title I / ($3,636k) ESSER III / ($109k) ESSER-ELOG / ($23k) Special Education grant / ($40K) Title II / ($92k) Title III

| | | | |
|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)** | | | |
| First Prior Year (2024-25) | 16,959,524.01 | | |
| Budget Year (2025-26) | 15,404,094.83 | (9.17%) | Yes |
| 1st Subsequent Year (2026-27) | 15,404,094.83 | 0.00% | No |
| 2nd Subsequent Year (2027-28) | 15,404,094.83 | 0.00% | No |

**Explanation:** (required if Yes)
Following changes in grants for the budget year: ($1,567k) ELOP / ($277k) PreK Planning / $337k STRS on behalf

| | | | |
|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)** | | | |
| First Prior Year (2024-25) | 6,729,206.62 | | |
| Budget Year (2025-26) | 6,517,160.00 | (3.15%) | No |
| 1st Subsequent Year (2026-27) | 5,617,160.00 | (13.81%) | Yes |
| 2nd Subsequent Year (2027-28) | 5,617,160.00 | 0.00% | No |

**Explanation:** (required if Yes)
($900k) Electric bus one time grant expiring in 2026-27

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)**

| | | | |
|---|---|---|---|
| First Prior Year (2024-25) | 6,311,092.84 | | |
| Budget Year (2025-26) | 5,820,040.79 | (7.78%) | Yes |
| 1st Subsequent Year (2026-27) | 3,366,040.79 | (42.16%) | Yes |
| 2nd Subsequent Year (2027-28) | 3,366,040.79 | 0.00% | No |

**Explanation:**
(required if Yes)

Following changes to the budget year primarily due to the changes in grants: ($424k) Central kitchen supplies / ($1,536k) laptops / $612k Smartboards / ($51k) General purpose site budgets / ($420k) technology / ($388k) Title I supplies / ($83k) Title III supplies / ($70k) Educator Effectiveness supplies / ($38k) Reading testing supplies / $1,883k textbook adoption (removal of $2,000k in textbook adoption in 2026-2027)

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

| | | | |
|---|---|---|---|
| First Prior Year (2024-25) | 8,380,889.40 | | |
| Budget Year (2025-26) | 8,554,200.54 | 2.07% | No |
| 1st Subsequent Year (2026-27) | 8,554,200.54 | 0.00% | No |
| 2nd Subsequent Year (2027-28) | 8,554,200.54 | 0.00% | No |

**Explanation:**
(required if Yes)

## 6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|---|---|---|
| **Total Federal, Other State, and Other Local Revenue (Criterion 6B)** | | | |
| First Prior Year (2024-25) | 31,502,569.28 | | |
| Budget Year (2025-26) | 25,394,862.83 | (19.39%) | Not Met |
| 1st Subsequent Year (2026-27) | 24,494,862.83 | (3.54%) | Met |
| 2nd Subsequent Year (2027-28) | 24,494,862.83 | 0.00% | Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)** | | | |
| First Prior Year (2024-25) | 14,691,982.24 | | |
| Budget Year (2025-26) | 14,374,241.33 | (2.16%) | Met |
| 1st Subsequent Year (2026-27) | 11,920,241.33 | (17.07%) | Not Met |
| 2nd Subsequent Year (2027-28) | 11,920,241.33 | 0.00% | Met |

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

**Explanation:**
Federal Revenue
(linked from 6B
if NOT met)

Following changes in grants for the budget year: ($401k) Title I / ($3,636k) ESSER III / ($109k) ESSER-ELOG / ($23k) Special Education grant / ($40K) Title II / ($92k) Title III

**Explanation:**
Other State Revenue
(linked from 6B
if NOT met)

Following changes in grants for the budget year: ($1,567k) ELOP / ($277k) PreK Planning / $337k STRS on behalf

**Explanation:**

($900k) Electric bus one time grant expiring in 2026-27

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

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

**Explanation:**
Books and Supplies
(linked from 6B
if NOT met)

Following changes to the budget year primarily due to the changes in grants: ($424k) Central kitchen supplies / ($1,536k) laptops / $612k Smartboards / ($51k) General purpose site budgets / ($420k) technology / ($388k) Title I supplies / ($83k) Title III supplies / ($70k) Educator Effectiveness supplies / ($38k) Reading testing supplies / $1,883k textbook adoption (removal of $2,000k in textbook adoption in 2026-2027)

**Explanation:**
**Services and Other Exps**
(linked from 6B
if NOT met)

**7. CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — No

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | |
|---|---|---|---|---|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690) | 104,711,341.33 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | 0.00 | | | |
| | | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution[1] to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 104,711,341.33 | 3,141,340.24 | 3,150,000.00 | Met |

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

| | | Third Prior Year (2022-23) | Second Prior Year (2023-24) | First Prior Year (2024-25) |
|---|---|---|---|---|
| 1. | District's Available Reserve Amounts (resources 0000-1999) | | | |
| | a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| | b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 0.00 | 0.00 | 0.00 |
| | c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 5,191,211.16 | 10,856,973.43 | 12,736,270.23 |
| | d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | 0.00 |
| | e. Available Reserves (Lines 1a through 1d) | 5,191,211.16 | 10,856,973.43 | 12,736,270.23 |
| 2. | Expenditures and Other Financing Uses | | | |
| | a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 93,498,717.35 | 105,235,063.32 | 108,477,412.44 |
| | b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | | | 0.00 |
| | c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 93,498,717.35 | 105,235,063.32 | 108,477,412.44 |
| 3. | District's Available Reserve Percentage (Line 1e divided by Line 2c) | 5.6% | 10.3% | 11.7% |
| | **District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):** | **1.9%** | **3.4%** | **3.9%** |

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2022-23) | 3,880,036.94 | 66,194,567.90 | N/A | Met |
| Second Prior Year (2023-24) | 7,672,393.29 | 68,050,803.58 | N/A | Met |
| First Prior Year (2024-25) | 2,371,224.80 | 72,482,849.14 | N/A | Met |
| Budget Year (2025-26) (Information only) | 1,321,607.21 | 73,014,100.92 | | |

**8C. Comparison of District Deficit Spending to the Standard**

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**
(required if NOT met)

**9. CRITERION: Fund and Cash Balances**

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

| Percentage Level [1] | District ADA |
|---|---|
| 1.7% | 0 to 300 |
| 1.3% | 301 to 1,000 |
| 1.0% | 1,001 to 30,000 |
| 0.7% | 30,001 to 250,000 |
| 0.3% | 250,001 and over |

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

| | |
|---|---|
| District Estimated P-2 ADA (Form A, Lines A6 and C4): | 5,300 |
| **District's Fund Balance Standard Percentage Level:** | **1.0%** |

**9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year | Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget | Estimated/Unaudited Actuals | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2022-23) | 16,845,211.83 | 18,152,771.13 | N/A | Met |
| Second Prior Year (2023-24) | 20,176,476.00 | 22,002,228.07 | N/A | Met |
| First Prior Year (2024-25) | 25,119,397.24 | 29,674,621.36 | N/A | Met |
| Budget Year (2025-26) (Information only) | 32,045,846.16 | | | |

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

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

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

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | Status |
|---|---|---|
| Current Year (2025-26) | 42,246,673.50 | Met |

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

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

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

**Explanation:**

(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

| Percentage Level | District ADA |
|---|---|
| 5% or $88,000 (greater of) | 0 to 300 |
| 4% or $88,000 (greater of) | 301 to 1,000 |
| 3% | 1,001 to 30,000 |
| 2% | 30,001 to 250,000 |
| 1% | 250,001 and over |

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

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

| | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 5,204 | 5,204 | 5,204 |
| **District's Reserve Standard Percentage Level:** | **3%** | **3%** | **3%** |

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

   a. Enter the name(s) of the SELPA(s): Kings County SELPA

| | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

| | | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|---|
| 1. | Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 108,564,816.33 | 106,390,676.75 | 107,971,654.62 |
| 2. | Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. | Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 108,564,816.33 | 106,390,676.75 | 107,971,654.62 |

| | | | | |
|---|---|---|---|---|
| 4. | Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 3,256,944.49 | 3,191,720.30 | 3,239,149.64 |
| 6. | Reserve Standard - by Amount ($88,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. | **District's Reserve Standard (Greater of Line B5 or Line B6)** | **3,256,944.49** | **3,191,720.30** | **3,239,149.64** |

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|---|
| 1. | General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. | General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 0.00 | 0.00 | 0.00 |
| 3. | General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 13,920,480.44 | 14,306,913.13 | 15,540,672.96 |
| 4. | General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. | Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. | Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. | Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. | District's Budgeted Reserve Amount (Lines C1 thru C7) | 13,920,480.44 | 14,306,913.13 | 15,540,672.96 |
| 9. | District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 12.82% | 13.45% | 14.39% |
| | **District's Reserve Standard (Section 10B, Line 7):** | **3,256,944.49** | **3,191,720.30** | **3,239,149.64** |
| | Status: | Met | Met | Met |

**10D. Comparison of District Reserve Amount to the Standard**

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — Yes

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

There are several positions funded with Learning Recovery Block Grant funding that will be absorbed into the unrestricted general fund budget in a future year.

### S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

**District's Contributions and Transfers Standard:** **-10.0% to +10.0% or -$20,000 to +$20,000**

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|---|---|---|---|
| 1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | |
| First Prior Year (2024-25) | (7,899,830.31) | | | |
| Budget Year (2025-26) | (8,745,276.87) | 845,446.56 | 10.7% | Not Met |
| 1st Subsequent Year (2026-27) | (11,000,276.87) | 2,255,000.00 | 25.8% | Not Met |
| 2nd Subsequent Year (2027-28) | (11,000,276.87) | 0.00 | 0.0% | Met |
| 1b. **Transfers In, General Fund *** | | | | |
| First Prior Year (2024-25) | 800,000.00 | | | |
| Budget Year (2025-26) | 800,000.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2026-27) | 800,000.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2027-28) | 800,000.00 | 0.00 | 0.0% | Met |
| 1c. **Transfers Out, General Fund *** | | | | |
| First Prior Year (2024-25) | 301,759.00 | | | |
| Budget Year (2025-26) | 300,000.00 | (1,759.00) | (.6%) | Met |
| 1st Subsequent Year (2026-27) | 300,000.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2027-28) | 300,000.00 | 0.00 | 0.0% | Met |

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:** (required if NOT met)

Contributions increase $683k related to Special Education in 25-26 and $2,255k in 26-27 with loss of Discretionary Block Grant and Educator Effectiveness Grant

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**
(required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2025 |
|---|---|---|---|---|
| Leases | 20 | 01-8010 | 01-7439 | 4,263,543 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 30 | 51-8651 | 51-5800 | 28,960,000 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 1 | 01-8010 | various | 495,429 |
| Other Long-term Commitments (do not include OPEB): | | | | |
| Bond Premiums | 24 | 51-8651 | 51-5800 | 1,355,682 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 35,074,654 |

| Type of Commitment (continued) | Prior Year (2024-25) Annual Payment (P & I) | Budget Year (2025-26) Annual Payment (P & I) | 1st Subsequent Year (2026-27) Annual Payment (P & I) | 2nd Subsequent Year (2027-28) Annual Payment (P & I) |
|---|---|---|---|---|
| Leases | 137,397 | 247,526 | 247,526 | 247,526 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 1,011,675 | 1,045,275 | 1,082,275 | 1,116,425 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 495,429 | | | |
| Other Long-term Commitments (continued): | | | | |
| Bond Premiums | 62,852 | 62,852 | 62,852 | 62,582 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 1,707,353 | 1,355,653 | 1,392,653 | 1,426,533 |
| **Has total annual payment increased over prior year (2024-25)?** | | **No** | **No** | **No** |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**
(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) — Yes

2. For the district's OPEB:

a. Are they lifetime benefits? — No

b. Do benefits continue past age 65? — No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

District employees may retire with District-paid medical and dental benefits after satisfaction of age and service requirementsthatvary by bargaining unit or employee classification. Classified: Age 55 and 13 years of consecutive service. Benefits forretirements prior to July 1, 2007 extend for a maximum of five years and do not include District-paid dental premiums. Certificated:Age 55 and 13 years of service, including five years immediately before retirement. Management/Confidential/Professional: Age 55and 10 years of service (13 years for those hired on or after January 1, 2013).

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? — Actuarial

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

| Self-Insurance Fund | Governmental Fund |
|---|---|
| 0 | 14,330,132 |

4. OPEB Liabilities

| | |
|---|---|
| a. Total OPEB liability | 13,568,357.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 800,000.00 |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 12,768,357.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | 6/30/2023 |

5. OPEB Contributions

| | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | 1,869,948.00 | 1,869,948.00 | 1,869,948.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 1,148,547.00 | 1,148,547.00 | 1,148,547.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 348,547.00 | 348,547.00 | 348,547.00 |
| d. Number of retirees receiving OPEB benefits | 27.00 | 27.00 | 27.00 |

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

The District is self-funded for dental insurance and performs triennial actuarial studies to ensure proper funding levels. The most recent study was dated 6/30/24.

3. Self-Insurance Liabilities

| | |
|---|---|
| a. Accrued liability for self-insurance programs | 78,400.00 |
| b. Unfunded liability for self-insurance programs | 0.00 |

4. Self-Insurance Contributions

| | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| a. Required contribution (funding) for self-insurance programs | 820,000.00 | 820,000.00 | 820,000.00 |
| b. Amount contributed (funded) for self-insurance programs | 835,200.00 | 835,200.00 | 835,200.00 |

**S8. Status of Labor Agreements**

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2024-25) | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|---|
| Number of certificated (non-management) full - time - equivalent(FTE) positions | 286 | 286 | 286 | 286 |

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year? — No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2025-26 remains unsettled

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

Negotiations Not Settled

| | | | | |
|---|---|---|---|---|
| 6. | Cost of a one percent increase in salary and statutory benefits | 375,984 | | |
| | | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
| 7. | Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

| **Certificated (Non-management) Health and Welfare (H&W) Benefits** | | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | 5,004,862 | 5,004,862 | 5,004,862 |
| 3. | Percent of H&W cost paid by employer | 0.0% | 0.0% | 0.0% |
| 4. | Percent projected change in H&W cost over prior year | .4% | 0.0% | 0.0% |

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

| **Certificated (Non-management) Step and Column Adjustments** | | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | 708,856 | 708,856 | 708,856 |
| 3. | Percent change in step & column over prior year | .8% | 0.0% | 0.0% |

| **Certificated (Non-management) Attrition (layoffs and retirements)** | | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|---|
| 1. | Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2024-25) | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|---|
| Number of classified(non - management) FTE positions | 254 | 257 | 257 | 257 |

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year? No

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

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

2025-26 remains unsettled

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

Negotiations Not Settled

| | | | | |
|---|---|---|---|---|
| 6. | Cost of a one percent increase in salary and statutory benefits | 184,381 | | |
| | | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
| 7. | Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

| **Classified (Non-management) Health and Welfare (H&W) Benefits** | | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | 2,221,540 | 2,221,540 | 2,221,540 |
| 3. | Percent of H&W cost paid by employer | 82.2% | 82.2% | 82.2% |
| 4. | Percent projected change in H&W cost over prior year | 2.2% | 0.0% | 0.0% |

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

| **Classified (Non-management) Step and Column Adjustments** | | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | 277,175 | 277,175 | 277,175 |
| 3. | Percent change in step & column over prior year | 93.7% | 0.0% | 0.0% |

| **Classified (Non-management) Attrition (layoffs and retirements)** | | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|---|
| 1. | Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2024-25) | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 91 | 91 | 91 | 91 |

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

2025-26 remains unsettled.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

| 2. Salary settlement: | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

| | | |
|---|---|---|
| 3. Cost of a one percent increase in salary and statutory benefits | 153,402 | |

| 4. Amount included for any tentative salary schedule increases | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| | 0 | 0 | 0 |

| **Management/Supervisor/Confidential** **Health and Welfare (H&W) Benefits** | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 1,823,810 | 1,823,810 | 1,823,810 |
| 3. Percent of H&W cost paid by employer | 93.1% | 93.1% | 93.1% |
| 4. Percent projected change in H&W cost over prior year | 1.7% | 0.0% | 0.0% |

| **Management/Supervisor/Confidential** **Step and Column Adjustments** | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step and column adjustments | 140,212 | 140,212 | 140,212 |
| 3. Percent change in step & column over prior year | 6.8% | 0.0% | 0.0% |

| **Management/Supervisor/Confidential** **Other Benefits (mileage, bonuses, etc.)** | Budget Year (2025-26) | 1st Subsequent Year (2026-27) | 2nd Subsequent Year (2027-28) |
|---|---|---|---|
| 1. Are costs of other benefits included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of other benefits | 38,312 | 38,312 | 38,312 |
| 3. Percent change in cost of other benefits over prior year | (1.4%) | 0.0% | 0.0% |

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

| | |
|---|---|
| 1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | Yes |
| 2. Adoption date of the LCAP or an update to the LCAP. | Jun 25, 2025 |

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

| | |
|---|---|
| Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | Yes |

**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

| | | |
|---|---|---|
| **A1.** | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| **A2.** | Is the system of personnel position control independent from the payroll system? | Yes |
| **A3.** | Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | No |
| **A4.** | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | No |
| **A5.** | Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| **A6.** | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| **A7.** | Is the district's financial system independent of the county office system? | No |
| **A8.** | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| **A9.** | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

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

| | |
|---|---|
| **Comments:** (optional) | |

**End of School District Budget Criteria and Standards Review**

| Description | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 77,812,857.00 | 2.96% | 80,113,631.00 | 2.97% | 82,492,817.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 2,044,304.00 | 0.00% | 2,044,304.00 | 0.00% | 2,044,304.00 |
| 4. Other Local Revenues | 8600-8799 | 2,423,824.00 | 0.00% | 2,423,824.00 | 0.00% | 2,423,824.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 800,000.00 | 0.00% | 800,000.00 | 0.00% | 800,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (8,745,276.87) | 25.79% | (11,000,276.87) | 0.00% | (11,000,276.87) |
| 6. Total (Sum lines A1 thru A5c) | | 74,335,708.13 | 0.06% | 74,381,482.13 | 3.20% | 76,760,668.13 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 32,931,758.00 | | 33,751,758.00 |
| b. Step & Column Adjustment | | | | 820,000.00 | | 820,000.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 32,931,758.00 | 2.49% | 33,751,758.00 | 2.43% | 34,571,758.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 11,282,018.00 | | 11,589,018.00 |
| b. Step & Column Adjustment | | | | 307,000.00 | | 307,000.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 11,282,018.00 | 2.72% | 11,589,018.00 | 2.65% | 11,896,018.00 |
| 3. Employee Benefits | 3000-3999 | 19,175,281.00 | 1.61% | 19,483,229.52 | 2.08% | 19,888,088.38 |
| 4. Books and Supplies | 4000-4999 | 2,670,475.79 | -17.00% | 2,216,475.79 | 0.00% | 2,216,475.79 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 5,378,443.65 | 0.00% | 5,378,443.65 | 0.00% | 5,378,443.65 |
| 6. Capital Outlay | 6000-6999 | 456,676.00 | 0.00% | 456,676.00 | 0.00% | 456,676.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,575,025.48 | 0.00% | 1,575,025.48 | 0.00% | 1,575,025.48 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (755,577.00) | 0.00% | (755,577.00) | 0.00% | (755,577.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 300,000.00 | 0.00% | 300,000.00 | 0.00% | 300,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 73,014,100.92 | 1.34% | 73,995,049.44 | 2.07% | 75,526,908.30 |

| Description | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---|---|---|---|---|---|---|
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 1,321,607.21 | | 386,432.69 | | 1,233,759.83 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 32,045,846.16 | | 33,367,453.37 | | 33,753,886.06 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 33,367,453.37 | | 33,753,886.06 | | 34,987,645.89 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 266,177.93 | | 266,177.93 | | 266,177.93 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 19,180,795.00 | | 19,180,795.00 | | 19,180,795.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 13,920,480.44 | | 14,306,913.13 | | 15,540,672.96 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 33,367,453.37 | | 33,753,886.06 | | 34,987,645.89 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 13,920,480.44 | | 14,306,913.13 | | 15,540,672.96 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 13,920,480.44 | | 14,306,913.13 | | 15,540,672.96 |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

REVENUES: COLA 26-27 3.02% and 3.42% in 26-27 / District ADA projected at 5,300 in the subsequent two years and unduplicated % to remain static (FUNDED ADA 5,323 and 5,300 respectively) EXPENDITURES: $820k Certificated step and column realized in the unrestricted multi-year projection / $307k Classified step realized in the unrestricted multi-year projection / STRS rate project to stay at 19.1% the next two subsequent years / PERS rate projected to increase to 26.90% and 27.80% in the two subsequent years / ($454k) smartboard in subsequent two years / Contributions increase $2,255k in 26-27 with loss of Discretionary Block Grant and Educator Effectiveness Grant

| Description | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 3,473,608.00 | 0.00% | 3,473,608.00 | 0.00% | 3,473,608.00 |
| 3. Other State Revenues | 8300-8599 | 13,359,790.83 | 0.00% | 13,359,790.83 | 0.00% | 13,359,790.83 |
| 4. Other Local Revenues | 8600-8799 | 4,093,336.00 | -21.99% | 3,193,336.00 | 0.00% | 3,193,336.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 8,745,276.87 | 25.79% | 11,000,276.87 | 0.00% | 11,000,276.87 |
| 6. Total (Sum lines A1 thru A5c) | | 29,672,011.70 | 4.57% | 31,027,011.70 | 0.00% | 31,027,011.70 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 7,894,790.00 | | 7,894,790.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 7,894,790.00 | 0.00% | 7,894,790.00 | 0.00% | 7,894,790.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 5,457,668.00 | | 5,457,668.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 5,457,668.00 | 0.00% | 5,457,668.00 | 0.00% | 5,457,668.00 |
| 3. Employee Benefits | 3000-3999 | 9,247,578.00 | 0.05% | 9,252,489.90 | 0.53% | 9,301,608.91 |
| 4. Books and Supplies | 4000-4999 | 3,149,565.00 | -63.50% | 1,149,565.00 | 0.00% | 1,149,565.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 3,175,756.89 | 0.00% | 3,175,756.89 | 0.00% | 3,175,756.89 |
| 6. Capital Outlay | 6000-6999 | 3,401,596.52 | -34.10% | 2,241,596.52 | 0.00% | 2,241,596.52 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,568,184.00 | 0.00% | 2,568,184.00 | 0.00% | 2,568,184.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 655,577.00 | 0.00% | 655,577.00 | 0.00% | 655,577.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 35,550,715.41 | -8.87% | 32,395,627.31 | 0.15% | 32,444,746.32 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (5,878,703.71) | | (1,368,615.61) | | (1,417,734.62) |

| Description | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 23,834,183.57 | | 17,955,479.86 | | 16,586,864.25 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 17,955,479.86 | | 16,586,864.25 | | 15,169,129.63 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 17,955,479.86 | | 16,586,864.25 | | 15,169,129.63 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 17,955,479.86 | | 16,586,864.25 | | 15,169,129.63 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

REVENUES: $(900k) Electric bus grant EXPENDITURES: $820k Certificated step and column realized in the unrestricted multi-year projection / $307k Classified step realized in the unrestricted multi-year projection / STRS rate project to stay at 19.1% the next two subsequent years / PERS rate projected to increase to 26.90% and 27.80% in the two subsequent years / ($2,000k) textbook adoption in subsequent years / ($1,160k) Electric Buses and infrastructure / Contributions increase $2,255k in 26-27 with loss of Discretionary Block Grant and Educator Effectiveness Grant

| Description | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 77,812,857.00 | 2.96% | 80,113,631.00 | 2.97% | 82,492,817.00 |
| 2. Federal Revenues | 8100-8299 | 3,473,608.00 | 0.00% | 3,473,608.00 | 0.00% | 3,473,608.00 |
| 3. Other State Revenues | 8300-8599 | 15,404,094.83 | 0.00% | 15,404,094.83 | 0.00% | 15,404,094.83 |
| 4. Other Local Revenues | 8600-8799 | 6,517,160.00 | -13.81% | 5,617,160.00 | 0.00% | 5,617,160.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 800,000.00 | 0.00% | 800,000.00 | 0.00% | 800,000.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 104,007,719.83 | 1.35% | 105,408,493.83 | 2.26% | 107,787,679.83 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 40,826,548.00 | | 41,646,548.00 |
| b. Step & Column Adjustment | | | | 820,000.00 | | 820,000.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 40,826,548.00 | 2.01% | 41,646,548.00 | 1.97% | 42,466,548.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 16,739,686.00 | | 17,046,686.00 |
| b. Step & Column Adjustment | | | | 307,000.00 | | 307,000.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 16,739,686.00 | 1.83% | 17,046,686.00 | 1.80% | 17,353,686.00 |
| 3. Employee Benefits | 3000-3999 | 28,422,859.00 | 1.10% | 28,735,719.42 | 1.58% | 29,189,697.29 |
| 4. Books and Supplies | 4000-4999 | 5,820,040.79 | -42.16% | 3,366,040.79 | 0.00% | 3,366,040.79 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 8,554,200.54 | 0.00% | 8,554,200.54 | 0.00% | 8,554,200.54 |
| 6. Capital Outlay | 6000-6999 | 3,858,272.52 | -30.07% | 2,698,272.52 | 0.00% | 2,698,272.52 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 4,143,209.48 | 0.00% | 4,143,209.48 | 0.00% | 4,143,209.48 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (100,000.00) | 0.00% | (100,000.00) | 0.00% | (100,000.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 300,000.00 | 0.00% | 300,000.00 | 0.00% | 300,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 108,564,816.33 | -2.00% | 106,390,676.75 | 1.49% | 107,971,654.62 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (4,557,096.50) | | (982,182.92) | | (183,974.79) |

| Description | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 55,880,029.73 | | 51,322,933.23 | | 50,340,750.31 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 51,322,933.23 | | 50,340,750.31 | | 50,156,775.52 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 266,177.93 | | 266,177.93 | | 266,177.93 |
| b. Restricted | 9740 | 17,955,479.86 | | 16,586,864.25 | | 15,169,129.63 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 19,180,795.00 | | 19,180,795.00 | | 19,180,795.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 13,920,480.44 | | 14,306,913.13 | | 15,540,672.96 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 51,322,933.23 | | 50,340,750.31 | | 50,156,775.52 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 13,920,480.44 | | 14,306,913.13 | | 15,540,672.96 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 13,920,480.44 | | 14,306,913.13 | | 15,540,672.96 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 12.82% | | 13.45% | | 14.39% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |

| Description | Object Codes | 2025-26 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---|---|---|---|---|---|---|
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| Kings County SELPA | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 5,204.05 | | 5,204.05 | | 5,204.05 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 108,564,816.33 | | 106,390,676.75 | | 107,971,654.62 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 108,564,816.33 | | 106,390,676.75 | | 107,971,654.62 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3.00% | | 3.00% | | 3.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 3,256,944.49 | | 3,191,720.30 | | 3,239,149.64 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 3,256,944.49 | | 3,191,720.30 | | 3,239,149.64 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

Hanford Elementary
Kings County

Budget, July 1
2024-25 Estimated Actuals
Schedule of Long-Term Liabilities

16 63917 0000000
Form DEBT
G8B5E231ZF(2025-26)

| Description | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|---|---|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | | | |
| General Obligation Bonds Payable | 21,620,000.00 | | 21,620,000.00 | 7,500,000.00 | 160,000.00 | 28,960,000.00 | 200,000.00 |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | 3,024,325.44 | 770,904.56 | 3,795,230.00 | 605,710.44 | 137,397.28 | 4,263,543.16 | 247,526.48 |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | 1,433,544.00 | (60.00) | 1,433,484.00 | | 62,852.00 | 1,370,632.00 | 62,852.00 |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | 14,255,470.00 | (265,623.00) | 13,989,847.00 | | | 13,989,847.00 | |
| Compensated Absences Payable | 480,198.42 | 15,230.58 | 495,429.00 | | | 495,429.00 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Governmental activities long-term liabilities | 40,813,537.86 | 520,452.14 | 41,333,990.00 | 8,105,710.44 | 360,249.28 | 49,079,451.16 | 510,378.48 |
| **Business-Type Activities:** | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Hanford Elementary
Kings County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

16 63917 0000000
Form CASH
G8B5E231ZF(2025-26)

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 46,803,770.00 | 45,272,603.30 | 43,741,436.60 | 44,827,074.65 | 43,295,907.95 | 41,764,741.25 | 44,525,221.80 | 42,994,055.10 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 5,357,996.08 | 5,357,996.08 | 7,974,800.83 | 5,357,996.08 | 5,357,996.08 | 7,974,800.83 | 5,357,996.08 | 5,357,996.08 |
| Property Taxes | 8020-8079 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,674,842.50 | 0.00 | 0.00 |
| Miscellaneous Funds | 8080-8099 | | (25,000.00) | (25,000.00) | (25,000.00) | (25,000.00) | (25,000.00) | (25,000.00) | (25,000.00) | (25,000.00) |
| Federal Revenue | 8100-8299 | | 289,467.33 | 289,467.33 | 289,467.33 | 289,467.33 | 289,467.33 | 289,467.33 | 289,467.33 | 289,467.33 |
| Other State Revenue | 8300-8599 | | 1,283,674.57 | 1,283,674.57 | 1,283,674.57 | 1,283,674.57 | 1,283,674.57 | 1,283,674.57 | 1,283,674.57 | 1,283,674.57 |
| Other Local Revenue | 8600-8799 | | 543,096.67 | 543,096.67 | 543,096.67 | 543,096.67 | 543,096.67 | 543,096.67 | 543,096.67 | 543,096.67 |
| Interfund Transfers In | 8900-8929 | | 66,666.67 | 66,666.67 | 66,666.67 | 66,666.67 | 66,666.67 | 66,666.67 | 66,666.67 | 66,666.67 |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 7,515,901.32 | 7,515,901.32 | 10,132,706.07 | 7,515,901.32 | 7,515,901.32 | 11,807,548.57 | 7,515,901.32 | 7,515,901.32 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 3,402,212.33 | 3,402,212.33 | 3,402,212.33 | 3,402,212.33 | 3,402,212.33 | 3,402,212.33 | 3,402,212.33 | 3,402,212.33 |
| Classified Salaries | 2000-2999 | | 1,394,973.83 | 1,394,973.83 | 1,394,973.83 | 1,394,973.83 | 1,394,973.83 | 1,394,973.83 | 1,394,973.83 | 1,394,973.83 |
| Employee Benefits | 3000-3999 | | 2,368,571.58 | 2,368,571.58 | 2,368,571.58 | 2,368,571.58 | 2,368,571.58 | 2,368,571.58 | 2,368,571.58 | 2,368,571.58 |
| Books and Supplies | 4000-4999 | | 485,003.40 | 485,003.40 | 485,003.40 | 485,003.40 | 485,003.40 | 485,003.40 | 485,003.40 | 485,003.40 |
| Services | 5000-5999 | | 712,850.05 | 712,850.05 | 712,850.05 | 712,850.05 | 712,850.05 | 712,850.05 | 712,850.05 | 712,850.05 |
| Capital Outlay | 6000-6999 | | 321,522.71 | 321,522.71 | 321,522.71 | 321,522.71 | 321,522.71 | 321,522.71 | 321,522.71 | 321,522.71 |
| Other Outgo | 7000-7499 | | 336,934.12 | 336,934.12 | 336,934.12 | 336,934.12 | 336,934.12 | 336,934.12 | 336,934.12 | 336,934.12 |
| Interfund Transfers Out | 7600-7629 | | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 9,047,068.02 | 9,047,068.02 | 9,047,068.02 | 9,047,068.02 | 9,047,068.02 | 9,047,068.02 | 9,047,068.02 | 9,047,068.02 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | | | | | | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (1,531,166.70) | (1,531,166.70) | 1,085,638.05 | (1,531,166.70) | (1,531,166.70) | 2,760,480.55 | (1,531,166.70) | (1,531,166.70) |
| F. ENDING CASH (A + E) | | | 45,272,603.30 | 43,741,436.60 | 44,827,074.65 | 43,295,907.95 | 41,764,741.25 | 44,525,221.80 | 42,994,055.10 | 41,462,888.40 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 41,462,888.40 | 42,548,526.45 | 42,692,202.25 | 41,161,035.55 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 7,974,800.83 | 5,357,996.08 | 5,357,996.08 | 7,974,800.87 | 0.00 | | 74,763,172.00 | 74,763,172.00 |
| Property Taxes | 8020-8079 | 0.00 | 1,674,842.50 | 0.00 | 0.00 | | | 3,349,685.00 | 3,349,685.00 |
| Miscellaneous Funds | 8080-8099 | (25,000.00) | (25,000.00) | (25,000.00) | (25,000.00) | | | (300,000.00) | (300,000.00) |
| Federal Revenue | 8100-8299 | 289,467.33 | 289,467.33 | 289,467.33 | 289,467.37 | | | 3,473,608.00 | 3,473,608.00 |
| Other State Revenue | 8300-8599 | 1,283,674.57 | 1,283,674.57 | 1,283,674.57 | 1,283,674.56 | | | 15,404,094.83 | 15,404,094.83 |
| Other Local Revenue | 8600-8799 | 543,096.67 | 543,096.67 | 543,096.67 | 543,096.63 | | | 6,517,160.00 | 6,517,160.00 |
| Interfund Transfers In | 8900-8929 | 66,666.67 | 66,666.67 | 66,666.67 | 66,666.63 | | | 800,000.00 | 800,000.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 10,132,706.07 | 9,190,743.82 | 7,515,901.32 | 10,132,706.06 | 0.00 | 0.00 | 104,007,719.83 | 104,007,719.83 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 3,402,212.33 | 3,402,212.33 | 3,402,212.33 | 3,402,212.37 | 0.00 | | 40,826,548.00 | 40,826,548.00 |
| Classified Salaries | 2000-2999 | 1,394,973.83 | 1,394,973.83 | 1,394,973.83 | 1,394,973.87 | | | 16,739,686.00 | 16,739,686.00 |
| Employee Benefits | 3000-3999 | 2,368,571.58 | 2,368,571.58 | 2,368,571.58 | 2,368,571.62 | | | 28,422,859.00 | 28,422,859.00 |
| Books and Supplies | 4000-4999 | 485,003.40 | 485,003.40 | 485,003.40 | 485,003.39 | | | 5,820,040.79 | 5,820,040.79 |
| Services | 5000-5999 | 712,850.05 | 712,850.05 | 712,850.05 | 712,849.99 | | | 8,554,200.54 | 8,554,200.54 |
| Capital Outlay | 6000-6999 | 321,522.71 | 321,522.71 | 321,522.71 | 321,522.71 | | | 3,858,272.52 | 3,858,272.52 |
| Other Outgo | 7000-7499 | 336,934.12 | 336,934.12 | 336,934.12 | 336,934.16 | | | 4,043,209.48 | 4,043,209.48 |
| Interfund Transfers Out | 7600-7629 | 25,000.00 | 25,000.00 | 25,000.00 | 25,000.00 | | | 300,000.00 | 300,000.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |

Hanford Elementary
Kings County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

16 63917 0000000
Form CASH
G8B5E231ZF(2025-26)

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| TOTAL DISBURSEMENTS | | 9,047,068.02 | 9,047,068.02 | 9,047,068.02 | 9,047,068.11 | 0.00 | 0.00 | 108,564,816.33 | 108,564,816.33 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | | | | | | | 0.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 0.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 1,085,638.05 | 143,675.80 | (1,531,166.70) | 1,085,637.95 | 0.00 | 0.00 | (4,557,096.50) | (4,557,096.50) |
| F. ENDING CASH (A + E) | | 42,548,526.45 | 42,692,202.25 | 41,161,035.55 | 42,246,673.50 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 42,246,673.50 | |

Hanford Elementary
Kings County

Budget, July 1
2024-25 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

16 63917 0000000
Form L
G8B5E231ZF(2025-26)

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|---|---|---|---|---|---|
| **A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR** | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 2,891,222.81 | | 2,266,788.28 | 5,158,011.09 |
| 2. State Lottery Revenue | 8560 | 996,363.00 | | 427,758.00 | 1,424,121.00 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Proceeds from SBITAs | 8974 | 0.00 | | 0.00 | 0.00 |
| 6. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 7. Total Available (Sum Lines A1 through A6) | | 3,887,585.81 | 0.00 | 2,694,546.28 | 6,582,132.09 |
| **B. EXPENDITURES AND OTHER FINANCING USES** | | | | | |
| 1. Certificated Salaries | 1000-1999 | 42,011.00 | | 0.00 | 42,011.00 |
| 2. Classified Salaries | 2000-2999 | 2,325.00 | | 0.00 | 2,325.00 |
| 3. Employee Benefits | 3000-3999 | 10,357.00 | | 0.00 | 10,357.00 |
| 4. Books and Supplies | 4000-4999 | 1,098,506.32 | | 118,464.00 | 1,216,970.32 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 256,494.12 | | | 256,494.12 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | 0.00 | 0.00 |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | 5,000.00 | 5,000.00 |
| 6. Capital Outlay | 6000-6999 | 26,653.02 | | 0.00 | 26,653.02 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211, 7212, 7221, 7222, 7281, 7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213, 7223, 7283, 7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | 0.00 | | | 0.00 |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 ) | | 1,436,346.46 | 0.00 | 123,464.00 | 1,559,810.46 |
| **C. ENDING BALANCE (Must equal Line A7 minus Line B12)** | 979Z | 2,451,239.35 | 0.00 | 2,571,082.28 | 5,022,321.63 |

**D. COMMENTS:**

Software licenses are coded to 5800

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 3,118,770.02
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 81,424,010.45

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.83%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 3,417,756.24
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 1,163,278.79

| | |
|---|---|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 70,000.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) | |
| (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 347,344.41 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) | |
| (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 4,998,379.44 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 48,479.16 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 5,046,858.60 |
| **B. Base Costs** | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 54,476,036.27 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 13,669,776.89 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 11,580,526.54 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 4,363,783.21 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 816,774.66 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 8,000.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) | |
| (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, | |
| resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 17,284.72 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) | |
| (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals | |
| except 0000 and 9000, objects 1000-5999) | 18,955.66 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) | |
| (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 8,721,700.32 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) | |
| (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 2,319,631.13 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 95,992,469.40 |
| **C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment** | |
| **(For information only - not for use when claiming/recovering indirect costs)** | |
| (Line A8 divided by Line B19) | 5.21% |
| **D. Preliminary Proposed Indirect Cost Rate** | |
| **(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)** | |
| (Line A10 divided by Line B19) | 5.26% |

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

| | |
|---|---|
| **A. Indirect costs incurred in the current year (Part III, Line A8)** | 4,998,379.44 |
| **B. Carry-forward adjustment from prior year(s)** | |
| 1. Carry-forward adjustment from the second prior year | (476,651.21) |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| **C. Carry-forward adjustment for under- or over-recovery in the current year** | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.66%) times Part III, Line B19); zero if negative | 48,479.16 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.66%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.66%) times Part III, Line B19); zero if positive | 0.00 |
| **D. Preliminary carry-forward adjustment (Line C1 or C2)** | 48,479.16 |
| **E. Optional allocation of negative carry-forward adjustment over more than one year** | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| **F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** | 48,479.16 |

| | |
|---|---|
| Approved indirect cost rate: | 4.66% |
| Highest rate used in any program: | 4.66% |

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|---|---|---|---|---|
| 01 | 2600 | 3,126,196.83 | 100,000.00 | 3.20% |
| 01 | 3010 | 1,910,317.00 | 89,000.00 | 4.66% |
| 01 | 3150 | 890,934.00 | 41,517.00 | 4.66% |
| 01 | 3182 | 30,734.77 | 765.23 | 2.49% |
| 01 | 3213 | 2,964,190.76 | 94,304.12 | 3.18% |
| 01 | 3310 | 249,627.00 | 5,553.00 | 2.22% |
| 01 | 3386 | 21,986.00 | 645.00 | 2.93% |
| 01 | 4035 | 354,388.68 | 11,684.00 | 3.30% |
| 01 | 5634 | 2,317.67 | 11.77 | 0.51% |
| 01 | 6500 | 4,584,422.00 | 164,250.00 | 3.58% |
| 01 | 6546 | 271,579.00 | 10,000.00 | 3.68% |
| 01 | 6762 | 992,062.00 | 45,000.00 | 4.54% |
| 01 | 7435 | 2,074,592.00 | 95,000.00 | 4.58% |
| 01 | 8150 | 2,653,860.50 | 104,000.00 | 3.92% |
| 13 | 5310 | 2,319,631.13 | 100,000.00 | 4.31% |

Hanford Elementary
Kings County

Budget, July 1
2024-25 Estimated Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

16 63917 0000000
Form ESMOE
G8B5E231ZF(2025-26)

| Section I - Expenditures | Funds 01, 09, and 62 Goals | Functions | Objects | 2024-25 Expenditures |
|---|---|---|---|---|
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 108,477,412.44 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 7,838,574.65 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6700, 6910, 6920 | 4,197,413.25 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 137,397.28 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 301,759.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 440.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 4,637,009.53 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 96,001,828.26 |

| Section II - Expenditures Per ADA | 2024-25 Annual ADA/Exps. Per ADA |
|---|---|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | 5,300.07 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | 18,113.31 |

| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | Total | Per ADA |
|---|---|---|
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 85,311,186.97 | 15,943.48 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 85,311,186.97 | 15,943.48 |
| B. Required effort (Line A.2 times 90%) | 76,780,068.27 | 14,349.13 |
| C. Current year expenditures (Line I.E and Line II.B) | 96,001,828.26 | 18,113.31 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |

| | | |
|---|---|---|
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

Budget, July 1
Hanford Elementary — 2024-25 Estimated Actuals — 16 63917 0000000
Kings County — GENERAL FUND — Form CEA
Current Expense Formula/Minimum Classroom Compensation — G8B5E231ZF(2025-26)

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1000 - Certificated Salaries | 40,325,901.44 | 301 | 0.00 | 303 | 40,325,901.44 | 305 | 104,085.00 | | 307 | 40,221,816.44 | 309 |
| 2000 - Classified Salaries | 16,762,161.70 | 311 | 65,919.85 | 313 | 16,696,241.85 | 315 | 2,436,054.06 | | 317 | 14,260,187.79 | 319 |
| 3000 - Employee Benefits | 27,909,144.33 | 321 | 487,309.02 | 323 | 27,421,835.31 | 325 | 1,181,031.08 | | 327 | 26,240,804.23 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 7,210,488.80 | 331 | 300,895.77 | 333 | 6,909,593.03 | 335 | 1,398,444.04 | | 337 | 5,511,148.99 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 8,280,889.40 | 341 | 49,118.98 | 343 | 8,231,770.42 | 345 | (128,780.13) | | 347 | 8,360,550.55 | 349 |
| | | | TOTAL | | 99,585,342.05 | 365 | | TOTAL | | 94,594,508.00 | 369 |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|---|---|---|---|
| 1. Teacher Salaries as Per EC 41011 | 1100 | 29,825,619.24 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 1,960,093.80 | 380 |
| 3. STRS | 3101 & 3102 | 8,274,616.49 | 382 |
| 4. PERS | 3201 & 3202 | 504,920.48 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 664,545.72 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 4,798,920.35 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 16,434.76 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 663,520.54 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 472,948.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 0.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 47,181,619.38 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | 21,986.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 47,159,633.38 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | | 49.85% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

| | | |
|---|---|---|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 60.00% | |
| 2. Percentage spent by this district (Part II, Line 15) | 49.85% | |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 10.15% | |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 94,594,508.00 | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 9,601,342.56 | |

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**

Hanford Elementary
Kings County

Budget, July 1
2025-26 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

16 63917 0000000
Form CEB
G8B5E231ZF(2025-26)

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1000 - Certificated Salaries | 40,826,548.00 | 301 | 0.00 | 303 | 40,826,548.00 | 305 | 111,352.00 | | 307 | 40,715,196.00 | 309 |
| 2000 - Classified Salaries | 16,739,686.00 | 311 | 39,161.00 | 313 | 16,700,525.00 | 315 | 2,475,650.00 | | 317 | 14,224,875.00 | 319 |
| 3000 - Employee Benefits | 28,422,859.00 | 321 | 378,780.00 | 323 | 28,044,079.00 | 325 | 1,190,752.00 | | 327 | 26,853,327.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 7,226,284.31 | 331 | 0.00 | 333 | 7,226,284.31 | 335 | 3,537,265.17 | | 337 | 3,689,019.14 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 8,454,200.54 | 341 | 0.00 | 343 | 8,454,200.54 | 345 | (176,054.44) | | 347 | 8,630,254.98 | 349 |
| | | | | TOTAL | 101,251,636.85 | 365 | | | TOTAL | 94,112,672.12 | 369 |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|---|---|---|---|
| 1. Teacher Salaries as Per EC 41011. . . . . | 1100 | 30,200,005.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. . . . . | 2100 | 2,064,818.00 | 380 |
| 3. STRS. . . . . | 3101 & 3102 | 8,720,604.00 | 382 |
| 4. PERS. . . . . | 3201 & 3202 | 536,191.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. . . . . | 3301 & 3302 | 676,562.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . . | 3401 & 3402 | 4,883,534.00 | 385 |
| 7. Unemployment Insurance. . . . . | 3501 & 3502 | 16,664.00 | 390 |
| 8. Workers' Compensation Insurance. . . . . | 3601 & 3602 | 669,794.00 | 392 |
| 9. OPEB, Active Employees (EC 41372). . . . . | 3751 & 3752 | 472,948.00 | |
| 10. Other Benefits (EC 22310). . . . . | 3901 & 3902 | 0.00 | 393 |

| | | |
|---|---|---|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | 48,241,120.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | 0.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | 48,241,120.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | 51.26% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | |

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

| | |
|---|---|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 60.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 51.26% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 8.74% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) | 94,112,672.12 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 8,225,447.54 |

**PART IV: Explanation for adjustments entered in Part I, Column 4b (required)**

Hanford Elementary
Kings County

Budget, July 1
2024-25 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

16 63917 0000000
Form SIAA
G8B5E231ZF(2025-26)

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 117,059.37 | 0.00 | 0.00 | (100,000.00) | | | | |
| Other Sources/Uses Detail | | | | | 800,000.00 | 301,759.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (117,059.37) | 100,000.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 100,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 201,759.00 | 800,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 5,408,509.89 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 1,300,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 12,386,629.41 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 5,678,119.52 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 117,059.37 | (117,059.37) | 100,000.00 | (100,000.00) | 13,488,388.41 | 13,488,388.41 | 0.00 | 0.00 |

Hanford Elementary
Kings County

Budget, July 1
2025-26 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

16 63917 0000000
Form SIAB
G8B5E231ZF(2025-26)

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 112,398.00 | 0.00 | 0.00 | (100,000.00) | | | | |
| Other Sources/Uses Detail | | | | | 800,000.00 | 300,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (112,398.00) | 100,000.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 100,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 800,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 200,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| TOTALS | 112,398.00 | (112,398.00) | 100,000.00 | (100,000.00) | 1,100,000.00 | 1,100,000.00 | | |

Hanford Elementary
Kings County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

16 63917 0000000
Form 01
G8B5E231ZF(2025-26)

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals Unrestricted (A) | 2024-25 Estimated Actuals Restricted (B) | 2024-25 Estimated Actuals Total Fund col. A + B (C) | 2025-26 Budget Unrestricted (D) | 2025-26 Budget Restricted (E) | 2025-26 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 76,828,878.00 | 0.00 | 76,828,878.00 | 77,812,857.00 | 0.00 | 77,812,857.00 | 1.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 7,813,838.65 | 7,813,838.65 | 0.00 | 3,473,608.00 | 3,473,608.00 | -55.5% |
| 3) Other State Revenue | | 8300-8599 | 2,044,304.00 | 14,915,220.01 | 16,959,524.01 | 2,044,304.00 | 13,359,790.83 | 15,404,094.83 | -9.2% |
| 4) Other Local Revenue | | 8600-8799 | 3,080,722.25 | 3,648,484.37 | 6,729,206.62 | 2,423,824.00 | 4,093,336.00 | 6,517,160.00 | -3.2% |
| 5) TOTAL, REVENUES | | | 81,953,904.25 | 26,377,543.03 | 108,331,447.28 | 82,280,985.00 | 20,926,734.83 | 103,207,719.83 | -4.7% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 32,465,830.06 | 7,860,071.38 | 40,325,901.44 | 32,931,758.00 | 7,894,790.00 | 40,826,548.00 | 1.2% |
| 2) Classified Salaries | | 2000-2999 | 11,517,425.33 | 5,244,736.37 | 16,762,161.70 | 11,282,018.00 | 5,457,668.00 | 16,739,686.00 | -0.1% |
| 3) Employee Benefits | | 3000-3999 | 19,173,632.96 | 8,735,511.37 | 27,909,144.33 | 19,175,281.00 | 9,247,578.00 | 28,422,859.00 | 1.8% |
| 4) Books and Supplies | | 4000-4999 | 2,697,296.89 | 3,613,795.95 | 6,311,092.84 | 2,670,475.79 | 3,149,565.00 | 5,820,040.79 | -7.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,174,553.35 | 3,206,336.05 | 8,380,889.40 | 5,378,443.65 | 3,175,756.89 | 8,554,200.54 | 2.1% |
| 6) Capital Outlay | | 6000-6999 | 549,185.39 | 4,225,688.75 | 4,774,874.14 | 456,676.00 | 3,401,596.52 | 3,858,272.52 | -19.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,464,896.28 | 2,346,693.31 | 3,811,589.59 | 1,575,025.48 | 2,568,184.00 | 4,143,209.48 | 8.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (861,730.12) | 761,730.12 | (100,000.00) | (755,577.00) | 655,577.00 | (100,000.00) | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 72,181,090.14 | 35,994,563.30 | 108,175,653.44 | 72,714,100.92 | 35,550,715.41 | 108,264,816.33 | 0.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 9,772,814.11 | (9,617,020.27) | 155,793.84 | 9,566,884.08 | (14,623,980.58) | (5,057,096.50) | -3,346.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 800,000.00 | 0.00 | 800,000.00 | 800,000.00 | 0.00 | 800,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 301,759.00 | 0.00 | 301,759.00 | 300,000.00 | 0.00 | 300,000.00 | -0.6% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 605,710.60 | 605,710.60 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (7,899,830.31) | 7,899,830.31 | 0.00 | (8,745,276.87) | 8,745,276.87 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (7,401,589.31) | 8,505,540.91 | 1,103,951.60 | (8,245,276.87) | 8,745,276.87 | 500,000.00 | -54.7% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 2,371,224.80 | (1,111,479.36) | 1,259,745.44 | 1,321,607.21 | (5,878,703.71) | (4,557,096.50) | -461.7% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 29,674,621.36 | 24,945,662.93 | 54,620,284.29 | 32,045,846.16 | 23,834,183.57 | 55,880,029.73 | 2.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals Unrestricted (A) | 2024-25 Estimated Actuals Restricted (B) | 2024-25 Estimated Actuals Total Fund col. A + B (C) | 2025-26 Budget Unrestricted (D) | 2025-26 Budget Restricted (E) | 2025-26 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| c) As of July 1 - Audited (F1a + F1b) | | | 29,674,621.36 | 24,945,662.93 | 54,620,284.29 | 32,045,846.16 | 23,834,183.57 | 55,880,029.73 | 2.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 29,674,621.36 | 24,945,662.93 | 54,620,284.29 | 32,045,846.16 | 23,834,183.57 | 55,880,029.73 | 2.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 32,045,846.16 | 23,834,183.57 | 55,880,029.73 | 33,367,453.37 | 17,955,479.86 | 51,322,933.23 | -8.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 5,050.00 | 0.00 | 5,050.00 | 5,050.00 | 0.00 | 5,050.00 | 0.0% |
| Stores | | 9712 | 233,357.06 | 0.00 | 233,357.06 | 233,357.06 | 0.00 | 233,357.06 | 0.0% |
| Prepaid Items | | 9713 | 27,770.87 | 0.00 | 27,770.87 | 27,770.87 | 0.00 | 27,770.87 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 23,834,183.57 | 23,834,183.57 | 0.00 | 17,955,479.86 | 17,955,479.86 | -24.7% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 19,043,398.00 | 0.00 | 19,043,398.00 | 19,180,795.00 | 0.00 | 19,180,795.00 | 0.7% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 12,736,270.23 | 0.00 | 12,736,270.23 | 13,920,480.44 | 0.00 | 13,920,480.44 | 9.3% |
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 0.00 | 0.00 | 0.00 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals Unrestricted (A) | 2024-25 Estimated Actuals Restricted (B) | 2024-25 Estimated Actuals Total Fund col. A + B (C) | 2025-26 Budget Unrestricted (D) | 2025-26 Budget Restricted (E) | 2025-26 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **I. LIABILITIES** | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **K. FUND EQUITY** | | | | | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | 0.00 | 0.00 | | | | |
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 63,127,738.00 | 0.00 | 63,127,738.00 | 64,295,953.00 | 0.00 | 64,295,953.00 | 1.9% |
| Education Protection Account State Aid - Current Year | | 8012 | 10,367,390.00 | 0.00 | 10,367,390.00 | 10,467,219.00 | 0.00 | 10,467,219.00 | 1.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 32,295.00 | 0.00 | 32,295.00 | 32,295.00 | 0.00 | 32,295.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 4,203,893.00 | 0.00 | 4,203,893.00 | 4,550,326.00 | 0.00 | 4,550,326.00 | 8.2% |
| Unsecured Roll Taxes | | 8042 | 450,245.00 | 0.00 | 450,245.00 | 450,245.00 | 0.00 | 450,245.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 82,071.00 | 0.00 | 82,071.00 | 82,071.00 | 0.00 | 82,071.00 | 0.0% |
| Supplemental Taxes | | 8044 | 223,446.00 | 0.00 | 223,446.00 | 223,446.00 | 0.00 | 223,446.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (1,369,965.00) | 0.00 | (1,369,965.00) | (2,000,463.00) | 0.00 | (2,000,463.00) | 46.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals Unrestricted (A) | 2024-25 Estimated Actuals Restricted (B) | 2024-25 Estimated Actuals Total Fund col. A + B (C) | 2025-26 Budget Unrestricted (D) | 2025-26 Budget Restricted (E) | 2025-26 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 11,765.00 | 0.00 | 11,765.00 | 11,765.00 | 0.00 | 11,765.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 77,128,878.00 | 0.00 | 77,128,878.00 | 78,112,857.00 | 0.00 | 78,112,857.00 | 1.3% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (300,000.00) | | (300,000.00) | (300,000.00) | | (300,000.00) | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 76,828,878.00 | 0.00 | 76,828,878.00 | 77,812,857.00 | 0.00 | 77,812,857.00 | 1.3% |
| **FEDERAL REVENUE** | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 262,220.31 | 262,220.31 | 0.00 | 260,334.00 | 260,334.00 | -0.7% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 83,242.00 | 83,242.00 | 0.00 | 60,611.00 | 60,611.00 | -27.2% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 2,750,333.00 | 2,750,333.00 | | 2,362,934.00 | 2,362,934.00 | -14.1% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 366,072.68 | 366,072.68 | | 326,408.00 | 326,408.00 | -10.8% |
| Title III, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | | 391,895.71 | 391,895.71 | | 300,000.00 | 300,000.00 | -23.4% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | | | 2025-26 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Other Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 212,935.00 | 212,935.00 | | 163,321.00 | 163,321.00 | -23.3% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 3,747,139.95 | 3,747,139.95 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 7,813,838.65 | 7,813,838.65 | 0.00 | 3,473,608.00 | 3,473,608.00 | -55.5% |
| **OTHER STATE REVENUE** | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 201,759.00 | 0.00 | 201,759.00 | 201,759.00 | 0.00 | 201,759.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 996,363.00 | 427,758.00 | 1,424,121.00 | 996,363.00 | 427,758.00 | 1,424,121.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Expanded Learning Opportunities Program (ELO-P) | 2600 | 8590 | | 7,200,353.83 | 7,200,353.83 | | 5,632,691.83 | 5,632,691.83 | -21.8% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 1,373,509.17 | 1,373,509.17 | | 1,373,508.00 | 1,373,508.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | | 925,886.00 | 925,886.00 | | 925,886.00 | 925,886.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 846,182.00 | 4,987,713.01 | 5,833,895.01 | 846,182.00 | 4,999,947.00 | 5,846,129.00 | 0.2% |
| TOTAL, OTHER STATE REVENUE | | | 2,044,304.00 | 14,915,220.01 | 16,959,524.01 | 2,044,304.00 | 13,359,790.83 | 15,404,094.83 | -9.2% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals Unrestricted (A) | 2024-25 Estimated Actuals Restricted (B) | 2024-25 Estimated Actuals Total Fund col. A + B (C) | 2025-26 Budget Unrestricted (D) | 2025-26 Budget Restricted (E) | 2025-26 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 49,537.66 | 49,537.66 | 0.00 | 15,405.00 | 15,405.00 | -68.9% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 180,000.00 | 0.00 | 180,000.00 | 75,000.00 | 0.00 | 75,000.00 | -58.3% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 80,000.00 | 0.00 | 80,000.00 | 80,000.00 | 0.00 | 80,000.00 | 0.0% |
| Interest | | 8660 | 2,000,000.00 | 0.00 | 2,000,000.00 | 1,600,000.00 | 0.00 | 1,600,000.00 | -20.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenue from Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 820,722.25 | 975,179.71 | 1,795,901.96 | 668,824.00 | 1,400,000.00 | 2,068,824.00 | 15.2% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals Unrestricted (A) | 2024-25 Estimated Actuals Restricted (B) | 2024-25 Estimated Actuals Total Fund col. A + B (C) | 2025-26 Budget Unrestricted (D) | 2025-26 Budget Restricted (E) | 2025-26 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 2,623,767.00 | 2,623,767.00 | | 2,677,931.00 | 2,677,931.00 | 2.1% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,080,722.25 | 3,648,484.37 | 6,729,206.62 | 2,423,824.00 | 4,093,336.00 | 6,517,160.00 | -3.2% |
| TOTAL, REVENUES | | | 81,953,904.25 | 26,377,543.03 | 108,331,447.28 | 82,280,985.00 | 20,926,734.83 | 103,207,719.83 | -4.7% |
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 26,168,063.50 | 3,958,899.74 | 30,126,963.24 | 26,719,056.00 | 3,864,972.00 | 30,584,028.00 | 1.5% |
| Certificated Pupil Support Salaries | | 1200 | 1,413,648.04 | 2,445,454.64 | 3,859,102.68 | 1,369,427.00 | 2,519,849.00 | 3,889,276.00 | 0.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 4,870,418.69 | 115,977.00 | 4,986,395.69 | 4,843,275.00 | 119,312.00 | 4,962,587.00 | -0.5% |
| Other Certificated Salaries | | 1900 | 13,699.83 | 1,339,740.00 | 1,353,439.83 | 0.00 | 1,390,657.00 | 1,390,657.00 | 2.7% |
| TOTAL, CERTIFICATED SALARIES | | | 32,465,830.06 | 7,860,071.38 | 40,325,901.44 | 32,931,758.00 | 7,894,790.00 | 40,826,548.00 | 1.2% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 177,968.25 | 1,782,125.55 | 1,960,093.80 | 129,342.00 | 1,935,476.00 | 2,064,818.00 | 5.3% |
| Classified Support Salaries | | 2200 | 4,679,933.38 | 2,878,786.86 | 7,558,720.24 | 4,597,195.00 | 2,941,775.00 | 7,538,970.00 | -0.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 578,122.04 | 200,003.00 | 778,125.04 | 539,198.00 | 173,423.00 | 712,621.00 | -8.4% |
| Clerical, Technical and Office Salaries | | 2400 | 4,326,667.66 | 316,338.32 | 4,643,005.98 | 4,290,961.00 | 326,789.00 | 4,617,750.00 | -0.5% |
| Other Classified Salaries | | 2900 | 1,754,734.00 | 67,482.64 | 1,822,216.64 | 1,725,322.00 | 80,205.00 | 1,805,527.00 | -0.9% |
| TOTAL, CLASSIFIED SALARIES | | | 11,517,425.33 | 5,244,736.37 | 16,762,161.70 | 11,282,018.00 | 5,457,668.00 | 16,739,686.00 | -0.1% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 6,051,019.15 | 5,013,463.73 | 11,064,482.88 | 6,189,965.00 | 5,361,384.00 | 11,551,349.00 | 4.4% |
| PERS | | 3201-3202 | 2,777,053.00 | 1,365,998.54 | 4,143,051.54 | 2,762,181.00 | 1,404,646.00 | 4,166,827.00 | 0.6% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals Unrestricted (A) | 2024-25 Estimated Actuals Restricted (B) | 2024-25 Estimated Actuals Total Fund col. A + B (C) | 2025-26 Budget Unrestricted (D) | 2025-26 Budget Restricted (E) | 2025-26 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| OASDI/Medicare/Alternative | | 3301-3302 | 1,369,063.31 | 499,832.28 | 1,868,895.59 | 1,357,298.00 | 515,279.00 | 1,872,577.00 | 0.2% |
| Health and Welfare Benefits | | 3401-3402 | 6,807,045.00 | 1,589,062.13 | 8,396,107.13 | 6,801,989.00 | 1,695,716.00 | 8,497,705.00 | 1.2% |
| Unemployment Insurance | | 3501-3502 | 22,148.16 | 6,448.01 | 28,596.17 | 22,219.00 | 6,559.00 | 28,778.00 | 0.6% |
| Workers' Compensation | | 3601-3602 | 892,877.34 | 260,310.68 | 1,153,188.02 | 893,082.00 | 263,994.00 | 1,157,076.00 | 0.3% |
| OPEB, Allocated | | 3701-3702 | 454,427.00 | 0.00 | 454,427.00 | 348,547.00 | 0.00 | 348,547.00 | -23.3% |
| OPEB, Active Employees | | 3751-3752 | 800,000.00 | 0.00 | 800,000.00 | 800,000.00 | 0.00 | 800,000.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 396.00 | 396.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 19,173,632.96 | 8,735,511.37 | 27,909,144.33 | 19,175,281.00 | 9,247,578.00 | 28,422,859.00 | 1.8% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 94,500.00 | 118,107.39 | 212,607.39 | 94,500.00 | 2,000,000.00 | 2,094,500.00 | 885.1% |
| Books and Other Reference Materials | | 4200 | 76,824.96 | 464,441.22 | 541,266.18 | 79,525.62 | 185,856.00 | 265,381.62 | -51.0% |
| Materials and Supplies | | 4300 | 1,868,258.70 | 2,810,191.90 | 4,678,450.60 | 1,541,028.51 | 927,209.00 | 2,468,237.51 | -47.2% |
| Noncapitalized Equipment | | 4400 | 657,713.23 | 221,055.44 | 878,768.67 | 955,421.66 | 36,500.00 | 991,921.66 | 12.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,697,296.89 | 3,613,795.95 | 6,311,092.84 | 2,670,475.79 | 3,149,565.00 | 5,820,040.79 | -7.8% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 184,000.00 | 833,972.00 | 1,017,972.00 | 184,000.00 | 923,972.00 | 1,107,972.00 | 8.8% |
| Travel and Conferences | | 5200 | 213,765.00 | 95,242.62 | 309,007.62 | 192,860.88 | 123,830.00 | 316,690.88 | 2.5% |
| Dues and Memberships | | 5300 | 29,296.99 | 2,520.00 | 31,816.99 | 28,650.00 | 1,370.00 | 30,020.00 | -5.6% |
| Insurance | | 5400 - 5450 | 558,542.40 | 0.00 | 558,542.40 | 681,520.00 | 0.00 | 681,520.00 | 22.0% |
| Operations and Housekeeping Services | | 5500 | 1,577,700.00 | 700.00 | 1,578,400.00 | 1,577,700.00 | 500.00 | 1,578,200.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 285,384.09 | 828,894.08 | 1,114,278.17 | 352,880.00 | 740,015.10 | 1,092,895.10 | -1.9% |
| Transfers of Direct Costs | | 5710 | (142,695.14) | 142,695.14 | 0.00 | (143,625.00) | 143,625.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 77,168.37 | 39,891.00 | 117,059.37 | 65,140.00 | 47,258.00 | 112,398.00 | -4.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,307,257.25 | 1,261,221.21 | 3,568,478.46 | 2,342,915.77 | 1,194,486.79 | 3,537,402.56 | -0.9% |
| Communications | | 5900 | 84,134.39 | 1,200.00 | 85,334.39 | 96,402.00 | 700.00 | 97,102.00 | 13.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,174,553.35 | 3,206,336.05 | 8,380,889.40 | 5,378,443.65 | 3,175,756.89 | 8,554,200.54 | 2.1% |
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 881,280.69 | 881,280.69 | 0.00 | 232,029.00 | 232,029.00 | -73.7% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 2,449,627.21 | 2,449,627.21 | 0.00 | 2,160,000.00 | 2,160,000.00 | -11.8% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals Unrestricted (A) | 2024-25 Estimated Actuals Restricted (B) | 2024-25 Estimated Actuals Total Fund col. A + B (C) | 2025-26 Budget Unrestricted (D) | 2025-26 Budget Restricted (E) | 2025-26 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Equipment | | 6400 | 14,532.37 | 530,037.91 | 544,570.28 | 60,000.00 | 0.00 | 60,000.00 | -89.0% |
| Equipment Replacement | | 6500 | 534,653.02 | 364,742.94 | 899,395.96 | 396,676.00 | 1,009,567.52 | 1,406,243.52 | 56.4% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 549,185.39 | 4,225,688.75 | 4,774,874.14 | 456,676.00 | 3,401,596.52 | 3,858,272.52 | -19.2% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 1,327,499.00 | 2,346,693.31 | 3,674,192.31 | 1,327,499.00 | 2,568,184.00 | 3,895,683.00 | 6.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 137,397.28 | 0.00 | 137,397.28 | 247,526.48 | 0.00 | 247,526.48 | 80.2% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,464,896.28 | 2,346,693.31 | 3,811,589.59 | 1,575,025.48 | 2,568,184.00 | 4,143,209.48 | 8.7% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals Unrestricted (A) | 2024-25 Estimated Actuals Restricted (B) | 2024-25 Estimated Actuals Total Fund col. A + B (C) | 2025-26 Budget Unrestricted (D) | 2025-26 Budget Restricted (E) | 2025-26 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Transfers of Indirect Costs | | 7310 | (761,730.12) | 761,730.12 | 0.00 | (655,577.00) | 655,577.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (100,000.00) | 0.00 | (100,000.00) | (100,000.00) | 0.00 | (100,000.00) | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (861,730.12) | 761,730.12 | (100,000.00) | (755,577.00) | 655,577.00 | (100,000.00) | 0.0% |
| TOTAL, EXPENDITURES | | | 72,181,090.14 | 35,994,563.30 | 108,175,653.44 | 72,714,100.92 | 35,550,715.41 | 108,264,816.33 | 0.1% |
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 800,000.00 | 0.00 | 800,000.00 | 800,000.00 | 0.00 | 800,000.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 800,000.00 | 0.00 | 800,000.00 | 800,000.00 | 0.00 | 800,000.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 201,759.00 | 0.00 | 201,759.00 | 200,000.00 | 0.00 | 200,000.00 | -0.9% |
| To State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 301,759.00 | 0.00 | 301,759.00 | 300,000.00 | 0.00 | 300,000.00 | -0.6% |
| **OTHER SOURCES/USES** | | | | | | | | | |
| **SOURCES** | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 605,710.60 | 605,710.60 | 0.00 | 0.00 | 0.00 | -100.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 605,710.60 | 605,710.60 | 0.00 | 0.00 | 0.00 | -100.0% |
| **USES** | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | | | 2025-26 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (7,899,830.31) | 7,899,830.31 | 0.00 | (8,745,276.87) | 8,745,276.87 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (7,899,830.31) | 7,899,830.31 | 0.00 | (8,745,276.87) | 8,745,276.87 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)** | | | (7,401,589.31) | 8,505,540.91 | 1,103,951.60 | (8,245,276.87) | 8,745,276.87 | 500,000.00 | -54.7% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals Unrestricted (A) | 2024-25 Estimated Actuals Restricted (B) | 2024-25 Estimated Actuals Total Fund col. A + B (C) | 2025-26 Budget Unrestricted (D) | 2025-26 Budget Restricted (E) | 2025-26 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 76,828,878.00 | 0.00 | 76,828,878.00 | 77,812,857.00 | 0.00 | 77,812,857.00 | 1.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 7,813,838.65 | 7,813,838.65 | 0.00 | 3,473,608.00 | 3,473,608.00 | -55.5% |
| 3) Other State Revenue | | 8300-8599 | 2,044,304.00 | 14,915,220.01 | 16,959,524.01 | 2,044,304.00 | 13,359,790.83 | 15,404,094.83 | -9.2% |
| 4) Other Local Revenue | | 8600-8799 | 3,080,722.25 | 3,648,484.37 | 6,729,206.62 | 2,423,824.00 | 4,093,336.00 | 6,517,160.00 | -3.2% |
| 5) TOTAL, REVENUES | | | 81,953,904.25 | 26,377,543.03 | 108,331,447.28 | 82,280,985.00 | 20,926,734.83 | 103,207,719.83 | -4.7% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 40,977,809.30 | 13,597,154.84 | 54,574,964.14 | 41,685,940.73 | 13,796,126.00 | 55,482,066.73 | 1.7% |
| 2) Instruction - Related Services | 2000-2999 | | 10,294,321.38 | 3,430,582.57 | 13,724,903.95 | 10,175,986.62 | 3,246,422.79 | 13,422,409.41 | -2.2% |
| 3) Pupil Services | 3000-3999 | | 7,503,269.31 | 5,231,947.58 | 12,735,216.89 | 7,342,063.88 | 5,782,556.00 | 13,124,619.88 | 3.1% |
| 4) Ancillary Services | 4000-4999 | | 428,125.93 | 4,119,813.74 | 4,547,939.67 | 376,522.00 | 4,397,037.00 | 4,773,559.00 | 5.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 5,101,065.57 | 818,984.50 | 5,920,050.07 | 5,186,779.21 | 693,876.00 | 5,880,655.21 | -0.7% |
| 8) Plant Services | 8000-8999 | | 6,411,602.37 | 6,449,386.76 | 12,860,989.13 | 6,371,783.00 | 5,066,513.62 | 11,438,296.62 | -11.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,464,896.28 | 2,346,693.31 | 3,811,589.59 | 1,575,025.48 | 2,568,184.00 | 4,143,209.48 | 8.7% |
| 10) TOTAL, EXPENDITURES | | | 72,181,090.14 | 35,994,563.30 | 108,175,653.44 | 72,714,100.92 | 35,550,715.41 | 108,264,816.33 | 0.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 9,772,814.11 | (9,617,020.27) | 155,793.84 | 9,566,884.08 | (14,623,980.58) | (5,057,096.50) | -3,346.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 800,000.00 | 0.00 | 800,000.00 | 800,000.00 | 0.00 | 800,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 301,759.00 | 0.00 | 301,759.00 | 300,000.00 | 0.00 | 300,000.00 | -0.6% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 605,710.60 | 605,710.60 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (7,899,830.31) | 7,899,830.31 | 0.00 | (8,745,276.87) | 8,745,276.87 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (7,401,589.31) | 8,505,540.91 | 1,103,951.60 | (8,245,276.87) | 8,745,276.87 | 500,000.00 | -54.7% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 2,371,224.80 | (1,111,479.36) | 1,259,745.44 | 1,321,607.21 | (5,878,703.71) | (4,557,096.50) | -461.7% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 29,674,621.36 | 24,945,662.93 | 54,620,284.29 | 32,045,846.16 | 23,834,183.57 | 55,880,029.73 | 2.3% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals | | | 2025-26 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 29,674,621.36 | 24,945,662.93 | 54,620,284.29 | 32,045,846.16 | 23,834,183.57 | 55,880,029.73 | 2.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 29,674,621.36 | 24,945,662.93 | 54,620,284.29 | 32,045,846.16 | 23,834,183.57 | 55,880,029.73 | 2.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 32,045,846.16 | 23,834,183.57 | 55,880,029.73 | 33,367,453.37 | 17,955,479.86 | 51,322,933.23 | -8.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 5,050.00 | 0.00 | 5,050.00 | 5,050.00 | 0.00 | 5,050.00 | 0.0% |
| Stores | | 9712 | 233,357.06 | 0.00 | 233,357.06 | 233,357.06 | 0.00 | 233,357.06 | 0.0% |
| Prepaid Items | | 9713 | 27,770.87 | 0.00 | 27,770.87 | 27,770.87 | 0.00 | 27,770.87 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 23,834,183.57 | 23,834,183.57 | 0.00 | 17,955,479.86 | 17,955,479.86 | -24.7% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 19,043,398.00 | 0.00 | 19,043,398.00 | 19,180,795.00 | 0.00 | 19,180,795.00 | 0.7% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 12,736,270.23 | 0.00 | 12,736,270.23 | 13,920,480.44 | 0.00 | 13,920,480.44 | 9.3% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---|---|---|---|
| 2600 | Expanded Learning Opportunities Program | 8,829,345.54 | 8,871,499.37 |
| 6266 | Educator Effectiveness, FY 2021-22 | 429,604.79 | 0.00 |
| 6300 | Lottery: Instructional Materials | 2,571,082.28 | 993,840.28 |
| 6546 | Mental Health-Related Services | 409,235.67 | 412,153.67 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 2,075,645.13 | 0.00 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 1,084,111.90 | 1,166,573.90 |
| 7399 | LCFF Equity Multiplier | 40,086.00 | 0.00 |
| 7435 | Learning Recovery Emergency Block Grant | 5,975,342.00 | 3,828,040.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 205,403.96 | 371,718.34 |
| 9010 | Other Restricted Local | 2,214,326.30 | 2,311,654.30 |
| Total, Restricted Balance | | 23,834,183.57 | 17,955,479.86 |

Hanford Elementary
Kings County

Budget, July 1
Student Activity Special Revenue Fund
Expenditures by Object

16 63917 0000000
Form 08
G8B5E231ZF(2025-26)

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 0.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 25,365.81 | 25,365.81 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 25,365.81 | 25,365.81 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 25,365.81 | 25,365.81 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 25,365.81 | 25,365.81 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 25,365.81 | 25,365.81 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenues | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **REVENUES** | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a- b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 0.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 25,365.81 | 25,365.81 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 25,365.81 | 25,365.81 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 25,365.81 | 25,365.81 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 25,365.81 | 25,365.81 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 25,365.81 | 25,365.81 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---|---|---|---|
| 8210 | Student Activity Funds | 25,365.81 | 25,365.81 |
| Total, Restricted Balance | | 25,365.81 | 25,365.81 |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 0.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 63.44 | 63.44 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 63.44 | 63.44 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 63.44 | 63.44 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 63.44 | 63.44 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 63.44 | 63.44 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **LCFF SOURCES** | | | | | |
| Principal Apportionment | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.0% |
| Other Every Student Succeeds Act | 3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630 | 8290 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER STATE REVENUE** | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 0.00 | 0.00 | 0.0% |
| Expanded Learning Opportunities Program (ELO-P) | 2600 | 8590 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.0% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| Special Education SELPA Transfers | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Tuition | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 0.00 | 0.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 63.44 | 63.44 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 63.44 | 63.44 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 63.44 | 63.44 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 63.44 | 63.44 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 63.44 | 63.44 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

Hanford Elementary
Kings County

Budget, July 1
Cafeteria Special Revenue Fund
Expenditures by Object

16 63917 0000000
Form 13
G8B5E231ZF(2025-26)

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 3,922,297.00 | 3,931,613.00 | 0.2% |
| 3) Other State Revenue | | 8300-8599 | 1,275,407.00 | 1,179,154.00 | -7.5% |
| 4) Other Local Revenue | | 8600-8799 | 177,153.00 | 176,469.00 | -0.4% |
| 5) TOTAL, REVENUES | | | 5,374,857.00 | 5,287,236.00 | -1.6% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,516,414.00 | 1,552,243.00 | 2.4% |
| 3) Employee Benefits | | 3000-3999 | 631,000.00 | 652,579.00 | 3.4% |
| 4) Books and Supplies | | 4000-4999 | 2,585,899.71 | 2,568,981.00 | -0.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 137,860.63 | 142,522.00 | 3.4% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 228,000.00 | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 100,000.00 | 100,000.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 4,971,174.34 | 5,244,325.00 | 5.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 403,682.66 | 42,911.00 | -89.4% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 403,682.66 | 42,911.00 | -89.4% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,445,781.13 | 4,849,463.79 | 9.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,445,781.13 | 4,849,463.79 | 9.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,445,781.13 | 4,849,463.79 | 9.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,849,463.79 | 4,892,374.79 | 0.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 410.00 | 410.00 | 0.0% |
| Stores | | 9712 | 49,359.81 | 49,359.81 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 4,799,693.98 | 4,842,604.98 | 0.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 3,657,198.00 | 3,666,514.00 | 0.3% |
| Donated Food Commodities | | 8221 | 265,099.00 | 265,099.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 3,922,297.00 | 3,931,613.00 | 0.2% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 1,275,407.00 | 1,179,154.00 | -7.5% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,275,407.00 | 1,179,154.00 | -7.5% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 5,000.00 | 5,000.00 | 0.0% |
| Food Service Sales | | 8634 | 24,153.00 | 24,153.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 125,000.00 | 125,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 18,000.00 | 17,316.00 | -3.8% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 5,000.00 | 5,000.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 177,153.00 | 176,469.00 | -0.4% |
| TOTAL, REVENUES | | | 5,374,857.00 | 5,287,236.00 | -1.6% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 1,030,165.00 | 1,070,954.00 | 4.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 134,681.00 | 129,721.00 | -3.7% |
| Clerical, Technical and Office Salaries | | 2400 | 351,568.00 | 351,568.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, CLASSIFIED SALARIES | | | 1,516,414.00 | 1,552,243.00 | 2.4% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 260,191.00 | 266,156.00 | 2.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 116,006.00 | 118,747.00 | 2.4% |
| Health and Welfare Benefits | | 3401-3402 | 223,412.00 | 235,699.00 | 5.5% |
| Unemployment Insurance | | 3501-3502 | 759.00 | 777.00 | 2.4% |
| Workers' Compensation | | 3601-3602 | 30,632.00 | 31,200.00 | 1.9% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 631,000.00 | 652,579.00 | 3.4% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 204,197.20 | 203,545.00 | -0.3% |
| Noncapitalized Equipment | | 4400 | 5,159.30 | 22,000.00 | 326.4% |
| Food | | 4700 | 2,376,543.21 | 2,343,436.00 | -1.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,585,899.71 | 2,568,981.00 | -0.7% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 175,000.00 | 175,000.00 | 0.0% |
| Travel and Conferences | | 5200 | 6,000.00 | 6,000.00 | 0.0% |
| Dues and Memberships | | 5300 | 3,000.00 | 3,000.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 3,980.00 | 3,980.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 12,740.00 | 12,740.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (117,059.37) | (112,398.00) | -4.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 54,000.00 | 54,000.00 | 0.0% |
| Communications | | 5900 | 200.00 | 200.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 137,860.63 | 142,522.00 | 3.4% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 228,000.00 | New |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 228,000.00 | New |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 100,000.00 | 100,000.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 100,000.00 | 100,000.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 4,971,174.34 | 5,244,325.00 | 5.5% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 3,922,297.00 | 3,931,613.00 | 0.2% |
| 3) Other State Revenue | | 8300-8599 | 1,275,407.00 | 1,179,154.00 | -7.5% |
| 4) Other Local Revenue | | 8600-8799 | 177,153.00 | 176,469.00 | -0.4% |
| 5) TOTAL, REVENUES | | | 5,374,857.00 | 5,287,236.00 | -1.6% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 4,860,694.34 | 5,133,845.00 | 5.6% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 100,000.00 | 100,000.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 10,480.00 | 10,480.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,971,174.34 | 5,244,325.00 | 5.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 403,682.66 | 42,911.00 | -89.4% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 403,682.66 | 42,911.00 | -89.4% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,445,781.13 | 4,849,463.79 | 9.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,445,781.13 | 4,849,463.79 | 9.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,445,781.13 | 4,849,463.79 | 9.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,849,463.79 | 4,892,374.79 | 0.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 410.00 | 410.00 | 0.0% |
| Stores | | 9712 | 49,359.81 | 49,359.81 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 4,799,693.98 | 4,842,604.98 | 0.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 4,799,693.98 | 4,842,604.98 |
| Total, Restricted Balance | | 4,799,693.98 | 4,842,604.98 |

Hanford Elementary
Kings County

Budget, July 1
Deferred Maintenance Fund
Expenditures by Object

16 63917 0000000
Form 14
G8B5E231ZF(2025-26)

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 300,000.00 | 300,000.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 10,000.00 | 10,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 310,000.00 | 310,000.00 | 0.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 207,869.95 | 468,326.67 | 125.3% |
| 6) Capital Outlay | | 6000-6999 | 176,327.04 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 384,196.99 | 468,326.67 | 21.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (74,196.99) | (158,326.67) | 113.4% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (74,196.99) | (158,326.67) | 113.4% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 232,523.66 | 158,326.67 | -31.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 232,523.66 | 158,326.67 | -31.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 232,523.66 | 158,326.67 | -31.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 158,326.67 | 0.00 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 158,326.67 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **LCFF SOURCES** | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 300,000.00 | 300,000.00 | 0.0% |
| LCFF Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 300,000.00 | 300,000.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 10,000.00 | 10,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 10,000.00 | 10,000.00 | 0.0% |
| TOTAL, REVENUES | | | 310,000.00 | 310,000.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 207,869.95 | 468,326.67 | 125.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 207,869.95 | 468,326.67 | 125.3% |
| **CAPITAL OUTLAY** | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 176,327.04 | 0.00 | -100.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 176,327.04 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 384,196.99 | 468,326.67 | 21.9% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 300,000.00 | 300,000.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 10,000.00 | 10,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 310,000.00 | 310,000.00 | 0.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 384,196.99 | 468,326.67 | 21.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 384,196.99 | 468,326.67 | 21.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (74,196.99) | (158,326.67) | 113.4% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (74,196.99) | (158,326.67) | 113.4% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 232,523.66 | 158,326.67 | -31.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 232,523.66 | 158,326.67 | -31.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 232,523.66 | 158,326.67 | -31.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 158,326.67 | 0.00 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 158,326.67 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

Hanford Elementary
Kings County

Budget, July 1
Pupil Transportation Equipment Fund
Expenditures by Object

16 63917 0000000
Form 15
G8B5E231ZF(2025-26)

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 14,000.00 | 14,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 14,000.00 | 14,000.00 | 0.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 258,380.59 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 258,380.59 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (244,380.59) | 14,000.00 | -105.7% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 100,000.00 | 100,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 100,000.00 | 100,000.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (144,380.59) | 114,000.00 | -179.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 475,593.10 | 331,212.51 | -30.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 475,593.10 | 331,212.51 | -30.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 475,593.10 | 331,212.51 | -30.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 331,212.51 | 445,212.51 | 34.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 331,212.51 | 445,212.51 | 34.4% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **OTHER STATE REVENUE** | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 14,000.00 | 14,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 14,000.00 | 14,000.00 | 0.0% |
| TOTAL, REVENUES | | | 14,000.00 | 14,000.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Equipment | | 6400 | 258,380.59 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 258,380.59 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 258,380.59 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 100,000.00 | 100,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 100,000.00 | 100,000.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 100,000.00 | 100,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 14,000.00 | 14,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 14,000.00 | 14,000.00 | 0.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 258,380.59 | 0.00 | -100.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 258,380.59 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (244,380.59) | 14,000.00 | -105.7% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 100,000.00 | 100,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 100,000.00 | 100,000.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (144,380.59) | 114,000.00 | -179.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 475,593.10 | 331,212.51 | -30.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 475,593.10 | 331,212.51 | -30.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 475,593.10 | 331,212.51 | -30.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 331,212.51 | 445,212.51 | 34.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 331,212.51 | 445,212.51 | 34.4% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

Hanford Elementary
Kings County

Budget, July 1
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

16 63917 0000000
Form 20
G8B5E231ZF(2025-26)

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 500,000.00 | 410,000.00 | -18.0% |
| 5) TOTAL, REVENUES | | | 500,000.00 | 410,000.00 | -18.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 500,000.00 | 410,000.00 | -18.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 201,759.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 800,000.00 | 800,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (598,241.00) | (800,000.00) | 33.7% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (98,241.00) | (390,000.00) | 297.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 14,428,373.42 | 14,330,132.42 | -0.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 14,428,373.42 | 14,330,132.42 | -0.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 14,428,373.42 | 14,330,132.42 | -0.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 14,330,132.42 | 13,940,132.42 | -2.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 14,330,132.42 | 13,940,132.42 | -2.7% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 500,000.00 | 410,000.00 | -18.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 500,000.00 | 410,000.00 | -18.0% |
| TOTAL, REVENUES | | | 500,000.00 | 410,000.00 | -18.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 201,759.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 201,759.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 800,000.00 | 800,000.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 800,000.00 | 800,000.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (598,241.00) | (800,000.00) | 33.7% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 500,000.00 | 410,000.00 | -18.0% |
| 5) TOTAL, REVENUES | | | 500,000.00 | 410,000.00 | -18.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 500,000.00 | 410,000.00 | -18.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 201,759.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 800,000.00 | 800,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (598,241.00) | (800,000.00) | 33.7% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (98,241.00) | (390,000.00) | 297.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 14,428,373.42 | 14,330,132.42 | -0.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 14,428,373.42 | 14,330,132.42 | -0.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 14,428,373.42 | 14,330,132.42 | -0.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 14,330,132.42 | 13,940,132.42 | -2.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 14,330,132.42 | 13,940,132.42 | -2.7% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

Hanford Elementary
Kings County

Budget, July 1
Building Fund
Expenditures by Object

16 63917 0000000
Form 21
G8B5E231ZF(2025-26)

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 19,000.00 | 69,000.00 | 263.2% |
| 5) TOTAL, REVENUES | | | 19,000.00 | 69,000.00 | 263.2% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 225,000.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 225,000.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (206,000.00) | 69,000.00 | -133.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 5,408,509.89 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 7,925,000.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 2,516,490.11 | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 2,310,490.11 | 69,000.00 | -97.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 2,310,490.11 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 2,310,490.11 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 2,310,490.11 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,310,490.11 | 2,379,490.11 | 3.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,310,490.11 | 2,379,490.11 | 3.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 19,000.00 | 69,000.00 | 263.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 19,000.00 | 69,000.00 | 263.2% |
| TOTAL, REVENUES | | | 19,000.00 | 69,000.00 | 263.2% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 225,000.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 225,000.00 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 225,000.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 5,408,509.89 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 5,408,509.89 | 0.00 | -100.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 7,700,000.00 | 0.00 | -100.0% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 225,000.00 | 0.00 | -100.0% |
| (c) TOTAL, SOURCES | | | 7,925,000.00 | 0.00 | -100.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 2,516,490.11 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 19,000.00 | 69,000.00 | 263.2% |
| 5) TOTAL, REVENUES | | | 19,000.00 | 69,000.00 | 263.2% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 225,000.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 225,000.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | (206,000.00) | 69,000.00 | -133.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 5,408,509.89 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 7,925,000.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 2,516,490.11 | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 2,310,490.11 | 69,000.00 | -97.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 2,310,490.11 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 2,310,490.11 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 2,310,490.11 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,310,490.11 | 2,379,490.11 | 3.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,310,490.11 | 2,379,490.11 | 3.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 2,310,490.11 | 2,379,490.11 |
| Total, Restricted Balance | | 2,310,490.11 | 2,379,490.11 |

Hanford Elementary
Kings County

Budget, July 1
Capital Facilities Fund
Expenditures by Object

16 63917 0000000
Form 25
G8B5E231ZF(2025-26)

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,165,000.00 | 560,000.00 | -51.9% |
| 5) TOTAL, REVENUES | | | 1,165,000.00 | 560,000.00 | -51.9% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 80,000.00 | 80,000.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 100,000.00 | 45,000.00 | -55.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 180,000.00 | 125,000.00 | -30.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 985,000.00 | 435,000.00 | -55.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,300,000.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,300,000.00) | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (315,000.00) | 435,000.00 | -238.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,296,680.84 | 1,981,680.84 | -13.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,296,680.84 | 1,981,680.84 | -13.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,296,680.84 | 1,981,680.84 | -13.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,981,680.84 | 2,416,680.84 | 22.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,981,680.84 | 2,416,680.84 | 22.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 65,000.00 | 60,000.00 | -7.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 1,100,000.00 | 500,000.00 | -54.5% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,165,000.00 | 560,000.00 | -51.9% |
| TOTAL, REVENUES | | | 1,165,000.00 | 560,000.00 | -51.9% |
| **CERTIFICATED SALARIES** | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 60,000.00 | 60,000.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 20,000.00 | 20,000.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 80,000.00 | 80,000.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 100,000.00 | 45,000.00 | -55.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 100,000.00 | 45,000.00 | -55.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 180,000.00 | 125,000.00 | -30.6% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 1,300,000.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,300,000.00 | 0.00 | -100.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (1,300,000.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,165,000.00 | 560,000.00 | -51.9% |
| 5) TOTAL, REVENUES | | | 1,165,000.00 | 560,000.00 | -51.9% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 20,000.00 | 20,000.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 160,000.00 | 105,000.00 | -34.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 180,000.00 | 125,000.00 | -30.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | 985,000.00 | 435,000.00 | -55.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,300,000.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,300,000.00) | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (315,000.00) | 435,000.00 | -238.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,296,680.84 | 1,981,680.84 | -13.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,296,680.84 | 1,981,680.84 | -13.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,296,680.84 | 1,981,680.84 | -13.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,981,680.84 | 2,416,680.84 | 22.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,981,680.84 | 2,416,680.84 | 22.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 1,981,680.84 | 2,416,680.84 |
| Total, Restricted Balance | | 1,981,680.84 | 2,416,680.84 |

Hanford Elementary
Kings County

Budget, July 1
County School Facilities Fund
Expenditures by Object

16 63917 0000000
Form 35
G8B5E231ZF(2025-26)

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,360,231.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 150,000.00 | 8,000.00 | -94.7% |
| 5) TOTAL, REVENUES | | | 3,510,231.00 | 8,000.00 | -99.8% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 9,015,581.70 | 8,407,091.25 | -6.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 9,015,581.70 | 8,407,091.25 | -6.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (5,505,350.70) | (8,399,091.25) | 52.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 12,386,629.41 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 12,386,629.41 | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 6,881,278.71 | (8,399,091.25) | -222.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,747,489.93 | 11,628,768.64 | 144.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,747,489.93 | 11,628,768.64 | 144.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,747,489.93 | 11,628,768.64 | 144.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,628,768.64 | 3,229,677.39 | -72.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 11,628,768.64 | 3,229,677.39 | -72.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| School Facilities Apportionments | | 8545 | 3,360,231.00 | 0.00 | -100.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 3,360,231.00 | 0.00 | -100.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 150,000.00 | 8,000.00 | -94.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 150,000.00 | 8,000.00 | -94.7% |
| TOTAL, REVENUES | | | 3,510,231.00 | 8,000.00 | -99.8% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 8,980,481.70 | 8,407,091.25 | -6.4% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 35,100.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 9,015,581.70 | 8,407,091.25 | -6.7% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 9,015,581.70 | 8,407,091.25 | -6.7% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 12,386,629.41 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 12,386,629.41 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 12,386,629.41 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,360,231.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 150,000.00 | 8,000.00 | -94.7% |
| 5) TOTAL, REVENUES | | | 3,510,231.00 | 8,000.00 | -99.8% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 9,015,581.70 | 8,407,091.25 | -6.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 9,015,581.70 | 8,407,091.25 | -6.7% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | (5,505,350.70) | (8,399,091.25) | 52.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 12,386,629.41 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 12,386,629.41 | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 6,881,278.71 | (8,399,091.25) | -222.1% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,747,489.93 | 11,628,768.64 | 144.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,747,489.93 | 11,628,768.64 | 144.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,747,489.93 | 11,628,768.64 | 144.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,628,768.64 | 3,229,677.39 | -72.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 11,628,768.64 | 3,229,677.39 | -72.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---|---|---|---|
| 7710 | State School Facilities Projects | 11,628,768.64 | 3,229,677.39 |
| Total, Restricted Balance | | 11,628,768.64 | 3,229,677.39 |

Hanford Elementary
Kings County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

16 63917 0000000
Form 40
G8B5E231ZF(2025-26)

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 360,000.00 | 167,000.00 | -53.6% |
| 5) TOTAL, REVENUES | | | 360,000.00 | 167,000.00 | -53.6% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 103,580.32 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 103,580.32 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 256,419.68 | 167,000.00 | -34.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 200,000.00 | New |
| b) Transfers Out | | 7600-7629 | 5,678,119.52 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (5,678,119.52) | 200,000.00 | -103.5% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (5,421,699.84) | 367,000.00 | -106.8% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,996,629.41 | 5,574,929.57 | -49.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,996,629.41 | 5,574,929.57 | -49.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,996,629.41 | 5,574,929.57 | -49.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,574,929.57 | 5,941,929.57 | 6.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 5,574,929.57 | 5,941,929.57 | 6.6% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 360,000.00 | 167,000.00 | -53.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 360,000.00 | 167,000.00 | -53.6% |
| TOTAL, REVENUES | | | 360,000.00 | 167,000.00 | -53.6% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 103,580.32 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 103,580.32 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 103,580.32 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 200,000.00 | New |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 200,000.00 | New |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 5,678,119.52 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 5,678,119.52 | 0.00 | -100.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (5,678,119.52) | 200,000.00 | -103.5% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 360,000.00 | 167,000.00 | -53.6% |
| 5) TOTAL, REVENUES | | | 360,000.00 | 167,000.00 | -53.6% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 103,580.32 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 103,580.32 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | 256,419.68 | 167,000.00 | -34.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 200,000.00 | New |
| b) Transfers Out | | 7600-7629 | 5,678,119.52 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (5,678,119.52) | 200,000.00 | -103.5% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (5,421,699.84) | 367,000.00 | -106.8% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,996,629.41 | 5,574,929.57 | -49.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,996,629.41 | 5,574,929.57 | -49.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,996,629.41 | 5,574,929.57 | -49.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,574,929.57 | 5,941,929.57 | 6.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 5,574,929.57 | 5,941,929.57 | 6.6% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

Hanford Elementary
Kings County

Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Object

16 63917 0000000
Form 51
G8B5E231ZF(2025-26)

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 0.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,049,028.31 | 1,049,028.31 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,049,028.31 | 1,049,028.31 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,049,028.31 | 1,049,028.31 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,049,028.31 | 1,049,028.31 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,049,028.31 | 1,049,028.31 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | 0.00 | 0.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,049,028.31 | 1,049,028.31 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,049,028.31 | 1,049,028.31 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,049,028.31 | 1,049,028.31 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,049,028.31 | 1,049,028.31 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,049,028.31 | 1,049,028.31 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 1,049,028.31 | 1,049,028.31 |
| Total, Restricted Balance | | 1,049,028.31 | 1,049,028.31 |

Hanford Elementary
Kings County

Budget, July 1
Self-Insurance Fund
Expenses by Object

16 63917 0000000
Form 67
G8B5E231ZF(2025-26)

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 867,200.00 | 865,200.00 | -0.2% |
| 5) TOTAL, REVENUES | | | 867,200.00 | 865,200.00 | -0.2% |
| **B. EXPENSES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 820,000.00 | 820,000.00 | 0.0% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 820,000.00 | 820,000.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 47,200.00 | 45,200.00 | -4.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | 47,200.00 | 45,200.00 | -4.2% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 962,944.61 | 1,010,144.61 | 4.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 962,944.61 | 1,010,144.61 | 4.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 962,944.61 | 1,010,144.61 | 4.9% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,010,144.61 | 1,055,344.61 | 4.5% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 1,010,144.61 | 1,055,344.61 | 4.5% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| i) Lease Assets | | 9460 | 0.00 | | |
| j) Accumulated Amortization-Lease Assets | | 9465 | 0.00 | | |
| k) Subscription Assets | | 9470 | 0.00 | | |
| l) Accumulated Amortization-Subscription Assets | | 9475 | 0.00 | | |
| 11) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Subscription Liability | | 9660 | 0.00 | | |
| b) Net Pension Liability | | 9663 | 0.00 | | |
| c) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| d) Compensated Absences | | 9665 | 0.00 | | |
| e) COPs Payable | | 9666 | 0.00 | | |
| f) Leases Payable | | 9667 | 0.00 | | |
| g) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| h) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. NET POSITION** | | | | | |
| Net Position, June 30 (G11 + H2) - (I7 + J2) | | | 0.00 | | |
| **OTHER STATE REVENUE** | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 32,000.00 | 30,000.00 | -6.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ | | | | | |
| Contributions | | 8674 | 835,200.00 | 835,200.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 867,200.00 | 865,200.00 | -0.2% |
| TOTAL, REVENUES | | | 867,200.00 | 865,200.00 | -0.2% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENSES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 820,000.00 | 820,000.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 820,000.00 | 820,000.00 | 0.0% |
| **DEPRECIATION AND AMORTIZATION** | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Subscription Assets | | 6920 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 820,000.00 | 820,000.00 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2024-25 Estimated Actuals | 2025-26 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 867,200.00 | 865,200.00 | -0.2% |
| 5) TOTAL, REVENUES | | | 867,200.00 | 865,200.00 | -0.2% |
| **B. EXPENSES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 820,000.00 | 820,000.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 820,000.00 | 820,000.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 47,200.00 | 45,200.00 | -4.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | 47,200.00 | 45,200.00 | -4.2% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 962,944.61 | 1,010,144.61 | 4.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 962,944.61 | 1,010,144.61 | 4.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 962,944.61 | 1,010,144.61 | 4.9% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,010,144.61 | 1,055,344.61 | 4.5% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 1,010,144.61 | 1,055,344.61 | 4.5% |

| Resource | Description | 2024-25 Estimated Actuals | 2025-26 Budget |
|---|---|---|---|
| Total, Restricted Net Position | | 0.00 | 0.00 |

Budget, July 1
Estimated Actuals 2024-25
**Technical Review Checks**
Phase - All
Display - All Technical Checks

**Hanford Elementary** **Kings County**

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)
**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNCTIONxOBJECT** - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-GOALxFUNCTION-A** - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B** - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

**CHK-RES6500XOBJ8091** - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCExOBJECTA** - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB** - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED** - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**PY-EFB=CY-BFB** - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

**PY-EFB=CY-BFB-RES** - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

**SPECIAL-ED-GOAL** - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## GENERAL LEDGER CHECKS

**AR-AP-POSITIVE** - (**Warning**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

**CEFB-POSITIVE** - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**CONTRIB-RESTR-REV** - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV** - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**DUE-FROM=DUE-TO** - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

**EFB-POSITIVE** - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**EPA-CONTRIB** - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU** - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE** - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST** - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT** - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT** - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN** - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRAFD-DIR-COST** - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT** - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT-FN** - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**LCFF-TRANSFER** - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**LOTTERY-CONTRIB** - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**NET-INV-CAP-ASSETS** - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

**OBJ-POSITIVE** - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

**PASS-THRU-REV=EXP** - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**REV-POSITIVE** - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**RS-NET-POSITION-ZERO** - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**SE-PASS-THRU-REVENUE** - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**UNASSIGNED-NEGATIVE** - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG** - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

## SUPPLEMENTAL CHECKS

**ASSET-ACCUM-DEPR-NEG** - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

**DEBT-ACTIVITY** - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

**DEBT-POSITIVE** - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

## EXPORT VALIDATION CHECKS

**ADA-PROVIDE** - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

**CHK-DEPENDENCY** - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**CHK-UNBALANCED-A** - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

**CHK-UNBALANCED-B** - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**FORM01-PROVIDE** - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

**VERSION-CHECK** - (**Warning**) - All versions are current. **Passed**

**SACS Web System - SACS V12**
5/23/2025 10:40:54 AM 16-63917-0000000

Budget, July 1
Budget 2025-26
**Technical Review Checks**
Phase - All
Display - All Technical Checks

**Hanford Elementary** **Kings County**

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)
**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNCTIONxOBJECT** - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-GOALxFUNCTION-A** - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B** - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

**CHK-RES6500XOBJ8091** - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCExOBJECTA** - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB** - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED** - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL** - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## GENERAL LEDGER CHECKS

**CEFB-POSITIVE** - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**CONTRIB-RESTR-REV** - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV** - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**EFB-POSITIVE** - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**EPA-CONTRIB** - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU** - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE** - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST** - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT** - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT** - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN** - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRAFD-DIR-COST** - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT** - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT-FN** - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**LCFF-TRANSFER** - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**LOTTERY-CONTRIB** - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**OBJ-POSITIVE** - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

**PASS-THRU-REV=EXP** - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**REV-POSITIVE** - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**RS-NET-POSITION-ZERO** - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**SE-PASS-THRU-REVENUE** - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**UNASSIGNED-NEGATIVE** - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG** - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

## SUPPLEMENTAL CHECKS

**CB-BALANCE-ABOVE-MIN** - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

**CB-BUDGET-CERTIFY** - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

**CS-EXPLANATIONS** - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

**CS-YES-NO** - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

## EXPORT VALIDATION CHECKS

**ADA-PROVIDE** - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

**BUDGET-CERT-PROVIDE** - (**Fatal**) - Budget Certification (Form CB) must be provided. **Passed**

**CASHFLOW-PROVIDE** - (**Warning**) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

**CHK-DEPENDENCY** - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**CHK-UNBALANCED-A** - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

**CHK-UNBALANCED-B** - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**CS-PROVIDE** - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

**FORM01-PROVIDE** - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

**MYP-PROVIDE** - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

**VERSION-CHECK** - (**Warning**) - All versions are current. **Passed**

**WK-COMP-CERT-PROVIDE** - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: David Endo

DATE: 06/16/2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 06/25/2025

**ITEM:**
Consider adoption of Resolution #34-25: Budget revisions – Budget adoption.

**PURPOSE:**
An integral step in the adoption of the HESD budget is the adoption of the attached resolution that establishes the budget lines for the 2025-2026 Hanford Elementary School District Budget.

**FISCAL IMPACT:**
None.

**RECOMMENDATIONS:**
Adopt Resolution #34-25.

BEFORE THE GOVERNING BOARD OF THE
HANFORD ELEMENTARY SCHOOL DISTRICT
COUNTY OF KINGS, STATE OF CALIFORNIA

The Matter of
Adopting Budget
Revisions

**RESOLUTION #: 34-25**

**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 06/25/2025 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** | | | |
| 0100-1100-0-0000-0000-898000-031-0000 | $0.00 | $97,465.00 | $97,465.00 |
| 0100-0000-0-0000-0000-801100-000-0000 | $0.00 | $64,295,953.00 | $64,295,953.00 |
| 0100-1400-0-0000-0000-801200-000-0000 | $0.00 | $10,467,219.00 | $10,467,219.00 |
| 0100-0000-0-0000-0000-802100-000-0000 | $0.00 | $32,295.00 | $32,295.00 |
| 0100-0000-0-0000-0000-804100-000-0000 | $0.00 | $4,550,326.00 | $4,550,326.00 |
| 0100-0000-0-0000-0000-804200-000-0000 | $0.00 | $450,245.00 | $450,245.00 |
| 0100-0000-0-0000-0000-804300-000-0000 | $0.00 | $82,071.00 | $82,071.00 |
| 0100-0000-0-0000-0000-804400-000-0000 | $0.00 | $223,446.00 | $223,446.00 |
| 0100-0000-0-0000-0000-804500-000-0000 | $0.00 | ($2,000,463.00) | ($2,000,463.00) |
| 0100-0000-0-0000-0000-804700-000-0000 | $0.00 | $11,765.00 | $11,765.00 |
| 0100-0000-0-0000-0000-809100-000-0000 | $0.00 | ($300,000.00) | ($300,000.00) |
| 0100-3311-0-5760-0000-818100-000-0000 | $0.00 | $5,154.00 | $5,154.00 |
| 0100-3310-0-5760-0000-818100-000-0000 | $0.00 | $255,180.00 | $255,180.00 |
| 0100-3327-0-5760-0000-818200-000-0000 | $0.00 | $60,611.00 | $60,611.00 |
| 0100-4127-0-0000-0000-829000-000-0000 | $0.00 | $163,321.00 | $163,321.00 |
| 0100-4203-0-0000-0000-829000-000-0000 | $0.00 | $300,000.00 | $300,000.00 |
| 0100-4035-0-0000-0000-829000-000-0000 | $0.00 | $326,408.00 | $326,408.00 |
| 0100-3010-0-0000-0000-829000-000-0000 | $0.00 | $2,362,934.00 | $2,362,934.00 |
| 0100-0000-0-0000-0000-855000-000-0000 | $0.00 | $201,759.00 | $201,759.00 |
| 0100-6300-0-0000-0000-856000-000-0000 | $0.00 | $427,758.00 | $427,758.00 |
| 0100-1100-0-0000-0000-856000-000-0000 | $0.00 | $996,363.00 | $996,363.00 |
| 0100-0000-0-0000-0000-859000-000-0000 | $0.00 | $24,182.00 | $24,182.00 |
| 0100-7399-0-0000-0000-859000-000-0000 | $0.00 | $100,842.00 | $100,842.00 |
| 0100-6010-0-0000-0000-859000-021-0000 | $0.00 | $152,612.00 | $152,612.00 |
| 0100-6010-0-0000-0000-859000-022-0000 | $0.00 | $152,612.00 | $152,612.00 |
| 0100-6010-0-0000-0000-859000-023-0000 | $0.00 | $152,612.00 | $152,612.00 |
| 0100-6010-0-0000-0000-859000-024-0000 | $0.00 | $152,612.00 | $152,612.00 |
| 0100-6010-0-0000-0000-859000-025-0000 | $0.00 | $152,612.00 | $152,612.00 |
| 0100-6010-0-0000-0000-859000-026-0000 | $0.00 | $152,612.00 | $152,612.00 |
| 0100-6010-0-0000-0000-859000-027-0000 | $0.00 | $152,612.00 | $152,612.00 |
| 0100-6010-0-0000-0000-859000-028-0000 | $0.00 | $152,612.00 | $152,612.00 |
| 0100-6010-0-0000-0000-859000-029-0000 | $0.00 | $152,612.00 | $152,612.00 |
| 0100-7415-0-0000-0000-859000-000-0000 | $0.00 | $218,414.00 | $218,414.00 |
| 0100-6547-0-0000-0000-859000-000-0000 | $0.00 | $403,118.00 | $403,118.00 |
| 0100-6546-0-5760-0000-859000-000-0000 | $0.00 | $424,098.00 | $424,098.00 |
| 0100-0000-0-0000-3600-859000-000-0000 | $0.00 | $822,000.00 | $822,000.00 |
| 0100-6770-0-0000-0000-859000-000-0000 | $0.00 | $925,886.00 | $925,886.00 |
| 0100-7690-0-0000-0000-859000-000-0000 | $0.00 | $3,853,475.00 | $3,853,475.00 |
| 0100-2600-0-0000-0000-859000-000-0000 | $0.00 | $5,632,691.83 | $5,632,691.83 |
| 0100-9062-0-0000-0000-862500-000-0000 | $0.00 | $15,405.00 | $15,405.00 |
| 0100-0000-0-0000-0000-863100-000-0000 | $0.00 | $75,000.00 | $75,000.00 |
| 0100-0000-0-0000-0000-865000-000-0000 | $0.00 | $80,000.00 | $80,000.00 |
| 0100-0000-0-0000-0000-866000-000-0000 | $0.00 | $1,600,000.00 | $1,600,000.00 |
| 0100-0057-0-0000-0000-869900-000-0000 | $0.00 | $12,000.00 | $12,000.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Income** | | | |
| 0100-0097-0-0000-0000-869900-000-0000 | $0.00 | $41,500.00 | $41,500.00 |
| 0100-0000-0-0000-0000-869900-000-0000 | $0.00 | $50,000.00 | $50,000.00 |
| 0100-0000-0-0000-0000-869900-000-0184 | $0.00 | $50,000.00 | $50,000.00 |
| 0100-9064-0-0000-0000-869900-000-0000 | $0.00 | $500,000.00 | $500,000.00 |
| 0100-0000-0-0000-0000-869900-061-2561 | $0.00 | $515,324.00 | $515,324.00 |
| 0100-9031-0-0000-0000-869900-000-0000 | $0.00 | $900,000.00 | $900,000.00 |
| 0100-6500-0-5760-0000-879200-000-0000 | $0.00 | $2,677,931.00 | $2,677,931.00 |
| 0100-0034-0-0000-9300-891200-000-0000 | $0.00 | $800,000.00 | $800,000.00 |
| 0100-0000-0-0000-0000-898000-000-0000 | $0.00 | ($19,088,251.87) | ($19,088,251.87) |
| 0100-1100-0-0000-0000-898000-000-0000 | $0.00 | ($630,711.00) | ($630,711.00) |
| 0100-6762-0-0000-0000-898000-000-0000 | $0.00 | $167.87 | $167.87 |
| 0100-1100-0-0000-0000-898000-020-0000 | $0.00 | $27,850.00 | $27,850.00 |
| 0100-7399-0-0000-0000-898000-000-0000 | $0.00 | $27,942.00 | $27,942.00 |
| 0100-1100-0-0000-0000-898000-023-0000 | $0.00 | $29,944.00 | $29,944.00 |
| 0100-1100-0-0000-0000-898000-025-0000 | $0.00 | $31,464.00 | $31,464.00 |
| 0100-1100-0-0000-0000-898000-029-0000 | $0.00 | $31,844.00 | $31,844.00 |
| 0100-1100-0-0000-0000-898000-028-0000 | $0.00 | $35,264.00 | $35,264.00 |
| 0100-1100-0-0000-0000-898000-026-0000 | $0.00 | $37,696.00 | $37,696.00 |
| 0100-1100-0-0000-0000-898000-027-0000 | $0.00 | $38,380.00 | $38,380.00 |
| 0100-1100-0-0000-0000-898000-022-0000 | $0.00 | $47,196.00 | $47,196.00 |
| 0100-1100-0-0000-0000-898000-024-0000 | $0.00 | $47,576.00 | $47,576.00 |
| 0100-1100-0-0000-0000-898000-010-0000 | $0.00 | $52,000.00 | $52,000.00 |
| 0100-1100-0-0000-0000-898000-021-0000 | $0.00 | $52,514.00 | $52,514.00 |
| 0100-0033-0-0000-0000-898000-000-0000 | $0.00 | $79,766.00 | $79,766.00 |
| 0100-1100-0-0000-0000-898000-030-0000 | $0.00 | $101,518.00 | $101,518.00 |
| 0100-9031-0-0000-0000-898000-000-0000 | $0.00 | $260,000.00 | $260,000.00 |
| 0100-0332-0-0000-0000-898000-000-0000 | $0.00 | $18,720,376.00 | $18,720,376.00 |
| 0100-0332-0-0000-3600-898010-014-0000 | $0.00 | ($500,000.00) | ($500,000.00) |
| 0100-0000-0-0000-3600-898010-014-0000 | $0.00 | $500,000.00 | $500,000.00 |
| 0100-0000-0-0000-0000-898030-000-0000 | $0.00 | ($5,307,167.00) | ($5,307,167.00) |
| 0100-3310-0-5760-0000-898030-000-0000 | $0.00 | $5,584.00 | $5,584.00 |
| 0100-3327-0-5760-0000-898030-000-0000 | $0.00 | $35,359.00 | $35,359.00 |
| 0100-6547-0-5760-0000-898030-000-0000 | $0.00 | $542,144.00 | $542,144.00 |
| 0100-6500-0-5760-0000-898030-000-0000 | $0.00 | $4,724,080.00 | $4,724,080.00 |
| 0100-0000-0-0000-0000-898050-000-0000 | $0.00 | ($3,150,000.00) | ($3,150,000.00) |
| 0100-8150-0-0000-0000-898050-000-0000 | $0.00 | $3,150,000.00 | $3,150,000.00 |
| 0100-6770-0-0000-0000-899000-000-0000 | $0.00 | ($925,886.00) | ($925,886.00) |
| 0100-3010-0-0000-0000-899000-000-0000 | $0.00 | ($415,034.00) | ($415,034.00) |
| 0100-4127-0-0000-0000-899000-000-0000 | $0.00 | ($163,321.00) | ($163,321.00) |
| 0100-6770-0-0000-0000-899000-038-0000 | $0.00 | $2,228.00 | $2,228.00 |
| 0100-6770-0-0000-0000-899000-023-0000 | $0.00 | $67,261.00 | $67,261.00 |
| 0100-6770-0-0000-0000-899000-021-0000 | $0.00 | $70,184.00 | $70,184.00 |
| 0100-6770-0-0000-0000-899000-025-0000 | $0.00 | $73,714.00 | $73,714.00 |
| 0100-6770-0-0000-0000-899000-029-0000 | $0.00 | $76,330.00 | $76,330.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Income** | | | |
| 0100-6770-0-0000-0000-899000-027-0000 | $0.00 | $77,050.00 | $77,050.00 |
| 0100-6770-0-0000-0000-899000-028-0000 | $0.00 | $78,165.00 | $78,165.00 |
| 0100-6770-0-0000-0000-899000-026-0000 | $0.00 | $82,662.00 | $82,662.00 |
| 0100-6770-0-0000-0000-899000-030-0000 | $0.00 | $90,022.00 | $90,022.00 |
| 0100-6770-0-0000-0000-899000-031-0000 | $0.00 | $93,942.00 | $93,942.00 |
| 0100-6770-0-0000-0000-899000-022-0000 | $0.00 | $107,089.00 | $107,089.00 |
| 0100-6770-0-0000-0000-899000-024-0000 | $0.00 | $107,239.00 | $107,239.00 |
| 0100-3150-0-0000-0000-899000-000-0000 | $0.00 | $578,355.00 | $578,355.00 |
| ***Income Total | $0.00 | $104,007,719.83 | $104,007,719.83 |
| **Expenses** | | | |
| 0100-0000-0-1110-1000-110000-001-0000 | $0.00 | ($1,887,282.00) | ($1,887,282.00) |
| 0100-6770-0-1156-1000-110000-026-0000 | $0.00 | $6,794.00 | $6,794.00 |
| 0100-6770-0-1156-1000-110000-023-0000 | $0.00 | $6,938.00 | $6,938.00 |
| 0100-6770-0-1156-1000-110000-022-0000 | $0.00 | $13,678.00 | $13,678.00 |
| 0100-6770-0-1156-1000-110000-025-0000 | $0.00 | $13,822.00 | $13,822.00 |
| 0100-6770-0-1156-1000-110000-027-0000 | $0.00 | $19,251.00 | $19,251.00 |
| 0100-6770-0-1134-1000-110000-029-0000 | $0.00 | $20,003.00 | $20,003.00 |
| 0100-6770-0-1156-1000-110000-028-0000 | $0.00 | $20,383.00 | $20,383.00 |
| 0100-6770-0-1156-1000-110000-021-0000 | $0.00 | $22,960.00 | $22,960.00 |
| 0100-6770-0-1134-1000-110000-023-0000 | $0.00 | $23,708.00 | $23,708.00 |
| 0100-6770-0-1156-1000-110000-024-0000 | $0.00 | $24,230.00 | $24,230.00 |
| 0100-6770-0-1156-1000-110000-029-0000 | $0.00 | $24,230.00 | $24,230.00 |
| 0100-6770-0-1134-1000-110000-028-0000 | $0.00 | $24,370.00 | $24,370.00 |
| 0100-6770-0-1134-1000-110000-026-0000 | $0.00 | $30,334.00 | $30,334.00 |
| 0100-6770-0-1134-1000-110000-025-0000 | $0.00 | $31,947.00 | $31,947.00 |
| 0100-6770-0-1156-1000-110000-030-0000 | $0.00 | $32,043.00 | $32,043.00 |
| 0100-6770-0-1156-1000-110000-031-0000 | $0.00 | $32,043.00 | $32,043.00 |
| 0100-6770-0-1134-1000-110000-022-0000 | $0.00 | $34,419.00 | $34,419.00 |
| 0100-6770-0-1134-1000-110000-030-0000 | $0.00 | $34,421.00 | $34,421.00 |
| 0100-6770-0-1134-1000-110000-027-0000 | $0.00 | $36,004.00 | $36,004.00 |
| 0100-6770-0-1134-1000-110000-024-0000 | $0.00 | $43,364.00 | $43,364.00 |
| 0100-6770-0-1134-1000-110000-031-0000 | $0.00 | $45,776.00 | $45,776.00 |
| 0100-6770-0-1134-1000-110000-021-0000 | $0.00 | $53,042.00 | $53,042.00 |
| 0100-6762-0-5760-1110-110000-039-0000 | $0.00 | $93,194.00 | $93,194.00 |
| 0100-0332-0-1110-1000-110000-029-0000 | $0.00 | $117,769.00 | $117,769.00 |
| 0100-6762-0-3300-1000-110000-021-0000 | $0.00 | $118,969.00 | $118,969.00 |
| 0100-0332-0-1110-1000-110000-025-0000 | $0.00 | $164,702.00 | $164,702.00 |
| 0100-0332-0-1110-1000-110000-027-0000 | $0.00 | $176,893.00 | $176,893.00 |
| 0100-0332-0-1110-1000-110000-023-0000 | $0.00 | $191,948.00 | $191,948.00 |
| 0100-0332-0-1110-1000-110000-022-0000 | $0.00 | $227,853.00 | $227,853.00 |
| 0100-6762-0-5760-1120-110000-039-0000 | $0.00 | $235,582.00 | $235,582.00 |
| 0100-0000-0-1110-1000-110000-020-0000 | $0.00 | $237,000.00 | $237,000.00 |
| 0100-0332-0-1134-1000-110000-020-0000 | $0.00 | $279,352.00 | $279,352.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-1110-1000-110000-024-0000 | $0.00 | $320,307.00 | $320,307.00 |
| 0100-0332-0-3550-1000-110000-038-0000 | $0.00 | $382,839.00 | $382,839.00 |
| 0100-0332-0-1110-1000-110000-030-0000 | $0.00 | $442,685.00 | $442,685.00 |
| 0100-0332-0-1160-1000-110000-020-0000 | $0.00 | $449,227.00 | $449,227.00 |
| 0100-0332-0-1110-1000-110000-031-0000 | $0.00 | $492,508.00 | $492,508.00 |
| 0100-0332-0-1156-1000-110000-020-0000 | $0.00 | $515,561.00 | $515,561.00 |
| 0100-6500-0-5760-1110-110000-039-0000 | $0.00 | $940,567.00 | $940,567.00 |
| 0100-6500-0-5760-1120-110000-039-0000 | $0.00 | $1,274,585.00 | $1,274,585.00 |
| 0100-0000-0-1110-1000-110000-023-0000 | $0.00 | $1,540,902.00 | $1,540,902.00 |
| 0100-0000-0-1110-1000-110000-025-0000 | $0.00 | $1,581,308.00 | $1,581,308.00 |
| 0100-1400-0-1110-1000-110000-029-0000 | $0.00 | $1,759,217.00 | $1,759,217.00 |
| 0100-1400-0-1110-1000-110000-001-0000 | $0.00 | $1,887,282.00 | $1,887,282.00 |
| 0100-0000-0-1110-1000-110000-026-0000 | $0.00 | $1,889,471.00 | $1,889,471.00 |
| 0100-0000-0-1110-1000-110000-021-0000 | $0.00 | $1,913,529.00 | $1,913,529.00 |
| 0100-0000-0-1110-1000-110000-028-0000 | $0.00 | $1,941,697.00 | $1,941,697.00 |
| 0100-0000-0-1110-1000-110000-027-0000 | $0.00 | $2,074,455.00 | $2,074,455.00 |
| 0100-1400-0-1110-1000-110000-030-0000 | $0.00 | $2,181,763.00 | $2,181,763.00 |
| 0100-1400-0-1110-1000-110000-031-0000 | $0.00 | $2,286,379.00 | $2,286,379.00 |
| 0100-0000-0-1110-1000-110000-022-0000 | $0.00 | $2,381,325.00 | $2,381,325.00 |
| 0100-0000-0-1110-1000-110000-024-0000 | $0.00 | $2,438,189.00 | $2,438,189.00 |
| 0100-1100-0-1110-1000-110010-023-0000 | $0.00 | $219.00 | $219.00 |
| 0100-3150-0-1110-1000-110010-028-0000 | $0.00 | $334.00 | $334.00 |
| 0100-3150-0-1110-1000-110010-027-0000 | $0.00 | $401.00 | $401.00 |
| 0100-6266-0-1110-1000-110010-005-0000 | $0.00 | $408.00 | $408.00 |
| 0100-0332-0-1110-1000-110010-029-0000 | $0.00 | $418.00 | $418.00 |
| 0100-0332-0-1110-1000-110010-024-0000 | $0.00 | $424.00 | $424.00 |
| 0100-1100-0-1110-1000-110010-031-0000 | $0.00 | $500.00 | $500.00 |
| 0100-1100-0-1110-1000-110010-029-0000 | $0.00 | $800.00 | $800.00 |
| 0100-3150-0-1110-1000-110010-021-0000 | $0.00 | $818.00 | $818.00 |
| 0100-4203-0-1110-1000-110010-005-0000 | $0.00 | $818.00 | $818.00 |
| 0100-0000-0-1110-1000-110040-020-0000 | $0.00 | $16,000.00 | $16,000.00 |
| 0100-0332-0-1110-1000-110010-025-0000 | $0.00 | $905.00 | $905.00 |
| 0100-0332-0-1110-1000-110010-027-0000 | $0.00 | $935.00 | $935.00 |
| 0100-0000-0-1110-1000-110010-003-0000 | $0.00 | $938.00 | $938.00 |
| 0100-1100-0-1110-1000-110010-027-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-1110-1000-110010-023-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-1110-1000-110010-022-0000 | $0.00 | $1,259.00 | $1,259.00 |
| 0100-0332-0-3550-1000-110010-038-0000 | $0.00 | $1,416.00 | $1,416.00 |
| 0100-1100-0-1110-1000-110010-028-0000 | $0.00 | $1,495.00 | $1,495.00 |
| 0100-0332-0-1110-1000-110010-021-0000 | $0.00 | $1,721.00 | $1,721.00 |
| 0100-0332-0-1135-1000-110010-057-0030 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-0332-0-1135-1000-110010-057-0031 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-6500-0-5760-1110-110010-039-0000 | $0.00 | $3,150.00 | $3,150.00 |
| 0100-1100-0-1110-1000-110010-030-0000 | $0.00 | $3,300.00 | $3,300.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-6500-0-5760-1120-110010-039-0000 | $0.00 | $3,880.00 | $3,880.00 |
| 0100-0000-0-1110-1000-110010-053-0000 | $0.00 | $30,000.00 | $30,000.00 |
| 0100-0000-0-1110-1000-110010-020-0000 | $0.00 | $500,000.00 | $500,000.00 |
| 0100-1100-0-1176-1000-110040-022-0000 | $0.00 | $245.00 | $245.00 |
| 0100-1100-0-1176-1000-110040-027-0000 | $0.00 | $300.00 | $300.00 |
| 0100-3150-0-1110-1000-110040-027-0000 | $0.00 | $311.00 | $311.00 |
| 0100-1100-0-1110-1000-110040-025-0000 | $0.00 | $350.00 | $350.00 |
| 0100-3150-0-1110-1000-110040-028-2495 | $0.00 | $409.00 | $409.00 |
| 0100-3150-0-1110-1000-110040-023-0000 | $0.00 | $512.00 | $512.00 |
| 0100-3150-0-1110-1000-110040-025-0000 | $0.00 | $632.00 | $632.00 |
| 0100-3150-0-1110-1000-110040-027-2495 | $0.00 | $760.00 | $760.00 |
| 0100-3150-0-1110-1000-110040-021-0000 | $0.00 | $818.00 | $818.00 |
| 0100-0332-0-1110-1000-110040-027-0000 | $0.00 | $836.00 | $836.00 |
| 0100-0332-0-1110-1000-110040-028-0000 | $0.00 | $836.00 | $836.00 |
| 0100-3150-0-1110-1000-110040-022-0000 | $0.00 | $837.00 | $837.00 |
| 0100-3150-0-1110-1000-110040-029-2495 | $0.00 | $982.00 | $982.00 |
| 0100-6500-0-5760-1110-110040-039-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-3150-0-1110-1000-110040-026-2495 | $0.00 | $1,631.00 | $1,631.00 |
| 0100-3150-0-1110-1000-110040-024-2495 | $0.00 | $1,631.00 | $1,631.00 |
| 0100-4035-0-0000-2140-110040-005-0000 | $0.00 | $1,636.00 | $1,636.00 |
| 0100-4203-0-1110-1000-110040-005-0000 | $0.00 | $1,636.00 | $1,636.00 |
| 0100-3150-0-1110-1000-110040-022-2495 | $0.00 | $1,764.00 | $1,764.00 |
| 0100-2600-0-1110-4000-110040-050-0021 | $0.00 | $2,041.00 | $2,041.00 |
| 0100-2600-0-1110-4000-110040-020-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-2600-0-1110-4000-110040-050-0022 | $0.00 | $2,857.00 | $2,857.00 |
| 0100-2600-0-1110-4000-110040-050-0024 | $0.00 | $2,857.00 | $2,857.00 |
| 0100-2600-0-1110-4000-110040-050-0026 | $0.00 | $2,857.00 | $2,857.00 |
| 0100-2600-0-1110-4000-110040-050-0027 | $0.00 | $2,857.00 | $2,857.00 |
| 0100-2600-0-1110-4000-110040-050-0028 | $0.00 | $2,857.00 | $2,857.00 |
| 0100-2600-0-1110-4000-110040-050-0029 | $0.00 | $2,857.00 | $2,857.00 |
| 0100-6500-0-5760-1120-110040-039-0000 | $0.00 | $2,985.00 | $2,985.00 |
| 0100-6266-0-0000-2140-110040-005-0000 | $0.00 | $4,078.00 | $4,078.00 |
| 0100-6266-0-1110-1000-110040-005-0000 | $0.00 | $4,078.00 | $4,078.00 |
| 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 |
| 0100-6770-0-1156-1000-110040-031-0000 | $0.00 | $4,090.00 | $4,090.00 |
| 0100-3150-0-1110-1000-110040-028-0000 | $0.00 | $4,247.00 | $4,247.00 |
| 0100-1100-0-1176-1000-110040-021-0000 | $0.00 | $5,100.00 | $5,100.00 |
| 0100-3150-0-1110-1000-110040-031-0000 | $0.00 | $8,999.00 | $8,999.00 |
| 0100-0332-0-1135-4000-110040-021-0000 | $0.00 | $10,200.00 | $10,200.00 |
| 0100-4035-0-1110-1000-110040-005-0000 | $0.00 | $11,908.00 | $11,908.00 |
| 0100-0332-0-1110-1000-110040-055-2495 | $0.00 | $12,180.00 | $12,180.00 |
| 0100-1100-0-1176-1000-110040-031-0000 | $0.00 | $12,300.00 | $12,300.00 |
| 0100-0332-0-1110-1000-110040-072-0000 | $0.00 | $12,900.00 | $12,900.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-1100-0-1176-1000-110040-030-0000 | $0.00 | $15,000.00 | $15,000.00 |
| 0100-4203-0-1110-1000-110040-005-2495 | $0.00 | $16,362.00 | $16,362.00 |
| 0100-0000-0-1150-1000-110040-071-0000 | $0.00 | $20,000.00 | $20,000.00 |
| 0100-2600-0-1110-4000-110040-023-0050 | $0.00 | $20,388.00 | $20,388.00 |
| 0100-2600-0-1110-4000-110040-021-0050 | $0.00 | $24,466.00 | $24,466.00 |
| 0100-2600-0-1110-4000-110040-022-0050 | $0.00 | $24,466.00 | $24,466.00 |
| 0100-2600-0-1110-4000-110040-025-0050 | $0.00 | $24,466.00 | $24,466.00 |
| 0100-2600-0-1110-4000-110040-026-0050 | $0.00 | $24,466.00 | $24,466.00 |
| 0100-2600-0-1110-4000-110040-027-0050 | $0.00 | $24,466.00 | $24,466.00 |
| 0100-2600-0-1110-4000-110040-028-0050 | $0.00 | $24,466.00 | $24,466.00 |
| 0100-2600-0-1110-4000-110040-029-0050 | $0.00 | $24,466.00 | $24,466.00 |
| 0100-6500-0-5760-1110-110040-039-0072 | $0.00 | $32,636.00 | $32,636.00 |
| 0100-0332-0-1135-4000-110040-057-0030 | $0.00 | $37,800.00 | $37,800.00 |
| 0100-0332-0-1135-4000-110040-057-0031 | $0.00 | $37,800.00 | $37,800.00 |
| 0100-2600-0-1135-4000-110040-057-0020 | $0.00 | $38,400.00 | $38,400.00 |
| 0100-2600-0-1110-4000-110040-024-0050 | $0.00 | $40,776.00 | $40,776.00 |
| 0100-2600-0-1110-1000-110040-072-0000 | $0.00 | $193,375.00 | $193,375.00 |
| 0100-3327-0-5760-3120-120000-039-0000 | $0.00 | $70,743.00 | $70,743.00 |
| 0100-0000-0-0000-3120-120000-062-0000 | $0.00 | $92,510.00 | $92,510.00 |
| 0100-7399-0-3550-3110-120000-038-0000 | $0.00 | $123,249.00 | $123,249.00 |
| 0100-7435-0-0000-3140-120000-062-0000 | $0.00 | $125,835.00 | $125,835.00 |
| 0100-9064-0-0000-3120-120000-062-0000 | $0.00 | $130,811.00 | $130,811.00 |
| 0100-7435-0-0000-3120-120000-062-0000 | $0.00 | $136,044.00 | $136,044.00 |
| 0100-6546-0-5760-3120-120000-039-0000 | $0.00 | $206,787.00 | $206,787.00 |
| 0100-7435-0-0000-3130-120000-063-0000 | $0.00 | $252,660.00 | $252,660.00 |
| 0100-6500-0-5760-3120-120000-039-0000 | $0.00 | $446,224.00 | $446,224.00 |
| 0100-0332-0-0000-3110-120000-020-0000 | $0.00 | $616,245.00 | $616,245.00 |
| 0100-0332-0-0000-3140-120000-062-0000 | $0.00 | $655,540.00 | $655,540.00 |
| 0100-7435-0-0000-3110-120000-062-0000 | $0.00 | $985,991.00 | $985,991.00 |
| 0100-4035-0-0000-3140-120040-005-0000 | $0.00 | $205.00 | $205.00 |
| 0100-0332-0-0000-3140-120040-030-0000 | $0.00 | $1,132.00 | $1,132.00 |
| 0100-0332-0-0000-3140-120040-062-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-2600-0-0000-3110-120040-072-0000 | $0.00 | $12,600.00 | $12,600.00 |
| 0100-2600-0-0000-3120-120040-072-0000 | $0.00 | $12,600.00 | $12,600.00 |
| 0100-2600-0-0000-3140-120040-072-0000 | $0.00 | $16,100.00 | $16,100.00 |
| 0100-0332-0-0000-2700-130000-021-0000 | $0.00 | $39,219.00 | $39,219.00 |
| 0100-0332-0-0000-2700-130000-022-0000 | $0.00 | $39,219.00 | $39,219.00 |
| 0100-0332-0-0000-2700-130000-028-0000 | $0.00 | $40,787.00 | $40,787.00 |
| 0100-0332-0-0000-2700-130000-023-0000 | $0.00 | $45,021.00 | $45,021.00 |
| 0100-0332-0-0000-2700-130000-027-0000 | $0.00 | $46,822.00 | $46,822.00 |
| 0100-0332-0-0000-2700-130000-024-0000 | $0.00 | $48,695.00 | $48,695.00 |
| 0100-0332-0-0000-2700-130000-026-0000 | $0.00 | $49,361.00 | $49,361.00 |
| 0100-0332-0-0000-2700-130000-025-0000 | $0.00 | $50,027.00 | $50,027.00 |
| 0100-0332-0-0000-2700-130000-029-0000 | $0.00 | $50,027.00 | $50,027.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-0000-3110-130000-021-0000 | $0.00 | $78,555.00 | $78,555.00 |
| 0100-0332-0-0000-3110-130000-022-0000 | $0.00 | $78,555.00 | $78,555.00 |
| 0100-0332-0-1135-4000-130000-057-0000 | $0.00 | $80,738.00 | $80,738.00 |
| 0100-0332-0-3550-2700-130000-038-0000 | $0.00 | $80,738.00 | $80,738.00 |
| 0100-0332-0-0000-3110-130000-028-0000 | $0.00 | $81,697.00 | $81,697.00 |
| 0100-0332-0-0000-2150-130000-005-0000 | $0.00 | $88,712.00 | $88,712.00 |
| 0100-3010-0-0000-2150-130000-005-0000 | $0.00 | $88,712.00 | $88,712.00 |
| 0100-0332-0-0000-3110-130000-023-0000 | $0.00 | $90,178.00 | $90,178.00 |
| 0100-0332-0-0000-3110-130000-027-0000 | $0.00 | $93,785.00 | $93,785.00 |
| 0100-0332-0-0000-3110-130000-024-0000 | $0.00 | $97,537.00 | $97,537.00 |
| 0100-0332-0-0000-3110-130000-026-0000 | $0.00 | $98,871.00 | $98,871.00 |
| 0100-0332-0-0000-3110-130000-030-0000 | $0.00 | $98,871.00 | $98,871.00 |
| 0100-0332-0-0000-3110-130000-031-0000 | $0.00 | $98,871.00 | $98,871.00 |
| 0100-0332-0-0000-3110-130000-029-0000 | $0.00 | $100,205.00 | $100,205.00 |
| 0100-0332-0-0000-3110-130000-025-0000 | $0.00 | $100,205.00 | $100,205.00 |
| 0100-0000-0-0000-2700-130000-022-0000 | $0.00 | $153,420.00 | $153,420.00 |
| 0100-0000-0-0000-2700-130000-024-0000 | $0.00 | $157,476.00 | $157,476.00 |
| 0100-0000-0-0000-2700-130000-028-0000 | $0.00 | $159,476.00 | $159,476.00 |
| 0100-0000-0-0000-2700-130000-023-0000 | $0.00 | $159,476.00 | $159,476.00 |
| 0100-0000-0-0000-2700-130000-021-0000 | $0.00 | $161,476.00 | $161,476.00 |
| 0100-7415-0-0000-2420-220030-029-0000 | $0.00 | $3,850.00 | $3,850.00 |
| 0100-0000-0-0000-2700-130000-025-0000 | $0.00 | $161,476.00 | $161,476.00 |
| 0100-0000-0-0000-2700-130000-026-0000 | $0.00 | $161,476.00 | $161,476.00 |
| 0100-0000-0-0000-2700-130000-027-0000 | $0.00 | $161,476.00 | $161,476.00 |
| 0100-0000-0-0000-2700-130000-030-0000 | $0.00 | $161,476.00 | $161,476.00 |
| 0100-0000-0-0000-2700-130000-031-0000 | $0.00 | $161,476.00 | $161,476.00 |
| 0100-0000-0-0000-2700-130000-029-0000 | $0.00 | $163,476.00 | $163,476.00 |
| 0100-0000-0-0000-2100-130000-062-0000 | $0.00 | $173,423.00 | $173,423.00 |
| 0100-0332-0-0000-3130-130000-063-0000 | $0.00 | $195,424.00 | $195,424.00 |
| 0100-0000-0-0000-7400-130000-003-0000 | $0.00 | $195,424.00 | $195,424.00 |
| 0100-0332-0-0000-2700-130000-030-0000 | $0.00 | $195,593.00 | $195,593.00 |
| 0100-0332-0-0000-2700-130000-031-0000 | $0.00 | $195,593.00 | $195,593.00 |
| 0100-0000-0-0000-2100-130000-053-0000 | $0.00 | $197,424.00 | $197,424.00 |
| 0100-0000-0-0000-7150-130000-002-0000 | $0.00 | $243,344.00 | $243,344.00 |
| 0100-0000-0-0000-2100-130040-062-0000 | $0.00 | $2,194.00 | $2,194.00 |
| 0100-0332-0-0000-2700-130040-072-0000 | $0.00 | $5,980.00 | $5,980.00 |
| 0100-2600-0-0000-2700-130040-072-0000 | $0.00 | $30,600.00 | $30,600.00 |
| 0100-6266-0-0000-2140-190000-005-0000 | $0.00 | $132,579.00 | $132,579.00 |
| 0100-4035-0-0000-2140-190000-005-0000 | $0.00 | $175,423.00 | $175,423.00 |
| 0100-3010-0-0000-2140-190000-005-0000 | $0.00 | $1,067,936.00 | $1,067,936.00 |
| 0100-6266-0-0000-2140-190040-005-0000 | $0.00 | $1,631.00 | $1,631.00 |
| 0100-4203-0-0000-2495-190040-005-0000 | $0.00 | $1,636.00 | $1,636.00 |
| 0100-4035-0-0000-2140-190040-005-0000 | $0.00 | $5,726.00 | $5,726.00 |
| 0100-4203-0-0000-2140-190040-005-0000 | $0.00 | $5,726.00 | $5,726.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-1110-1000-210000-030-0000 | $0.00 | $19,081.00 | $19,081.00 |
| 0100-6762-0-1110-1000-210000-021-0000 | $0.00 | $25,234.00 | $25,234.00 |
| 0100-6762-0-1110-1000-210000-030-0000 | $0.00 | $25,377.00 | $25,377.00 |
| 0100-6762-0-5760-1120-210000-039-0000 | $0.00 | $48,654.00 | $48,654.00 |
| 0100-6762-0-1110-1000-210000-025-0000 | $0.00 | $60,525.00 | $60,525.00 |
| 0100-6762-0-1110-1000-210000-023-0000 | $0.00 | $61,350.00 | $61,350.00 |
| 0100-6762-0-1110-1000-210000-022-0000 | $0.00 | $71,514.00 | $71,514.00 |
| 0100-0332-0-3550-1000-210000-038-0000 | $0.00 | $72,645.00 | $72,645.00 |
| 0100-6762-0-5760-1110-210000-039-0000 | $0.00 | $95,192.00 | $95,192.00 |
| 0100-6762-0-1110-1000-210000-029-0000 | $0.00 | $95,769.00 | $95,769.00 |
| 0100-6762-0-1110-1000-210000-026-0000 | $0.00 | $97,041.00 | $97,041.00 |
| 0100-6762-0-1110-1000-210000-027-0000 | $0.00 | $99,093.00 | $99,093.00 |
| 0100-6762-0-1110-1000-210000-024-0000 | $0.00 | $100,993.00 | $100,993.00 |
| 0100-6762-0-1110-1000-210000-028-0000 | $0.00 | $121,685.00 | $121,685.00 |
| 0100-3310-0-5760-1110-210000-039-0000 | $0.00 | $178,975.00 | $178,975.00 |
| 0100-6500-0-5760-1110-210000-039-0000 | $0.00 | $199,924.00 | $199,924.00 |
| 0100-6500-0-5760-1120-210000-039-0000 | $0.00 | $240,428.00 | $240,428.00 |
| 0100-6500-0-5760-1130-210000-039-0000 | $0.00 | $338,188.00 | $338,188.00 |
| 0100-0332-0-3550-1000-210010-038-0000 | $0.00 | $216.00 | $216.00 |
| 0100-0000-0-1110-1000-210010-003-0000 | $0.00 | $2,300.00 | $2,300.00 |
| 0100-6500-0-5760-1130-210010-039-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-3310-0-5760-1110-210010-039-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-6500-0-5760-1120-210010-039-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-6500-0-5760-1130-210030-039-0000 | $0.00 | $200.00 | $200.00 |
| 0100-3310-0-5760-1110-210030-039-0000 | $0.00 | $500.00 | $500.00 |
| 0100-6500-0-5760-1120-210030-039-0000 | $0.00 | $500.00 | $500.00 |
| 0100-7415-0-1110-1000-210030-029-0000 | $0.00 | $1,100.00 | $1,100.00 |
| 0100-7415-0-5760-1110-210030-039-0000 | $0.00 | $1,247.00 | $1,247.00 |
| 0100-7415-0-1110-1000-210030-030-0000 | $0.00 | $1,265.00 | $1,265.00 |
| 0100-7415-0-1110-1000-210030-022-0000 | $0.00 | $1,320.00 | $1,320.00 |
| 0100-7415-0-1110-1000-210030-026-0000 | $0.00 | $1,650.00 | $1,650.00 |
| 0100-7415-0-1110-1000-210030-024-0000 | $0.00 | $2,278.00 | $2,278.00 |
| 0100-7415-0-1110-1000-210030-028-0000 | $0.00 | $3,619.00 | $3,619.00 |
| 0100-7415-0-5760-1130-210030-039-0000 | $0.00 | $11,616.00 | $11,616.00 |
| 0100-7415-0-5760-1120-210030-039-0000 | $0.00 | $12,680.00 | $12,680.00 |
| 0100-6500-0-5760-1110-210030-039-0072 | $0.00 | $21,259.00 | $21,259.00 |
| 0100-6500-0-5760-1120-210040-039-0000 | $0.00 | $750.00 | $750.00 |
| 0100-6500-0-5760-1130-210040-039-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-6500-0-5760-1110-210040-039-0000 | $0.00 | $3,550.00 | $3,550.00 |
| 0100-0332-0-1156-1000-210040-075-0000 | $0.00 | $8,000.00 | $8,000.00 |
| 0100-0000-0-1110-1000-210040-060-0000 | $0.00 | $25,000.00 | $25,000.00 |
| 0100-1100-0-1176-1000-210060-029-0000 | $0.00 | $300.00 | $300.00 |
| 0100-1100-0-1176-1000-210060-021-0000 | $0.00 | $1,800.00 | $1,800.00 |
| 0100-0332-0-0000-3140-220000-023-0000 | $0.00 | $43,306.00 | $43,306.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-0000-3140-220000-029-0000 | $0.00 | $43,306.00 | $43,306.00 |
| 0100-0332-0-0000-2420-220000-022-0000 | $0.00 | $48,043.00 | $48,043.00 |
| 0100-0332-0-0000-2420-220000-026-0000 | $0.00 | $48,043.00 | $48,043.00 |
| 0100-0332-0-0000-2420-220000-027-0000 | $0.00 | $48,043.00 | $48,043.00 |
| 0100-0332-0-0000-2420-220000-021-0000 | $0.00 | $48,443.00 | $48,443.00 |
| 0100-0332-0-0000-3140-220000-021-0000 | $0.00 | $49,404.00 | $49,404.00 |
| 0100-0332-0-0000-2420-220000-023-0000 | $0.00 | $50,452.00 | $50,452.00 |
| 0100-0332-0-0000-2420-220000-030-0000 | $0.00 | $50,904.00 | $50,904.00 |
| 0100-0332-0-0000-2420-220000-031-0000 | $0.00 | $51,356.00 | $51,356.00 |
| 0100-0332-0-0000-2420-220000-025-0000 | $0.00 | $51,576.00 | $51,576.00 |
| 0100-0332-0-0000-3140-220000-025-0000 | $0.00 | $51,884.00 | $51,884.00 |
| 0100-0332-0-0000-2420-220000-024-0000 | $0.00 | $52,708.00 | $52,708.00 |
| 0100-0332-0-0000-3140-220000-028-0000 | $0.00 | $54,479.00 | $54,479.00 |
| 0100-0332-0-0000-3140-220000-031-0000 | $0.00 | $54,479.00 | $54,479.00 |
| 0100-0332-0-0000-2420-220000-029-0000 | $0.00 | $54,835.00 | $54,835.00 |
| 0100-0332-0-0000-3140-220000-027-0000 | $0.00 | $55,003.00 | $55,003.00 |
| 0100-0332-0-0000-2420-220000-028-0000 | $0.00 | $55,825.00 | $55,825.00 |
| 0100-0332-0-0000-3140-220000-030-0000 | $0.00 | $57,192.00 | $57,192.00 |
| 0100-0332-0-0000-3140-220000-024-0000 | $0.00 | $57,742.00 | $57,742.00 |
| 0100-0332-0-0000-3140-220000-026-0000 | $0.00 | $57,742.00 | $57,742.00 |
| 0100-0332-0-0000-3140-220000-022-0000 | $0.00 | $58,492.00 | $58,492.00 |
| 0100-0332-0-0000-2420-220000-056-0000 | $0.00 | $71,490.00 | $71,490.00 |
| 0100-2600-0-1110-4000-220000-020-0000 | $0.00 | $117,631.00 | $117,631.00 |
| 0100-0000-0-0000-8200-220000-027-0000 | $0.00 | $125,715.00 | $125,715.00 |
| 0100-0000-0-0000-8200-220000-023-0000 | $0.00 | $132,184.00 | $132,184.00 |
| 0100-0000-0-0000-8200-220000-025-0000 | $0.00 | $132,303.00 | $132,303.00 |
| 0100-0000-0-0000-8200-220000-021-0000 | $0.00 | $133,428.00 | $133,428.00 |
| 0100-0000-0-0000-8200-220000-026-0000 | $0.00 | $133,428.00 | $133,428.00 |
| 0100-0000-0-0000-8200-220000-028-0000 | $0.00 | $134,553.00 | $134,553.00 |
| 0100-0000-0-0000-8200-220000-029-0000 | $0.00 | $134,823.00 | $134,823.00 |
| 0100-8150-0-0000-8100-220000-012-0000 | $0.00 | $136,598.00 | $136,598.00 |
| 0100-6010-0-1110-4000-220000-023-0000 | $0.00 | $144,842.00 | $144,842.00 |
| 0100-0000-0-0000-8200-220000-024-0000 | $0.00 | $160,104.00 | $160,104.00 |
| 0100-0000-0-0000-8200-220000-022-0000 | $0.00 | $161,229.00 | $161,229.00 |
| 0100-6010-0-1110-4000-220000-022-0000 | $0.00 | $164,668.00 | $164,668.00 |
| 0100-6010-0-1110-4000-220000-025-0000 | $0.00 | $166,367.00 | $166,367.00 |
| 0100-6010-0-1110-4000-220000-029-0000 | $0.00 | $167,423.00 | $167,423.00 |
| 0100-6010-0-1110-4000-220000-028-0000 | $0.00 | $168,358.00 | $168,358.00 |
| 0100-0000-0-0000-8200-220000-016-0000 | $0.00 | $173,210.00 | $173,210.00 |
| 0100-6010-0-1110-4000-220000-021-0000 | $0.00 | $189,547.00 | $189,547.00 |
| 0100-6010-0-1110-4000-220000-027-0000 | $0.00 | $193,641.00 | $193,641.00 |
| 0100-6010-0-1110-4000-220000-026-0000 | $0.00 | $194,195.00 | $194,195.00 |
| 0100-0000-0-0000-8200-220000-031-0000 | $0.00 | $197,402.00 | $197,402.00 |
| 0100-0000-0-0000-8200-220000-030-0000 | $0.00 | $205,605.00 | $205,605.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0000-0-0000-8200-220000-017-0000 | $0.00 | $230,519.00 | $230,519.00 |
| 0100-6010-0-1110-4000-220000-024-0000 | $0.00 | $246,506.00 | $246,506.00 |
| 0100-0000-0-0000-3600-220000-014-0000 | $0.00 | $316,748.00 | $316,748.00 |
| 0100-0000-0-0000-8200-220000-012-0000 | $0.00 | $417,516.00 | $417,516.00 |
| 0100-8150-0-0000-8100-220000-011-0000 | $0.00 | $694,491.00 | $694,491.00 |
| 0100-0000-0-0000-3600-220001-014-0000 | $0.00 | $330,056.00 | $330,056.00 |
| 0100-6010-0-1110-4000-220010-021-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-6010-0-1110-4000-220010-022-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-6010-0-1110-4000-220010-023-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-6010-0-1110-4000-220010-024-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-6010-0-1110-4000-220010-025-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-6010-0-1110-4000-220010-026-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-6010-0-1110-4000-220010-027-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-6010-0-1110-4000-220010-028-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-6010-0-1110-4000-220010-029-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-0000-0-0000-8200-220010-012-0000 | $0.00 | $4,087.00 | $4,087.00 |
| 0100-0000-0-0000-3600-220010-014-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-8150-0-0000-8100-220010-011-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-0000-0-0000-8200-220010-017-0000 | $0.00 | $11,200.00 | $11,200.00 |
| 0100-0000-0-0000-8200-220010-016-0000 | $0.00 | $40,000.00 | $40,000.00 |
| 0100-0332-0-0000-2420-220020-056-0000 | $0.00 | $400.00 | $400.00 |
| 0100-0332-0-0000-3140-220020-030-0000 | $0.00 | $427.00 | $427.00 |
| 0100-0332-0-0000-2420-220020-021-0000 | $0.00 | $1,028.00 | $1,028.00 |
| 0100-0332-0-0000-2420-220020-022-0000 | $0.00 | $1,028.00 | $1,028.00 |
| 0100-0332-0-0000-2420-220020-023-0000 | $0.00 | $1,028.00 | $1,028.00 |
| 0100-0332-0-0000-2420-220020-024-0000 | $0.00 | $1,028.00 | $1,028.00 |
| 0100-0332-0-0000-2420-220020-025-0000 | $0.00 | $1,028.00 | $1,028.00 |
| 0100-0332-0-0000-2420-220020-029-0000 | $0.00 | $1,028.00 | $1,028.00 |
| 0100-0332-0-0000-2420-220020-030-0000 | $0.00 | $1,028.00 | $1,028.00 |
| 0100-0332-0-0000-2420-220020-031-0000 | $0.00 | $1,028.00 | $1,028.00 |
| 0100-0332-0-0000-2420-220020-026-0000 | $0.00 | $1,028.00 | $1,028.00 |
| 0100-0332-0-0000-2420-220020-027-0000 | $0.00 | $1,028.00 | $1,028.00 |
| 0100-0332-0-0000-2420-220020-028-0000 | $0.00 | $1,028.00 | $1,028.00 |
| 0100-0000-0-0000-8200-220020-021-0000 | $0.00 | $1,312.00 | $1,312.00 |
| 0100-0000-0-0000-8200-220020-022-0000 | $0.00 | $1,312.00 | $1,312.00 |
| 0100-0000-0-0000-8200-220020-023-0000 | $0.00 | $1,312.00 | $1,312.00 |
| 0100-0000-0-0000-8200-220020-024-0000 | $0.00 | $1,312.00 | $1,312.00 |
| 0100-0000-0-0000-8200-220020-025-0000 | $0.00 | $1,312.00 | $1,312.00 |
| 0100-0000-0-0000-8200-220020-026-0000 | $0.00 | $1,312.00 | $1,312.00 |
| 0100-0000-0-0000-8200-220020-027-0000 | $0.00 | $1,312.00 | $1,312.00 |
| 0100-0000-0-0000-8200-220020-028-0000 | $0.00 | $1,312.00 | $1,312.00 |
| 0100-0000-0-0000-8200-220020-029-0000 | $0.00 | $1,312.00 | $1,312.00 |
| 0100-0332-0-0000-3140-220020-072-0000 | $0.00 | $2,578.00 | $2,578.00 |
| 0100-0000-0-0000-8200-220020-030-0000 | $0.00 | $2,625.00 | $2,625.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0000-0-0000-8200-220020-031-0000 | $0.00 | $2,625.00 | $2,625.00 |
| 0100-0332-0-0000-3140-220020-020-0000 | $0.00 | $2,685.00 | $2,685.00 |
| 0100-6010-0-1110-4000-220020-021-0000 | $0.00 | $2,870.00 | $2,870.00 |
| 0100-6010-0-1110-4000-220020-022-0000 | $0.00 | $2,870.00 | $2,870.00 |
| 0100-6010-0-1110-4000-220020-023-0000 | $0.00 | $2,870.00 | $2,870.00 |
| 0100-6010-0-1110-4000-220020-024-0000 | $0.00 | $2,870.00 | $2,870.00 |
| 0100-6010-0-1110-4000-220020-025-0000 | $0.00 | $2,870.00 | $2,870.00 |
| 0100-6010-0-1110-4000-220020-026-0000 | $0.00 | $2,870.00 | $2,870.00 |
| 0100-6010-0-1110-4000-220020-027-0000 | $0.00 | $2,870.00 | $2,870.00 |
| 0100-6010-0-1110-4000-220020-028-0000 | $0.00 | $2,870.00 | $2,870.00 |
| 0100-6010-0-1110-4000-220020-029-0000 | $0.00 | $2,870.00 | $2,870.00 |
| 0100-0000-0-0000-8200-220020-012-0000 | $0.00 | $4,900.00 | $4,900.00 |
| 0100-2600-0-0000-8200-220020-072-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0332-0-0000-8200-220020-020-0057 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0000-0-0000-2420-220020-053-0000 | $0.00 | $10,190.00 | $10,190.00 |
| 0100-0000-0-0000-8200-220020-017-0000 | $0.00 | $11,194.00 | $11,194.00 |
| 0100-8150-0-0000-8100-220020-011-0000 | $0.00 | $12,058.00 | $12,058.00 |
| 0100-2600-0-0000-3140-220020-072-0000 | $0.00 | $13,000.00 | $13,000.00 |
| 0100-0000-0-0000-8200-220020-016-0000 | $0.00 | $14,029.00 | $14,029.00 |
| 0100-0000-0-0000-3600-220020-014-0000 | $0.00 | $33,569.00 | $33,569.00 |
| 0100-0000-0-0000-3600-220020-014-0072 | $0.00 | $35,000.00 | $35,000.00 |
| 0100-2600-0-1110-4000-220020-072-0000 | $0.00 | $168,000.00 | $168,000.00 |
| 0100-7415-0-0000-3140-220030-022-0000 | $0.00 | $22.00 | $22.00 |
| 0100-7415-0-0000-3140-220030-023-0000 | $0.00 | $528.00 | $528.00 |
| 0100-7415-0-0000-2420-220030-031-0000 | $0.00 | $825.00 | $825.00 |
| 0100-7415-0-0000-3140-220030-029-0000 | $0.00 | $1,100.00 | $1,100.00 |
| 0100-7415-0-1110-4000-220030-029-0000 | $0.00 | $1,100.00 | $1,100.00 |
| 0100-7415-0-1110-4000-220030-025-0000 | $0.00 | $2,200.00 | $2,200.00 |
| 0100-7415-0-1110-4000-220030-027-0000 | $0.00 | $3,159.00 | $3,159.00 |
| 0100-7415-0-0000-2420-220030-030-0000 | $0.00 | $3,300.00 | $3,300.00 |
| 0100-7415-0-1110-4000-220030-023-0000 | $0.00 | $3,300.00 | $3,300.00 |
| 0100-7415-0-1110-4000-220030-021-0000 | $0.00 | $3,352.00 | $3,352.00 |
| 0100-7415-0-1110-4000-220030-024-0000 | $0.00 | $3,355.00 | $3,355.00 |
| 0100-7415-0-0000-2420-220030-025-0000 | $0.00 | $3,520.00 | $3,520.00 |
| 0100-7415-0-0000-3140-220030-024-0000 | $0.00 | $3,850.00 | $3,850.00 |
| 0100-7415-0-1110-4000-220030-026-0000 | $0.00 | $4,106.00 | $4,106.00 |
| 0100-7415-0-1110-4000-220030-028-0000 | $0.00 | $4,392.00 | $4,392.00 |
| 0100-7415-0-0000-3140-220030-031-0000 | $0.00 | $4,400.00 | $4,400.00 |
| 0100-7415-0-0000-2420-220030-028-0000 | $0.00 | $4,620.00 | $4,620.00 |
| 0100-7415-0-0000-2420-220030-024-0000 | $0.00 | $4,687.00 | $4,687.00 |
| 0100-7415-0-0000-3140-220030-027-0000 | $0.00 | $4,976.00 | $4,976.00 |
| 0100-7415-0-0000-3140-220030-026-0000 | $0.00 | $5,223.00 | $5,223.00 |
| 0100-7415-0-0000-3600-220030-014-0000 | $0.00 | $13,475.00 | $13,475.00 |
| 0100-7415-0-0000-3700-220030-008-0000 | $0.00 | $21,780.00 | $21,780.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0000-0-0000-3600-220030-014-0000 | $0.00 | $55,000.00 | $55,000.00 |
| 0100-0000-0-0000-7110-230000-002-0000 | $0.00 | $17,972.00 | $17,972.00 |
| 0100-8150-0-0000-8100-230000-010-0000 | $0.00 | $173,423.00 | $173,423.00 |
| 0100-0000-0-0000-7700-230000-061-0000 | $0.00 | $177,423.00 | $177,423.00 |
| 0100-0000-0-0000-7300-230000-004-0000 | $0.00 | $343,803.00 | $343,803.00 |
| 0100-9064-0-0000-2100-240000-062-0000 | $0.00 | $35,970.00 | $35,970.00 |
| 0100-0000-0-0000-8200-240000-010-0000 | $0.00 | $42,373.00 | $42,373.00 |
| 0100-0332-0-3550-3130-240000-038-0000 | $0.00 | $68,220.00 | $68,220.00 |
| 0100-0000-0-0000-7550-240000-015-0000 | $0.00 | $69,224.00 | $69,224.00 |
| 0100-0332-0-0000-2140-240000-051-0000 | $0.00 | $71,490.00 | $71,490.00 |
| 0100-2600-0-1110-4000-240000-020-0000 | $0.00 | $72,270.00 | $72,270.00 |
| 0100-8150-0-0000-8100-240000-011-0000 | $0.00 | $75,067.00 | $75,067.00 |
| 0100-3010-0-0000-2150-240000-005-0000 | $0.00 | $82,763.00 | $82,763.00 |
| 0100-0332-0-0000-3130-240000-063-0000 | $0.00 | $83,273.00 | $83,273.00 |
| 0100-0332-0-0000-2150-240000-053-0000 | $0.00 | $83,888.00 | $83,888.00 |
| 0100-0000-0-0000-7150-240000-002-0000 | $0.00 | $94,243.00 | $94,243.00 |
| 0100-0000-0-0000-7700-240000-061-0000 | $0.00 | $95,805.00 | $95,805.00 |
| 0100-0000-0-0000-2700-240000-025-0000 | $0.00 | $132,042.00 | $132,042.00 |
| 0100-0000-0-0000-2700-240000-023-0000 | $0.00 | $142,683.00 | $142,683.00 |
| 0100-0000-0-0000-2700-240000-026-0000 | $0.00 | $145,158.00 | $145,158.00 |
| 0100-0000-0-0000-2700-240000-029-0000 | $0.00 | $148,683.00 | $148,683.00 |
| 0100-0000-0-0000-2700-240000-027-0000 | $0.00 | $149,158.00 | $149,158.00 |
| 0100-0000-0-0000-2700-240000-028-0000 | $0.00 | $149,445.00 | $149,445.00 |
| 0100-0000-0-0000-2700-240000-021-0000 | $0.00 | $152,670.00 | $152,670.00 |
| 0100-0000-0-0000-2100-240000-062-0000 | $0.00 | $161,960.00 | $161,960.00 |
| 0100-0000-0-0000-2700-240000-022-0000 | $0.00 | $169,648.00 | $169,648.00 |
| 0100-0000-0-0000-2700-240000-024-0000 | $0.00 | $170,388.00 | $170,388.00 |
| 0100-0000-0-0000-2700-240000-031-0000 | $0.00 | $172,235.00 | $172,235.00 |
| 0100-0000-0-0000-2700-240000-030-0000 | $0.00 | $176,566.00 | $176,566.00 |
| 0100-0000-0-0000-7300-240000-004-0000 | $0.00 | $462,704.00 | $462,704.00 |
| 0100-0332-0-0000-2420-240000-061-0000 | $0.00 | $610,361.00 | $610,361.00 |
| 0100-0000-0-0000-7400-240000-003-0000 | $0.00 | $668,722.00 | $668,722.00 |
| 0100-0000-0-0000-2700-240010-021-0000 | $0.00 | $800.00 | $800.00 |
| 0100-0000-0-0000-2700-240010-022-0000 | $0.00 | $800.00 | $800.00 |
| 0100-0000-0-0000-2700-240010-023-0000 | $0.00 | $800.00 | $800.00 |
| 0100-0000-0-0000-2700-240010-024-0000 | $0.00 | $800.00 | $800.00 |
| 0100-0000-0-0000-2700-240010-025-0000 | $0.00 | $800.00 | $800.00 |
| 0100-0000-0-0000-2700-240010-026-0000 | $0.00 | $800.00 | $800.00 |
| 0100-0000-0-0000-2700-240010-027-0000 | $0.00 | $800.00 | $800.00 |
| 0100-0000-0-0000-2700-240010-028-0000 | $0.00 | $800.00 | $800.00 |
| 0100-0000-0-0000-2700-240010-029-0000 | $0.00 | $800.00 | $800.00 |
| 0100-0000-0-0000-2700-240010-030-0000 | $0.00 | $800.00 | $800.00 |
| 0100-0000-0-0000-2700-240010-031-0000 | $0.00 | $800.00 | $800.00 |
| 0100-0000-0-0000-8200-240020-016-0000 | $0.00 | $200.00 | $200.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-8150-0-0000-8100-240020-011-0000 | $0.00 | $300.00 | $300.00 |
| 0100-3010-0-0000-2150-240020-005-0000 | $0.00 | $478.00 | $478.00 |
| 0100-0000-0-0000-7400-240020-003-0000 | $0.00 | $600.00 | $600.00 |
| 0100-0000-0-0000-7150-240020-002-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-0000-2140-240020-051-0000 | $0.00 | $1,208.00 | $1,208.00 |
| 0100-0000-0-0000-2100-240020-062-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-0332-0-0000-2700-240020-072-0000 | $0.00 | $2,227.00 | $2,227.00 |
| 0100-0000-0-0000-7700-240020-061-0000 | $0.00 | $2,320.00 | $2,320.00 |
| 0100-0000-0-0000-2700-240020-021-0000 | $0.00 | $2,331.00 | $2,331.00 |
| 0100-0000-0-0000-2700-240020-022-0000 | $0.00 | $2,331.00 | $2,331.00 |
| 0100-0000-0-0000-2700-240020-023-0000 | $0.00 | $2,331.00 | $2,331.00 |
| 0100-0000-0-0000-2700-240020-024-0000 | $0.00 | $2,331.00 | $2,331.00 |
| 0100-0000-0-0000-2700-240020-025-0000 | $0.00 | $2,331.00 | $2,331.00 |
| 0100-0000-0-0000-2700-240020-026-0000 | $0.00 | $2,331.00 | $2,331.00 |
| 0100-0000-0-0000-2700-240020-027-0000 | $0.00 | $2,331.00 | $2,331.00 |
| 0100-0000-0-0000-2700-240020-028-0000 | $0.00 | $2,331.00 | $2,331.00 |
| 0100-0000-0-0000-2700-240020-029-0000 | $0.00 | $2,331.00 | $2,331.00 |
| 0100-0000-0-0000-2700-240020-030-0000 | $0.00 | $2,331.00 | $2,331.00 |
| 0100-0000-0-0000-2700-240020-031-0000 | $0.00 | $2,331.00 | $2,331.00 |
| 0100-0000-0-0000-7550-240020-015-0000 | $0.00 | $3,245.00 | $3,245.00 |
| 0100-0000-0-0000-7300-240020-004-0000 | $0.00 | $4,446.00 | $4,446.00 |
| 0100-2600-0-0000-2700-240020-072-0000 | $0.00 | $11,000.00 | $11,000.00 |
| 0100-0332-0-0000-2420-240020-061-0000 | $0.00 | $16,176.00 | $16,176.00 |
| 0100-7415-0-0000-2700-240030-023-0000 | $0.00 | $550.00 | $550.00 |
| 0100-7415-0-0000-2700-240030-031-0000 | $0.00 | $1,100.00 | $1,100.00 |
| 0100-7415-0-0000-7400-240030-003-0000 | $0.00 | $1,200.00 | $1,200.00 |
| 0100-7415-0-0000-2700-240030-024-0000 | $0.00 | $1,375.00 | $1,375.00 |
| 0100-7415-0-0000-2700-240030-028-0000 | $0.00 | $2,200.00 | $2,200.00 |
| 0100-7415-0-0000-2700-240030-029-0000 | $0.00 | $2,750.00 | $2,750.00 |
| 0100-7415-0-0000-2700-240030-022-0000 | $0.00 | $2,860.00 | $2,860.00 |
| 0100-7415-0-0000-2700-240030-025-0000 | $0.00 | $3,080.00 | $3,080.00 |
| 0100-7415-0-0000-2700-240030-027-0000 | $0.00 | $3,575.00 | $3,575.00 |
| 0100-7415-0-0000-2700-240030-030-0000 | $0.00 | $4,070.00 | $4,070.00 |
| 0100-7415-0-0000-2700-240030-021-0000 | $0.00 | $4,180.00 | $4,180.00 |
| 0100-7415-0-0000-2700-240030-026-0000 | $0.00 | $4,620.00 | $4,620.00 |
| 0100-7415-0-0000-3700-240030-008-0000 | $0.00 | $17,381.00 | $17,381.00 |
| 0100-0000-0-0000-7400-240050-003-0000 | $0.00 | $2,659.00 | $2,659.00 |
| 0100-0332-0-0000-3130-290000-055-0000 | $0.00 | $66,969.00 | $66,969.00 |
| 0100-0332-0-0000-3130-290000-027-0000 | $0.00 | $68,770.00 | $68,770.00 |
| 0100-0332-0-0000-3130-290000-026-0000 | $0.00 | $70,985.00 | $70,985.00 |
| 0100-0332-0-0000-3130-290000-028-0000 | $0.00 | $74,802.00 | $74,802.00 |
| 0100-0332-0-0000-3130-290000-025-0000 | $0.00 | $74,866.00 | $74,866.00 |
| 0100-0332-0-0000-3130-290000-029-0000 | $0.00 | $75,022.00 | $75,022.00 |
| 0100-0332-0-0000-3130-290000-024-0000 | $0.00 | $76,454.00 | $76,454.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-1110-1000-290000-029-0000 | $0.00 | $78,748.00 | $78,748.00 |
| 0100-0332-0-0000-3130-290000-023-0000 | $0.00 | $81,846.00 | $81,846.00 |
| 0100-0332-0-0000-3130-290000-022-0000 | $0.00 | $81,914.00 | $81,914.00 |
| 0100-0332-0-1110-1000-290000-028-0000 | $0.00 | $82,428.00 | $82,428.00 |
| 0100-0332-0-1110-1000-290000-023-0000 | $0.00 | $84,292.00 | $84,292.00 |
| 0100-0332-0-1110-1000-290000-021-0000 | $0.00 | $84,317.00 | $84,317.00 |
| 0100-0332-0-1110-1000-290000-026-0000 | $0.00 | $84,357.00 | $84,357.00 |
| 0100-0332-0-1110-1000-290000-025-0000 | $0.00 | $86,578.00 | $86,578.00 |
| 0100-0332-0-1110-1000-290000-031-0000 | $0.00 | $97,274.00 | $97,274.00 |
| 0100-0332-0-1110-1000-290000-027-0000 | $0.00 | $99,778.00 | $99,778.00 |
| 0100-0332-0-1110-1000-290000-030-0000 | $0.00 | $101,306.00 | $101,306.00 |
| 0100-0332-0-1110-1000-290000-022-0000 | $0.00 | $113,321.00 | $113,321.00 |
| 0100-0332-0-1110-1000-290000-024-0000 | $0.00 | $113,911.00 | $113,911.00 |
| 0100-0332-0-0000-3130-290020-053-0000 | $0.00 | $4,454.00 | $4,454.00 |
| 0100-2600-0-0000-3130-290020-072-0000 | $0.00 | $16,000.00 | $16,000.00 |
| 0100-1100-0-0000-2700-290030-027-0000 | $0.00 | $25.00 | $25.00 |
| 0100-3150-0-0000-2495-290030-027-0000 | $0.00 | $27.00 | $27.00 |
| 0100-3150-0-0000-2495-290030-023-0000 | $0.00 | $147.00 | $147.00 |
| 0100-3150-0-0000-2495-290030-028-0000 | $0.00 | $184.00 | $184.00 |
| 0100-1100-0-0000-2700-290030-021-0000 | $0.00 | $200.00 | $200.00 |
| 0100-1100-0-0000-2700-290030-022-0000 | $0.00 | $200.00 | $200.00 |
| 0100-1100-0-0000-2495-290030-022-0000 | $0.00 | $400.00 | $400.00 |
| 0100-2600-0-1110-4000-290030-050-0021 | $0.00 | $731.00 | $731.00 |
| 0100-0332-0-0000-2495-290030-005-0000 | $0.00 | $799.00 | $799.00 |
| 0100-7415-0-1110-1000-290030-028-0000 | $0.00 | $800.00 | $800.00 |
| 0100-6500-0-5760-1120-290030-039-0000 | $0.00 | $900.00 | $900.00 |
| 0100-7415-0-1110-1000-290030-023-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-7415-0-1110-1000-290030-027-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-7415-0-0000-3130-290030-027-0000 | $0.00 | $1,100.00 | $1,100.00 |
| 0100-3150-0-1110-1000-290030-022-0000 | $0.00 | $1,344.00 | $1,344.00 |
| 0100-7415-0-1110-1000-290030-024-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-7415-0-1110-1000-290030-026-0000 | $0.00 | $1,618.00 | $1,618.00 |
| 0100-7415-0-1110-1000-290030-031-0000 | $0.00 | $1,986.00 | $1,986.00 |
| 0100-7415-0-1110-1000-290030-030-0000 | $0.00 | $2,181.00 | $2,181.00 |
| 0100-2600-0-1110-4000-290030-021-0050 | $0.00 | $2,193.00 | $2,193.00 |
| 0100-2600-0-1110-4000-290030-022-0050 | $0.00 | $2,193.00 | $2,193.00 |
| 0100-2600-0-1110-4000-290030-023-0050 | $0.00 | $2,193.00 | $2,193.00 |
| 0100-2600-0-1110-4000-290030-024-0050 | $0.00 | $2,193.00 | $2,193.00 |
| 0100-2600-0-1110-4000-290030-025-0050 | $0.00 | $2,193.00 | $2,193.00 |
| 0100-2600-0-1110-4000-290030-026-0050 | $0.00 | $2,193.00 | $2,193.00 |
| 0100-2600-0-1110-4000-290030-027-0050 | $0.00 | $2,193.00 | $2,193.00 |
| 0100-2600-0-1110-4000-290030-028-0050 | $0.00 | $2,193.00 | $2,193.00 |
| 0100-2600-0-1110-4000-290030-029-0050 | $0.00 | $2,193.00 | $2,193.00 |
| 0100-7415-0-1110-1000-290030-025-0000 | $0.00 | $2,195.00 | $2,195.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-7415-0-1110-1000-290030-029-0000 | $0.00 | $2,690.00 | $2,690.00 |
| 0100-7415-0-1110-1000-290030-022-0000 | $0.00 | $4,238.00 | $4,238.00 |
| 0100-7415-0-1110-1000-290030-021-0000 | $0.00 | $5,170.00 | $5,170.00 |
| 0100-7415-0-0000-3130-290030-053-0000 | $0.00 | $6,100.00 | $6,100.00 |
| 0100-0000-0-0000-2495-290030-055-0000 | $0.00 | $8,120.00 | $8,120.00 |
| 0100-4203-0-0000-2495-290030-005-0000 | $0.00 | $9,557.00 | $9,557.00 |
| 0100-0332-0-0000-2495-290030-055-0000 | $0.00 | $13,186.00 | $13,186.00 |
| 0100-0000-0-1110-1000-310100-001-0000 | $0.00 | ($100,000.00) | ($100,000.00) |
| 0100-4035-0-0000-3140-310100-005-0000 | $0.00 | $39.00 | $39.00 |
| 0100-1100-0-1110-1000-310100-023-0000 | $0.00 | $42.00 | $42.00 |
| 0100-1100-0-1176-1000-310100-022-0000 | $0.00 | $47.00 | $47.00 |
| 0100-1100-0-1176-1000-310100-027-0000 | $0.00 | $57.00 | $57.00 |
| 0100-1100-0-1110-1000-310100-025-0000 | $0.00 | $67.00 | $67.00 |
| 0100-3150-0-1110-1000-310100-028-2495 | $0.00 | $78.00 | $78.00 |
| 0100-1100-0-1110-1000-310100-031-0000 | $0.00 | $96.00 | $96.00 |
| 0100-3150-0-1110-1000-310100-023-0000 | $0.00 | $98.00 | $98.00 |
| 0100-3150-0-1110-1000-310100-025-0000 | $0.00 | $121.00 | $121.00 |
| 0100-3150-0-1110-1000-310100-027-0000 | $0.00 | $136.00 | $136.00 |
| 0100-3150-0-1110-1000-310100-027-2495 | $0.00 | $145.00 | $145.00 |
| 0100-1100-0-1110-1000-310100-029-0000 | $0.00 | $153.00 | $153.00 |
| 0100-0332-0-1110-1000-310100-028-0000 | $0.00 | $160.00 | $160.00 |
| 0100-3150-0-1110-1000-310100-022-0000 | $0.00 | $160.00 | $160.00 |
| 0100-0000-0-1110-1000-310100-003-0000 | $0.00 | $179.00 | $179.00 |
| 0100-3150-0-1110-1000-310100-029-2495 | $0.00 | $188.00 | $188.00 |
| 0100-1100-0-1110-1000-310100-027-0000 | $0.00 | $191.00 | $191.00 |
| 0100-0332-0-0000-3140-310100-030-0000 | $0.00 | $216.00 | $216.00 |
| 0100-1100-0-1110-1000-310100-028-0000 | $0.00 | $286.00 | $286.00 |
| 0100-3150-0-1110-1000-310100-026-2495 | $0.00 | $311.00 | $311.00 |
| 0100-3150-0-1110-1000-310100-021-0000 | $0.00 | $312.00 | $312.00 |
| 0100-4203-0-0000-2495-310100-005-0000 | $0.00 | $312.00 | $312.00 |
| 0100-3150-0-1110-1000-310100-024-2495 | $0.00 | $312.00 | $312.00 |
| 0100-0332-0-1110-1000-310100-021-0000 | $0.00 | $329.00 | $329.00 |
| 0100-3150-0-1110-1000-310100-022-2495 | $0.00 | $337.00 | $337.00 |
| 0100-0332-0-1135-1000-310100-057-0030 | $0.00 | $382.00 | $382.00 |
| 0100-0332-0-1135-1000-310100-057-0031 | $0.00 | $382.00 | $382.00 |
| 0100-2600-0-1110-4000-310100-050-0021 | $0.00 | $390.00 | $390.00 |
| 0100-4203-0-1110-1000-310100-005-0000 | $0.00 | $469.00 | $469.00 |
| 0100-2600-0-1110-4000-310100-020-0000 | $0.00 | $478.00 | $478.00 |
| 0100-2600-0-1110-4000-310100-050-0022 | $0.00 | $546.00 | $546.00 |
| 0100-2600-0-1110-4000-310100-050-0024 | $0.00 | $546.00 | $546.00 |
| 0100-2600-0-1110-4000-310100-050-0026 | $0.00 | $546.00 | $546.00 |
| 0100-2600-0-1110-4000-310100-050-0027 | $0.00 | $546.00 | $546.00 |
| 0100-2600-0-1110-4000-310100-050-0028 | $0.00 | $546.00 | $546.00 |
| 0100-2600-0-1110-4000-310100-050-0029 | $0.00 | $546.00 | $546.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-1100-0-1110-1000-310100-030-0000 | $0.00 | $630.00 | $630.00 |
| 0100-3150-0-1110-1000-310100-028-0000 | $0.00 | $875.00 | $875.00 |
| 0100-1100-0-1176-1000-310100-021-0000 | $0.00 | $974.00 | $974.00 |
| 0100-4203-0-0000-2140-310100-005-0000 | $0.00 | $1,094.00 | $1,094.00 |
| 0100-0332-0-0000-2700-310100-072-0000 | $0.00 | $1,142.00 | $1,142.00 |
| 0100-6770-0-1156-1000-310100-026-0000 | $0.00 | $1,298.00 | $1,298.00 |
| 0100-6770-0-1156-1000-310100-023-0000 | $0.00 | $1,325.00 | $1,325.00 |
| 0100-6266-0-1110-1000-310100-005-0000 | $0.00 | $1,636.00 | $1,636.00 |
| 0100-3150-0-1110-1000-310100-031-0000 | $0.00 | $1,719.00 | $1,719.00 |
| 0100-0332-0-1135-4000-310100-021-0000 | $0.00 | $1,948.00 | $1,948.00 |
| 0100-4035-0-1110-1000-310100-005-0000 | $0.00 | $2,274.00 | $2,274.00 |
| 0100-0332-0-1110-1000-310100-055-2495 | $0.00 | $2,326.00 | $2,326.00 |
| 0100-1100-0-1176-1000-310100-031-0000 | $0.00 | $2,349.00 | $2,349.00 |
| 0100-2600-0-0000-3110-310100-072-0000 | $0.00 | $2,407.00 | $2,407.00 |
| 0100-2600-0-0000-3120-310100-072-0000 | $0.00 | $2,407.00 | $2,407.00 |
| 0100-0332-0-1110-1000-310100-072-0000 | $0.00 | $2,464.00 | $2,464.00 |
| 0100-6770-0-1156-1000-310100-022-0000 | $0.00 | $2,613.00 | $2,613.00 |
| 0100-6770-0-1156-1000-310100-025-0000 | $0.00 | $2,640.00 | $2,640.00 |
| 0100-1100-0-1176-1000-310100-030-0000 | $0.00 | $2,865.00 | $2,865.00 |
| 0100-2600-0-0000-3140-310100-072-0000 | $0.00 | $3,075.00 | $3,075.00 |
| 0100-4203-0-1110-1000-310100-005-2495 | $0.00 | $3,125.00 | $3,125.00 |
| 0100-6770-0-1156-1000-310100-027-0000 | $0.00 | $3,677.00 | $3,677.00 |
| 0100-0000-0-1150-1000-310100-071-0000 | $0.00 | $3,820.00 | $3,820.00 |
| 0100-6770-0-1134-1000-310100-029-0000 | $0.00 | $3,821.00 | $3,821.00 |
| 0100-6770-0-1156-1000-310100-028-0000 | $0.00 | $3,893.00 | $3,893.00 |
| 0100-2600-0-1110-4000-310100-023-0050 | $0.00 | $3,894.00 | $3,894.00 |
| 0100-6770-0-1134-1000-310100-023-0000 | $0.00 | $4,528.00 | $4,528.00 |
| 0100-6770-0-1156-1000-310100-024-0000 | $0.00 | $4,628.00 | $4,628.00 |
| 0100-6770-0-1156-1000-310100-029-0000 | $0.00 | $4,628.00 | $4,628.00 |
| 0100-6770-0-1134-1000-310100-028-0000 | $0.00 | $4,655.00 | $4,655.00 |
| 0100-2600-0-1110-4000-310100-029-0050 | $0.00 | $4,673.00 | $4,673.00 |
| 0100-2600-0-1110-4000-310100-028-0050 | $0.00 | $4,673.00 | $4,673.00 |
| 0100-2600-0-1110-4000-310100-027-0050 | $0.00 | $4,673.00 | $4,673.00 |
| 0100-2600-0-1110-4000-310100-026-0050 | $0.00 | $4,673.00 | $4,673.00 |
| 0100-2600-0-1110-4000-310100-025-0050 | $0.00 | $4,673.00 | $4,673.00 |
| 0100-2600-0-1110-4000-310100-022-0050 | $0.00 | $4,673.00 | $4,673.00 |
| 0100-2600-0-1110-4000-310100-021-0050 | $0.00 | $4,673.00 | $4,673.00 |
| 0100-6770-0-1156-1000-310100-021-0000 | $0.00 | $5,167.00 | $5,167.00 |
| 0100-0000-0-1110-1000-310100-053-0000 | $0.00 | $5,730.00 | $5,730.00 |
| 0100-6770-0-1134-1000-310100-026-0000 | $0.00 | $5,794.00 | $5,794.00 |
| 0100-2600-0-0000-2700-310100-072-0000 | $0.00 | $5,845.00 | $5,845.00 |
| 0100-6770-0-1134-1000-310100-025-0000 | $0.00 | $6,102.00 | $6,102.00 |
| 0100-6500-0-5760-1110-310100-039-0072 | $0.00 | $6,233.00 | $6,233.00 |
| 0100-6770-0-1134-1000-310100-022-0000 | $0.00 | $6,574.00 | $6,574.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-6770-0-1134-1000-310100-030-0000 | $0.00 | $6,574.00 | $6,574.00 |
| 0100-6770-0-1134-1000-310100-027-0000 | $0.00 | $6,877.00 | $6,877.00 |
| 0100-6770-0-1156-1000-310100-030-0000 | $0.00 | $6,901.00 | $6,901.00 |
| 0100-6770-0-1156-1000-310100-031-0000 | $0.00 | $6,901.00 | $6,901.00 |
| 0100-0332-0-1135-4000-310100-057-0030 | $0.00 | $7,220.00 | $7,220.00 |
| 0100-0332-0-1135-4000-310100-057-0031 | $0.00 | $7,220.00 | $7,220.00 |
| 0100-2600-0-1135-4000-310100-057-0020 | $0.00 | $7,334.00 | $7,334.00 |
| 0100-0332-0-0000-2700-310100-021-0000 | $0.00 | $7,491.00 | $7,491.00 |
| 0100-0332-0-0000-2700-310100-022-0000 | $0.00 | $7,491.00 | $7,491.00 |
| 0100-2600-0-1110-4000-310100-024-0050 | $0.00 | $7,788.00 | $7,788.00 |
| 0100-0332-0-0000-2700-310100-028-0000 | $0.00 | $7,790.00 | $7,790.00 |
| 0100-6770-0-1134-1000-310100-024-0000 | $0.00 | $8,283.00 | $8,283.00 |
| 0100-0332-0-0000-2700-310100-023-0000 | $0.00 | $8,599.00 | $8,599.00 |
| 0100-6770-0-1134-1000-310100-031-0000 | $0.00 | $8,743.00 | $8,743.00 |
| 0100-0332-0-0000-2700-310100-027-0000 | $0.00 | $8,943.00 | $8,943.00 |
| 0100-0332-0-0000-2700-310100-024-0000 | $0.00 | $9,301.00 | $9,301.00 |
| 0100-0332-0-0000-2700-310100-026-0000 | $0.00 | $9,428.00 | $9,428.00 |
| 0100-0332-0-0000-2700-310100-025-0000 | $0.00 | $9,555.00 | $9,555.00 |
| 0100-0332-0-0000-2700-310100-029-0000 | $0.00 | $9,555.00 | $9,555.00 |
| 0100-6770-0-1134-1000-310100-021-0000 | $0.00 | $10,131.00 | $10,131.00 |
| 0100-3327-0-5760-3120-310100-039-0000 | $0.00 | $13,512.00 | $13,512.00 |
| 0100-0332-0-0000-3110-310100-021-0000 | $0.00 | $15,004.00 | $15,004.00 |
| 0100-0332-0-0000-3110-310100-022-0000 | $0.00 | $15,004.00 | $15,004.00 |
| 0100-0332-0-1135-4000-310100-057-0000 | $0.00 | $15,421.00 | $15,421.00 |
| 0100-0332-0-3550-2700-310100-038-0000 | $0.00 | $15,421.00 | $15,421.00 |
| 0100-0332-0-0000-3110-310100-028-0000 | $0.00 | $15,604.00 | $15,604.00 |
| 0100-0332-0-0000-2150-310100-005-0000 | $0.00 | $16,944.00 | $16,944.00 |
| 0100-3010-0-0000-2150-310100-005-0000 | $0.00 | $16,944.00 | $16,944.00 |
| 0100-0332-0-0000-3110-310100-023-0000 | $0.00 | $17,224.00 | $17,224.00 |
| 0100-0000-0-0000-3120-310100-062-0000 | $0.00 | $17,669.00 | $17,669.00 |
| 0100-6762-0-5760-1110-310100-039-0000 | $0.00 | $17,800.00 | $17,800.00 |
| 0100-0332-0-0000-3110-310100-027-0000 | $0.00 | $17,913.00 | $17,913.00 |
| 0100-0332-0-0000-3110-310100-024-0000 | $0.00 | $18,630.00 | $18,630.00 |
| 0100-0332-0-0000-3110-310100-026-0000 | $0.00 | $18,884.00 | $18,884.00 |
| 0100-0332-0-0000-3110-310100-030-0000 | $0.00 | $18,884.00 | $18,884.00 |
| 0100-0332-0-0000-3110-310100-031-0000 | $0.00 | $18,884.00 | $18,884.00 |
| 0100-0332-0-0000-3110-310100-025-0000 | $0.00 | $19,139.00 | $19,139.00 |
| 0100-0332-0-0000-3110-310100-029-0000 | $0.00 | $19,139.00 | $19,139.00 |
| 0100-0332-0-1110-1000-310100-029-0000 | $0.00 | $22,574.00 | $22,574.00 |
| 0100-6762-0-3300-1000-310100-021-0000 | $0.00 | $22,723.00 | $22,723.00 |
| 0100-7399-0-3550-3110-310100-038-0000 | $0.00 | $23,541.00 | $23,541.00 |
| 0100-7435-0-0000-3140-310100-062-0000 | $0.00 | $24,034.00 | $24,034.00 |
| 0100-9064-0-0000-3120-310100-062-0000 | $0.00 | $24,985.00 | $24,985.00 |
| 0100-6266-0-0000-2140-310100-005-0000 | $0.00 | $25,634.00 | $25,634.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-7435-0-0000-3120-310100-062-0000 | $0.00 | $25,984.00 | $25,984.00 |
| 0100-0000-0-0000-2700-310100-022-0000 | $0.00 | $29,303.00 | $29,303.00 |
| 0100-0000-0-0000-2700-310100-024-0000 | $0.00 | $30,078.00 | $30,078.00 |
| 0100-0000-0-0000-2700-310100-023-0000 | $0.00 | $30,460.00 | $30,460.00 |
| 0100-0000-0-0000-2700-310100-028-0000 | $0.00 | $30,460.00 | $30,460.00 |
| 0100-0000-0-0000-2700-310100-021-0000 | $0.00 | $30,842.00 | $30,842.00 |
| 0100-0000-0-0000-2700-310100-025-0000 | $0.00 | $30,842.00 | $30,842.00 |
| 0100-0000-0-0000-2700-310100-026-0000 | $0.00 | $30,842.00 | $30,842.00 |
| 0100-0000-0-0000-2700-310100-027-0000 | $0.00 | $30,842.00 | $30,842.00 |
| 0100-0000-0-0000-2700-310100-030-0000 | $0.00 | $30,842.00 | $30,842.00 |
| 0100-0000-0-0000-2700-310100-031-0000 | $0.00 | $30,842.00 | $30,842.00 |
| 0100-0000-0-0000-2700-310100-029-0000 | $0.00 | $31,224.00 | $31,224.00 |
| 0100-0332-0-1110-1000-310100-025-0000 | $0.00 | $31,631.00 | $31,631.00 |
| 0100-0000-0-0000-2100-310100-062-0000 | $0.00 | $33,543.00 | $33,543.00 |
| 0100-0332-0-1110-1000-310100-027-0000 | $0.00 | $34,125.00 | $34,125.00 |
| 0100-4035-0-0000-2140-310100-005-0000 | $0.00 | $34,912.00 | $34,912.00 |
| 0100-0332-0-1110-1000-310100-023-0000 | $0.00 | $36,853.00 | $36,853.00 |
| 0100-2600-0-1110-1000-310100-072-0000 | $0.00 | $36,935.00 | $36,935.00 |
| 0100-0332-0-0000-3130-310100-063-0000 | $0.00 | $37,326.00 | $37,326.00 |
| 0100-0000-0-0000-7400-310100-003-0000 | $0.00 | $37,326.00 | $37,326.00 |
| 0100-0332-0-0000-2700-310100-030-0000 | $0.00 | $37,358.00 | $37,358.00 |
| 0100-0332-0-0000-2700-310100-031-0000 | $0.00 | $37,358.00 | $37,358.00 |
| 0100-0000-0-0000-2100-310100-053-0000 | $0.00 | $37,708.00 | $37,708.00 |
| 0100-6546-0-5760-3120-310100-039-0000 | $0.00 | $39,496.00 | $39,496.00 |
| 0100-0332-0-1110-1000-310100-022-0000 | $0.00 | $43,760.00 | $43,760.00 |
| 0100-6762-0-5760-1120-310100-039-0000 | $0.00 | $44,996.00 | $44,996.00 |
| 0100-0000-0-0000-7150-310100-002-0000 | $0.00 | $46,479.00 | $46,479.00 |
| 0100-7435-0-0000-3130-310100-063-0000 | $0.00 | $48,258.00 | $48,258.00 |
| 0100-0332-0-1134-1000-310100-020-0000 | $0.00 | $53,356.00 | $53,356.00 |
| 0100-0332-0-1110-1000-310100-024-0000 | $0.00 | $61,260.00 | $61,260.00 |
| 0100-0332-0-3550-1000-310100-038-0000 | $0.00 | $73,393.00 | $73,393.00 |
| 0100-0332-0-1110-1000-310100-030-0000 | $0.00 | $84,553.00 | $84,553.00 |
| 0100-6500-0-5760-3120-310100-039-0000 | $0.00 | $85,229.00 | $85,229.00 |
| 0100-0332-0-1160-1000-310100-020-0000 | $0.00 | $85,802.00 | $85,802.00 |
| 0100-0332-0-1110-1000-310100-031-0000 | $0.00 | $94,069.00 | $94,069.00 |
| 0100-0332-0-1156-1000-310100-020-0000 | $0.00 | $98,472.00 | $98,472.00 |
| 0100-0332-0-0000-3110-310100-020-0000 | $0.00 | $117,703.00 | $117,703.00 |
| 0100-0332-0-0000-3140-310100-062-0000 | $0.00 | $125,972.00 | $125,972.00 |
| 0100-0000-0-1110-1000-310100-020-0000 | $0.00 | $143,823.00 | $143,823.00 |
| 0100-6500-0-5760-1110-310100-039-0000 | $0.00 | $180,537.00 | $180,537.00 |
| 0100-7435-0-0000-3110-310100-062-0000 | $0.00 | $188,324.00 | $188,324.00 |
| 0100-3010-0-0000-2140-310100-005-0000 | $0.00 | $203,976.00 | $203,976.00 |
| 0100-6500-0-5760-1120-310100-039-0000 | $0.00 | $244,757.00 | $244,757.00 |
| 0100-0000-0-1110-1000-310100-023-0000 | $0.00 | $294,312.00 | $294,312.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0000-0-1110-1000-310100-025-0000 | $0.00 | $302,030.00 | $302,030.00 |
| 0100-1400-0-1110-1000-310100-029-0000 | $0.00 | $336,010.00 | $336,010.00 |
| 0100-0000-0-1110-1000-310100-026-0000 | $0.00 | $360,889.00 | $360,889.00 |
| 0100-0000-0-1110-1000-310100-021-0000 | $0.00 | $365,484.00 | $365,484.00 |
| 0100-0000-0-1110-1000-310100-028-0000 | $0.00 | $370,864.00 | $370,864.00 |
| 0100-0000-0-1110-1000-310100-027-0000 | $0.00 | $396,221.00 | $396,221.00 |
| 0100-1400-0-1110-1000-310100-030-0000 | $0.00 | $416,717.00 | $416,717.00 |
| 0100-1400-0-1110-1000-310100-031-0000 | $0.00 | $436,698.00 | $436,698.00 |
| 0100-0000-0-1110-1000-310100-022-0000 | $0.00 | $454,833.00 | $454,833.00 |
| 0100-0000-0-1110-1000-310100-024-0000 | $0.00 | $465,694.00 | $465,694.00 |
| 0100-7690-0-5760-1190-310120-001-0000 | $0.00 | $10.00 | $10.00 |
| 0100-7690-0-0000-2495-310120-001-0000 | $0.00 | $184.00 | $184.00 |
| 0100-7690-0-7110-3140-310120-001-0000 | $0.00 | $440.00 | $440.00 |
| 0100-7690-0-3550-2700-310120-001-0000 | $0.00 | $7,074.00 | $7,074.00 |
| 0100-7690-0-0000-7400-310120-001-0000 | $0.00 | $16,085.00 | $16,085.00 |
| 0100-7690-0-0000-3120-310120-001-0000 | $0.00 | $17,345.00 | $17,345.00 |
| 0100-7690-0-1110-4000-310120-001-0000 | $0.00 | $19,630.00 | $19,630.00 |
| 0100-7690-0-0000-7150-310120-001-0000 | $0.00 | $21,014.00 | $21,014.00 |
| 0100-7690-0-0000-3130-310120-001-0000 | $0.00 | $24,830.00 | $24,830.00 |
| 0100-7690-0-3550-1000-310120-001-0000 | $0.00 | $32,907.00 | $32,907.00 |
| 0100-7690-0-0000-2100-310120-001-0000 | $0.00 | $47,929.00 | $47,929.00 |
| 0100-7690-0-5760-3120-310120-001-0000 | $0.00 | $59,573.00 | $59,573.00 |
| 0100-7690-0-5760-1110-310120-001-0000 | $0.00 | $70,475.00 | $70,475.00 |
| 0100-7690-0-0000-3140-310120-001-0000 | $0.00 | $77,648.00 | $77,648.00 |
| 0100-7690-0-5760-1120-310120-001-0000 | $0.00 | $125,026.00 | $125,026.00 |
| 0100-7690-0-0000-2140-310120-001-0000 | $0.00 | $129,925.00 | $129,925.00 |
| 0100-7690-0-0000-3110-310120-001-0000 | $0.00 | $155,297.00 | $155,297.00 |
| 0100-7690-0-0000-2700-310120-001-0000 | $0.00 | $224,879.00 | $224,879.00 |
| 0100-7690-0-1110-1000-310120-001-0000 | $0.00 | $2,823,204.00 | $2,823,204.00 |
| 0100-0332-0-1110-1000-320200-020-0001 | $0.00 | ($300,000.00) | ($300,000.00) |
| 0100-0000-0-0000-8200-320200-001-0000 | $0.00 | ($11,360.00) | ($11,360.00) |
| 0100-0000-0-0000-7110-320200-001-0000 | $0.00 | ($4,818.00) | ($4,818.00) |
| 0100-0000-0-0000-2420-320200-001-0000 | $0.00 | ($2,732.00) | ($2,732.00) |
| 0100-0000-0-0000-2495-320200-001-0000 | $0.00 | ($2,177.00) | ($2,177.00) |
| 0100-0033-0-0000-3140-320200-022-0000 | $0.00 | $6.00 | $6.00 |
| 0100-3150-0-0000-2495-320200-027-0000 | $0.00 | $7.00 | $7.00 |
| 0100-1100-0-0000-2700-320200-027-0000 | $0.00 | $7.00 | $7.00 |
| 0100-3150-0-0000-2495-320200-023-0000 | $0.00 | $39.00 | $39.00 |
| 0100-3150-0-0000-2495-320200-028-0000 | $0.00 | $49.00 | $49.00 |
| 0100-1100-0-0000-2700-320200-021-0000 | $0.00 | $54.00 | $54.00 |
| 0100-1100-0-0000-2700-320200-022-0000 | $0.00 | $54.00 | $54.00 |
| 0100-1100-0-1176-1000-320200-029-0000 | $0.00 | $80.00 | $80.00 |
| 0100-1100-0-0000-2495-320200-022-0000 | $0.00 | $107.00 | $107.00 |
| 0100-0033-0-0000-3140-320200-023-0000 | $0.00 | $142.00 | $142.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0033-0-0000-2700-320200-023-0000 | $0.00 | $147.00 | $147.00 |
| 0100-2600-0-1110-4000-320200-050-0021 | $0.00 | $196.00 | $196.00 |
| 0100-0332-0-0000-2495-320200-005-0000 | $0.00 | $214.00 | $214.00 |
| 0100-0033-0-0000-2420-320200-031-0000 | $0.00 | $221.00 | $221.00 |
| 0100-0033-0-1110-1000-320200-023-0000 | $0.00 | $268.00 | $268.00 |
| 0100-0033-0-1110-1000-320200-027-0000 | $0.00 | $268.00 | $268.00 |
| 0100-0033-0-0000-2700-320200-031-0000 | $0.00 | $295.00 | $295.00 |
| 0100-0033-0-0000-3130-320200-027-0000 | $0.00 | $295.00 | $295.00 |
| 0100-0033-0-0000-3140-320200-029-0000 | $0.00 | $295.00 | $295.00 |
| 0100-0033-0-1110-4000-320200-029-0000 | $0.00 | $295.00 | $295.00 |
| 0100-0033-0-1110-1000-320200-062-0000 | $0.00 | $322.00 | $322.00 |
| 0100-0033-0-5760-1110-320200-039-0000 | $0.00 | $334.00 | $334.00 |
| 0100-3150-0-1110-1000-320200-022-0000 | $0.00 | $360.00 | $360.00 |
| 0100-0033-0-0000-2700-320200-024-0000 | $0.00 | $369.00 | $369.00 |
| 0100-1100-0-1176-1000-320200-021-0000 | $0.00 | $483.00 | $483.00 |
| 0100-0033-0-1110-1000-320200-031-0000 | $0.00 | $532.00 | $532.00 |
| 0100-2600-0-1110-4000-320200-021-0050 | $0.00 | $588.00 | $588.00 |
| 0100-2600-0-1110-4000-320200-022-0050 | $0.00 | $588.00 | $588.00 |
| 0100-2600-0-1110-4000-320200-023-0050 | $0.00 | $588.00 | $588.00 |
| 0100-2600-0-1110-4000-320200-024-0050 | $0.00 | $588.00 | $588.00 |
| 0100-2600-0-1110-4000-320200-025-0050 | $0.00 | $588.00 | $588.00 |
| 0100-2600-0-1110-4000-320200-026-0050 | $0.00 | $588.00 | $588.00 |
| 0100-2600-0-1110-4000-320200-027-0050 | $0.00 | $588.00 | $588.00 |
| 0100-2600-0-1110-4000-320200-028-0050 | $0.00 | $588.00 | $588.00 |
| 0100-2600-0-1110-4000-320200-029-0050 | $0.00 | $588.00 | $588.00 |
| 0100-0033-0-1110-1000-320200-025-0000 | $0.00 | $588.00 | $588.00 |
| 0100-0033-0-0000-2700-320200-028-0000 | $0.00 | $590.00 | $590.00 |
| 0100-0033-0-1110-4000-320200-025-0000 | $0.00 | $590.00 | $590.00 |
| 0100-0332-0-0000-2700-320200-072-0000 | $0.00 | $597.00 | $597.00 |
| 0100-0000-0-1110-1000-320200-003-0000 | $0.00 | $617.00 | $617.00 |
| 0100-0332-0-0000-3140-320200-072-0000 | $0.00 | $691.00 | $691.00 |
| 0100-0332-0-0000-3140-320200-020-0000 | $0.00 | $720.00 | $720.00 |
| 0100-0033-0-0000-2700-320200-029-0000 | $0.00 | $737.00 | $737.00 |
| 0100-0033-0-0000-2700-320200-022-0000 | $0.00 | $767.00 | $767.00 |
| 0100-0033-0-0000-2700-320200-025-0000 | $0.00 | $826.00 | $826.00 |
| 0100-0033-0-1110-4000-320200-027-0000 | $0.00 | $847.00 | $847.00 |
| 0100-0033-0-1110-1000-320200-026-0000 | $0.00 | $876.00 | $876.00 |
| 0100-0033-0-0000-2420-320200-030-0000 | $0.00 | $885.00 | $885.00 |
| 0100-0033-0-1110-4000-320200-023-0000 | $0.00 | $885.00 | $885.00 |
| 0100-0033-0-1110-4000-320200-021-0000 | $0.00 | $899.00 | $899.00 |
| 0100-0033-0-1110-4000-320200-024-0000 | $0.00 | $899.00 | $899.00 |
| 0100-0033-0-1110-1000-320200-030-0000 | $0.00 | $924.00 | $924.00 |
| 0100-0033-0-0000-2420-320200-025-0000 | $0.00 | $944.00 | $944.00 |
| 0100-0033-0-0000-2700-320200-027-0000 | $0.00 | $958.00 | $958.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0033-0-1110-1000-320200-024-0000 | $0.00 | $1,013.00 | $1,013.00 |
| 0100-0033-0-1110-1000-320200-029-0000 | $0.00 | $1,016.00 | $1,016.00 |
| 0100-0033-0-0000-2420-320200-029-0000 | $0.00 | $1,032.00 | $1,032.00 |
| 0100-0033-0-0000-3140-320200-024-0000 | $0.00 | $1,032.00 | $1,032.00 |
| 0100-0033-0-0000-2700-320200-030-0000 | $0.00 | $1,091.00 | $1,091.00 |
| 0100-0033-0-1110-4000-320200-026-0000 | $0.00 | $1,101.00 | $1,101.00 |
| 0100-0033-0-0000-2700-320200-021-0000 | $0.00 | $1,121.00 | $1,121.00 |
| 0100-0033-0-1110-4000-320200-028-0000 | $0.00 | $1,177.00 | $1,177.00 |
| 0100-0033-0-0000-3140-320200-031-0000 | $0.00 | $1,180.00 | $1,180.00 |
| 0100-0033-0-1110-1000-320200-028-0000 | $0.00 | $1,185.00 | $1,185.00 |
| 0100-0332-0-0000-3130-320200-053-0000 | $0.00 | $1,194.00 | $1,194.00 |
| 0100-0033-0-0000-2420-320200-028-0000 | $0.00 | $1,239.00 | $1,239.00 |
| 0100-0033-0-0000-2700-320200-026-0000 | $0.00 | $1,239.00 | $1,239.00 |
| 0100-0033-0-0000-2420-320200-024-0000 | $0.00 | $1,257.00 | $1,257.00 |
| 0100-0033-0-0000-3140-320200-027-0000 | $0.00 | $1,334.00 | $1,334.00 |
| 0100-0332-0-0000-8200-320200-020-0057 | $0.00 | $1,341.00 | $1,341.00 |
| 0100-2600-0-0000-8200-320200-072-0000 | $0.00 | $1,341.00 | $1,341.00 |
| 0100-0033-0-1110-1000-320200-021-0000 | $0.00 | $1,386.00 | $1,386.00 |
| 0100-0033-0-0000-3140-320200-026-0000 | $0.00 | $1,400.00 | $1,400.00 |
| 0100-0033-0-1110-1000-320200-022-0000 | $0.00 | $1,490.00 | $1,490.00 |
| 0100-0033-0-0000-3130-320200-053-0000 | $0.00 | $1,635.00 | $1,635.00 |
| 0100-0332-0-1156-1000-320200-075-0000 | $0.00 | $2,145.00 | $2,145.00 |
| 0100-0000-0-0000-2495-320200-055-0000 | $0.00 | $2,177.00 | $2,177.00 |
| 0100-4203-0-0000-2495-320200-005-0000 | $0.00 | $2,562.00 | $2,562.00 |
| 0100-0000-0-0000-2420-320200-053-0000 | $0.00 | $2,732.00 | $2,732.00 |
| 0100-2600-0-0000-2700-320200-072-0000 | $0.00 | $2,949.00 | $2,949.00 |
| 0100-0033-0-5760-1130-320200-039-0000 | $0.00 | $3,114.00 | $3,114.00 |
| 0100-0033-0-5760-1120-320200-039-0000 | $0.00 | $3,400.00 | $3,400.00 |
| 0100-2600-0-0000-3140-320200-072-0000 | $0.00 | $3,485.00 | $3,485.00 |
| 0100-0332-0-0000-2495-320200-055-0000 | $0.00 | $3,535.00 | $3,535.00 |
| 0100-0033-0-0000-3600-320200-014-0000 | $0.00 | $3,613.00 | $3,613.00 |
| 0100-2600-0-0000-3130-320200-072-0000 | $0.00 | $4,290.00 | $4,290.00 |
| 0100-0000-0-0000-7110-320200-002-0000 | $0.00 | $4,818.00 | $4,818.00 |
| 0100-6500-0-5760-1110-320200-039-0072 | $0.00 | $5,700.00 | $5,700.00 |
| 0100-0000-0-1110-1000-320200-060-0000 | $0.00 | $6,703.00 | $6,703.00 |
| 0100-6762-0-1110-1000-320200-021-0000 | $0.00 | $6,765.00 | $6,765.00 |
| 0100-6762-0-1110-1000-320200-030-0000 | $0.00 | $6,803.00 | $6,803.00 |
| 0100-0000-0-0000-3600-320200-014-0072 | $0.00 | $9,384.00 | $9,384.00 |
| 0100-9064-0-0000-2100-320200-062-0000 | $0.00 | $9,644.00 | $9,644.00 |
| 0100-0033-0-0000-3700-320200-008-0000 | $0.00 | $10,499.00 | $10,499.00 |
| 0100-0000-0-0000-8200-320200-010-0000 | $0.00 | $11,360.00 | $11,360.00 |
| 0100-0332-0-0000-3140-320200-023-0000 | $0.00 | $11,610.00 | $11,610.00 |
| 0100-0332-0-0000-3140-320200-029-0000 | $0.00 | $11,610.00 | $11,610.00 |
| 0100-6762-0-5760-1120-320200-039-0000 | $0.00 | $13,044.00 | $13,044.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-0000-2420-320200-022-0000 | $0.00 | $13,156.00 | $13,156.00 |
| 0100-0332-0-0000-2420-320200-026-0000 | $0.00 | $13,156.00 | $13,156.00 |
| 0100-0332-0-0000-2420-320200-027-0000 | $0.00 | $13,156.00 | $13,156.00 |
| 0100-0332-0-0000-3140-320200-021-0000 | $0.00 | $13,245.00 | $13,245.00 |
| 0100-0332-0-0000-2420-320200-021-0000 | $0.00 | $13,263.00 | $13,263.00 |
| 0100-0332-0-0000-2420-320200-023-0000 | $0.00 | $13,802.00 | $13,802.00 |
| 0100-0332-0-0000-3140-320200-025-0000 | $0.00 | $13,910.00 | $13,910.00 |
| 0100-0332-0-0000-2420-320200-030-0000 | $0.00 | $13,923.00 | $13,923.00 |
| 0100-0332-0-0000-2420-320200-031-0000 | $0.00 | $14,044.00 | $14,044.00 |
| 0100-0332-0-0000-2420-320200-025-0000 | $0.00 | $14,103.00 | $14,103.00 |
| 0100-0332-0-0000-2420-320200-024-0000 | $0.00 | $14,407.00 | $14,407.00 |
| 0100-0332-0-0000-3140-320200-028-0000 | $0.00 | $14,606.00 | $14,606.00 |
| 0100-0332-0-0000-3140-320200-031-0000 | $0.00 | $14,606.00 | $14,606.00 |
| 0100-0332-0-0000-3140-320200-027-0000 | $0.00 | $14,746.00 | $14,746.00 |
| 0100-0332-0-0000-2420-320200-029-0000 | $0.00 | $14,977.00 | $14,977.00 |
| 0100-0332-0-0000-2420-320200-028-0000 | $0.00 | $15,242.00 | $15,242.00 |
| 0100-0332-0-0000-3140-320200-030-0000 | $0.00 | $15,448.00 | $15,448.00 |
| 0100-0332-0-0000-3140-320200-024-0000 | $0.00 | $15,481.00 | $15,481.00 |
| 0100-0332-0-0000-3140-320200-026-0000 | $0.00 | $15,481.00 | $15,481.00 |
| 0100-0332-0-0000-3140-320200-022-0000 | $0.00 | $15,682.00 | $15,682.00 |
| 0100-6762-0-1110-1000-320200-025-0000 | $0.00 | $16,227.00 | $16,227.00 |
| 0100-6762-0-1110-1000-320200-023-0000 | $0.00 | $16,448.00 | $16,448.00 |
| 0100-0332-0-0000-3130-320200-055-0000 | $0.00 | $17,955.00 | $17,955.00 |
| 0100-0332-0-3550-3130-320200-038-0000 | $0.00 | $18,290.00 | $18,290.00 |
| 0100-0332-0-0000-3130-320200-027-0000 | $0.00 | $18,437.00 | $18,437.00 |
| 0100-0332-0-0000-3130-320200-026-0000 | $0.00 | $19,031.00 | $19,031.00 |
| 0100-6762-0-1110-1000-320200-022-0000 | $0.00 | $19,173.00 | $19,173.00 |
| 0100-0332-0-0000-2420-320200-056-0000 | $0.00 | $19,274.00 | $19,274.00 |
| 0100-0000-0-0000-7550-320200-015-0000 | $0.00 | $19,429.00 | $19,429.00 |
| 0100-0332-0-0000-2140-320200-051-0000 | $0.00 | $19,490.00 | $19,490.00 |
| 0100-0332-0-3550-1000-320200-038-0000 | $0.00 | $19,534.00 | $19,534.00 |
| 0100-0332-0-0000-3130-320200-028-0000 | $0.00 | $20,054.00 | $20,054.00 |
| 0100-0332-0-0000-3130-320200-025-0000 | $0.00 | $20,071.00 | $20,071.00 |
| 0100-0332-0-0000-3130-320200-029-0000 | $0.00 | $20,113.00 | $20,113.00 |
| 0100-0332-0-0000-3130-320200-024-0000 | $0.00 | $20,497.00 | $20,497.00 |
| 0100-0332-0-1110-1000-320200-029-0000 | $0.00 | $21,112.00 | $21,112.00 |
| 0100-0332-0-0000-3130-320200-023-0000 | $0.00 | $21,943.00 | $21,943.00 |
| 0100-0332-0-0000-3130-320200-022-0000 | $0.00 | $21,961.00 | $21,961.00 |
| 0100-0332-0-1110-1000-320200-028-0000 | $0.00 | $22,099.00 | $22,099.00 |
| 0100-3010-0-0000-2150-320200-005-0000 | $0.00 | $22,317.00 | $22,317.00 |
| 0100-0332-0-0000-3130-320200-063-0000 | $0.00 | $22,326.00 | $22,326.00 |
| 0100-0332-0-0000-2150-320200-053-0000 | $0.00 | $22,490.00 | $22,490.00 |
| 0100-0332-0-1110-1000-320200-023-0000 | $0.00 | $22,599.00 | $22,599.00 |
| 0100-0332-0-1110-1000-320200-021-0000 | $0.00 | $22,605.00 | $22,605.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-1110-1000-320200-026-0000 | $0.00 | $22,616.00 | $22,616.00 |
| 0100-0332-0-1110-1000-320200-025-0000 | $0.00 | $23,212.00 | $23,212.00 |
| 0100-6762-0-5760-1110-320200-039-0000 | $0.00 | $25,521.00 | $25,521.00 |
| 0100-0000-0-0000-7150-320200-002-0000 | $0.00 | $25,535.00 | $25,535.00 |
| 0100-6762-0-1110-1000-320200-029-0000 | $0.00 | $25,676.00 | $25,676.00 |
| 0100-6762-0-1110-1000-320200-026-0000 | $0.00 | $26,017.00 | $26,017.00 |
| 0100-0332-0-1110-1000-320200-031-0000 | $0.00 | $26,079.00 | $26,079.00 |
| 0100-6762-0-1110-1000-320200-027-0000 | $0.00 | $26,567.00 | $26,567.00 |
| 0100-0332-0-1110-1000-320200-027-0000 | $0.00 | $26,750.00 | $26,750.00 |
| 0100-6762-0-1110-1000-320200-024-0000 | $0.00 | $27,076.00 | $27,076.00 |
| 0100-0332-0-1110-1000-320200-022-0000 | $0.00 | $30,381.00 | $30,381.00 |
| 0100-0332-0-1110-1000-320200-024-0000 | $0.00 | $30,540.00 | $30,540.00 |
| 0100-0332-0-1110-1000-320200-030-0000 | $0.00 | $32,276.00 | $32,276.00 |
| 0100-6762-0-1110-1000-320200-028-0000 | $0.00 | $32,624.00 | $32,624.00 |
| 0100-0000-0-0000-8200-320200-027-0000 | $0.00 | $34,056.00 | $34,056.00 |
| 0100-0000-0-0000-8200-320200-023-0000 | $0.00 | $35,790.00 | $35,790.00 |
| 0100-0000-0-0000-8200-320200-025-0000 | $0.00 | $35,822.00 | $35,822.00 |
| 0100-0000-0-0000-8200-320200-021-0000 | $0.00 | $36,124.00 | $36,124.00 |
| 0100-0000-0-0000-8200-320200-026-0000 | $0.00 | $36,124.00 | $36,124.00 |
| 0100-0000-0-0000-2700-320200-025-0000 | $0.00 | $36,240.00 | $36,240.00 |
| 0100-0000-0-0000-8200-320200-028-0000 | $0.00 | $36,425.00 | $36,425.00 |
| 0100-0000-0-0000-8200-320200-029-0000 | $0.00 | $36,498.00 | $36,498.00 |
| 0100-8150-0-0000-8100-320200-012-0000 | $0.00 | $36,622.00 | $36,622.00 |
| 0100-0000-0-0000-2700-320200-023-0000 | $0.00 | $39,093.00 | $39,093.00 |
| 0100-0000-0-0000-2700-320200-026-0000 | $0.00 | $39,756.00 | $39,756.00 |
| 0100-6010-0-1110-4000-320200-023-0000 | $0.00 | $40,272.00 | $40,272.00 |
| 0100-0000-0-0000-2700-320200-029-0000 | $0.00 | $40,701.00 | $40,701.00 |
| 0100-0000-0-0000-2700-320200-027-0000 | $0.00 | $40,829.00 | $40,829.00 |
| 0100-0000-0-0000-2700-320200-028-0000 | $0.00 | $40,906.00 | $40,906.00 |
| 0100-0000-0-0000-2700-320200-021-0000 | $0.00 | $41,770.00 | $41,770.00 |
| 0100-0000-0-0000-8200-320200-024-0000 | $0.00 | $43,276.00 | $43,276.00 |
| 0100-0000-0-0000-8200-320200-022-0000 | $0.00 | $43,577.00 | $43,577.00 |
| 0100-0000-0-0000-2100-320200-062-0000 | $0.00 | $43,824.00 | $43,824.00 |
| 0100-2600-0-1110-4000-320200-072-0000 | $0.00 | $45,041.00 | $45,041.00 |
| 0100-6010-0-1110-4000-320200-022-0000 | $0.00 | $45,587.00 | $45,587.00 |
| 0100-6010-0-1110-4000-320200-025-0000 | $0.00 | $46,043.00 | $46,043.00 |
| 0100-0000-0-0000-2700-320200-022-0000 | $0.00 | $46,322.00 | $46,322.00 |
| 0100-6010-0-1110-4000-320200-029-0000 | $0.00 | $46,326.00 | $46,326.00 |
| 0100-8150-0-0000-8100-320200-010-0000 | $0.00 | $46,495.00 | $46,495.00 |
| 0100-0000-0-0000-2700-320200-024-0000 | $0.00 | $46,520.00 | $46,520.00 |
| 0100-6010-0-1110-4000-320200-028-0000 | $0.00 | $46,577.00 | $46,577.00 |
| 0100-0000-0-0000-2700-320200-031-0000 | $0.00 | $47,016.00 | $47,016.00 |
| 0100-0000-0-0000-2700-320200-030-0000 | $0.00 | $48,177.00 | $48,177.00 |
| 0100-3310-0-5760-1110-320200-039-0000 | $0.00 | $49,190.00 | $49,190.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-2600-0-1110-4000-320200-020-0000 | $0.00 | $50,912.00 | $50,912.00 |
| 0100-6010-0-1110-4000-320200-021-0000 | $0.00 | $52,257.00 | $52,257.00 |
| 0100-6010-0-1110-4000-320200-027-0000 | $0.00 | $53,355.00 | $53,355.00 |
| 0100-6010-0-1110-4000-320200-026-0000 | $0.00 | $53,503.00 | $53,503.00 |
| 0100-0000-0-0000-8200-320200-031-0000 | $0.00 | $53,627.00 | $53,627.00 |
| 0100-6500-0-5760-1110-320200-039-0000 | $0.00 | $54,551.00 | $54,551.00 |
| 0100-0000-0-0000-8200-320200-030-0000 | $0.00 | $55,827.00 | $55,827.00 |
| 0100-0000-0-0000-8200-320200-016-0000 | $0.00 | $60,976.00 | $60,976.00 |
| 0100-6500-0-5760-1120-320200-039-0000 | $0.00 | $66,108.00 | $66,108.00 |
| 0100-6010-0-1110-4000-320200-024-0000 | $0.00 | $67,528.00 | $67,528.00 |
| 0100-0000-0-0000-8200-320200-017-0000 | $0.00 | $67,806.00 | $67,806.00 |
| 0100-0000-0-0000-7700-320200-061-0000 | $0.00 | $73,874.00 | $73,874.00 |
| 0100-6500-0-5760-1130-320200-039-0000 | $0.00 | $91,794.00 | $91,794.00 |
| 0100-0000-0-0000-8200-320200-012-0000 | $0.00 | $114,345.00 | $114,345.00 |
| 0100-0332-0-0000-2420-320200-061-0000 | $0.00 | $167,974.00 | $167,974.00 |
| 0100-0000-0-0000-7400-320200-003-0000 | $0.00 | $180,158.00 | $180,158.00 |
| 0100-0000-0-0000-3600-320200-014-0000 | $0.00 | $198,494.00 | $198,494.00 |
| 0100-8150-0-0000-8100-320200-011-0000 | $0.00 | $212,313.00 | $212,313.00 |
| 0100-0000-0-0000-7300-320200-004-0000 | $0.00 | $217,417.00 | $217,417.00 |
| 0100-4035-0-0000-3140-330100-005-0000 | $0.00 | $3.00 | $3.00 |
| 0100-1100-0-1110-1000-330100-023-0000 | $0.00 | $3.00 | $3.00 |
| 0100-1100-0-1176-1000-330100-022-0000 | $0.00 | $3.00 | $3.00 |
| 0100-1100-0-1176-1000-330100-027-0000 | $0.00 | $4.00 | $4.00 |
| 0100-1100-0-1110-1000-330100-025-0000 | $0.00 | $5.00 | $5.00 |
| 0100-3150-0-1110-1000-330100-028-2495 | $0.00 | $5.00 | $5.00 |
| 0100-3150-0-1110-1000-330100-023-0000 | $0.00 | $7.00 | $7.00 |
| 0100-1100-0-1110-1000-330100-031-0000 | $0.00 | $7.00 | $7.00 |
| 0100-3150-0-1110-1000-330100-025-0000 | $0.00 | $9.00 | $9.00 |
| 0100-3150-0-1110-1000-330100-027-0000 | $0.00 | $10.00 | $10.00 |
| 0100-3150-0-1110-1000-330100-027-2495 | $0.00 | $11.00 | $11.00 |
| 0100-1100-0-1110-1000-330100-029-0000 | $0.00 | $12.00 | $12.00 |
| 0100-0332-0-1110-1000-330100-028-0000 | $0.00 | $12.00 | $12.00 |
| 0100-3150-0-1110-1000-330100-022-0000 | $0.00 | $12.00 | $12.00 |
| 0100-3150-0-1110-1000-330100-029-2495 | $0.00 | $14.00 | $14.00 |
| 0100-0000-0-1110-1000-330100-003-0000 | $0.00 | $14.00 | $14.00 |
| 0100-1100-0-1110-1000-330100-027-0000 | $0.00 | $15.00 | $15.00 |
| 0100-0332-0-0000-3140-330100-030-0000 | $0.00 | $16.00 | $16.00 |
| 0100-1100-0-1110-1000-330100-028-0000 | $0.00 | $22.00 | $22.00 |
| 0100-3150-0-1110-1000-330100-024-2495 | $0.00 | $23.00 | $23.00 |
| 0100-3150-0-1110-1000-330100-021-0000 | $0.00 | $24.00 | $24.00 |
| 0100-3150-0-1110-1000-330100-026-2495 | $0.00 | $24.00 | $24.00 |
| 0100-4203-0-0000-2495-330100-005-0000 | $0.00 | $24.00 | $24.00 |
| 0100-0332-0-1110-1000-330100-021-0000 | $0.00 | $25.00 | $25.00 |
| 0100-3150-0-1110-1000-330100-022-2495 | $0.00 | $26.00 | $26.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-1135-1000-330100-057-0031 | $0.00 | $29.00 | $29.00 |
| 0100-0332-0-1135-1000-330100-057-0030 | $0.00 | $29.00 | $29.00 |
| 0100-2600-0-1110-4000-330100-050-0021 | $0.00 | $30.00 | $30.00 |
| 0100-4203-0-1110-1000-330100-005-0000 | $0.00 | $36.00 | $36.00 |
| 0100-2600-0-1110-4000-330100-020-0000 | $0.00 | $36.00 | $36.00 |
| 0100-2600-0-1110-4000-330100-050-0022 | $0.00 | $41.00 | $41.00 |
| 0100-2600-0-1110-4000-330100-050-0024 | $0.00 | $41.00 | $41.00 |
| 0100-2600-0-1110-4000-330100-050-0026 | $0.00 | $41.00 | $41.00 |
| 0100-2600-0-1110-4000-330100-050-0027 | $0.00 | $41.00 | $41.00 |
| 0100-2600-0-1110-4000-330100-050-0028 | $0.00 | $41.00 | $41.00 |
| 0100-2600-0-1110-4000-330100-050-0029 | $0.00 | $41.00 | $41.00 |
| 0100-1100-0-1110-1000-330100-030-0000 | $0.00 | $48.00 | $48.00 |
| 0100-3150-0-1110-1000-330100-028-0000 | $0.00 | $66.00 | $66.00 |
| 0100-1100-0-1176-1000-330100-021-0000 | $0.00 | $74.00 | $74.00 |
| 0100-4203-0-0000-2140-330100-005-0000 | $0.00 | $83.00 | $83.00 |
| 0100-0332-0-0000-2700-330100-072-0000 | $0.00 | $87.00 | $87.00 |
| 0100-6770-0-1156-1000-330100-026-0000 | $0.00 | $99.00 | $99.00 |
| 0100-6770-0-1156-1000-330100-023-0000 | $0.00 | $101.00 | $101.00 |
| 0100-6266-0-1110-1000-330100-005-0000 | $0.00 | $124.00 | $124.00 |
| 0100-3150-0-1110-1000-330100-031-0000 | $0.00 | $130.00 | $130.00 |
| 0100-0332-0-1135-4000-330100-021-0000 | $0.00 | $148.00 | $148.00 |
| 0100-4035-0-1110-1000-330100-005-0000 | $0.00 | $173.00 | $173.00 |
| 0100-0332-0-1110-1000-330100-055-2495 | $0.00 | $177.00 | $177.00 |
| 0100-1100-0-1176-1000-330100-031-0000 | $0.00 | $178.00 | $178.00 |
| 0100-2600-0-0000-3110-330100-072-0000 | $0.00 | $183.00 | $183.00 |
| 0100-2600-0-0000-3120-330100-072-0000 | $0.00 | $183.00 | $183.00 |
| 0100-0332-0-1110-1000-330100-072-0000 | $0.00 | $187.00 | $187.00 |
| 0100-6770-0-1156-1000-330100-022-0000 | $0.00 | $198.00 | $198.00 |
| 0100-6770-0-1156-1000-330100-025-0000 | $0.00 | $200.00 | $200.00 |
| 0100-1100-0-1176-1000-330100-030-0000 | $0.00 | $218.00 | $218.00 |
| 0100-2600-0-0000-3140-330100-072-0000 | $0.00 | $233.00 | $233.00 |
| 0100-4203-0-1110-1000-330100-005-2495 | $0.00 | $237.00 | $237.00 |
| 0100-6770-0-1156-1000-330100-027-0000 | $0.00 | $279.00 | $279.00 |
| 0100-0000-0-1150-1000-330100-071-0000 | $0.00 | $290.00 | $290.00 |
| 0100-6770-0-1134-1000-330100-029-0000 | $0.00 | $290.00 | $290.00 |
| 0100-6770-0-1156-1000-330100-028-0000 | $0.00 | $296.00 | $296.00 |
| 0100-2600-0-1110-4000-330100-023-0050 | $0.00 | $296.00 | $296.00 |
| 0100-6770-0-1134-1000-330100-023-0000 | $0.00 | $344.00 | $344.00 |
| 0100-6770-0-1156-1000-330100-024-0000 | $0.00 | $351.00 | $351.00 |
| 0100-6770-0-1156-1000-330100-029-0000 | $0.00 | $351.00 | $351.00 |
| 0100-6770-0-1134-1000-330100-028-0000 | $0.00 | $353.00 | $353.00 |
| 0100-2600-0-1110-4000-330100-029-0050 | $0.00 | $355.00 | $355.00 |
| 0100-2600-0-1110-4000-330100-028-0050 | $0.00 | $355.00 | $355.00 |
| 0100-2600-0-1110-4000-330100-027-0050 | $0.00 | $355.00 | $355.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-2600-0-1110-4000-330100-026-0050 | $0.00 | $355.00 | $355.00 |
| 0100-2600-0-1110-4000-330100-025-0050 | $0.00 | $355.00 | $355.00 |
| 0100-2600-0-1110-4000-330100-022-0050 | $0.00 | $355.00 | $355.00 |
| 0100-2600-0-1110-4000-330100-021-0050 | $0.00 | $355.00 | $355.00 |
| 0100-6770-0-1156-1000-330100-021-0000 | $0.00 | $392.00 | $392.00 |
| 0100-0000-0-1110-1000-330100-053-0000 | $0.00 | $436.00 | $436.00 |
| 0100-6770-0-1134-1000-330100-026-0000 | $0.00 | $440.00 | $440.00 |
| 0100-2600-0-0000-2700-330100-072-0000 | $0.00 | $444.00 | $444.00 |
| 0100-6770-0-1134-1000-330100-025-0000 | $0.00 | $463.00 | $463.00 |
| 0100-6500-0-5760-1110-330100-039-0072 | $0.00 | $473.00 | $473.00 |
| 0100-6770-0-1134-1000-330100-022-0000 | $0.00 | $499.00 | $499.00 |
| 0100-6770-0-1134-1000-330100-030-0000 | $0.00 | $499.00 | $499.00 |
| 0100-6770-0-1134-1000-330100-027-0000 | $0.00 | $522.00 | $522.00 |
| 0100-6770-0-1156-1000-330100-030-0000 | $0.00 | $524.00 | $524.00 |
| 0100-6770-0-1156-1000-330100-031-0000 | $0.00 | $524.00 | $524.00 |
| 0100-0332-0-1135-4000-330100-057-0030 | $0.00 | $548.00 | $548.00 |
| 0100-0332-0-1135-4000-330100-057-0031 | $0.00 | $548.00 | $548.00 |
| 0100-2600-0-1135-4000-330100-057-0020 | $0.00 | $557.00 | $557.00 |
| 0100-0332-0-0000-2700-330100-021-0000 | $0.00 | $569.00 | $569.00 |
| 0100-0332-0-0000-2700-330100-022-0000 | $0.00 | $569.00 | $569.00 |
| 0100-0332-0-0000-2700-330100-028-0000 | $0.00 | $591.00 | $591.00 |
| 0100-2600-0-1110-4000-330100-024-0050 | $0.00 | $592.00 | $592.00 |
| 0100-6770-0-1134-1000-330100-024-0000 | $0.00 | $629.00 | $629.00 |
| 0100-0332-0-0000-2700-330100-023-0000 | $0.00 | $653.00 | $653.00 |
| 0100-6770-0-1134-1000-330100-031-0000 | $0.00 | $664.00 | $664.00 |
| 0100-0332-0-0000-2700-330100-027-0000 | $0.00 | $679.00 | $679.00 |
| 0100-0332-0-0000-2700-330100-024-0000 | $0.00 | $706.00 | $706.00 |
| 0100-0332-0-0000-2700-330100-026-0000 | $0.00 | $716.00 | $716.00 |
| 0100-0332-0-0000-2700-330100-025-0000 | $0.00 | $725.00 | $725.00 |
| 0100-0332-0-0000-2700-330100-029-0000 | $0.00 | $725.00 | $725.00 |
| 0100-6770-0-1134-1000-330100-021-0000 | $0.00 | $769.00 | $769.00 |
| 0100-3327-0-5760-3120-330100-039-0000 | $0.00 | $1,026.00 | $1,026.00 |
| 0100-0332-0-0000-3110-330100-021-0000 | $0.00 | $1,139.00 | $1,139.00 |
| 0100-0332-0-0000-3110-330100-022-0000 | $0.00 | $1,139.00 | $1,139.00 |
| 0100-0332-0-1135-4000-330100-057-0000 | $0.00 | $1,171.00 | $1,171.00 |
| 0100-0332-0-3550-2700-330100-038-0000 | $0.00 | $1,171.00 | $1,171.00 |
| 0100-0332-0-0000-3110-330100-028-0000 | $0.00 | $1,185.00 | $1,185.00 |
| 0100-0332-0-0000-2150-330100-005-0000 | $0.00 | $1,286.00 | $1,286.00 |
| 0100-3010-0-0000-2150-330100-005-0000 | $0.00 | $1,286.00 | $1,286.00 |
| 0100-0332-0-0000-3110-330100-023-0000 | $0.00 | $1,308.00 | $1,308.00 |
| 0100-0000-0-0000-3120-330100-062-0000 | $0.00 | $1,341.00 | $1,341.00 |
| 0100-6762-0-5760-1110-330100-039-0000 | $0.00 | $1,351.00 | $1,351.00 |
| 0100-0332-0-0000-3110-330100-027-0000 | $0.00 | $1,360.00 | $1,360.00 |
| 0100-0332-0-0000-3110-330100-024-0000 | $0.00 | $1,414.00 | $1,414.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-0000-3110-330100-026-0000 | $0.00 | $1,434.00 | $1,434.00 |
| 0100-0332-0-0000-3110-330100-030-0000 | $0.00 | $1,434.00 | $1,434.00 |
| 0100-0332-0-0000-3110-330100-031-0000 | $0.00 | $1,434.00 | $1,434.00 |
| 0100-0332-0-0000-3110-330100-025-0000 | $0.00 | $1,453.00 | $1,453.00 |
| 0100-0332-0-0000-3110-330100-029-0000 | $0.00 | $1,453.00 | $1,453.00 |
| 0100-0332-0-1110-1000-330100-029-0000 | $0.00 | $1,714.00 | $1,714.00 |
| 0100-6762-0-3300-1000-330100-021-0000 | $0.00 | $1,725.00 | $1,725.00 |
| 0100-7399-0-3550-3110-330100-038-0000 | $0.00 | $1,787.00 | $1,787.00 |
| 0100-7435-0-0000-3140-330100-062-0000 | $0.00 | $1,825.00 | $1,825.00 |
| 0100-9064-0-0000-3120-330100-062-0000 | $0.00 | $1,897.00 | $1,897.00 |
| 0100-6266-0-0000-2140-330100-005-0000 | $0.00 | $1,946.00 | $1,946.00 |
| 0100-7435-0-0000-3120-330100-062-0000 | $0.00 | $1,973.00 | $1,973.00 |
| 0100-0000-0-0000-2700-330100-022-0000 | $0.00 | $2,225.00 | $2,225.00 |
| 0100-0000-0-0000-2700-330100-024-0000 | $0.00 | $2,283.00 | $2,283.00 |
| 0100-0000-0-0000-2700-330100-028-0000 | $0.00 | $2,312.00 | $2,312.00 |
| 0100-0000-0-0000-2700-330100-023-0000 | $0.00 | $2,312.00 | $2,312.00 |
| 0100-0000-0-0000-2700-330100-021-0000 | $0.00 | $2,341.00 | $2,341.00 |
| 0100-0000-0-0000-2700-330100-025-0000 | $0.00 | $2,341.00 | $2,341.00 |
| 0100-0000-0-0000-2700-330100-026-0000 | $0.00 | $2,341.00 | $2,341.00 |
| 0100-0000-0-0000-2700-330100-027-0000 | $0.00 | $2,341.00 | $2,341.00 |
| 0100-0000-0-0000-2700-330100-030-0000 | $0.00 | $2,341.00 | $2,341.00 |
| 0100-0000-0-0000-2700-330100-031-0000 | $0.00 | $2,341.00 | $2,341.00 |
| 0100-0000-0-0000-2700-330100-029-0000 | $0.00 | $2,370.00 | $2,370.00 |
| 0100-0332-0-1110-1000-330100-025-0000 | $0.00 | $2,401.00 | $2,401.00 |
| 0100-0000-0-0000-2100-330100-062-0000 | $0.00 | $2,546.00 | $2,546.00 |
| 0100-0332-0-1110-1000-330100-027-0000 | $0.00 | $2,591.00 | $2,591.00 |
| 0100-4035-0-0000-2140-330100-005-0000 | $0.00 | $2,650.00 | $2,650.00 |
| 0100-0332-0-1110-1000-330100-023-0000 | $0.00 | $2,798.00 | $2,798.00 |
| 0100-2600-0-1110-1000-330100-072-0000 | $0.00 | $2,804.00 | $2,804.00 |
| 0100-0332-0-0000-3130-330100-063-0000 | $0.00 | $2,834.00 | $2,834.00 |
| 0100-0000-0-0000-7400-330100-003-0000 | $0.00 | $2,834.00 | $2,834.00 |
| 0100-0332-0-0000-2700-330100-030-0000 | $0.00 | $2,836.00 | $2,836.00 |
| 0100-0332-0-0000-2700-330100-031-0000 | $0.00 | $2,836.00 | $2,836.00 |
| 0100-0000-0-0000-2100-330100-053-0000 | $0.00 | $2,863.00 | $2,863.00 |
| 0100-6546-0-5760-3120-330100-039-0000 | $0.00 | $2,998.00 | $2,998.00 |
| 0100-0332-0-1110-1000-330100-022-0000 | $0.00 | $3,322.00 | $3,322.00 |
| 0100-6762-0-5760-1120-330100-039-0000 | $0.00 | $3,416.00 | $3,416.00 |
| 0100-0000-0-0000-7150-330100-002-0000 | $0.00 | $3,528.00 | $3,528.00 |
| 0100-7435-0-0000-3130-330100-063-0000 | $0.00 | $3,664.00 | $3,664.00 |
| 0100-0332-0-1134-1000-330100-020-0000 | $0.00 | $4,051.00 | $4,051.00 |
| 0100-0332-0-1110-1000-330100-024-0000 | $0.00 | $4,651.00 | $4,651.00 |
| 0100-0332-0-3550-1000-330100-038-0000 | $0.00 | $5,572.00 | $5,572.00 |
| 0100-0332-0-1110-1000-330100-030-0000 | $0.00 | $6,419.00 | $6,419.00 |
| 0100-6500-0-5760-3120-330100-039-0000 | $0.00 | $6,470.00 | $6,470.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-1160-1000-330100-020-0000 | $0.00 | $6,514.00 | $6,514.00 |
| 0100-0332-0-1110-1000-330100-031-0000 | $0.00 | $7,141.00 | $7,141.00 |
| 0100-0332-0-1156-1000-330100-020-0000 | $0.00 | $7,476.00 | $7,476.00 |
| 0100-0332-0-0000-3110-330100-020-0000 | $0.00 | $8,936.00 | $8,936.00 |
| 0100-0332-0-0000-3140-330100-062-0000 | $0.00 | $9,563.00 | $9,563.00 |
| 0100-0000-0-1110-1000-330100-020-0000 | $0.00 | $10,919.00 | $10,919.00 |
| 0100-6500-0-5760-1110-330100-039-0000 | $0.00 | $13,706.00 | $13,706.00 |
| 0100-7435-0-0000-3110-330100-062-0000 | $0.00 | $14,297.00 | $14,297.00 |
| 0100-3010-0-0000-2140-330100-005-0000 | $0.00 | $15,485.00 | $15,485.00 |
| 0100-6500-0-5760-1120-330100-039-0000 | $0.00 | $18,581.00 | $18,581.00 |
| 0100-0000-0-1110-1000-330100-023-0000 | $0.00 | $22,343.00 | $22,343.00 |
| 0100-0000-0-1110-1000-330100-025-0000 | $0.00 | $22,929.00 | $22,929.00 |
| 0100-1400-0-1110-1000-330100-029-0000 | $0.00 | $25,509.00 | $25,509.00 |
| 0100-0000-0-1110-1000-330100-026-0000 | $0.00 | $27,397.00 | $27,397.00 |
| 0100-0000-0-1110-1000-330100-021-0000 | $0.00 | $27,746.00 | $27,746.00 |
| 0100-0000-0-1110-1000-330100-028-0000 | $0.00 | $28,155.00 | $28,155.00 |
| 0100-0000-0-1110-1000-330100-027-0000 | $0.00 | $30,080.00 | $30,080.00 |
| 0100-1400-0-1110-1000-330100-030-0000 | $0.00 | $31,636.00 | $31,636.00 |
| 0100-1400-0-1110-1000-330100-031-0000 | $0.00 | $33,152.00 | $33,152.00 |
| 0100-0000-0-1110-1000-330100-022-0000 | $0.00 | $34,529.00 | $34,529.00 |
| 0100-0000-0-1110-1000-330100-024-0000 | $0.00 | $35,354.00 | $35,354.00 |
| 0100-1100-0-0000-2700-330200-027-0000 | $0.00 | $2.00 | $2.00 |
| 0100-3150-0-0000-2495-330200-027-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-0000-3140-330200-022-0000 | $0.00 | $2.00 | $2.00 |
| 0100-3150-0-0000-2495-330200-023-0000 | $0.00 | $11.00 | $11.00 |
| 0100-3150-0-0000-2495-330200-028-0000 | $0.00 | $14.00 | $14.00 |
| 0100-1100-0-0000-2700-330200-021-0000 | $0.00 | $15.00 | $15.00 |
| 0100-1100-0-0000-2700-330200-022-0000 | $0.00 | $15.00 | $15.00 |
| 0100-1100-0-1176-1000-330200-029-0000 | $0.00 | $23.00 | $23.00 |
| 0100-1100-0-0000-2495-330200-022-0000 | $0.00 | $31.00 | $31.00 |
| 0100-0033-0-0000-3140-330200-023-0000 | $0.00 | $40.00 | $40.00 |
| 0100-0033-0-0000-2700-330200-023-0000 | $0.00 | $42.00 | $42.00 |
| 0100-2600-0-1110-4000-330200-050-0021 | $0.00 | $56.00 | $56.00 |
| 0100-0332-0-0000-2495-330200-005-0000 | $0.00 | $61.00 | $61.00 |
| 0100-0033-0-0000-2420-330200-031-0000 | $0.00 | $63.00 | $63.00 |
| 0100-0033-0-1110-1000-330200-023-0000 | $0.00 | $77.00 | $77.00 |
| 0100-0033-0-1110-1000-330200-027-0000 | $0.00 | $77.00 | $77.00 |
| 0100-0033-0-1110-4000-330200-029-0000 | $0.00 | $84.00 | $84.00 |
| 0100-0033-0-0000-3140-330200-029-0000 | $0.00 | $84.00 | $84.00 |
| 0100-0033-0-0000-2700-330200-031-0000 | $0.00 | $84.00 | $84.00 |
| 0100-0033-0-0000-3130-330200-027-0000 | $0.00 | $84.00 | $84.00 |
| 0100-0033-0-1110-1000-330200-062-0000 | $0.00 | $92.00 | $92.00 |
| 0100-0033-0-5760-1110-330200-039-0000 | $0.00 | $95.00 | $95.00 |
| 0100-3150-0-1110-1000-330200-022-0000 | $0.00 | $103.00 | $103.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0033-0-0000-2700-330200-024-0000 | $0.00 | $105.00 | $105.00 |
| 0100-1100-0-1176-1000-330200-021-0000 | $0.00 | $138.00 | $138.00 |
| 0100-0033-0-1110-1000-330200-031-0000 | $0.00 | $152.00 | $152.00 |
| 0100-0033-0-1110-4000-330200-025-0000 | $0.00 | $168.00 | $168.00 |
| 0100-0033-0-0000-2700-330200-028-0000 | $0.00 | $168.00 | $168.00 |
| 0100-0033-0-1110-1000-330200-025-0000 | $0.00 | $168.00 | $168.00 |
| 0100-2600-0-1110-4000-330200-021-0050 | $0.00 | $168.00 | $168.00 |
| 0100-2600-0-1110-4000-330200-022-0050 | $0.00 | $168.00 | $168.00 |
| 0100-2600-0-1110-4000-330200-023-0050 | $0.00 | $168.00 | $168.00 |
| 0100-2600-0-1110-4000-330200-024-0050 | $0.00 | $168.00 | $168.00 |
| 0100-2600-0-1110-4000-330200-025-0050 | $0.00 | $168.00 | $168.00 |
| 0100-2600-0-1110-4000-330200-026-0050 | $0.00 | $168.00 | $168.00 |
| 0100-2600-0-1110-4000-330200-027-0050 | $0.00 | $168.00 | $168.00 |
| 0100-2600-0-1110-4000-330200-028-0050 | $0.00 | $168.00 | $168.00 |
| 0100-2600-0-1110-4000-330200-029-0050 | $0.00 | $168.00 | $168.00 |
| 0100-0332-0-0000-2700-330200-072-0000 | $0.00 | $170.00 | $170.00 |
| 0100-0000-0-1110-1000-330200-003-0000 | $0.00 | $176.00 | $176.00 |
| 0100-0332-0-0000-3140-330200-072-0000 | $0.00 | $197.00 | $197.00 |
| 0100-0332-0-0000-3140-330200-020-0000 | $0.00 | $205.00 | $205.00 |
| 0100-0033-0-0000-2700-330200-029-0000 | $0.00 | $210.00 | $210.00 |
| 0100-0033-0-0000-2700-330200-022-0000 | $0.00 | $219.00 | $219.00 |
| 0100-0033-0-0000-2700-330200-025-0000 | $0.00 | $236.00 | $236.00 |
| 0100-0033-0-1110-4000-330200-027-0000 | $0.00 | $242.00 | $242.00 |
| 0100-0033-0-1110-1000-330200-026-0000 | $0.00 | $250.00 | $250.00 |
| 0100-0033-0-1110-4000-330200-023-0000 | $0.00 | $252.00 | $252.00 |
| 0100-0033-0-0000-2420-330200-030-0000 | $0.00 | $252.00 | $252.00 |
| 0100-0033-0-1110-4000-330200-021-0000 | $0.00 | $256.00 | $256.00 |
| 0100-0033-0-1110-4000-330200-024-0000 | $0.00 | $257.00 | $257.00 |
| 0100-0033-0-1110-1000-330200-030-0000 | $0.00 | $264.00 | $264.00 |
| 0100-0033-0-0000-2420-330200-025-0000 | $0.00 | $269.00 | $269.00 |
| 0100-0033-0-0000-2700-330200-027-0000 | $0.00 | $273.00 | $273.00 |
| 0100-0033-0-1110-1000-330200-024-0000 | $0.00 | $289.00 | $289.00 |
| 0100-0033-0-1110-1000-330200-029-0000 | $0.00 | $290.00 | $290.00 |
| 0100-0033-0-0000-2420-330200-029-0000 | $0.00 | $295.00 | $295.00 |
| 0100-0033-0-0000-3140-330200-024-0000 | $0.00 | $295.00 | $295.00 |
| 0100-0033-0-0000-2700-330200-030-0000 | $0.00 | $311.00 | $311.00 |
| 0100-0033-0-1110-4000-330200-026-0000 | $0.00 | $314.00 | $314.00 |
| 0100-0033-0-0000-2700-330200-021-0000 | $0.00 | $320.00 | $320.00 |
| 0100-0033-0-1110-4000-330200-028-0000 | $0.00 | $336.00 | $336.00 |
| 0100-0033-0-0000-3140-330200-031-0000 | $0.00 | $337.00 | $337.00 |
| 0100-0033-0-1110-1000-330200-028-0000 | $0.00 | $338.00 | $338.00 |
| 0100-0332-0-0000-3130-330200-053-0000 | $0.00 | $341.00 | $341.00 |
| 0100-0033-0-0000-2420-330200-028-0000 | $0.00 | $353.00 | $353.00 |
| 0100-0033-0-0000-2700-330200-026-0000 | $0.00 | $353.00 | $353.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0033-0-0000-2420-330200-024-0000 | $0.00 | $359.00 | $359.00 |
| 0100-0033-0-0000-3140-330200-027-0000 | $0.00 | $381.00 | $381.00 |
| 0100-2600-0-0000-8200-330200-072-0000 | $0.00 | $383.00 | $383.00 |
| 0100-0332-0-0000-8200-330200-020-0057 | $0.00 | $383.00 | $383.00 |
| 0100-0033-0-1110-1000-330200-021-0000 | $0.00 | $396.00 | $396.00 |
| 0100-0033-0-0000-3140-330200-026-0000 | $0.00 | $400.00 | $400.00 |
| 0100-0033-0-1110-1000-330200-022-0000 | $0.00 | $425.00 | $425.00 |
| 0100-0033-0-0000-3130-330200-053-0000 | $0.00 | $467.00 | $467.00 |
| 0100-0332-0-1156-1000-330200-075-0000 | $0.00 | $612.00 | $612.00 |
| 0100-0000-0-0000-2495-330200-055-0000 | $0.00 | $621.00 | $621.00 |
| 0100-4203-0-0000-2495-330200-005-0000 | $0.00 | $731.00 | $731.00 |
| 0100-0000-0-0000-2420-330200-053-0000 | $0.00 | $780.00 | $780.00 |
| 0100-2600-0-0000-2700-330200-072-0000 | $0.00 | $842.00 | $842.00 |
| 0100-0033-0-5760-1120-330200-039-0000 | $0.00 | $889.00 | $889.00 |
| 0100-0033-0-5760-1130-330200-039-0000 | $0.00 | $970.00 | $970.00 |
| 0100-2600-0-0000-3140-330200-072-0000 | $0.00 | $995.00 | $995.00 |
| 0100-0332-0-0000-2495-330200-055-0000 | $0.00 | $1,009.00 | $1,009.00 |
| 0100-0033-0-0000-3600-330200-014-0000 | $0.00 | $1,031.00 | $1,031.00 |
| 0100-2600-0-0000-3130-330200-072-0000 | $0.00 | $1,224.00 | $1,224.00 |
| 0100-0000-0-0000-7110-330200-002-0000 | $0.00 | $1,375.00 | $1,375.00 |
| 0100-6500-0-5760-1110-330200-039-0072 | $0.00 | $1,626.00 | $1,626.00 |
| 0100-0000-0-1110-1000-330200-060-0000 | $0.00 | $1,913.00 | $1,913.00 |
| 0100-6762-0-1110-1000-330200-021-0000 | $0.00 | $1,930.00 | $1,930.00 |
| 0100-6762-0-1110-1000-330200-030-0000 | $0.00 | $1,941.00 | $1,941.00 |
| 0100-0000-0-0000-3600-330200-014-0072 | $0.00 | $2,678.00 | $2,678.00 |
| 0100-9064-0-0000-2100-330200-062-0000 | $0.00 | $2,752.00 | $2,752.00 |
| 0100-0033-0-0000-3700-330200-008-0000 | $0.00 | $2,996.00 | $2,996.00 |
| 0100-0000-0-0000-8200-330200-010-0000 | $0.00 | $3,242.00 | $3,242.00 |
| 0100-0332-0-0000-3140-330200-023-0000 | $0.00 | $3,313.00 | $3,313.00 |
| 0100-0332-0-0000-3140-330200-029-0000 | $0.00 | $3,313.00 | $3,313.00 |
| 0100-6762-0-5760-1120-330200-039-0000 | $0.00 | $3,722.00 | $3,722.00 |
| 0100-0332-0-0000-2420-330200-022-0000 | $0.00 | $3,754.00 | $3,754.00 |
| 0100-0332-0-0000-2420-330200-026-0000 | $0.00 | $3,754.00 | $3,754.00 |
| 0100-0332-0-0000-2420-330200-027-0000 | $0.00 | $3,754.00 | $3,754.00 |
| 0100-0332-0-0000-3140-330200-021-0000 | $0.00 | $3,779.00 | $3,779.00 |
| 0100-0332-0-0000-2420-330200-021-0000 | $0.00 | $3,785.00 | $3,785.00 |
| 0100-0332-0-0000-2420-330200-023-0000 | $0.00 | $3,938.00 | $3,938.00 |
| 0100-0332-0-0000-3140-330200-025-0000 | $0.00 | $3,969.00 | $3,969.00 |
| 0100-0332-0-0000-2420-330200-030-0000 | $0.00 | $3,973.00 | $3,973.00 |
| 0100-0332-0-0000-2420-330200-031-0000 | $0.00 | $4,007.00 | $4,007.00 |
| 0100-0332-0-0000-2420-330200-025-0000 | $0.00 | $4,024.00 | $4,024.00 |
| 0100-0332-0-0000-2420-330200-024-0000 | $0.00 | $4,111.00 | $4,111.00 |
| 0100-0332-0-0000-3140-330200-028-0000 | $0.00 | $4,168.00 | $4,168.00 |
| 0100-0332-0-0000-3140-330200-031-0000 | $0.00 | $4,168.00 | $4,168.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-0000-3140-330200-027-0000 | $0.00 | $4,208.00 | $4,208.00 |
| 0100-0332-0-0000-2420-330200-029-0000 | $0.00 | $4,274.00 | $4,274.00 |
| 0100-0332-0-0000-2420-330200-028-0000 | $0.00 | $4,349.00 | $4,349.00 |
| 0100-0332-0-0000-3140-330200-030-0000 | $0.00 | $4,408.00 | $4,408.00 |
| 0100-0332-0-0000-3140-330200-024-0000 | $0.00 | $4,417.00 | $4,417.00 |
| 0100-0332-0-0000-3140-330200-026-0000 | $0.00 | $4,417.00 | $4,417.00 |
| 0100-0332-0-0000-3140-330200-022-0000 | $0.00 | $4,475.00 | $4,475.00 |
| 0100-6762-0-1110-1000-330200-025-0000 | $0.00 | $4,630.00 | $4,630.00 |
| 0100-6762-0-1110-1000-330200-023-0000 | $0.00 | $4,693.00 | $4,693.00 |
| 0100-0332-0-0000-3130-330200-055-0000 | $0.00 | $5,123.00 | $5,123.00 |
| 0100-0332-0-3550-3130-330200-038-0000 | $0.00 | $5,219.00 | $5,219.00 |
| 0100-0332-0-0000-3130-330200-027-0000 | $0.00 | $5,261.00 | $5,261.00 |
| 0100-0332-0-0000-3130-330200-026-0000 | $0.00 | $5,430.00 | $5,430.00 |
| 0100-6762-0-1110-1000-330200-022-0000 | $0.00 | $5,471.00 | $5,471.00 |
| 0100-0332-0-0000-2420-330200-056-0000 | $0.00 | $5,500.00 | $5,500.00 |
| 0100-0000-0-0000-7550-330200-015-0000 | $0.00 | $5,544.00 | $5,544.00 |
| 0100-0332-0-0000-2140-330200-051-0000 | $0.00 | $5,561.00 | $5,561.00 |
| 0100-0332-0-3550-1000-330200-038-0000 | $0.00 | $5,574.00 | $5,574.00 |
| 0100-0332-0-0000-3130-330200-028-0000 | $0.00 | $5,722.00 | $5,722.00 |
| 0100-0332-0-0000-3130-330200-025-0000 | $0.00 | $5,727.00 | $5,727.00 |
| 0100-0332-0-0000-3130-330200-029-0000 | $0.00 | $5,739.00 | $5,739.00 |
| 0100-0332-0-0000-3130-330200-024-0000 | $0.00 | $5,849.00 | $5,849.00 |
| 0100-0332-0-1110-1000-330200-029-0000 | $0.00 | $6,024.00 | $6,024.00 |
| 0100-0332-0-0000-3130-330200-023-0000 | $0.00 | $6,261.00 | $6,261.00 |
| 0100-0332-0-0000-3130-330200-022-0000 | $0.00 | $6,266.00 | $6,266.00 |
| 0100-0332-0-1110-1000-330200-028-0000 | $0.00 | $6,306.00 | $6,306.00 |
| 0100-3010-0-0000-2150-330200-005-0000 | $0.00 | $6,368.00 | $6,368.00 |
| 0100-0332-0-0000-3130-330200-063-0000 | $0.00 | $6,370.00 | $6,370.00 |
| 0100-0332-0-0000-2150-330200-053-0000 | $0.00 | $6,417.00 | $6,417.00 |
| 0100-0332-0-1110-1000-330200-023-0000 | $0.00 | $6,448.00 | $6,448.00 |
| 0100-0332-0-1110-1000-330200-021-0000 | $0.00 | $6,450.00 | $6,450.00 |
| 0100-0332-0-1110-1000-330200-026-0000 | $0.00 | $6,453.00 | $6,453.00 |
| 0100-0332-0-1110-1000-330200-025-0000 | $0.00 | $6,623.00 | $6,623.00 |
| 0100-6762-0-5760-1110-330200-039-0000 | $0.00 | $7,282.00 | $7,282.00 |
| 0100-0000-0-0000-7150-330200-002-0000 | $0.00 | $7,286.00 | $7,286.00 |
| 0100-6762-0-1110-1000-330200-029-0000 | $0.00 | $7,326.00 | $7,326.00 |
| 0100-6762-0-1110-1000-330200-026-0000 | $0.00 | $7,424.00 | $7,424.00 |
| 0100-0332-0-1110-1000-330200-031-0000 | $0.00 | $7,441.00 | $7,441.00 |
| 0100-6762-0-1110-1000-330200-027-0000 | $0.00 | $7,581.00 | $7,581.00 |
| 0100-0332-0-1110-1000-330200-027-0000 | $0.00 | $7,633.00 | $7,633.00 |
| 0100-6762-0-1110-1000-330200-024-0000 | $0.00 | $7,726.00 | $7,726.00 |
| 0100-0332-0-1110-1000-330200-022-0000 | $0.00 | $8,669.00 | $8,669.00 |
| 0100-0332-0-1110-1000-330200-024-0000 | $0.00 | $8,714.00 | $8,714.00 |
| 0100-0332-0-1110-1000-330200-030-0000 | $0.00 | $9,210.00 | $9,210.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-6762-0-1110-1000-330200-028-0000 | $0.00 | $9,309.00 | $9,309.00 |
| 0100-0000-0-0000-8200-330200-027-0000 | $0.00 | $9,718.00 | $9,718.00 |
| 0100-0000-0-0000-8200-330200-023-0000 | $0.00 | $10,212.00 | $10,212.00 |
| 0100-0000-0-0000-8200-330200-025-0000 | $0.00 | $10,222.00 | $10,222.00 |
| 0100-0000-0-0000-8200-330200-026-0000 | $0.00 | $10,308.00 | $10,308.00 |
| 0100-0000-0-0000-8200-330200-021-0000 | $0.00 | $10,308.00 | $10,308.00 |
| 0100-0000-0-0000-2700-330200-025-0000 | $0.00 | $10,341.00 | $10,341.00 |
| 0100-0000-0-0000-8200-330200-028-0000 | $0.00 | $10,394.00 | $10,394.00 |
| 0100-0000-0-0000-8200-330200-029-0000 | $0.00 | $10,414.00 | $10,414.00 |
| 0100-8150-0-0000-8100-330200-012-0000 | $0.00 | $10,450.00 | $10,450.00 |
| 0100-0000-0-0000-2700-330200-023-0000 | $0.00 | $11,155.00 | $11,155.00 |
| 0100-0000-0-0000-2700-330200-026-0000 | $0.00 | $11,344.00 | $11,344.00 |
| 0100-6010-0-1110-4000-330200-023-0000 | $0.00 | $11,491.00 | $11,491.00 |
| 0100-0000-0-0000-2700-330200-029-0000 | $0.00 | $11,614.00 | $11,614.00 |
| 0100-0000-0-0000-2700-330200-027-0000 | $0.00 | $11,650.00 | $11,650.00 |
| 0100-0000-0-0000-2700-330200-028-0000 | $0.00 | $11,672.00 | $11,672.00 |
| 0100-0000-0-0000-2700-330200-021-0000 | $0.00 | $11,919.00 | $11,919.00 |
| 0100-0000-0-0000-8200-330200-024-0000 | $0.00 | $12,348.00 | $12,348.00 |
| 0100-0000-0-0000-8200-330200-022-0000 | $0.00 | $12,434.00 | $12,434.00 |
| 0100-0000-0-0000-2100-330200-062-0000 | $0.00 | $12,505.00 | $12,505.00 |
| 0100-2600-0-1110-4000-330200-072-0000 | $0.00 | $12,852.00 | $12,852.00 |
| 0100-6010-0-1110-4000-330200-022-0000 | $0.00 | $13,008.00 | $13,008.00 |
| 0100-6010-0-1110-4000-330200-025-0000 | $0.00 | $13,138.00 | $13,138.00 |
| 0100-0000-0-0000-2700-330200-022-0000 | $0.00 | $13,218.00 | $13,218.00 |
| 0100-6010-0-1110-4000-330200-029-0000 | $0.00 | $13,219.00 | $13,219.00 |
| 0100-8150-0-0000-8100-330200-010-0000 | $0.00 | $13,267.00 | $13,267.00 |
| 0100-0000-0-0000-2700-330200-024-0000 | $0.00 | $13,274.00 | $13,274.00 |
| 0100-6010-0-1110-4000-330200-028-0000 | $0.00 | $13,290.00 | $13,290.00 |
| 0100-0000-0-0000-2700-330200-031-0000 | $0.00 | $13,415.00 | $13,415.00 |
| 0100-0000-0-0000-2700-330200-030-0000 | $0.00 | $13,747.00 | $13,747.00 |
| 0100-3310-0-5760-1110-330200-039-0000 | $0.00 | $14,036.00 | $14,036.00 |
| 0100-2600-0-1110-4000-330200-020-0000 | $0.00 | $14,527.00 | $14,527.00 |
| 0100-6010-0-1110-4000-330200-021-0000 | $0.00 | $14,911.00 | $14,911.00 |
| 0100-6010-0-1110-4000-330200-027-0000 | $0.00 | $15,224.00 | $15,224.00 |
| 0100-6010-0-1110-4000-330200-026-0000 | $0.00 | $15,267.00 | $15,267.00 |
| 0100-0000-0-0000-8200-330200-031-0000 | $0.00 | $15,302.00 | $15,302.00 |
| 0100-6500-0-5760-1110-330200-039-0000 | $0.00 | $15,566.00 | $15,566.00 |
| 0100-0000-0-0000-8200-330200-030-0000 | $0.00 | $15,930.00 | $15,930.00 |
| 0100-0000-0-0000-8200-330200-016-0000 | $0.00 | $17,399.00 | $17,399.00 |
| 0100-6500-0-5760-1120-330200-039-0000 | $0.00 | $18,863.00 | $18,863.00 |
| 0100-6010-0-1110-4000-330200-024-0000 | $0.00 | $19,268.00 | $19,268.00 |
| 0100-0000-0-0000-8200-330200-017-0000 | $0.00 | $19,348.00 | $19,348.00 |
| 0100-0000-0-0000-7700-330200-061-0000 | $0.00 | $21,079.00 | $21,079.00 |
| 0100-6500-0-5760-1130-330200-039-0000 | $0.00 | $26,193.00 | $26,193.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0000-0-0000-8200-330200-012-0000 | $0.00 | $32,627.00 | $32,627.00 |
| 0100-0332-0-0000-2420-330200-061-0000 | $0.00 | $47,930.00 | $47,930.00 |
| 0100-0000-0-0000-7400-330200-003-0000 | $0.00 | $51,407.00 | $51,407.00 |
| 0100-0000-0-0000-3600-330200-014-0000 | $0.00 | $56,638.00 | $56,638.00 |
| 0100-8150-0-0000-8100-330200-011-0000 | $0.00 | $60,582.00 | $60,582.00 |
| 0100-0000-0-0000-7300-330200-004-0000 | $0.00 | $62,038.00 | $62,038.00 |
| 0100-6770-0-1156-1000-340100-026-0000 | $0.00 | $1,044.00 | $1,044.00 |
| 0100-6770-0-1156-1000-340100-023-0000 | $0.00 | $1,044.00 | $1,044.00 |
| 0100-6770-0-1156-1000-340100-022-0000 | $0.00 | $2,437.00 | $2,437.00 |
| 0100-6770-0-1156-1000-340100-025-0000 | $0.00 | $2,437.00 | $2,437.00 |
| 0100-6770-0-1156-1000-340100-027-0000 | $0.00 | $2,959.00 | $2,959.00 |
| 0100-6770-0-1156-1000-340100-028-0000 | $0.00 | $3,133.00 | $3,133.00 |
| 0100-6770-0-1156-1000-340100-021-0000 | $0.00 | $3,481.00 | $3,481.00 |
| 0100-6770-0-1156-1000-340100-024-0000 | $0.00 | $4,003.00 | $4,003.00 |
| 0100-6770-0-1156-1000-340100-029-0000 | $0.00 | $4,003.00 | $4,003.00 |
| 0100-6770-0-1134-1000-340100-029-0000 | $0.00 | $4,003.00 | $4,003.00 |
| 0100-6770-0-1134-1000-340100-025-0000 | $0.00 | $4,027.00 | $4,027.00 |
| 0100-6770-0-1134-1000-340100-026-0000 | $0.00 | $4,027.00 | $4,027.00 |
| 0100-6770-0-1156-1000-340100-030-0000 | $0.00 | $4,873.00 | $4,873.00 |
| 0100-6770-0-1156-1000-340100-031-0000 | $0.00 | $4,873.00 | $4,873.00 |
| 0100-6770-0-1134-1000-340100-023-0000 | $0.00 | $4,873.00 | $4,873.00 |
| 0100-6770-0-1134-1000-340100-028-0000 | $0.00 | $4,873.00 | $4,873.00 |
| 0100-6770-0-1134-1000-340100-031-0000 | $0.00 | $5,268.00 | $5,268.00 |
| 0100-0332-0-0000-2700-340100-021-0000 | $0.00 | $5,912.00 | $5,912.00 |
| 0100-0332-0-0000-2700-340100-022-0000 | $0.00 | $5,912.00 | $5,912.00 |
| 0100-0332-0-0000-2700-340100-023-0000 | $0.00 | $5,912.00 | $5,912.00 |
| 0100-0332-0-0000-2700-340100-024-0000 | $0.00 | $5,912.00 | $5,912.00 |
| 0100-0332-0-0000-2700-340100-025-0000 | $0.00 | $5,912.00 | $5,912.00 |
| 0100-0332-0-0000-2700-340100-026-0000 | $0.00 | $5,912.00 | $5,912.00 |
| 0100-0332-0-0000-2700-340100-027-0000 | $0.00 | $5,912.00 | $5,912.00 |
| 0100-0332-0-0000-2700-340100-028-0000 | $0.00 | $5,912.00 | $5,912.00 |
| 0100-0332-0-0000-2700-340100-029-0000 | $0.00 | $5,912.00 | $5,912.00 |
| 0100-6770-0-1134-1000-340100-024-0000 | $0.00 | $6,463.00 | $6,463.00 |
| 0100-6770-0-1134-1000-340100-030-0000 | $0.00 | $6,962.00 | $6,962.00 |
| 0100-6770-0-1134-1000-340100-027-0000 | $0.00 | $7,136.00 | $7,136.00 |
| 0100-6770-0-1134-1000-340100-022-0000 | $0.00 | $7,484.00 | $7,484.00 |
| 0100-0332-0-1135-4000-340100-057-0000 | $0.00 | $8,877.00 | $8,877.00 |
| 0100-0332-0-3550-2700-340100-038-0000 | $0.00 | $8,877.00 | $8,877.00 |
| 0100-3010-0-0000-2150-340100-005-0000 | $0.00 | $8,877.00 | $8,877.00 |
| 0100-0332-0-0000-2150-340100-005-0000 | $0.00 | $8,877.00 | $8,877.00 |
| 0100-3327-0-5760-3120-340100-039-0000 | $0.00 | $9,232.00 | $9,232.00 |
| 0100-6770-0-1134-1000-340100-021-0000 | $0.00 | $10,965.00 | $10,965.00 |
| 0100-0332-0-0000-3110-340100-021-0000 | $0.00 | $11,842.00 | $11,842.00 |
| 0100-0332-0-0000-3110-340100-022-0000 | $0.00 | $11,842.00 | $11,842.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-0000-3110-340100-023-0000 | $0.00 | $11,842.00 | $11,842.00 |
| 0100-0332-0-0000-3110-340100-024-0000 | $0.00 | $11,842.00 | $11,842.00 |
| 0100-0332-0-0000-3110-340100-025-0000 | $0.00 | $11,842.00 | $11,842.00 |
| 0100-0332-0-0000-3110-340100-026-0000 | $0.00 | $11,842.00 | $11,842.00 |
| 0100-0332-0-0000-3110-340100-027-0000 | $0.00 | $11,842.00 | $11,842.00 |
| 0100-0332-0-0000-3110-340100-028-0000 | $0.00 | $11,842.00 | $11,842.00 |
| 0100-0332-0-0000-3110-340100-029-0000 | $0.00 | $11,842.00 | $11,842.00 |
| 0100-0332-0-0000-3110-340100-030-0000 | $0.00 | $11,842.00 | $11,842.00 |
| 0100-0332-0-0000-3110-340100-031-0000 | $0.00 | $11,842.00 | $11,842.00 |
| 0100-0000-0-0000-3120-340100-062-0000 | $0.00 | $12,073.00 | $12,073.00 |
| 0100-6762-0-5760-1110-340100-039-0000 | $0.00 | $13,054.00 | $13,054.00 |
| 0100-4035-0-0000-2140-340100-005-0000 | $0.00 | $13,760.00 | $13,760.00 |
| 0100-0000-0-0000-2700-340100-025-0000 | $0.00 | $13,760.00 | $13,760.00 |
| 0100-7435-0-0000-3140-340100-062-0000 | $0.00 | $15,710.00 | $15,710.00 |
| 0100-6266-0-0000-2140-340100-005-0000 | $0.00 | $17,405.00 | $17,405.00 |
| 0100-0332-0-1110-1000-340100-029-0000 | $0.00 | $17,405.00 | $17,405.00 |
| 0100-6762-0-3300-1000-340100-021-0000 | $0.00 | $17,405.00 | $17,405.00 |
| 0100-0000-0-0000-2100-340100-053-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0000-0-0000-2100-340100-062-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-9064-0-0000-3120-340100-062-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0332-0-0000-3130-340100-063-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0000-0-0000-7150-340100-002-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0000-0-0000-7400-340100-003-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0000-0-0000-2700-340100-021-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0000-0-0000-2700-340100-022-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0000-0-0000-2700-340100-023-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0000-0-0000-2700-340100-024-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0000-0-0000-2700-340100-026-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0000-0-0000-2700-340100-027-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0000-0-0000-2700-340100-028-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0000-0-0000-2700-340100-029-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0000-0-0000-2700-340100-030-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0000-0-0000-2700-340100-031-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-7399-0-3550-3110-340100-038-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-7435-0-0000-3120-340100-062-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0332-0-0000-2700-340100-030-0000 | $0.00 | $23,666.00 | $23,666.00 |
| 0100-0332-0-0000-2700-340100-031-0000 | $0.00 | $23,666.00 | $23,666.00 |
| 0100-6546-0-5760-3120-340100-039-0000 | $0.00 | $26,986.00 | $26,986.00 |
| 0100-0332-0-1110-1000-340100-022-0000 | $0.00 | $30,576.00 | $30,576.00 |
| 0100-0332-0-1110-1000-340100-027-0000 | $0.00 | $30,576.00 | $30,576.00 |
| 0100-0332-0-1110-1000-340100-025-0000 | $0.00 | $34,810.00 | $34,810.00 |
| 0100-0332-0-1110-1000-340100-023-0000 | $0.00 | $34,810.00 | $34,810.00 |
| 0100-7435-0-0000-3130-340100-063-0000 | $0.00 | $35,508.00 | $35,508.00 |
| 0100-0332-0-1110-1000-340100-024-0000 | $0.00 | $47,981.00 | $47,981.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-6762-0-5760-1120-340100-039-0000 | $0.00 | $47,981.00 | $47,981.00 |
| 0100-0332-0-1134-1000-340100-020-0000 | $0.00 | $51,519.00 | $51,519.00 |
| 0100-0332-0-3550-1000-340100-038-0000 | $0.00 | $52,215.00 | $52,215.00 |
| 0100-6500-0-5760-3120-340100-039-0000 | $0.00 | $58,233.00 | $58,233.00 |
| 0100-0332-0-1110-1000-340100-031-0000 | $0.00 | $65,386.00 | $65,386.00 |
| 0100-0332-0-1110-1000-340100-030-0000 | $0.00 | $69,620.00 | $69,620.00 |
| 0100-0332-0-1156-1000-340100-020-0000 | $0.00 | $83,313.00 | $83,313.00 |
| 0100-0332-0-1160-1000-340100-020-0000 | $0.00 | $87,025.00 | $87,025.00 |
| 0100-0332-0-0000-3140-340100-062-0000 | $0.00 | $87,025.00 | $87,025.00 |
| 0100-0332-0-0000-3110-340100-020-0000 | $0.00 | $88,770.00 | $88,770.00 |
| 0100-3010-0-0000-2140-340100-005-0000 | $0.00 | $139,938.00 | $139,938.00 |
| 0100-7435-0-0000-3110-340100-062-0000 | $0.00 | $142,032.00 | $142,032.00 |
| 0100-6500-0-5760-1110-340100-039-0000 | $0.00 | $191,455.00 | $191,455.00 |
| 0100-6500-0-5760-1120-340100-039-0000 | $0.00 | $200,392.00 | $200,392.00 |
| 0100-0000-0-1110-1000-340100-023-0000 | $0.00 | $226,617.00 | $226,617.00 |
| 0100-0000-0-1110-1000-340100-025-0000 | $0.00 | $261,075.00 | $261,075.00 |
| 0100-1400-0-1110-1000-340100-029-0000 | $0.00 | $261,075.00 | $261,075.00 |
| 0100-0000-0-1110-1000-340100-021-0000 | $0.00 | $304,822.00 | $304,822.00 |
| 0100-0000-0-1110-1000-340100-026-0000 | $0.00 | $304,822.00 | $304,822.00 |
| 0100-0000-0-1110-1000-340100-028-0000 | $0.00 | $309,056.00 | $309,056.00 |
| 0100-0000-0-1110-1000-340100-027-0000 | $0.00 | $317,993.00 | $317,993.00 |
| 0100-1400-0-1110-1000-340100-030-0000 | $0.00 | $339,632.00 | $339,632.00 |
| 0100-1400-0-1110-1000-340100-031-0000 | $0.00 | $343,866.00 | $343,866.00 |
| 0100-0000-0-1110-1000-340100-024-0000 | $0.00 | $370,208.00 | $370,208.00 |
| 0100-0000-0-1110-1000-340100-022-0000 | $0.00 | $391,847.00 | $391,847.00 |
| 0100-0332-0-1110-1000-340200-021-0000 | $0.00 | $294.00 | $294.00 |
| 0100-0332-0-1110-1000-340200-022-0000 | $0.00 | $294.00 | $294.00 |
| 0100-0332-0-1110-1000-340200-023-0000 | $0.00 | $294.00 | $294.00 |
| 0100-0332-0-1110-1000-340200-024-0000 | $0.00 | $294.00 | $294.00 |
| 0100-0332-0-1110-1000-340200-025-0000 | $0.00 | $294.00 | $294.00 |
| 0100-0332-0-1110-1000-340200-026-0000 | $0.00 | $294.00 | $294.00 |
| 0100-0332-0-1110-1000-340200-027-0000 | $0.00 | $294.00 | $294.00 |
| 0100-0332-0-1110-1000-340200-031-0000 | $0.00 | $588.00 | $588.00 |
| 0100-6762-0-1110-1000-340200-021-0000 | $0.00 | $1,469.00 | $1,469.00 |
| 0100-6762-0-1110-1000-340200-030-0000 | $0.00 | $1,469.00 | $1,469.00 |
| 0100-0332-0-1110-1000-340200-030-0000 | $0.00 | $2,057.00 | $2,057.00 |
| 0100-6762-0-5760-1120-340200-039-0000 | $0.00 | $2,938.00 | $2,938.00 |
| 0100-0332-0-3550-1000-340200-038-0000 | $0.00 | $4,407.00 | $4,407.00 |
| 0100-6762-0-5760-1110-340200-039-0000 | $0.00 | $5,876.00 | $5,876.00 |
| 0100-9064-0-0000-2100-340200-062-0000 | $0.00 | $7,279.00 | $7,279.00 |
| 0100-6010-0-1110-4000-340200-023-0000 | $0.00 | $8,814.00 | $8,814.00 |
| 0100-0000-0-0000-8200-340200-010-0000 | $0.00 | $8,877.00 | $8,877.00 |
| 0100-0332-0-0000-3140-340200-029-0000 | $0.00 | $9,189.00 | $9,189.00 |
| 0100-0332-0-0000-2420-340200-024-0000 | $0.00 | $9,189.00 | $9,189.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-3310-0-5760-1110-340200-039-0000 | $0.00 | $10,283.00 | $10,283.00 |
| 0100-6010-0-1110-4000-340200-022-0000 | $0.00 | $10,283.00 | $10,283.00 |
| 0100-6010-0-1110-4000-340200-025-0000 | $0.00 | $10,283.00 | $10,283.00 |
| 0100-6010-0-1110-4000-340200-028-0000 | $0.00 | $10,283.00 | $10,283.00 |
| 0100-6010-0-1110-4000-340200-029-0000 | $0.00 | $10,283.00 | $10,283.00 |
| 0100-6010-0-1110-4000-340200-021-0000 | $0.00 | $11,752.00 | $11,752.00 |
| 0100-6010-0-1110-4000-340200-026-0000 | $0.00 | $11,752.00 | $11,752.00 |
| 0100-6010-0-1110-4000-340200-027-0000 | $0.00 | $11,752.00 | $11,752.00 |
| 0100-6500-0-5760-1110-340200-039-0000 | $0.00 | $11,752.00 | $11,752.00 |
| 0100-6500-0-5760-1120-340200-039-0000 | $0.00 | $12,927.00 | $12,927.00 |
| 0100-0332-0-3550-3130-340200-038-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-3010-0-0000-2150-340200-005-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-2140-340200-051-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3130-340200-022-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3130-340200-023-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3130-340200-024-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3130-340200-025-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3130-340200-026-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3130-340200-027-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3130-340200-028-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3130-340200-029-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3130-340200-055-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3130-340200-063-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3140-340200-021-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3140-340200-022-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3140-340200-023-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3140-340200-024-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3140-340200-025-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3140-340200-026-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3140-340200-027-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3140-340200-028-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3140-340200-030-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-3140-340200-031-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0000-0-0000-7550-340200-015-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-2150-340200-053-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-2420-340200-021-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-2420-340200-022-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-2420-340200-023-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-2420-340200-025-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-2420-340200-026-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-2420-340200-027-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-2420-340200-028-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-2420-340200-029-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-2420-340200-030-0000 | $0.00 | $14,558.00 | $14,558.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-0000-2420-340200-031-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-0332-0-0000-2420-340200-056-0000 | $0.00 | $14,558.00 | $14,558.00 |
| 0100-6010-0-1110-4000-340200-024-0000 | $0.00 | $14,690.00 | $14,690.00 |
| 0100-0000-0-0000-8200-340200-021-0000 | $0.00 | $16,027.00 | $16,027.00 |
| 0100-0000-0-0000-8200-340200-027-0000 | $0.00 | $16,027.00 | $16,027.00 |
| 0100-6762-0-1110-1000-340200-025-0000 | $0.00 | $16,027.00 | $16,027.00 |
| 0100-6762-0-1110-1000-340200-023-0000 | $0.00 | $16,027.00 | $16,027.00 |
| 0100-6500-0-5760-1130-340200-039-0000 | $0.00 | $16,159.00 | $16,159.00 |
| 0100-8150-0-0000-8100-340200-010-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0000-0-0000-7150-340200-002-0000 | $0.00 | $17,754.00 | $17,754.00 |
| 0100-0000-0-0000-2100-340200-062-0000 | $0.00 | $25,033.00 | $25,033.00 |
| 0100-0000-0-0000-7700-340200-061-0000 | $0.00 | $26,943.00 | $26,943.00 |
| 0100-6762-0-1110-1000-340200-029-0000 | $0.00 | $26,946.00 | $26,946.00 |
| 0100-6762-0-1110-1000-340200-026-0000 | $0.00 | $26,946.00 | $26,946.00 |
| 0100-6762-0-1110-1000-340200-028-0000 | $0.00 | $28,415.00 | $28,415.00 |
| 0100-0000-0-0000-8200-340200-023-0000 | $0.00 | $29,116.00 | $29,116.00 |
| 0100-0000-0-0000-8200-340200-025-0000 | $0.00 | $29,116.00 | $29,116.00 |
| 0100-0000-0-0000-8200-340200-026-0000 | $0.00 | $29,116.00 | $29,116.00 |
| 0100-0000-0-0000-8200-340200-028-0000 | $0.00 | $29,116.00 | $29,116.00 |
| 0100-0000-0-0000-8200-340200-029-0000 | $0.00 | $29,116.00 | $29,116.00 |
| 0100-8150-0-0000-8100-340200-012-0000 | $0.00 | $29,116.00 | $29,116.00 |
| 0100-6762-0-1110-1000-340200-022-0000 | $0.00 | $29,116.00 | $29,116.00 |
| 0100-6762-0-1110-1000-340200-024-0000 | $0.00 | $30,585.00 | $30,585.00 |
| 0100-6762-0-1110-1000-340200-027-0000 | $0.00 | $30,585.00 | $30,585.00 |
| 0100-0000-0-0000-8200-340200-016-0000 | $0.00 | $32,312.00 | $32,312.00 |
| 0100-0000-0-0000-2700-340200-021-0000 | $0.00 | $32,312.00 | $32,312.00 |
| 0100-0000-0-0000-2700-340200-023-0000 | $0.00 | $32,312.00 | $32,312.00 |
| 0100-0000-0-0000-2700-340200-025-0000 | $0.00 | $32,312.00 | $32,312.00 |
| 0100-0000-0-0000-2700-340200-026-0000 | $0.00 | $32,312.00 | $32,312.00 |
| 0100-0000-0-0000-2700-340200-027-0000 | $0.00 | $32,312.00 | $32,312.00 |
| 0100-0000-0-0000-2700-340200-028-0000 | $0.00 | $32,312.00 | $32,312.00 |
| 0100-0000-0-0000-2700-340200-029-0000 | $0.00 | $32,312.00 | $32,312.00 |
| 0100-2600-0-1110-4000-340200-020-0000 | $0.00 | $33,781.00 | $33,781.00 |
| 0100-0000-0-0000-2700-340200-022-0000 | $0.00 | $33,781.00 | $33,781.00 |
| 0100-0000-0-0000-2700-340200-024-0000 | $0.00 | $33,781.00 | $33,781.00 |
| 0100-0000-0-0000-2700-340200-030-0000 | $0.00 | $33,781.00 | $33,781.00 |
| 0100-0000-0-0000-2700-340200-031-0000 | $0.00 | $33,781.00 | $33,781.00 |
| 0100-0000-0-0000-8200-340200-022-0000 | $0.00 | $36,395.00 | $36,395.00 |
| 0100-0000-0-0000-8200-340200-024-0000 | $0.00 | $36,395.00 | $36,395.00 |
| 0100-0000-0-0000-8200-340200-030-0000 | $0.00 | $43,674.00 | $43,674.00 |
| 0100-0000-0-0000-8200-340200-031-0000 | $0.00 | $43,674.00 | $43,674.00 |
| 0100-0000-0-0000-8200-340200-017-0000 | $0.00 | $46,870.00 | $46,870.00 |
| 0100-0000-0-0000-8200-340200-012-0000 | $0.00 | $77,455.00 | $77,455.00 |
| 0100-0000-0-0000-7110-340200-002-0000 | $0.00 | $88,770.00 | $88,770.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-0000-2420-340200-061-0000 | $0.00 | $101,906.00 | $101,906.00 |
| 0100-0000-0-0000-7300-340200-004-0000 | $0.00 | $117,175.00 | $117,175.00 |
| 0100-0000-0-0000-7400-340200-003-0000 | $0.00 | $121,082.00 | $121,082.00 |
| 0100-8150-0-0000-8100-340200-011-0000 | $0.00 | $134,218.00 | $134,218.00 |
| 0100-0000-0-0000-3600-340200-014-0000 | $0.00 | $140,094.00 | $140,094.00 |
| 0100-0332-0-1135-1000-350100-057-0030 | $0.00 | $1.00 | $1.00 |
| 0100-0332-0-1135-1000-350100-057-0031 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350100-050-0021 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350100-050-0022 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350100-050-0024 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350100-050-0026 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350100-050-0027 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350100-050-0028 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350100-050-0029 | $0.00 | $1.00 | $1.00 |
| 0100-3150-0-1110-1000-350100-021-0000 | $0.00 | $1.00 | $1.00 |
| 0100-3150-0-1110-1000-350100-026-2495 | $0.00 | $1.00 | $1.00 |
| 0100-3150-0-1110-1000-350100-027-0000 | $0.00 | $1.00 | $1.00 |
| 0100-3150-0-1110-1000-350100-027-2495 | $0.00 | $1.00 | $1.00 |
| 0100-4203-0-0000-2495-350100-005-0000 | $0.00 | $1.00 | $1.00 |
| 0100-4203-0-1110-1000-350100-005-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0332-0-1110-1000-350100-021-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0332-0-0000-3140-350100-030-0000 | $0.00 | $1.00 | $1.00 |
| 0100-1100-0-1110-1000-350100-027-0000 | $0.00 | $1.00 | $1.00 |
| 0100-1100-0-1110-1000-350100-028-0000 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350100-020-0000 | $0.00 | $1.00 | $1.00 |
| 0100-3150-0-1110-1000-350100-022-2495 | $0.00 | $1.00 | $1.00 |
| 0100-3150-0-1110-1000-350100-024-2495 | $0.00 | $1.00 | $1.00 |
| 0100-1100-0-1110-1000-350100-030-0000 | $0.00 | $2.00 | $2.00 |
| 0100-3150-0-1110-1000-350100-028-0000 | $0.00 | $2.00 | $2.00 |
| 0100-1100-0-1176-1000-350100-021-0000 | $0.00 | $3.00 | $3.00 |
| 0100-4203-0-0000-2140-350100-005-0000 | $0.00 | $3.00 | $3.00 |
| 0100-6770-0-1156-1000-350100-023-0000 | $0.00 | $3.00 | $3.00 |
| 0100-6770-0-1156-1000-350100-026-0000 | $0.00 | $3.00 | $3.00 |
| 0100-0332-0-0000-2700-350100-072-0000 | $0.00 | $3.00 | $3.00 |
| 0100-3150-0-1110-1000-350100-031-0000 | $0.00 | $4.00 | $4.00 |
| 0100-6266-0-1110-1000-350100-005-0000 | $0.00 | $4.00 | $4.00 |
| 0100-0332-0-1135-4000-350100-021-0000 | $0.00 | $5.00 | $5.00 |
| 0100-1100-0-1176-1000-350100-031-0000 | $0.00 | $6.00 | $6.00 |
| 0100-4035-0-1110-1000-350100-005-0000 | $0.00 | $6.00 | $6.00 |
| 0100-2600-0-0000-3110-350100-072-0000 | $0.00 | $6.00 | $6.00 |
| 0100-2600-0-0000-3120-350100-072-0000 | $0.00 | $6.00 | $6.00 |
| 0100-0332-0-1110-1000-350100-055-2495 | $0.00 | $6.00 | $6.00 |
| 0100-0332-0-1110-1000-350100-072-0000 | $0.00 | $6.00 | $6.00 |
| 0100-6770-0-1156-1000-350100-022-0000 | $0.00 | $7.00 | $7.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-6770-0-1156-1000-350100-025-0000 | $0.00 | $7.00 | $7.00 |
| 0100-1100-0-1176-1000-350100-030-0000 | $0.00 | $8.00 | $8.00 |
| 0100-4203-0-1110-1000-350100-005-2495 | $0.00 | $8.00 | $8.00 |
| 0100-2600-0-0000-3140-350100-072-0000 | $0.00 | $8.00 | $8.00 |
| 0100-0000-0-1150-1000-350100-071-0000 | $0.00 | $10.00 | $10.00 |
| 0100-6770-0-1156-1000-350100-027-0000 | $0.00 | $10.00 | $10.00 |
| 0100-6770-0-1156-1000-350100-028-0000 | $0.00 | $10.00 | $10.00 |
| 0100-6770-0-1134-1000-350100-029-0000 | $0.00 | $10.00 | $10.00 |
| 0100-2600-0-1110-4000-350100-023-0050 | $0.00 | $10.00 | $10.00 |
| 0100-6770-0-1156-1000-350100-029-0000 | $0.00 | $12.00 | $12.00 |
| 0100-6770-0-1134-1000-350100-023-0000 | $0.00 | $12.00 | $12.00 |
| 0100-6770-0-1134-1000-350100-028-0000 | $0.00 | $12.00 | $12.00 |
| 0100-2600-0-1110-4000-350100-029-0050 | $0.00 | $12.00 | $12.00 |
| 0100-2600-0-1110-4000-350100-028-0050 | $0.00 | $12.00 | $12.00 |
| 0100-2600-0-1110-4000-350100-027-0050 | $0.00 | $12.00 | $12.00 |
| 0100-2600-0-1110-4000-350100-026-0050 | $0.00 | $12.00 | $12.00 |
| 0100-2600-0-1110-4000-350100-025-0050 | $0.00 | $12.00 | $12.00 |
| 0100-2600-0-1110-4000-350100-022-0050 | $0.00 | $12.00 | $12.00 |
| 0100-2600-0-1110-4000-350100-021-0050 | $0.00 | $12.00 | $12.00 |
| 0100-6770-0-1156-1000-350100-024-0000 | $0.00 | $12.00 | $12.00 |
| 0100-6770-0-1156-1000-350100-021-0000 | $0.00 | $14.00 | $14.00 |
| 0100-2600-0-0000-2700-350100-072-0000 | $0.00 | $15.00 | $15.00 |
| 0100-6770-0-1134-1000-350100-026-0000 | $0.00 | $15.00 | $15.00 |
| 0100-0000-0-1110-1000-350100-053-0000 | $0.00 | $15.00 | $15.00 |
| 0100-6500-0-5760-1110-350100-039-0072 | $0.00 | $16.00 | $16.00 |
| 0100-6770-0-1134-1000-350100-025-0000 | $0.00 | $16.00 | $16.00 |
| 0100-6770-0-1134-1000-350100-022-0000 | $0.00 | $17.00 | $17.00 |
| 0100-6770-0-1134-1000-350100-030-0000 | $0.00 | $17.00 | $17.00 |
| 0100-6770-0-1156-1000-350100-030-0000 | $0.00 | $18.00 | $18.00 |
| 0100-6770-0-1156-1000-350100-031-0000 | $0.00 | $18.00 | $18.00 |
| 0100-6770-0-1134-1000-350100-027-0000 | $0.00 | $18.00 | $18.00 |
| 0100-0332-0-1135-4000-350100-057-0030 | $0.00 | $19.00 | $19.00 |
| 0100-0332-0-1135-4000-350100-057-0031 | $0.00 | $19.00 | $19.00 |
| 0100-2600-0-1135-4000-350100-057-0020 | $0.00 | $19.00 | $19.00 |
| 0100-0332-0-0000-2700-350100-028-0000 | $0.00 | $20.00 | $20.00 |
| 0100-0332-0-0000-2700-350100-021-0000 | $0.00 | $20.00 | $20.00 |
| 0100-0332-0-0000-2700-350100-022-0000 | $0.00 | $20.00 | $20.00 |
| 0100-2600-0-1110-4000-350100-024-0050 | $0.00 | $20.00 | $20.00 |
| 0100-6770-0-1134-1000-350100-024-0000 | $0.00 | $22.00 | $22.00 |
| 0100-0332-0-0000-2700-350100-027-0000 | $0.00 | $23.00 | $23.00 |
| 0100-0332-0-0000-2700-350100-023-0000 | $0.00 | $23.00 | $23.00 |
| 0100-6770-0-1134-1000-350100-031-0000 | $0.00 | $23.00 | $23.00 |
| 0100-0332-0-0000-2700-350100-024-0000 | $0.00 | $24.00 | $24.00 |
| 0100-0332-0-0000-2700-350100-026-0000 | $0.00 | $25.00 | $25.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-0000-2700-350100-029-0000 | $0.00 | $25.00 | $25.00 |
| 0100-0332-0-0000-2700-350100-025-0000 | $0.00 | $25.00 | $25.00 |
| 0100-6770-0-1134-1000-350100-021-0000 | $0.00 | $27.00 | $27.00 |
| 0100-3327-0-5760-3120-350100-039-0000 | $0.00 | $35.00 | $35.00 |
| 0100-0332-0-0000-3110-350100-021-0000 | $0.00 | $39.00 | $39.00 |
| 0100-0332-0-0000-3110-350100-022-0000 | $0.00 | $39.00 | $39.00 |
| 0100-0332-0-1135-4000-350100-057-0000 | $0.00 | $40.00 | $40.00 |
| 0100-0332-0-3550-2700-350100-038-0000 | $0.00 | $40.00 | $40.00 |
| 0100-0332-0-0000-3110-350100-028-0000 | $0.00 | $41.00 | $41.00 |
| 0100-0332-0-0000-2150-350100-005-0000 | $0.00 | $44.00 | $44.00 |
| 0100-3010-0-0000-2150-350100-005-0000 | $0.00 | $44.00 | $44.00 |
| 0100-0332-0-0000-3110-350100-023-0000 | $0.00 | $45.00 | $45.00 |
| 0100-0000-0-0000-3120-350100-062-0000 | $0.00 | $46.00 | $46.00 |
| 0100-0332-0-0000-3110-350100-027-0000 | $0.00 | $47.00 | $47.00 |
| 0100-6762-0-5760-1110-350100-039-0000 | $0.00 | $47.00 | $47.00 |
| 0100-0332-0-0000-3110-350100-026-0000 | $0.00 | $49.00 | $49.00 |
| 0100-0332-0-0000-3110-350100-030-0000 | $0.00 | $49.00 | $49.00 |
| 0100-0332-0-0000-3110-350100-031-0000 | $0.00 | $49.00 | $49.00 |
| 0100-0332-0-0000-3110-350100-024-0000 | $0.00 | $49.00 | $49.00 |
| 0100-0332-0-0000-3110-350100-025-0000 | $0.00 | $50.00 | $50.00 |
| 0100-0332-0-0000-3110-350100-029-0000 | $0.00 | $50.00 | $50.00 |
| 0100-0332-0-1110-1000-350100-029-0000 | $0.00 | $59.00 | $59.00 |
| 0100-6762-0-3300-1000-350100-021-0000 | $0.00 | $59.00 | $59.00 |
| 0100-7399-0-3550-3110-350100-038-0000 | $0.00 | $62.00 | $62.00 |
| 0100-7435-0-0000-3140-350100-062-0000 | $0.00 | $63.00 | $63.00 |
| 0100-9064-0-0000-3120-350100-062-0000 | $0.00 | $65.00 | $65.00 |
| 0100-6266-0-0000-2140-350100-005-0000 | $0.00 | $67.00 | $67.00 |
| 0100-7435-0-0000-3120-350100-062-0000 | $0.00 | $68.00 | $68.00 |
| 0100-0000-0-0000-2700-350100-022-0000 | $0.00 | $77.00 | $77.00 |
| 0100-0000-0-0000-2700-350100-024-0000 | $0.00 | $79.00 | $79.00 |
| 0100-0000-0-0000-2700-350100-023-0000 | $0.00 | $80.00 | $80.00 |
| 0100-0000-0-0000-2700-350100-028-0000 | $0.00 | $80.00 | $80.00 |
| 0100-0000-0-0000-2700-350100-021-0000 | $0.00 | $81.00 | $81.00 |
| 0100-0000-0-0000-2700-350100-025-0000 | $0.00 | $81.00 | $81.00 |
| 0100-0000-0-0000-2700-350100-026-0000 | $0.00 | $81.00 | $81.00 |
| 0100-0000-0-0000-2700-350100-027-0000 | $0.00 | $81.00 | $81.00 |
| 0100-0000-0-0000-2700-350100-030-0000 | $0.00 | $81.00 | $81.00 |
| 0100-0000-0-0000-2700-350100-031-0000 | $0.00 | $81.00 | $81.00 |
| 0100-0000-0-0000-2700-350100-029-0000 | $0.00 | $82.00 | $82.00 |
| 0100-0332-0-1110-1000-350100-025-0000 | $0.00 | $83.00 | $83.00 |
| 0100-0000-0-0000-2100-350100-062-0000 | $0.00 | $88.00 | $88.00 |
| 0100-0332-0-1110-1000-350100-027-0000 | $0.00 | $89.00 | $89.00 |
| 0100-4035-0-0000-2140-350100-005-0000 | $0.00 | $91.00 | $91.00 |
| 0100-0332-0-1110-1000-350100-023-0000 | $0.00 | $96.00 | $96.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-2600-0-1110-1000-350100-072-0000 | $0.00 | $97.00 | $97.00 |
| 0100-0332-0-0000-3130-350100-063-0000 | $0.00 | $98.00 | $98.00 |
| 0100-0332-0-0000-2700-350100-030-0000 | $0.00 | $98.00 | $98.00 |
| 0100-0332-0-0000-2700-350100-031-0000 | $0.00 | $98.00 | $98.00 |
| 0100-0000-0-0000-7400-350100-003-0000 | $0.00 | $98.00 | $98.00 |
| 0100-0000-0-0000-2100-350100-053-0000 | $0.00 | $99.00 | $99.00 |
| 0100-6546-0-5760-3120-350100-039-0000 | $0.00 | $103.00 | $103.00 |
| 0100-0332-0-1110-1000-350100-022-0000 | $0.00 | $115.00 | $115.00 |
| 0100-6762-0-5760-1120-350100-039-0000 | $0.00 | $118.00 | $118.00 |
| 0100-0000-0-0000-7150-350100-002-0000 | $0.00 | $122.00 | $122.00 |
| 0100-7435-0-0000-3130-350100-063-0000 | $0.00 | $126.00 | $126.00 |
| 0100-0332-0-1134-1000-350100-020-0000 | $0.00 | $140.00 | $140.00 |
| 0100-0332-0-1110-1000-350100-024-0000 | $0.00 | $160.00 | $160.00 |
| 0100-0332-0-3550-1000-350100-038-0000 | $0.00 | $192.00 | $192.00 |
| 0100-0332-0-1110-1000-350100-030-0000 | $0.00 | $221.00 | $221.00 |
| 0100-6500-0-5760-3120-350100-039-0000 | $0.00 | $223.00 | $223.00 |
| 0100-0332-0-1160-1000-350100-020-0000 | $0.00 | $225.00 | $225.00 |
| 0100-0332-0-1110-1000-350100-031-0000 | $0.00 | $246.00 | $246.00 |
| 0100-0332-0-1156-1000-350100-020-0000 | $0.00 | $258.00 | $258.00 |
| 0100-0332-0-0000-3110-350100-020-0000 | $0.00 | $308.00 | $308.00 |
| 0100-0332-0-0000-3140-350100-062-0000 | $0.00 | $330.00 | $330.00 |
| 0100-0000-0-1110-1000-350100-020-0000 | $0.00 | $377.00 | $377.00 |
| 0100-6500-0-5760-1110-350100-039-0000 | $0.00 | $472.00 | $472.00 |
| 0100-7435-0-0000-3110-350100-062-0000 | $0.00 | $493.00 | $493.00 |
| 0100-3010-0-0000-2140-350100-005-0000 | $0.00 | $534.00 | $534.00 |
| 0100-6500-0-5760-1120-350100-039-0000 | $0.00 | $641.00 | $641.00 |
| 0100-0000-0-1110-1000-350100-023-0000 | $0.00 | $770.00 | $770.00 |
| 0100-0000-0-1110-1000-350100-025-0000 | $0.00 | $791.00 | $791.00 |
| 0100-1400-0-1110-1000-350100-029-0000 | $0.00 | $880.00 | $880.00 |
| 0100-0000-0-1110-1000-350100-026-0000 | $0.00 | $945.00 | $945.00 |
| 0100-0000-0-1110-1000-350100-021-0000 | $0.00 | $957.00 | $957.00 |
| 0100-0000-0-1110-1000-350100-028-0000 | $0.00 | $971.00 | $971.00 |
| 0100-0000-0-1110-1000-350100-027-0000 | $0.00 | $1,037.00 | $1,037.00 |
| 0100-1400-0-1110-1000-350100-030-0000 | $0.00 | $1,091.00 | $1,091.00 |
| 0100-1400-0-1110-1000-350100-031-0000 | $0.00 | $1,143.00 | $1,143.00 |
| 0100-0000-0-1110-1000-350100-022-0000 | $0.00 | $1,191.00 | $1,191.00 |
| 0100-0000-0-1110-1000-350100-024-0000 | $0.00 | $1,219.00 | $1,219.00 |
| 0100-1100-0-1176-1000-350200-021-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0033-0-1110-4000-350200-025-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0033-0-1110-4000-350200-029-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0033-0-5760-1110-350200-039-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0033-0-1110-1000-350200-023-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0033-0-1110-1000-350200-025-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0033-0-1110-1000-350200-027-0000 | $0.00 | $1.00 | $1.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0033-0-1110-1000-350200-031-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0033-0-1110-1000-350200-062-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0332-0-0000-3140-350200-020-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0033-0-0000-3140-350200-029-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0033-0-0000-2700-350200-022-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0033-0-0000-2700-350200-024-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0033-0-0000-2700-350200-028-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0033-0-0000-2700-350200-029-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0033-0-0000-2700-350200-031-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0000-0-1110-1000-350200-003-0000 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350200-029-0050 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350200-028-0050 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350200-027-0050 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350200-026-0050 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350200-025-0050 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350200-024-0050 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350200-023-0050 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350200-022-0050 | $0.00 | $1.00 | $1.00 |
| 0100-2600-0-1110-4000-350200-021-0050 | $0.00 | $1.00 | $1.00 |
| 0100-0332-0-0000-2700-350200-072-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0332-0-0000-3140-350200-072-0000 | $0.00 | $1.00 | $1.00 |
| 0100-0033-0-1110-4000-350200-023-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-1110-4000-350200-024-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-1110-4000-350200-026-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-1110-4000-350200-027-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-1110-4000-350200-028-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-1110-1000-350200-024-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-1110-1000-350200-026-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-1110-1000-350200-028-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-1110-1000-350200-029-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-1110-1000-350200-030-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-0000-2420-350200-024-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-0000-2420-350200-025-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0332-0-0000-3130-350200-053-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-0000-3140-350200-024-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-0000-3140-350200-027-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-0000-3140-350200-031-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-0000-2420-350200-028-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-0000-2420-350200-029-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-0000-2420-350200-030-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-0000-2700-350200-021-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-0000-2700-350200-025-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-0000-2700-350200-026-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-0000-2700-350200-027-0000 | $0.00 | $2.00 | $2.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0033-0-0000-2700-350200-030-0000 | $0.00 | $2.00 | $2.00 |
| 0100-0033-0-1110-1000-350200-021-0000 | $0.00 | $3.00 | $3.00 |
| 0100-0033-0-1110-1000-350200-022-0000 | $0.00 | $3.00 | $3.00 |
| 0100-2600-0-0000-8200-350200-072-0000 | $0.00 | $3.00 | $3.00 |
| 0100-0033-0-0000-3130-350200-053-0000 | $0.00 | $3.00 | $3.00 |
| 0100-0033-0-0000-3140-350200-026-0000 | $0.00 | $3.00 | $3.00 |
| 0100-0332-0-0000-8200-350200-020-0057 | $0.00 | $3.00 | $3.00 |
| 0100-0332-0-1156-1000-350200-075-0000 | $0.00 | $4.00 | $4.00 |
| 0100-0000-0-0000-2495-350200-055-0000 | $0.00 | $4.00 | $4.00 |
| 0100-4203-0-0000-2495-350200-005-0000 | $0.00 | $5.00 | $5.00 |
| 0100-0000-0-0000-2420-350200-053-0000 | $0.00 | $5.00 | $5.00 |
| 0100-0033-0-5760-1120-350200-039-0000 | $0.00 | $6.00 | $6.00 |
| 0100-0033-0-5760-1130-350200-039-0000 | $0.00 | $6.00 | $6.00 |
| 0100-2600-0-0000-2700-350200-072-0000 | $0.00 | $6.00 | $6.00 |
| 0100-0332-0-0000-2495-350200-055-0000 | $0.00 | $7.00 | $7.00 |
| 0100-2600-0-0000-3140-350200-072-0000 | $0.00 | $7.00 | $7.00 |
| 0100-0033-0-0000-3600-350200-014-0000 | $0.00 | $7.00 | $7.00 |
| 0100-2600-0-0000-3130-350200-072-0000 | $0.00 | $8.00 | $8.00 |
| 0100-0000-0-0000-7110-350200-002-0000 | $0.00 | $9.00 | $9.00 |
| 0100-6500-0-5760-1110-350200-039-0072 | $0.00 | $11.00 | $11.00 |
| 0100-0000-0-1110-1000-350200-060-0000 | $0.00 | $13.00 | $13.00 |
| 0100-6762-0-1110-1000-350200-021-0000 | $0.00 | $13.00 | $13.00 |
| 0100-6762-0-1110-1000-350200-030-0000 | $0.00 | $13.00 | $13.00 |
| 0100-9064-0-0000-2100-350200-062-0000 | $0.00 | $18.00 | $18.00 |
| 0100-0000-0-0000-3600-350200-014-0072 | $0.00 | $18.00 | $18.00 |
| 0100-0033-0-0000-3700-350200-008-0000 | $0.00 | $20.00 | $20.00 |
| 0100-0000-0-0000-8200-350200-010-0000 | $0.00 | $21.00 | $21.00 |
| 0100-0332-0-0000-3140-350200-023-0000 | $0.00 | $22.00 | $22.00 |
| 0100-0332-0-0000-3140-350200-029-0000 | $0.00 | $22.00 | $22.00 |
| 0100-6762-0-5760-1120-350200-039-0000 | $0.00 | $24.00 | $24.00 |
| 0100-0332-0-0000-2420-350200-021-0000 | $0.00 | $25.00 | $25.00 |
| 0100-0332-0-0000-2420-350200-022-0000 | $0.00 | $25.00 | $25.00 |
| 0100-0332-0-0000-2420-350200-026-0000 | $0.00 | $25.00 | $25.00 |
| 0100-0332-0-0000-2420-350200-027-0000 | $0.00 | $25.00 | $25.00 |
| 0100-0332-0-0000-3140-350200-021-0000 | $0.00 | $25.00 | $25.00 |
| 0100-0332-0-0000-2420-350200-023-0000 | $0.00 | $26.00 | $26.00 |
| 0100-0332-0-0000-2420-350200-025-0000 | $0.00 | $26.00 | $26.00 |
| 0100-0332-0-0000-2420-350200-030-0000 | $0.00 | $26.00 | $26.00 |
| 0100-0332-0-0000-2420-350200-031-0000 | $0.00 | $26.00 | $26.00 |
| 0100-0332-0-0000-3140-350200-025-0000 | $0.00 | $26.00 | $26.00 |
| 0100-0332-0-0000-3140-350200-028-0000 | $0.00 | $27.00 | $27.00 |
| 0100-0332-0-0000-3140-350200-031-0000 | $0.00 | $27.00 | $27.00 |
| 0100-0332-0-0000-2420-350200-024-0000 | $0.00 | $27.00 | $27.00 |
| 0100-0332-0-0000-3140-350200-027-0000 | $0.00 | $28.00 | $28.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-0000-2420-350200-028-0000 | $0.00 | $28.00 | $28.00 |
| 0100-0332-0-0000-2420-350200-029-0000 | $0.00 | $28.00 | $28.00 |
| 0100-0332-0-0000-3140-350200-026-0000 | $0.00 | $29.00 | $29.00 |
| 0100-0332-0-0000-3140-350200-022-0000 | $0.00 | $29.00 | $29.00 |
| 0100-0332-0-0000-3140-350200-024-0000 | $0.00 | $29.00 | $29.00 |
| 0100-0332-0-0000-3140-350200-030-0000 | $0.00 | $29.00 | $29.00 |
| 0100-6762-0-1110-1000-350200-025-0000 | $0.00 | $30.00 | $30.00 |
| 0100-6762-0-1110-1000-350200-023-0000 | $0.00 | $31.00 | $31.00 |
| 0100-0332-0-0000-3130-350200-055-0000 | $0.00 | $33.00 | $33.00 |
| 0100-0332-0-0000-3130-350200-027-0000 | $0.00 | $34.00 | $34.00 |
| 0100-0332-0-3550-3130-350200-038-0000 | $0.00 | $34.00 | $34.00 |
| 0100-0332-0-0000-3130-350200-026-0000 | $0.00 | $35.00 | $35.00 |
| 0100-0000-0-0000-7550-350200-015-0000 | $0.00 | $36.00 | $36.00 |
| 0100-0332-0-0000-2140-350200-051-0000 | $0.00 | $36.00 | $36.00 |
| 0100-0332-0-0000-2420-350200-056-0000 | $0.00 | $36.00 | $36.00 |
| 0100-0332-0-3550-1000-350200-038-0000 | $0.00 | $36.00 | $36.00 |
| 0100-6762-0-1110-1000-350200-022-0000 | $0.00 | $36.00 | $36.00 |
| 0100-0332-0-0000-3130-350200-025-0000 | $0.00 | $37.00 | $37.00 |
| 0100-0332-0-0000-3130-350200-028-0000 | $0.00 | $37.00 | $37.00 |
| 0100-0332-0-0000-3130-350200-024-0000 | $0.00 | $38.00 | $38.00 |
| 0100-0332-0-0000-3130-350200-029-0000 | $0.00 | $38.00 | $38.00 |
| 0100-0332-0-1110-1000-350200-029-0000 | $0.00 | $39.00 | $39.00 |
| 0100-0332-0-1110-1000-350200-028-0000 | $0.00 | $41.00 | $41.00 |
| 0100-0332-0-0000-3130-350200-022-0000 | $0.00 | $41.00 | $41.00 |
| 0100-0332-0-0000-3130-350200-023-0000 | $0.00 | $41.00 | $41.00 |
| 0100-3010-0-0000-2150-350200-005-0000 | $0.00 | $42.00 | $42.00 |
| 0100-0332-0-1110-1000-350200-021-0000 | $0.00 | $42.00 | $42.00 |
| 0100-0332-0-1110-1000-350200-023-0000 | $0.00 | $42.00 | $42.00 |
| 0100-0332-0-1110-1000-350200-026-0000 | $0.00 | $42.00 | $42.00 |
| 0100-0332-0-0000-3130-350200-063-0000 | $0.00 | $42.00 | $42.00 |
| 0100-0332-0-0000-2150-350200-053-0000 | $0.00 | $42.00 | $42.00 |
| 0100-0332-0-1110-1000-350200-025-0000 | $0.00 | $43.00 | $43.00 |
| 0100-0000-0-0000-7150-350200-002-0000 | $0.00 | $48.00 | $48.00 |
| 0100-6762-0-5760-1110-350200-039-0000 | $0.00 | $48.00 | $48.00 |
| 0100-6762-0-1110-1000-350200-029-0000 | $0.00 | $48.00 | $48.00 |
| 0100-0332-0-1110-1000-350200-031-0000 | $0.00 | $49.00 | $49.00 |
| 0100-6762-0-1110-1000-350200-026-0000 | $0.00 | $49.00 | $49.00 |
| 0100-0332-0-1110-1000-350200-027-0000 | $0.00 | $50.00 | $50.00 |
| 0100-6762-0-1110-1000-350200-024-0000 | $0.00 | $50.00 | $50.00 |
| 0100-6762-0-1110-1000-350200-027-0000 | $0.00 | $50.00 | $50.00 |
| 0100-0332-0-1110-1000-350200-024-0000 | $0.00 | $57.00 | $57.00 |
| 0100-0332-0-1110-1000-350200-022-0000 | $0.00 | $57.00 | $57.00 |
| 0100-0332-0-1110-1000-350200-030-0000 | $0.00 | $60.00 | $60.00 |
| 0100-6762-0-1110-1000-350200-028-0000 | $0.00 | $61.00 | $61.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0000-0-0000-8200-350200-027-0000 | $0.00 | $64.00 | $64.00 |
| 0100-0000-0-0000-8200-350200-021-0000 | $0.00 | $67.00 | $67.00 |
| 0100-0000-0-0000-8200-350200-025-0000 | $0.00 | $67.00 | $67.00 |
| 0100-0000-0-0000-8200-350200-026-0000 | $0.00 | $67.00 | $67.00 |
| 0100-0000-0-0000-8200-350200-023-0000 | $0.00 | $67.00 | $67.00 |
| 0100-8150-0-0000-8100-350200-012-0000 | $0.00 | $68.00 | $68.00 |
| 0100-0000-0-0000-8200-350200-028-0000 | $0.00 | $68.00 | $68.00 |
| 0100-0000-0-0000-2700-350200-025-0000 | $0.00 | $68.00 | $68.00 |
| 0100-0000-0-0000-8200-350200-029-0000 | $0.00 | $68.00 | $68.00 |
| 0100-0000-0-0000-2700-350200-023-0000 | $0.00 | $73.00 | $73.00 |
| 0100-0000-0-0000-2700-350200-026-0000 | $0.00 | $74.00 | $74.00 |
| 0100-6010-0-1110-4000-350200-023-0000 | $0.00 | $75.00 | $75.00 |
| 0100-0000-0-0000-2700-350200-027-0000 | $0.00 | $76.00 | $76.00 |
| 0100-0000-0-0000-2700-350200-029-0000 | $0.00 | $76.00 | $76.00 |
| 0100-0000-0-0000-2700-350200-028-0000 | $0.00 | $76.00 | $76.00 |
| 0100-0000-0-0000-2700-350200-021-0000 | $0.00 | $78.00 | $78.00 |
| 0100-0000-0-0000-8200-350200-024-0000 | $0.00 | $80.00 | $80.00 |
| 0100-0000-0-0000-8200-350200-022-0000 | $0.00 | $81.00 | $81.00 |
| 0100-0000-0-0000-2100-350200-062-0000 | $0.00 | $82.00 | $82.00 |
| 0100-2600-0-1110-4000-350200-072-0000 | $0.00 | $84.00 | $84.00 |
| 0100-6010-0-1110-4000-350200-022-0000 | $0.00 | $85.00 | $85.00 |
| 0100-0000-0-0000-2700-350200-022-0000 | $0.00 | $86.00 | $86.00 |
| 0100-6010-0-1110-4000-350200-025-0000 | $0.00 | $86.00 | $86.00 |
| 0100-6010-0-1110-4000-350200-029-0000 | $0.00 | $86.00 | $86.00 |
| 0100-8150-0-0000-8100-350200-010-0000 | $0.00 | $87.00 | $87.00 |
| 0100-0000-0-0000-2700-350200-024-0000 | $0.00 | $87.00 | $87.00 |
| 0100-6010-0-1110-4000-350200-028-0000 | $0.00 | $87.00 | $87.00 |
| 0100-0000-0-0000-2700-350200-031-0000 | $0.00 | $88.00 | $88.00 |
| 0100-0000-0-0000-2700-350200-030-0000 | $0.00 | $90.00 | $90.00 |
| 0100-3310-0-5760-1110-350200-039-0000 | $0.00 | $92.00 | $92.00 |
| 0100-2600-0-1110-4000-350200-020-0000 | $0.00 | $94.00 | $94.00 |
| 0100-6010-0-1110-4000-350200-021-0000 | $0.00 | $97.00 | $97.00 |
| 0100-0000-0-0000-8200-350200-031-0000 | $0.00 | $100.00 | $100.00 |
| 0100-6010-0-1110-4000-350200-026-0000 | $0.00 | $100.00 | $100.00 |
| 0100-6010-0-1110-4000-350200-027-0000 | $0.00 | $100.00 | $100.00 |
| 0100-6500-0-5760-1110-350200-039-0000 | $0.00 | $102.00 | $102.00 |
| 0100-0000-0-0000-8200-350200-030-0000 | $0.00 | $104.00 | $104.00 |
| 0100-0000-0-0000-8200-350200-016-0000 | $0.00 | $114.00 | $114.00 |
| 0100-6500-0-5760-1120-350200-039-0000 | $0.00 | $123.00 | $123.00 |
| 0100-0000-0-0000-8200-350200-017-0000 | $0.00 | $126.00 | $126.00 |
| 0100-6010-0-1110-4000-350200-024-0000 | $0.00 | $126.00 | $126.00 |
| 0100-0000-0-0000-7700-350200-061-0000 | $0.00 | $138.00 | $138.00 |
| 0100-6500-0-5760-1130-350200-039-0000 | $0.00 | $171.00 | $171.00 |
| 0100-0000-0-0000-8200-350200-012-0000 | $0.00 | $213.00 | $213.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-0000-2420-350200-061-0000 | $0.00 | $313.00 | $313.00 |
| 0100-0000-0-0000-7400-350200-003-0000 | $0.00 | $336.00 | $336.00 |
| 0100-0000-0-0000-3600-350200-014-0000 | $0.00 | $370.00 | $370.00 |
| 0100-8150-0-0000-8100-350200-011-0000 | $0.00 | $396.00 | $396.00 |
| 0100-0000-0-0000-7300-350200-004-0000 | $0.00 | $405.00 | $405.00 |
| 0100-1100-0-1110-1000-360100-023-0000 | $0.00 | $4.00 | $4.00 |
| 0100-4035-0-0000-3140-360100-005-0000 | $0.00 | $4.00 | $4.00 |
| 0100-1100-0-1176-1000-360100-022-0000 | $0.00 | $5.00 | $5.00 |
| 0100-1100-0-1176-1000-360100-027-0000 | $0.00 | $6.00 | $6.00 |
| 0100-1100-0-1110-1000-360100-025-0000 | $0.00 | $7.00 | $7.00 |
| 0100-3150-0-1110-1000-360100-028-2495 | $0.00 | $8.00 | $8.00 |
| 0100-1100-0-1110-1000-360100-031-0000 | $0.00 | $10.00 | $10.00 |
| 0100-3150-0-1110-1000-360100-023-0000 | $0.00 | $10.00 | $10.00 |
| 0100-3150-0-1110-1000-360100-025-0000 | $0.00 | $13.00 | $13.00 |
| 0100-3150-0-1110-1000-360100-027-0000 | $0.00 | $14.00 | $14.00 |
| 0100-3150-0-1110-1000-360100-027-2495 | $0.00 | $15.00 | $15.00 |
| 0100-1100-0-1110-1000-360100-029-0000 | $0.00 | $16.00 | $16.00 |
| 0100-0332-0-1110-1000-360100-028-0000 | $0.00 | $17.00 | $17.00 |
| 0100-3150-0-1110-1000-360100-022-0000 | $0.00 | $17.00 | $17.00 |
| 0100-0000-0-1110-1000-360100-003-0000 | $0.00 | $19.00 | $19.00 |
| 0100-1100-0-1110-1000-360100-027-0000 | $0.00 | $20.00 | $20.00 |
| 0100-3150-0-1110-1000-360100-029-2495 | $0.00 | $20.00 | $20.00 |
| 0100-0332-0-0000-3140-360100-030-0000 | $0.00 | $23.00 | $23.00 |
| 0100-1100-0-1110-1000-360100-028-0000 | $0.00 | $30.00 | $30.00 |
| 0100-3150-0-1110-1000-360100-021-0000 | $0.00 | $33.00 | $33.00 |
| 0100-3150-0-1110-1000-360100-024-2495 | $0.00 | $33.00 | $33.00 |
| 0100-3150-0-1110-1000-360100-026-2495 | $0.00 | $33.00 | $33.00 |
| 0100-4203-0-0000-2495-360100-005-0000 | $0.00 | $33.00 | $33.00 |
| 0100-0332-0-1110-1000-360100-021-0000 | $0.00 | $35.00 | $35.00 |
| 0100-3150-0-1110-1000-360100-022-2495 | $0.00 | $35.00 | $35.00 |
| 0100-0332-0-1135-1000-360100-057-0030 | $0.00 | $40.00 | $40.00 |
| 0100-0332-0-1135-1000-360100-057-0031 | $0.00 | $40.00 | $40.00 |
| 0100-2600-0-1110-4000-360100-050-0021 | $0.00 | $41.00 | $41.00 |
| 0100-4203-0-1110-1000-360100-005-0000 | $0.00 | $49.00 | $49.00 |
| 0100-2600-0-1110-4000-360100-020-0000 | $0.00 | $50.00 | $50.00 |
| 0100-2600-0-1110-4000-360100-050-0022 | $0.00 | $57.00 | $57.00 |
| 0100-2600-0-1110-4000-360100-050-0024 | $0.00 | $57.00 | $57.00 |
| 0100-2600-0-1110-4000-360100-050-0026 | $0.00 | $57.00 | $57.00 |
| 0100-2600-0-1110-4000-360100-050-0027 | $0.00 | $57.00 | $57.00 |
| 0100-2600-0-1110-4000-360100-050-0028 | $0.00 | $57.00 | $57.00 |
| 0100-2600-0-1110-4000-360100-050-0029 | $0.00 | $57.00 | $57.00 |
| 0100-1100-0-1110-1000-360100-030-0000 | $0.00 | $66.00 | $66.00 |
| 0100-3150-0-1110-1000-360100-028-0000 | $0.00 | $92.00 | $92.00 |
| 0100-1100-0-1176-1000-360100-021-0000 | $0.00 | $103.00 | $103.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-4203-0-0000-2140-360100-005-0000 | $0.00 | $115.00 | $115.00 |
| 0100-0332-0-0000-2700-360100-072-0000 | $0.00 | $120.00 | $120.00 |
| 0100-6770-0-1156-1000-360100-026-0000 | $0.00 | $137.00 | $137.00 |
| 0100-6770-0-1156-1000-360100-023-0000 | $0.00 | $139.00 | $139.00 |
| 0100-6266-0-1110-1000-360100-005-0000 | $0.00 | $172.00 | $172.00 |
| 0100-3150-0-1110-1000-360100-031-0000 | $0.00 | $181.00 | $181.00 |
| 0100-0332-0-1135-4000-360100-021-0000 | $0.00 | $205.00 | $205.00 |
| 0100-4035-0-1110-1000-360100-005-0000 | $0.00 | $239.00 | $239.00 |
| 0100-0332-0-1110-1000-360100-055-2495 | $0.00 | $245.00 | $245.00 |
| 0100-1100-0-1176-1000-360100-031-0000 | $0.00 | $247.00 | $247.00 |
| 0100-2600-0-0000-3110-360100-072-0000 | $0.00 | $253.00 | $253.00 |
| 0100-2600-0-0000-3120-360100-072-0000 | $0.00 | $253.00 | $253.00 |
| 0100-0332-0-1110-1000-360100-072-0000 | $0.00 | $259.00 | $259.00 |
| 0100-6770-0-1156-1000-360100-022-0000 | $0.00 | $275.00 | $275.00 |
| 0100-6770-0-1156-1000-360100-025-0000 | $0.00 | $278.00 | $278.00 |
| 0100-1100-0-1176-1000-360100-030-0000 | $0.00 | $302.00 | $302.00 |
| 0100-2600-0-0000-3140-360100-072-0000 | $0.00 | $324.00 | $324.00 |
| 0100-4203-0-1110-1000-360100-005-2495 | $0.00 | $329.00 | $329.00 |
| 0100-6770-0-1156-1000-360100-027-0000 | $0.00 | $387.00 | $387.00 |
| 0100-0000-0-1150-1000-360100-071-0000 | $0.00 | $402.00 | $402.00 |
| 0100-6770-0-1134-1000-360100-029-0000 | $0.00 | $402.00 | $402.00 |
| 0100-2600-0-1110-4000-360100-023-0050 | $0.00 | $410.00 | $410.00 |
| 0100-6770-0-1156-1000-360100-028-0000 | $0.00 | $410.00 | $410.00 |
| 0100-6770-0-1134-1000-360100-023-0000 | $0.00 | $477.00 | $477.00 |
| 0100-6770-0-1156-1000-360100-024-0000 | $0.00 | $487.00 | $487.00 |
| 0100-6770-0-1156-1000-360100-029-0000 | $0.00 | $487.00 | $487.00 |
| 0100-6770-0-1134-1000-360100-028-0000 | $0.00 | $490.00 | $490.00 |
| 0100-2600-0-1110-4000-360100-021-0050 | $0.00 | $492.00 | $492.00 |
| 0100-2600-0-1110-4000-360100-022-0050 | $0.00 | $492.00 | $492.00 |
| 0100-2600-0-1110-4000-360100-025-0050 | $0.00 | $492.00 | $492.00 |
| 0100-2600-0-1110-4000-360100-026-0050 | $0.00 | $492.00 | $492.00 |
| 0100-2600-0-1110-4000-360100-027-0050 | $0.00 | $492.00 | $492.00 |
| 0100-2600-0-1110-4000-360100-028-0050 | $0.00 | $492.00 | $492.00 |
| 0100-2600-0-1110-4000-360100-029-0050 | $0.00 | $492.00 | $492.00 |
| 0100-6770-0-1156-1000-360100-021-0000 | $0.00 | $544.00 | $544.00 |
| 0100-0000-0-1110-1000-360100-053-0000 | $0.00 | $603.00 | $603.00 |
| 0100-6770-0-1134-1000-360100-026-0000 | $0.00 | $610.00 | $610.00 |
| 0100-2600-0-0000-2700-360100-072-0000 | $0.00 | $615.00 | $615.00 |
| 0100-6770-0-1134-1000-360100-025-0000 | $0.00 | $642.00 | $642.00 |
| 0100-6500-0-5760-1110-360100-039-0072 | $0.00 | $656.00 | $656.00 |
| 0100-6770-0-1134-1000-360100-022-0000 | $0.00 | $692.00 | $692.00 |
| 0100-6770-0-1134-1000-360100-030-0000 | $0.00 | $692.00 | $692.00 |
| 0100-6770-0-1134-1000-360100-027-0000 | $0.00 | $724.00 | $724.00 |
| 0100-6770-0-1156-1000-360100-030-0000 | $0.00 | $726.00 | $726.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-6770-0-1156-1000-360100-031-0000 | $0.00 | $726.00 | $726.00 |
| 0100-0332-0-1135-4000-360100-057-0030 | $0.00 | $760.00 | $760.00 |
| 0100-0332-0-1135-4000-360100-057-0031 | $0.00 | $760.00 | $760.00 |
| 0100-2600-0-1135-4000-360100-057-0020 | $0.00 | $772.00 | $772.00 |
| 0100-0332-0-0000-2700-360100-021-0000 | $0.00 | $788.00 | $788.00 |
| 0100-0332-0-0000-2700-360100-022-0000 | $0.00 | $788.00 | $788.00 |
| 0100-0332-0-0000-2700-360100-028-0000 | $0.00 | $820.00 | $820.00 |
| 0100-2600-0-1110-4000-360100-024-0050 | $0.00 | $820.00 | $820.00 |
| 0100-6770-0-1134-1000-360100-024-0000 | $0.00 | $872.00 | $872.00 |
| 0100-0332-0-0000-2700-360100-023-0000 | $0.00 | $905.00 | $905.00 |
| 0100-6770-0-1134-1000-360100-031-0000 | $0.00 | $920.00 | $920.00 |
| 0100-0332-0-0000-2700-360100-027-0000 | $0.00 | $941.00 | $941.00 |
| 0100-0332-0-0000-2700-360100-024-0000 | $0.00 | $979.00 | $979.00 |
| 0100-0332-0-0000-2700-360100-026-0000 | $0.00 | $992.00 | $992.00 |
| 0100-0332-0-0000-2700-360100-025-0000 | $0.00 | $1,006.00 | $1,006.00 |
| 0100-0332-0-0000-2700-360100-029-0000 | $0.00 | $1,006.00 | $1,006.00 |
| 0100-6770-0-1134-1000-360100-021-0000 | $0.00 | $1,066.00 | $1,066.00 |
| 0100-3327-0-5760-3120-360100-039-0000 | $0.00 | $1,422.00 | $1,422.00 |
| 0100-0332-0-0000-3110-360100-021-0000 | $0.00 | $1,579.00 | $1,579.00 |
| 0100-0332-0-0000-3110-360100-022-0000 | $0.00 | $1,579.00 | $1,579.00 |
| 0100-0332-0-1135-4000-360100-057-0000 | $0.00 | $1,623.00 | $1,623.00 |
| 0100-0332-0-3550-2700-360100-038-0000 | $0.00 | $1,623.00 | $1,623.00 |
| 0100-0332-0-0000-3110-360100-028-0000 | $0.00 | $1,642.00 | $1,642.00 |
| 0100-0332-0-0000-2150-360100-005-0000 | $0.00 | $1,783.00 | $1,783.00 |
| 0100-3010-0-0000-2150-360100-005-0000 | $0.00 | $1,783.00 | $1,783.00 |
| 0100-0332-0-0000-3110-360100-023-0000 | $0.00 | $1,813.00 | $1,813.00 |
| 0100-0000-0-0000-3120-360100-062-0000 | $0.00 | $1,859.00 | $1,859.00 |
| 0100-6762-0-5760-1110-360100-039-0000 | $0.00 | $1,873.00 | $1,873.00 |
| 0100-0332-0-0000-3110-360100-027-0000 | $0.00 | $1,885.00 | $1,885.00 |
| 0100-0332-0-0000-3110-360100-024-0000 | $0.00 | $1,960.00 | $1,960.00 |
| 0100-0332-0-0000-3110-360100-026-0000 | $0.00 | $1,987.00 | $1,987.00 |
| 0100-0332-0-0000-3110-360100-030-0000 | $0.00 | $1,987.00 | $1,987.00 |
| 0100-0332-0-0000-3110-360100-031-0000 | $0.00 | $1,987.00 | $1,987.00 |
| 0100-0332-0-0000-3110-360100-025-0000 | $0.00 | $2,014.00 | $2,014.00 |
| 0100-0332-0-0000-3110-360100-029-0000 | $0.00 | $2,014.00 | $2,014.00 |
| 0100-0332-0-1110-1000-360100-029-0000 | $0.00 | $2,376.00 | $2,376.00 |
| 0100-6762-0-3300-1000-360100-021-0000 | $0.00 | $2,391.00 | $2,391.00 |
| 0100-7399-0-3550-3110-360100-038-0000 | $0.00 | $2,477.00 | $2,477.00 |
| 0100-7435-0-0000-3140-360100-062-0000 | $0.00 | $2,529.00 | $2,529.00 |
| 0100-9064-0-0000-3120-360100-062-0000 | $0.00 | $2,629.00 | $2,629.00 |
| 0100-6266-0-0000-2140-360100-005-0000 | $0.00 | $2,698.00 | $2,698.00 |
| 0100-7435-0-0000-3120-360100-062-0000 | $0.00 | $2,734.00 | $2,734.00 |
| 0100-0000-0-0000-2700-360100-022-0000 | $0.00 | $3,084.00 | $3,084.00 |
| 0100-0000-0-0000-2700-360100-024-0000 | $0.00 | $3,165.00 | $3,165.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0000-0-0000-2700-360100-023-0000 | $0.00 | $3,205.00 | $3,205.00 |
| 0100-0000-0-0000-2700-360100-028-0000 | $0.00 | $3,205.00 | $3,205.00 |
| 0100-0000-0-0000-2700-360100-021-0000 | $0.00 | $3,246.00 | $3,246.00 |
| 0100-0000-0-0000-2700-360100-025-0000 | $0.00 | $3,246.00 | $3,246.00 |
| 0100-0000-0-0000-2700-360100-026-0000 | $0.00 | $3,246.00 | $3,246.00 |
| 0100-0000-0-0000-2700-360100-027-0000 | $0.00 | $3,246.00 | $3,246.00 |
| 0100-0000-0-0000-2700-360100-030-0000 | $0.00 | $3,246.00 | $3,246.00 |
| 0100-0000-0-0000-2700-360100-031-0000 | $0.00 | $3,246.00 | $3,246.00 |
| 0100-0000-0-0000-2700-360100-029-0000 | $0.00 | $3,286.00 | $3,286.00 |
| 0100-0332-0-1110-1000-360100-025-0000 | $0.00 | $3,329.00 | $3,329.00 |
| 0100-0000-0-0000-2100-360100-062-0000 | $0.00 | $3,530.00 | $3,530.00 |
| 0100-0332-0-1110-1000-360100-027-0000 | $0.00 | $3,591.00 | $3,591.00 |
| 0100-4035-0-0000-2140-360100-005-0000 | $0.00 | $3,674.00 | $3,674.00 |
| 0100-0332-0-1110-1000-360100-023-0000 | $0.00 | $3,878.00 | $3,878.00 |
| 0100-2600-0-1110-1000-360100-072-0000 | $0.00 | $3,887.00 | $3,887.00 |
| 0100-0000-0-0000-7400-360100-003-0000 | $0.00 | $3,928.00 | $3,928.00 |
| 0100-0332-0-0000-3130-360100-063-0000 | $0.00 | $3,928.00 | $3,928.00 |
| 0100-0332-0-0000-2700-360100-030-0000 | $0.00 | $3,931.00 | $3,931.00 |
| 0100-0332-0-0000-2700-360100-031-0000 | $0.00 | $3,931.00 | $3,931.00 |
| 0100-0000-0-0000-2100-360100-053-0000 | $0.00 | $3,968.00 | $3,968.00 |
| 0100-6546-0-5760-3120-360100-039-0000 | $0.00 | $4,156.00 | $4,156.00 |
| 0100-0332-0-1110-1000-360100-022-0000 | $0.00 | $4,605.00 | $4,605.00 |
| 0100-6762-0-5760-1120-360100-039-0000 | $0.00 | $4,735.00 | $4,735.00 |
| 0100-0000-0-0000-7150-360100-002-0000 | $0.00 | $4,891.00 | $4,891.00 |
| 0100-7435-0-0000-3130-360100-063-0000 | $0.00 | $5,078.00 | $5,078.00 |
| 0100-0332-0-1134-1000-360100-020-0000 | $0.00 | $5,615.00 | $5,615.00 |
| 0100-0332-0-1110-1000-360100-024-0000 | $0.00 | $6,447.00 | $6,447.00 |
| 0100-0332-0-3550-1000-360100-038-0000 | $0.00 | $7,724.00 | $7,724.00 |
| 0100-0332-0-1110-1000-360100-030-0000 | $0.00 | $8,898.00 | $8,898.00 |
| 0100-6500-0-5760-3120-360100-039-0000 | $0.00 | $8,969.00 | $8,969.00 |
| 0100-0332-0-1160-1000-360100-020-0000 | $0.00 | $9,029.00 | $9,029.00 |
| 0100-0332-0-1110-1000-360100-031-0000 | $0.00 | $9,899.00 | $9,899.00 |
| 0100-0332-0-1156-1000-360100-020-0000 | $0.00 | $10,363.00 | $10,363.00 |
| 0100-0332-0-0000-3110-360100-020-0000 | $0.00 | $12,387.00 | $12,387.00 |
| 0100-0332-0-0000-3140-360100-062-0000 | $0.00 | $13,257.00 | $13,257.00 |
| 0100-0000-0-1110-1000-360100-020-0000 | $0.00 | $15,135.00 | $15,135.00 |
| 0100-6500-0-5760-1110-360100-039-0000 | $0.00 | $18,999.00 | $18,999.00 |
| 0100-7435-0-0000-3110-360100-062-0000 | $0.00 | $19,818.00 | $19,818.00 |
| 0100-3010-0-0000-2140-360100-005-0000 | $0.00 | $21,466.00 | $21,466.00 |
| 0100-6500-0-5760-1120-360100-039-0000 | $0.00 | $25,757.00 | $25,757.00 |
| 0100-0000-0-1110-1000-360100-023-0000 | $0.00 | $30,972.00 | $30,972.00 |
| 0100-0000-0-1110-1000-360100-025-0000 | $0.00 | $31,784.00 | $31,784.00 |
| 0100-1400-0-1110-1000-360100-029-0000 | $0.00 | $35,360.00 | $35,360.00 |
| 0100-0000-0-1110-1000-360100-026-0000 | $0.00 | $37,978.00 | $37,978.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0000-0-1110-1000-360100-021-0000 | $0.00 | $38,462.00 | $38,462.00 |
| 0100-0000-0-1110-1000-360100-028-0000 | $0.00 | $39,028.00 | $39,028.00 |
| 0100-0000-0-1110-1000-360100-027-0000 | $0.00 | $41,697.00 | $41,697.00 |
| 0100-1400-0-1110-1000-360100-030-0000 | $0.00 | $43,853.00 | $43,853.00 |
| 0100-1400-0-1110-1000-360100-031-0000 | $0.00 | $45,956.00 | $45,956.00 |
| 0100-0000-0-1110-1000-360100-022-0000 | $0.00 | $47,865.00 | $47,865.00 |
| 0100-0000-0-1110-1000-360100-024-0000 | $0.00 | $49,008.00 | $49,008.00 |
| 0100-3150-0-0000-2495-360200-027-0000 | $0.00 | $1.00 | $1.00 |
| 0100-3150-0-0000-2495-360200-023-0000 | $0.00 | $3.00 | $3.00 |
| 0100-1100-0-0000-2700-360200-021-0000 | $0.00 | $4.00 | $4.00 |
| 0100-1100-0-0000-2700-360200-022-0000 | $0.00 | $4.00 | $4.00 |
| 0100-3150-0-0000-2495-360200-028-0000 | $0.00 | $4.00 | $4.00 |
| 0100-1100-0-1176-1000-360200-029-0000 | $0.00 | $6.00 | $6.00 |
| 0100-1100-0-0000-2495-360200-022-0000 | $0.00 | $8.00 | $8.00 |
| 0100-0033-0-0000-2700-360200-023-0000 | $0.00 | $11.00 | $11.00 |
| 0100-0033-0-0000-3140-360200-023-0000 | $0.00 | $11.00 | $11.00 |
| 0100-2600-0-1110-4000-360200-050-0021 | $0.00 | $15.00 | $15.00 |
| 0100-0332-0-0000-2495-360200-005-0000 | $0.00 | $16.00 | $16.00 |
| 0100-0033-0-0000-2420-360200-031-0000 | $0.00 | $17.00 | $17.00 |
| 0100-0033-0-1110-1000-360200-023-0000 | $0.00 | $20.00 | $20.00 |
| 0100-0033-0-1110-1000-360200-027-0000 | $0.00 | $20.00 | $20.00 |
| 0100-0033-0-0000-2700-360200-031-0000 | $0.00 | $22.00 | $22.00 |
| 0100-0033-0-0000-3130-360200-027-0000 | $0.00 | $22.00 | $22.00 |
| 0100-0033-0-0000-3140-360200-029-0000 | $0.00 | $22.00 | $22.00 |
| 0100-0033-0-1110-4000-360200-029-0000 | $0.00 | $22.00 | $22.00 |
| 0100-0033-0-1110-1000-360200-062-0000 | $0.00 | $24.00 | $24.00 |
| 0100-0033-0-5760-1110-360200-039-0000 | $0.00 | $25.00 | $25.00 |
| 0100-3150-0-1110-1000-360200-022-0000 | $0.00 | $27.00 | $27.00 |
| 0100-0033-0-0000-2700-360200-024-0000 | $0.00 | $28.00 | $28.00 |
| 0100-1100-0-1176-1000-360200-021-0000 | $0.00 | $36.00 | $36.00 |
| 0100-0033-0-1110-1000-360200-031-0000 | $0.00 | $40.00 | $40.00 |
| 0100-2600-0-1110-4000-360200-021-0050 | $0.00 | $44.00 | $44.00 |
| 0100-2600-0-1110-4000-360200-022-0050 | $0.00 | $44.00 | $44.00 |
| 0100-2600-0-1110-4000-360200-023-0050 | $0.00 | $44.00 | $44.00 |
| 0100-2600-0-1110-4000-360200-024-0050 | $0.00 | $44.00 | $44.00 |
| 0100-2600-0-1110-4000-360200-025-0050 | $0.00 | $44.00 | $44.00 |
| 0100-2600-0-1110-4000-360200-026-0050 | $0.00 | $44.00 | $44.00 |
| 0100-2600-0-1110-4000-360200-027-0050 | $0.00 | $44.00 | $44.00 |
| 0100-2600-0-1110-4000-360200-028-0050 | $0.00 | $44.00 | $44.00 |
| 0100-2600-0-1110-4000-360200-029-0050 | $0.00 | $44.00 | $44.00 |
| 0100-0033-0-0000-2700-360200-028-0000 | $0.00 | $44.00 | $44.00 |
| 0100-0033-0-1110-1000-360200-025-0000 | $0.00 | $44.00 | $44.00 |
| 0100-0033-0-1110-4000-360200-025-0000 | $0.00 | $44.00 | $44.00 |
| 0100-0332-0-0000-2700-360200-072-0000 | $0.00 | $45.00 | $45.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0000-0-1110-1000-360200-003-0000 | $0.00 | $46.00 | $46.00 |
| 0100-0332-0-0000-3140-360200-072-0000 | $0.00 | $52.00 | $52.00 |
| 0100-0332-0-0000-3140-360200-020-0000 | $0.00 | $54.00 | $54.00 |
| 0100-0033-0-0000-2700-360200-029-0000 | $0.00 | $55.00 | $55.00 |
| 0100-0033-0-0000-2700-360200-022-0000 | $0.00 | $57.00 | $57.00 |
| 0100-0033-0-0000-2700-360200-025-0000 | $0.00 | $62.00 | $62.00 |
| 0100-0033-0-1110-4000-360200-027-0000 | $0.00 | $63.00 | $63.00 |
| 0100-0033-0-0000-2420-360200-030-0000 | $0.00 | $66.00 | $66.00 |
| 0100-0033-0-1110-1000-360200-026-0000 | $0.00 | $66.00 | $66.00 |
| 0100-0033-0-1110-4000-360200-023-0000 | $0.00 | $66.00 | $66.00 |
| 0100-0033-0-1110-4000-360200-021-0000 | $0.00 | $67.00 | $67.00 |
| 0100-0033-0-1110-4000-360200-024-0000 | $0.00 | $67.00 | $67.00 |
| 0100-0033-0-1110-1000-360200-030-0000 | $0.00 | $69.00 | $69.00 |
| 0100-0033-0-0000-2420-360200-025-0000 | $0.00 | $71.00 | $71.00 |
| 0100-0033-0-0000-2700-360200-027-0000 | $0.00 | $72.00 | $72.00 |
| 0100-0033-0-1110-1000-360200-024-0000 | $0.00 | $76.00 | $76.00 |
| 0100-0033-0-1110-1000-360200-029-0000 | $0.00 | $76.00 | $76.00 |
| 0100-0033-0-0000-2420-360200-029-0000 | $0.00 | $77.00 | $77.00 |
| 0100-0033-0-0000-3140-360200-024-0000 | $0.00 | $77.00 | $77.00 |
| 0100-0033-0-0000-2700-360200-030-0000 | $0.00 | $82.00 | $82.00 |
| 0100-0033-0-1110-4000-360200-026-0000 | $0.00 | $83.00 | $83.00 |
| 0100-0033-0-0000-2700-360200-021-0000 | $0.00 | $84.00 | $84.00 |
| 0100-0033-0-0000-3140-360200-031-0000 | $0.00 | $88.00 | $88.00 |
| 0100-0033-0-1110-4000-360200-028-0000 | $0.00 | $88.00 | $88.00 |
| 0100-0033-0-1110-1000-360200-028-0000 | $0.00 | $89.00 | $89.00 |
| 0100-0332-0-0000-3130-360200-053-0000 | $0.00 | $90.00 | $90.00 |
| 0100-0033-0-0000-2420-360200-028-0000 | $0.00 | $93.00 | $93.00 |
| 0100-0033-0-0000-2700-360200-026-0000 | $0.00 | $93.00 | $93.00 |
| 0100-0033-0-0000-2420-360200-024-0000 | $0.00 | $94.00 | $94.00 |
| 0100-0033-0-0000-3140-360200-027-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0332-0-0000-8200-360200-020-0057 | $0.00 | $101.00 | $101.00 |
| 0100-2600-0-0000-8200-360200-072-0000 | $0.00 | $101.00 | $101.00 |
| 0100-0033-0-1110-1000-360200-021-0000 | $0.00 | $104.00 | $104.00 |
| 0100-0033-0-0000-3140-360200-026-0000 | $0.00 | $105.00 | $105.00 |
| 0100-0033-0-1110-1000-360200-022-0000 | $0.00 | $112.00 | $112.00 |
| 0100-0033-0-0000-3130-360200-053-0000 | $0.00 | $123.00 | $123.00 |
| 0100-0332-0-1156-1000-360200-075-0000 | $0.00 | $161.00 | $161.00 |
| 0100-0000-0-0000-2495-360200-055-0000 | $0.00 | $163.00 | $163.00 |
| 0100-4203-0-0000-2495-360200-005-0000 | $0.00 | $192.00 | $192.00 |
| 0100-0000-0-0000-2420-360200-053-0000 | $0.00 | $205.00 | $205.00 |
| 0100-2600-0-0000-2700-360200-072-0000 | $0.00 | $221.00 | $221.00 |
| 0100-0033-0-5760-1130-360200-039-0000 | $0.00 | $233.00 | $233.00 |
| 0100-0033-0-5760-1120-360200-039-0000 | $0.00 | $255.00 | $255.00 |
| 0100-0332-0-0000-2495-360200-055-0000 | $0.00 | $260.00 | $260.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-2600-0-0000-3140-360200-072-0000 | $0.00 | $261.00 | $261.00 |
| 0100-0033-0-0000-3600-360200-014-0000 | $0.00 | $271.00 | $271.00 |
| 0100-2600-0-0000-3130-360200-072-0000 | $0.00 | $322.00 | $322.00 |
| 0100-0000-0-0000-7110-360200-002-0000 | $0.00 | $361.00 | $361.00 |
| 0100-6500-0-5760-1110-360200-039-0072 | $0.00 | $427.00 | $427.00 |
| 0100-0000-0-1110-1000-360200-060-0000 | $0.00 | $503.00 | $503.00 |
| 0100-6762-0-1110-1000-360200-021-0000 | $0.00 | $507.00 | $507.00 |
| 0100-6762-0-1110-1000-360200-030-0000 | $0.00 | $510.00 | $510.00 |
| 0100-0000-0-0000-3600-360200-014-0072 | $0.00 | $704.00 | $704.00 |
| 0100-9064-0-0000-2100-360200-062-0000 | $0.00 | $723.00 | $723.00 |
| 0100-0033-0-0000-3700-360200-008-0000 | $0.00 | $787.00 | $787.00 |
| 0100-0000-0-0000-8200-360200-010-0000 | $0.00 | $852.00 | $852.00 |
| 0100-0332-0-0000-3140-360200-023-0000 | $0.00 | $870.00 | $870.00 |
| 0100-0332-0-0000-3140-360200-029-0000 | $0.00 | $870.00 | $870.00 |
| 0100-6762-0-5760-1120-360200-039-0000 | $0.00 | $978.00 | $978.00 |
| 0100-0332-0-0000-2420-360200-022-0000 | $0.00 | $986.00 | $986.00 |
| 0100-0332-0-0000-2420-360200-026-0000 | $0.00 | $986.00 | $986.00 |
| 0100-0332-0-0000-2420-360200-027-0000 | $0.00 | $986.00 | $986.00 |
| 0100-0332-0-0000-3140-360200-021-0000 | $0.00 | $993.00 | $993.00 |
| 0100-0332-0-0000-2420-360200-021-0000 | $0.00 | $994.00 | $994.00 |
| 0100-0332-0-0000-2420-360200-023-0000 | $0.00 | $1,035.00 | $1,035.00 |
| 0100-0332-0-0000-3140-360200-025-0000 | $0.00 | $1,043.00 | $1,043.00 |
| 0100-0332-0-0000-2420-360200-030-0000 | $0.00 | $1,044.00 | $1,044.00 |
| 0100-0332-0-0000-2420-360200-031-0000 | $0.00 | $1,053.00 | $1,053.00 |
| 0100-0332-0-0000-2420-360200-025-0000 | $0.00 | $1,057.00 | $1,057.00 |
| 0100-0332-0-0000-2420-360200-024-0000 | $0.00 | $1,080.00 | $1,080.00 |
| 0100-0332-0-0000-3140-360200-028-0000 | $0.00 | $1,095.00 | $1,095.00 |
| 0100-0332-0-0000-3140-360200-031-0000 | $0.00 | $1,095.00 | $1,095.00 |
| 0100-0332-0-0000-3140-360200-027-0000 | $0.00 | $1,106.00 | $1,106.00 |
| 0100-0332-0-0000-2420-360200-029-0000 | $0.00 | $1,123.00 | $1,123.00 |
| 0100-0332-0-0000-2420-360200-028-0000 | $0.00 | $1,143.00 | $1,143.00 |
| 0100-0332-0-0000-3140-360200-030-0000 | $0.00 | $1,158.00 | $1,158.00 |
| 0100-0332-0-0000-3140-360200-024-0000 | $0.00 | $1,161.00 | $1,161.00 |
| 0100-0332-0-0000-3140-360200-026-0000 | $0.00 | $1,161.00 | $1,161.00 |
| 0100-0332-0-0000-3140-360200-022-0000 | $0.00 | $1,176.00 | $1,176.00 |
| 0100-6762-0-1110-1000-360200-025-0000 | $0.00 | $1,217.00 | $1,217.00 |
| 0100-6762-0-1110-1000-360200-023-0000 | $0.00 | $1,233.00 | $1,233.00 |
| 0100-0332-0-0000-3130-360200-055-0000 | $0.00 | $1,346.00 | $1,346.00 |
| 0100-0332-0-3550-3130-360200-038-0000 | $0.00 | $1,371.00 | $1,371.00 |
| 0100-0332-0-0000-3130-360200-027-0000 | $0.00 | $1,382.00 | $1,382.00 |
| 0100-0332-0-0000-3130-360200-026-0000 | $0.00 | $1,427.00 | $1,427.00 |
| 0100-6762-0-1110-1000-360200-022-0000 | $0.00 | $1,437.00 | $1,437.00 |
| 0100-0332-0-0000-2420-360200-056-0000 | $0.00 | $1,445.00 | $1,445.00 |
| 0100-0000-0-0000-7550-360200-015-0000 | $0.00 | $1,457.00 | $1,457.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-0000-2140-360200-051-0000 | $0.00 | $1,461.00 | $1,461.00 |
| 0100-0332-0-3550-1000-360200-038-0000 | $0.00 | $1,464.00 | $1,464.00 |
| 0100-0332-0-0000-3130-360200-028-0000 | $0.00 | $1,504.00 | $1,504.00 |
| 0100-0332-0-0000-3130-360200-025-0000 | $0.00 | $1,505.00 | $1,505.00 |
| 0100-0332-0-0000-3130-360200-029-0000 | $0.00 | $1,508.00 | $1,508.00 |
| 0100-0332-0-0000-3130-360200-024-0000 | $0.00 | $1,537.00 | $1,537.00 |
| 0100-0332-0-1110-1000-360200-029-0000 | $0.00 | $1,583.00 | $1,583.00 |
| 0100-0332-0-0000-3130-360200-023-0000 | $0.00 | $1,645.00 | $1,645.00 |
| 0100-0332-0-0000-3130-360200-022-0000 | $0.00 | $1,646.00 | $1,646.00 |
| 0100-0332-0-1110-1000-360200-028-0000 | $0.00 | $1,657.00 | $1,657.00 |
| 0100-3010-0-0000-2150-360200-005-0000 | $0.00 | $1,673.00 | $1,673.00 |
| 0100-0332-0-0000-3130-360200-063-0000 | $0.00 | $1,674.00 | $1,674.00 |
| 0100-0332-0-0000-2150-360200-053-0000 | $0.00 | $1,686.00 | $1,686.00 |
| 0100-0332-0-1110-1000-360200-023-0000 | $0.00 | $1,694.00 | $1,694.00 |
| 0100-0332-0-1110-1000-360200-021-0000 | $0.00 | $1,695.00 | $1,695.00 |
| 0100-0332-0-1110-1000-360200-026-0000 | $0.00 | $1,696.00 | $1,696.00 |
| 0100-0332-0-1110-1000-360200-025-0000 | $0.00 | $1,740.00 | $1,740.00 |
| 0100-6762-0-5760-1110-360200-039-0000 | $0.00 | $1,913.00 | $1,913.00 |
| 0100-0000-0-0000-7150-360200-002-0000 | $0.00 | $1,914.00 | $1,914.00 |
| 0100-6762-0-1110-1000-360200-029-0000 | $0.00 | $1,925.00 | $1,925.00 |
| 0100-6762-0-1110-1000-360200-026-0000 | $0.00 | $1,951.00 | $1,951.00 |
| 0100-0332-0-1110-1000-360200-031-0000 | $0.00 | $1,955.00 | $1,955.00 |
| 0100-6762-0-1110-1000-360200-027-0000 | $0.00 | $1,992.00 | $1,992.00 |
| 0100-0332-0-1110-1000-360200-027-0000 | $0.00 | $2,006.00 | $2,006.00 |
| 0100-6762-0-1110-1000-360200-024-0000 | $0.00 | $2,030.00 | $2,030.00 |
| 0100-0332-0-1110-1000-360200-022-0000 | $0.00 | $2,278.00 | $2,278.00 |
| 0100-0332-0-1110-1000-360200-024-0000 | $0.00 | $2,290.00 | $2,290.00 |
| 0100-0332-0-1110-1000-360200-030-0000 | $0.00 | $2,420.00 | $2,420.00 |
| 0100-6762-0-1110-1000-360200-028-0000 | $0.00 | $2,446.00 | $2,446.00 |
| 0100-0000-0-0000-8200-360200-027-0000 | $0.00 | $2,553.00 | $2,553.00 |
| 0100-0000-0-0000-8200-360200-023-0000 | $0.00 | $2,683.00 | $2,683.00 |
| 0100-0000-0-0000-8200-360200-025-0000 | $0.00 | $2,686.00 | $2,686.00 |
| 0100-0000-0-0000-8200-360200-021-0000 | $0.00 | $2,708.00 | $2,708.00 |
| 0100-0000-0-0000-8200-360200-026-0000 | $0.00 | $2,708.00 | $2,708.00 |
| 0100-0000-0-0000-2700-360200-025-0000 | $0.00 | $2,717.00 | $2,717.00 |
| 0100-0000-0-0000-8200-360200-028-0000 | $0.00 | $2,731.00 | $2,731.00 |
| 0100-0000-0-0000-8200-360200-029-0000 | $0.00 | $2,736.00 | $2,736.00 |
| 0100-8150-0-0000-8100-360200-012-0000 | $0.00 | $2,746.00 | $2,746.00 |
| 0100-0000-0-0000-2700-360200-023-0000 | $0.00 | $2,931.00 | $2,931.00 |
| 0100-0000-0-0000-2700-360200-026-0000 | $0.00 | $2,981.00 | $2,981.00 |
| 0100-6010-0-1110-4000-360200-023-0000 | $0.00 | $3,019.00 | $3,019.00 |
| 0100-0000-0-0000-2700-360200-029-0000 | $0.00 | $3,051.00 | $3,051.00 |
| 0100-0000-0-0000-2700-360200-027-0000 | $0.00 | $3,061.00 | $3,061.00 |
| 0100-0000-0-0000-2700-360200-028-0000 | $0.00 | $3,067.00 | $3,067.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0000-0-0000-2700-360200-021-0000 | $0.00 | $3,132.00 | $3,132.00 |
| 0100-0000-0-0000-8200-360200-024-0000 | $0.00 | $3,244.00 | $3,244.00 |
| 0100-0000-0-0000-8200-360200-022-0000 | $0.00 | $3,267.00 | $3,267.00 |
| 0100-0000-0-0000-2100-360200-062-0000 | $0.00 | $3,286.00 | $3,286.00 |
| 0100-2600-0-1110-4000-360200-072-0000 | $0.00 | $3,377.00 | $3,377.00 |
| 0100-6010-0-1110-4000-360200-022-0000 | $0.00 | $3,418.00 | $3,418.00 |
| 0100-6010-0-1110-4000-360200-025-0000 | $0.00 | $3,452.00 | $3,452.00 |
| 0100-0000-0-0000-2700-360200-022-0000 | $0.00 | $3,473.00 | $3,473.00 |
| 0100-6010-0-1110-4000-360200-029-0000 | $0.00 | $3,473.00 | $3,473.00 |
| 0100-8150-0-0000-8100-360200-010-0000 | $0.00 | $3,486.00 | $3,486.00 |
| 0100-0000-0-0000-2700-360200-024-0000 | $0.00 | $3,488.00 | $3,488.00 |
| 0100-6010-0-1110-4000-360200-028-0000 | $0.00 | $3,492.00 | $3,492.00 |
| 0100-0000-0-0000-2700-360200-031-0000 | $0.00 | $3,525.00 | $3,525.00 |
| 0100-0000-0-0000-2700-360200-030-0000 | $0.00 | $3,612.00 | $3,612.00 |
| 0100-3310-0-5760-1110-360200-039-0000 | $0.00 | $3,688.00 | $3,688.00 |
| 0100-2600-0-1110-4000-360200-020-0000 | $0.00 | $3,817.00 | $3,817.00 |
| 0100-6010-0-1110-4000-360200-021-0000 | $0.00 | $3,918.00 | $3,918.00 |
| 0100-6010-0-1110-4000-360200-027-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-6010-0-1110-4000-360200-026-0000 | $0.00 | $4,011.00 | $4,011.00 |
| 0100-0000-0-0000-8200-360200-031-0000 | $0.00 | $4,021.00 | $4,021.00 |
| 0100-6500-0-5760-1110-360200-039-0000 | $0.00 | $4,090.00 | $4,090.00 |
| 0100-0000-0-0000-8200-360200-030-0000 | $0.00 | $4,185.00 | $4,185.00 |
| 0100-0000-0-0000-8200-360200-016-0000 | $0.00 | $4,572.00 | $4,572.00 |
| 0100-6500-0-5760-1120-360200-039-0000 | $0.00 | $4,956.00 | $4,956.00 |
| 0100-6010-0-1110-4000-360200-024-0000 | $0.00 | $5,063.00 | $5,063.00 |
| 0100-0000-0-0000-8200-360200-017-0000 | $0.00 | $5,084.00 | $5,084.00 |
| 0100-0000-0-0000-7700-360200-061-0000 | $0.00 | $5,539.00 | $5,539.00 |
| 0100-6500-0-5760-1130-360200-039-0000 | $0.00 | $6,882.00 | $6,882.00 |
| 0100-0000-0-0000-8200-360200-012-0000 | $0.00 | $8,573.00 | $8,573.00 |
| 0100-0332-0-0000-2420-360200-061-0000 | $0.00 | $12,593.00 | $12,593.00 |
| 0100-0000-0-0000-7400-360200-003-0000 | $0.00 | $13,507.00 | $13,507.00 |
| 0100-0000-0-0000-3600-360200-014-0000 | $0.00 | $14,881.00 | $14,881.00 |
| 0100-8150-0-0000-8100-360200-011-0000 | $0.00 | $15,918.00 | $15,918.00 |
| 0100-0000-0-0000-7300-360200-004-0000 | $0.00 | $16,300.00 | $16,300.00 |
| 0100-0000-0-1110-4000-370100-001-0000 | $0.00 | $882.00 | $882.00 |
| 0100-0000-0-0000-7200-370100-001-0000 | $0.00 | $2,037.00 | $2,037.00 |
| 0100-0000-0-0000-2100-370100-001-0000 | $0.00 | $9,943.00 | $9,943.00 |
| 0100-0000-0-0000-2700-370100-001-0000 | $0.00 | $12,610.00 | $12,610.00 |
| 0100-0000-0-0000-3900-370100-001-0000 | $0.00 | $23,688.00 | $23,688.00 |
| 0100-0000-0-1110-1000-370100-001-0000 | $0.00 | $154,495.00 | $154,495.00 |
| 0100-0000-0-0000-7700-370200-001-0000 | $0.00 | $2,951.00 | $2,951.00 |
| 0100-0000-0-0000-2100-370200-001-0000 | $0.00 | $3,623.00 | $3,623.00 |
| 0100-0000-0-0000-3600-370200-001-0000 | $0.00 | $6,531.00 | $6,531.00 |
| 0100-0000-0-0000-2420-370200-001-0000 | $0.00 | $10,375.00 | $10,375.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0000-0-0000-3900-370200-001-0000 | $0.00 | $12,233.00 | $12,233.00 |
| 0100-0000-0-1110-4000-370200-001-0000 | $0.00 | $12,662.00 | $12,662.00 |
| 0100-0000-0-0000-3700-370200-001-0000 | $0.00 | $12,764.00 | $12,764.00 |
| 0100-0000-0-0000-7200-370200-001-0000 | $0.00 | $13,280.00 | $13,280.00 |
| 0100-0000-0-0000-2700-370200-001-0000 | $0.00 | $15,306.00 | $15,306.00 |
| 0100-0000-0-1110-1000-370200-001-0000 | $0.00 | $23,606.00 | $23,606.00 |
| 0100-0000-0-0000-8100-370200-001-0000 | $0.00 | $31,561.00 | $31,561.00 |
| 0100-0034-0-1110-4000-375100-001-0000 | $0.00 | $793.00 | $793.00 |
| 0100-0034-0-3550-2700-375100-001-0000 | $0.00 | $793.00 | $793.00 |
| 0100-0034-0-0000-2150-375100-001-0000 | $0.00 | $1,586.00 | $1,586.00 |
| 0100-0034-0-0000-7150-375100-001-0000 | $0.00 | $1,586.00 | $1,586.00 |
| 0100-0034-0-0000-7400-375100-001-0000 | $0.00 | $1,586.00 | $1,586.00 |
| 0100-0034-0-3550-3110-375100-001-0000 | $0.00 | $1,586.00 | $1,586.00 |
| 0100-0034-0-0000-2100-375100-001-0000 | $0.00 | $3,172.00 | $3,172.00 |
| 0100-0034-0-0000-3120-375100-001-0000 | $0.00 | $4,251.00 | $4,251.00 |
| 0100-0034-0-3550-1000-375100-001-0000 | $0.00 | $4,665.00 | $4,665.00 |
| 0100-0034-0-0000-3130-375100-001-0000 | $0.00 | $4,758.00 | $4,758.00 |
| 0100-0034-0-5760-3120-375100-001-0000 | $0.00 | $8,438.00 | $8,438.00 |
| 0100-0034-0-0000-3140-375100-001-0000 | $0.00 | $9,329.00 | $9,329.00 |
| 0100-0034-0-0000-2140-375100-001-0000 | $0.00 | $15,286.00 | $15,286.00 |
| 0100-0034-0-5760-1110-375100-001-0000 | $0.00 | $17,062.00 | $17,062.00 |
| 0100-0034-0-5760-1120-375100-001-0000 | $0.00 | $19,808.00 | $19,808.00 |
| 0100-0034-0-0000-2700-375100-001-0000 | $0.00 | $26,072.00 | $26,072.00 |
| 0100-0034-0-0000-3110-375100-001-0000 | $0.00 | $32,080.00 | $32,080.00 |
| 0100-0034-0-1110-1000-375100-001-0000 | $0.00 | $420,313.00 | $420,313.00 |
| 0100-0034-0-0000-2140-375200-001-0000 | $0.00 | $1,301.00 | $1,301.00 |
| 0100-0034-0-0000-7550-375200-001-0000 | $0.00 | $1,301.00 | $1,301.00 |
| 0100-0034-0-3550-3130-375200-001-0000 | $0.00 | $1,301.00 | $1,301.00 |
| 0100-0034-0-0000-7150-375200-001-0000 | $0.00 | $1,586.00 | $1,586.00 |
| 0100-0034-0-0000-7700-375200-001-0000 | $0.00 | $2,407.00 | $2,407.00 |
| 0100-0034-0-0000-2150-375200-001-0000 | $0.00 | $2,601.00 | $2,601.00 |
| 0100-0034-0-0000-2100-375200-001-0000 | $0.00 | $2,887.00 | $2,887.00 |
| 0100-0034-0-1110-4000-375200-001-0000 | $0.00 | $2,887.00 | $2,887.00 |
| 0100-0034-0-0000-7110-375200-001-0000 | $0.00 | $7,930.00 | $7,930.00 |
| 0100-0034-0-0000-7400-375200-001-0000 | $0.00 | $9,648.00 | $9,648.00 |
| 0100-0034-0-0000-7300-375200-001-0000 | $0.00 | $10,192.00 | $10,192.00 |
| 0100-0034-0-1110-1000-375200-001-0000 | $0.00 | $11,100.00 | $11,100.00 |
| 0100-0034-0-0000-3600-375200-001-0000 | $0.00 | $12,247.00 | $12,247.00 |
| 0100-0034-0-0000-3130-375200-001-0000 | $0.00 | $13,006.00 | $13,006.00 |
| 0100-0034-0-0000-3140-375200-001-0000 | $0.00 | $13,827.00 | $13,827.00 |
| 0100-0034-0-0000-3700-375200-001-0000 | $0.00 | $15,491.00 | $15,491.00 |
| 0100-0034-0-0000-8100-375200-001-0000 | $0.00 | $16,178.00 | $16,178.00 |
| 0100-0034-0-0000-2420-375200-001-0000 | $0.00 | $24,231.00 | $24,231.00 |
| 0100-0034-0-0000-2700-375200-001-0000 | $0.00 | $31,753.00 | $31,753.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0034-0-0000-8200-375200-001-0000 | $0.00 | $44,962.00 | $44,962.00 |
| 0100-0332-0-1110-1000-410000-055-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-0332-0-1110-1000-410000-052-0000 | $0.00 | $92,000.00 | $92,000.00 |
| 0100-6300-0-1110-1000-410000-052-0000 | $0.00 | $2,000,000.00 | $2,000,000.00 |
| 0100-0000-0-0000-2420-420000-052-0021 | $0.00 | $55.15 | $55.15 |
| 0100-0000-0-0000-2420-420000-052-0025 | $0.00 | $56.00 | $56.00 |
| 0100-3010-0-0000-2150-420000-005-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0000-0-0000-2420-420000-052-0024 | $0.00 | $112.00 | $112.00 |
| 0100-0000-0-0000-2420-420000-052-0027 | $0.00 | $122.00 | $122.00 |
| 0100-0000-0-0000-2420-420000-052-0028 | $0.00 | $124.00 | $124.00 |
| 0100-1100-0-0000-2700-420000-030-0000 | $0.00 | $125.00 | $125.00 |
| 0100-0000-0-0000-2420-420000-052-0029 | $0.00 | $128.00 | $128.00 |
| 0100-0000-0-0000-2420-420000-052-0026 | $0.00 | $137.69 | $137.69 |
| 0100-0000-0-0000-2420-420000-052-0031 | $0.00 | $151.62 | $151.62 |
| 0100-0000-0-0000-2420-420000-052-0022 | $0.00 | $193.45 | $193.45 |
| 0100-0000-0-0000-2420-420000-052-0030 | $0.00 | $193.71 | $193.71 |
| 0100-1100-0-1110-1000-420000-022-0000 | $0.00 | $200.00 | $200.00 |
| 0100-3010-0-0000-3130-420000-005-0167 | $0.00 | $250.00 | $250.00 |
| 0100-0000-0-0000-2420-420000-052-0023 | $0.00 | $266.00 | $266.00 |
| 0100-1100-0-1110-1000-420000-028-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-0000-2420-420000-023-0000 | $0.00 | $600.00 | $600.00 |
| 0100-3150-0-0000-2420-420000-028-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0332-0-1156-1000-420000-075-0021 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-1156-1000-420000-075-0030 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-1156-1000-420000-075-0031 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-3150-0-0000-2420-420000-026-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-0000-2140-420000-051-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-0000-2150-420000-005-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0000-0-0000-7150-420000-002-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-3550-1000-420000-038-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-3150-0-1110-1000-420000-021-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-1100-0-0000-2420-420000-023-0000 | $0.00 | $1,379.00 | $1,379.00 |
| 0100-1100-0-0000-2420-420000-025-0000 | $0.00 | $1,449.00 | $1,449.00 |
| 0100-1100-0-0000-2420-420000-029-0000 | $0.00 | $1,467.00 | $1,467.00 |
| 0100-3150-0-1110-1000-420000-031-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-1100-0-0000-2420-420000-028-0000 | $0.00 | $1,624.00 | $1,624.00 |
| 0100-0332-0-1110-1000-420000-022-0000 | $0.00 | $1,715.00 | $1,715.00 |
| 0100-1100-0-0000-2420-420000-026-0000 | $0.00 | $1,736.00 | $1,736.00 |
| 0100-1100-0-0000-2420-420000-021-0000 | $0.00 | $1,740.00 | $1,740.00 |
| 0100-1100-0-0000-2420-420000-027-0000 | $0.00 | $1,768.00 | $1,768.00 |
| 0100-1100-0-0000-2420-420000-031-0000 | $0.00 | $1,768.00 | $1,768.00 |
| 0100-1100-0-0000-2420-420000-030-0000 | $0.00 | $1,841.00 | $1,841.00 |
| 0100-3150-0-0000-2420-420000-030-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-6500-0-5760-1110-420000-039-0000 | $0.00 | $2,000.00 | $2,000.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-9064-0-0000-3110-420000-062-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-0000-0-0000-2100-420000-053-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-0000-0-0000-2140-420000-053-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-3150-0-1110-1000-420000-022-0000 | $0.00 | $2,056.00 | $2,056.00 |
| 0100-1100-0-0000-2420-420000-022-0000 | $0.00 | $2,174.00 | $2,174.00 |
| 0100-4035-0-1110-1000-420000-005-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-1100-0-0000-2420-420000-024-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-3150-0-0000-2420-420000-024-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-4035-0-0000-2140-420000-005-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-0332-0-1110-1000-420000-055-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-3150-0-1110-1000-420000-025-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-3150-0-1110-1000-420000-027-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-3150-0-1110-1000-420000-028-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-3150-0-1110-1000-420000-029-0000 | $0.00 | $5,500.00 | $5,500.00 |
| 0100-4203-0-0000-2140-420000-005-0000 | $0.00 | $6,000.00 | $6,000.00 |
| 0100-3150-0-1110-1000-420000-024-0000 | $0.00 | $6,500.00 | $6,500.00 |
| 0100-3150-0-1110-1000-420000-026-0000 | $0.00 | $12,000.00 | $12,000.00 |
| 0100-3150-0-1110-1000-420000-023-0000 | $0.00 | $13,000.00 | $13,000.00 |
| 0100-4203-0-0000-2495-420000-005-0000 | $0.00 | $25,000.00 | $25,000.00 |
| 0100-6266-0-0000-2140-420000-005-0000 | $0.00 | $30,000.00 | $30,000.00 |
| 0100-0332-0-0000-2495-420000-055-0000 | $0.00 | $40,000.00 | $40,000.00 |
| 0100-4203-0-1110-1000-420000-005-0000 | $0.00 | $50,000.00 | $50,000.00 |
| 0100-3150-0-0000-2420-421000-026-0000 | $0.00 | $100.00 | $100.00 |
| 0100-3150-0-0000-2420-421000-024-0000 | $0.00 | $500.00 | $500.00 |
| 0100-6500-0-5760-1110-430000-039-0072 | $0.00 | $25.00 | $25.00 |
| 0100-4203-0-0000-2140-430000-005-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0332-0-0000-2495-430000-023-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0332-0-0000-3110-430000-024-0000 | $0.00 | $250.00 | $250.00 |
| 0100-3150-0-0000-2495-430000-027-0000 | $0.00 | $400.00 | $400.00 |
| 0100-3150-0-0000-2495-430000-028-0000 | $0.00 | $450.00 | $450.00 |
| 0100-3150-0-0000-2420-430000-031-0000 | $0.00 | $450.00 | $450.00 |
| 0100-1100-0-0000-3140-430000-023-0000 | $0.00 | $500.00 | $500.00 |
| 0100-1100-0-0000-3140-430000-030-0000 | $0.00 | $500.00 | $500.00 |
| 0100-1100-0-0000-3110-430000-021-0000 | $0.00 | $500.00 | $500.00 |
| 0100-1100-0-1135-4000-430000-031-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-0000-2495-430000-023-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-0000-2420-430000-023-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-0000-2420-430000-026-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-0000-2420-430000-028-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-0000-2420-430000-029-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-0000-2420-430000-030-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-0000-2495-430000-031-0000 | $0.00 | $500.00 | $500.00 |
| 0100-9064-0-0000-2700-430000-020-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0000-0-1142-3160-430000-060-0000 | $0.00 | $500.00 | $500.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-1110-1000-430000-005-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-0000-2495-430000-028-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-3550-1000-430000-038-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-0000-2420-430000-021-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-0000-2420-430000-022-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-0000-2495-430000-022-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-0000-2420-430000-025-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-0000-2420-430000-027-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-0000-2495-430000-025-0000 | $0.00 | $518.00 | $518.00 |
| 0100-1100-0-0000-3140-430000-031-0000 | $0.00 | $600.00 | $600.00 |
| 0100-0332-0-1110-4000-430000-021-0000 | $0.00 | $600.00 | $600.00 |
| 0100-0332-0-0000-2495-430000-027-0000 | $0.00 | $600.00 | $600.00 |
| 0100-1100-0-0000-3140-430000-028-0000 | $0.00 | $690.00 | $690.00 |
| 0100-1100-0-0000-3140-430000-027-0000 | $0.00 | $700.00 | $700.00 |
| 0100-2600-0-1110-4000-430000-050-0021 | $0.00 | $714.00 | $714.00 |
| 0100-2600-0-1110-4000-430000-050-0022 | $0.00 | $714.00 | $714.00 |
| 0100-2600-0-1110-4000-430000-050-0024 | $0.00 | $714.00 | $714.00 |
| 0100-2600-0-1110-4000-430000-050-0026 | $0.00 | $714.00 | $714.00 |
| 0100-2600-0-1110-4000-430000-050-0027 | $0.00 | $714.00 | $714.00 |
| 0100-2600-0-1110-4000-430000-050-0028 | $0.00 | $714.00 | $714.00 |
| 0100-2600-0-1110-4000-430000-050-0029 | $0.00 | $714.00 | $714.00 |
| 0100-1100-0-0000-3140-430000-021-0000 | $0.00 | $750.00 | $750.00 |
| 0100-1100-0-0000-3140-430000-029-0000 | $0.00 | $800.00 | $800.00 |
| 0100-1100-0-0000-2700-430000-028-0000 | $0.00 | $900.00 | $900.00 |
| 0100-3150-0-3550-2495-430000-038-0000 | $0.00 | $915.00 | $915.00 |
| 0100-1100-0-0000-2700-430000-029-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-1100-0-0000-3140-430000-022-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-1100-0-0000-3140-430000-026-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-3150-0-0000-2495-430000-026-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-4035-0-1110-1000-430000-005-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-6500-0-5760-3120-430000-039-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-0000-2495-430000-026-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0000-0-0000-7110-430000-002-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-2600-0-0000-2700-430000-072-0000 | $0.00 | $1,400.00 | $1,400.00 |
| 0100-0332-0-0000-2420-430000-056-0000 | $0.00 | $1,415.00 | $1,415.00 |
| 0100-1100-0-0000-3140-430000-024-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-3150-0-0000-2495-430000-021-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-0332-0-1160-1000-430000-020-0000 | $0.00 | $1,591.14 | $1,591.14 |
| 0100-1100-0-0000-3140-430000-025-0000 | $0.00 | $1,600.00 | $1,600.00 |
| 0100-0000-0-0000-3160-430000-060-0000 | $0.00 | $1,697.00 | $1,697.00 |
| 0100-0000-0-0000-8300-430000-061-0000 | $0.00 | $1,800.00 | $1,800.00 |
| 0100-0332-0-0000-2495-430000-031-0000 | $0.00 | $1,800.00 | $1,800.00 |
| 0100-1100-0-0000-2700-430000-023-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-1100-0-0000-2700-430000-025-0000 | $0.00 | $2,000.00 | $2,000.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-0000-2140-430000-055-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-0332-0-3550-3110-430000-038-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-0332-0-3550-3140-430000-038-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-4035-0-0000-2140-430000-005-0000 | $0.00 | $2,094.00 | $2,094.00 |
| 0100-0332-0-1160-1000-430000-020-0021 | $0.00 | $2,459.00 | $2,459.00 |
| 0100-0332-0-0000-3130-430000-063-0165 | $0.00 | $2,540.00 | $2,540.00 |
| 0100-0000-0-0000-8200-430000-010-0000 | $0.00 | $2,600.00 | $2,600.00 |
| 0100-0332-0-1160-1000-430000-020-0027 | $0.00 | $2,818.00 | $2,818.00 |
| 0100-1100-0-0000-2700-430000-021-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-6500-0-5760-1120-430000-039-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-0000-0-0000-2100-430000-053-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-0332-0-0000-2495-430000-030-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-1100-0-0000-2700-430000-027-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-3150-0-0000-2495-430000-022-0000 | $0.00 | $3,400.00 | $3,400.00 |
| 0100-0332-0-1160-1000-430000-020-0029 | $0.00 | $3,435.00 | $3,435.00 |
| 0100-0332-0-1160-1000-430000-020-0025 | $0.00 | $3,495.00 | $3,495.00 |
| 0100-1100-0-0000-2700-430000-022-0000 | $0.00 | $3,500.00 | $3,500.00 |
| 0100-1100-0-0000-2700-430000-024-0000 | $0.00 | $3,500.00 | $3,500.00 |
| 0100-0332-0-1160-1000-430000-020-0023 | $0.00 | $3,503.00 | $3,503.00 |
| 0100-0332-0-1160-1000-430000-020-0028 | $0.00 | $3,576.00 | $3,576.00 |
| 0100-0332-0-1110-1000-430000-028-0000 | $0.00 | $3,668.00 | $3,668.00 |
| 0100-0332-0-0000-2140-430000-051-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-0000-0-0000-2140-430000-053-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-0000-0-0000-8200-430000-017-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-0332-0-0000-2150-430000-005-0000 | $0.00 | $4,133.00 | $4,133.00 |
| 0100-0332-0-1160-1000-430000-020-0026 | $0.00 | $4,223.00 | $4,223.00 |
| 0100-3010-0-0000-2150-430000-005-0000 | $0.00 | $4,242.00 | $4,242.00 |
| 0100-3150-0-0000-2495-430000-029-0000 | $0.00 | $4,500.00 | $4,500.00 |
| 0100-0332-0-1160-1000-430000-020-0024 | $0.00 | $4,556.00 | $4,556.00 |
| 0100-1100-0-0000-2700-430000-026-0000 | $0.00 | $4,600.00 | $4,600.00 |
| 0100-0332-0-1110-1000-430000-031-0000 | $0.00 | $4,644.00 | $4,644.00 |
| 0100-2600-0-1110-4000-430000-023-0000 | $0.00 | $4,838.00 | $4,838.00 |
| 0100-0332-0-1160-1000-430000-020-0022 | $0.00 | $4,857.00 | $4,857.00 |
| 0100-0000-0-0000-2700-430000-061-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0332-0-1135-4000-430000-057-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-3150-0-0000-2495-430000-030-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-9064-0-1110-1000-430000-062-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0000-0-0000-7300-430000-004-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0332-0-1110-1000-430000-023-0000 | $0.00 | $5,718.00 | $5,718.00 |
| 0100-0332-0-1156-1000-430000-075-0021 | $0.00 | $6,000.00 | $6,000.00 |
| 0100-2600-0-1110-4000-430000-026-0000 | $0.00 | $6,143.00 | $6,143.00 |
| 0100-0332-0-1110-1000-430000-025-0000 | $0.00 | $6,173.00 | $6,173.00 |
| 0100-1100-0-0000-2700-430000-031-0000 | $0.00 | $6,200.00 | $6,200.00 |
| 0100-0000-0-1110-1000-430000-053-0000 | $0.00 | $6,344.00 | $6,344.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-0000-3130-430000-063-0000 | $0.00 | $6,500.00 | $6,500.00 |
| 0100-1100-0-0000-2700-430000-030-0000 | $0.00 | $6,550.00 | $6,550.00 |
| 0100-3150-0-1110-1000-430000-021-0000 | $0.00 | $6,941.00 | $6,941.00 |
| 0100-0332-0-1110-1000-430000-056-0000 | $0.00 | $7,062.00 | $7,062.00 |
| 0100-0332-0-1110-1000-430000-022-0000 | $0.00 | $7,134.00 | $7,134.00 |
| 0100-6500-0-5760-2100-430000-039-0000 | $0.00 | $7,450.00 | $7,450.00 |
| 0100-0332-0-1110-1000-430000-030-0000 | $0.00 | $7,547.00 | $7,547.00 |
| 0100-2600-0-1110-4000-430000-029-0000 | $0.00 | $7,822.00 | $7,822.00 |
| 0100-0332-0-1110-1000-430000-021-0000 | $0.00 | $8,333.00 | $8,333.00 |
| 0100-2600-0-1110-4000-430000-028-0000 | $0.00 | $8,754.00 | $8,754.00 |
| 0100-0000-0-0000-7150-430000-002-0000 | $0.00 | $9,000.00 | $9,000.00 |
| 0100-1100-0-1110-1000-430000-029-0000 | $0.00 | $9,647.00 | $9,647.00 |
| 0100-0332-0-1110-1000-430000-027-0000 | $0.00 | $9,711.00 | $9,711.00 |
| 0100-1100-0-1110-1000-430000-026-0000 | $0.00 | $9,796.95 | $9,796.95 |
| 0100-2600-0-1135-4000-430000-057-0020 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-8150-0-0000-8100-430000-018-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-1100-0-1110-1000-430000-020-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-1100-0-1110-1000-430000-020-0024 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-6266-0-0000-2140-430000-005-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-9064-0-0000-3140-430000-062-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-4203-0-1110-1000-430000-005-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-0332-0-3550-2700-430000-038-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-0332-0-1135-4000-430000-021-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-1100-0-1110-1000-430000-028-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-1100-0-1110-1000-430000-023-0000 | $0.00 | $10,283.44 | $10,283.44 |
| 0100-0332-0-1110-1000-430000-029-0000 | $0.00 | $10,339.00 | $10,339.00 |
| 0100-0332-0-1110-1000-430000-026-0000 | $0.00 | $10,385.00 | $10,385.00 |
| 0100-9064-0-0000-3110-430000-062-0000 | $0.00 | $10,600.00 | $10,600.00 |
| 0100-3150-0-1110-1000-430000-031-0000 | $0.00 | $10,630.00 | $10,630.00 |
| 0100-1100-0-1110-1000-430000-025-0000 | $0.00 | $10,785.00 | $10,785.00 |
| 0100-0332-0-3550-1000-430000-038-0000 | $0.00 | $10,985.00 | $10,985.00 |
| 0100-2600-0-1110-4000-430000-025-0000 | $0.00 | $10,992.00 | $10,992.00 |
| 0100-0332-0-0000-3140-430000-062-0000 | $0.00 | $11,000.00 | $11,000.00 |
| 0100-1100-0-1110-1000-430000-022-0000 | $0.00 | $11,079.00 | $11,079.00 |
| 0100-1100-0-1110-1000-430000-027-0000 | $0.00 | $11,687.00 | $11,687.00 |
| 0100-0332-0-1134-1000-430000-053-0000 | $0.00 | $11,690.00 | $11,690.00 |
| 0100-2600-0-1110-4000-430000-021-0050 | $0.00 | $12,000.00 | $12,000.00 |
| 0100-2600-0-1110-4000-430000-022-0050 | $0.00 | $12,000.00 | $12,000.00 |
| 0100-2600-0-1110-4000-430000-024-0050 | $0.00 | $12,000.00 | $12,000.00 |
| 0100-2600-0-1110-4000-430000-025-0050 | $0.00 | $12,000.00 | $12,000.00 |
| 0100-2600-0-1110-4000-430000-026-0050 | $0.00 | $12,000.00 | $12,000.00 |
| 0100-2600-0-1110-4000-430000-027-0050 | $0.00 | $12,000.00 | $12,000.00 |
| 0100-2600-0-1110-4000-430000-028-0050 | $0.00 | $12,000.00 | $12,000.00 |
| 0100-2600-0-1110-4000-430000-029-0050 | $0.00 | $12,000.00 | $12,000.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-1156-1000-430000-075-0030 | $0.00 | $12,000.00 | $12,000.00 |
| 0100-0332-0-1156-1000-430000-075-0031 | $0.00 | $12,000.00 | $12,000.00 |
| 0100-2600-0-1110-4000-430000-021-0000 | $0.00 | $12,857.00 | $12,857.00 |
| 0100-2600-0-1110-4000-430000-027-0000 | $0.00 | $12,857.00 | $12,857.00 |
| 0100-2600-0-1110-4000-430000-022-0000 | $0.00 | $13,044.00 | $13,044.00 |
| 0100-0332-0-1110-1000-430000-050-0000 | $0.00 | $14,000.00 | $14,000.00 |
| 0100-0332-0-1110-1000-430000-024-0000 | $0.00 | $14,605.00 | $14,605.00 |
| 0100-0000-0-0000-7400-430000-003-0000 | $0.00 | $14,713.96 | $14,713.96 |
| 0100-9064-0-0000-3120-430000-062-0000 | $0.00 | $15,000.00 | $15,000.00 |
| 0100-3150-0-1110-1000-430000-029-0000 | $0.00 | $15,366.00 | $15,366.00 |
| 0100-3150-0-1110-1000-430000-028-0000 | $0.00 | $15,426.00 | $15,426.00 |
| 0100-3150-0-1110-1000-430000-030-0000 | $0.00 | $15,540.00 | $15,540.00 |
| 0100-6500-0-5760-1110-430000-039-0000 | $0.00 | $15,696.00 | $15,696.00 |
| 0100-2600-0-1110-4000-430000-024-0000 | $0.00 | $15,841.00 | $15,841.00 |
| 0100-0332-0-1156-1000-430000-020-0000 | $0.00 | $15,900.00 | $15,900.00 |
| 0100-1100-0-1110-1000-430000-024-0000 | $0.00 | $16,126.00 | $16,126.00 |
| 0100-2600-0-1110-4000-430000-023-0050 | $0.00 | $17,000.00 | $17,000.00 |
| 0100-3150-0-1110-1000-430000-027-0000 | $0.00 | $17,613.00 | $17,613.00 |
| 0100-1100-0-1110-1000-430000-030-0000 | $0.00 | $18,104.97 | $18,104.97 |
| 0100-0332-0-1135-4000-430000-057-0030 | $0.00 | $19,000.00 | $19,000.00 |
| 0100-0332-0-1135-4000-430000-057-0031 | $0.00 | $19,000.00 | $19,000.00 |
| 0100-2600-0-1110-4000-430000-072-0000 | $0.00 | $19,500.00 | $19,500.00 |
| 0100-2600-0-1110-1000-430000-072-0000 | $0.00 | $19,500.00 | $19,500.00 |
| 0100-9062-0-0000-8200-430000-012-0000 | $0.00 | $20,000.00 | $20,000.00 |
| 0100-0332-0-1110-1000-430000-055-0000 | $0.00 | $20,000.00 | $20,000.00 |
| 0100-0000-0-1110-1000-430000-061-0000 | $0.00 | $20,000.00 | $20,000.00 |
| 0100-0000-0-0000-7700-430000-061-0000 | $0.00 | $20,000.00 | $20,000.00 |
| 0100-2600-0-1110-4000-430000-020-0000 | $0.00 | $20,000.00 | $20,000.00 |
| 0100-1100-0-1110-1000-430000-021-0000 | $0.00 | $20,565.81 | $20,565.81 |
| 0100-0000-0-0000-7200-430000-061-0000 | $0.00 | $22,200.00 | $22,200.00 |
| 0100-3150-0-1110-1000-430000-026-0000 | $0.00 | $23,358.00 | $23,358.00 |
| 0100-3150-0-1110-1000-430000-023-0000 | $0.00 | $24,784.00 | $24,784.00 |
| 0100-3150-0-1110-1000-430000-024-0000 | $0.00 | $24,836.00 | $24,836.00 |
| 0100-3150-0-1110-1000-430000-025-0000 | $0.00 | $28,107.00 | $28,107.00 |
| 0100-0097-0-0000-7400-430000-003-0000 | $0.00 | $35,000.00 | $35,000.00 |
| 0100-3010-0-0000-3130-430000-005-0167 | $0.00 | $38,250.00 | $38,250.00 |
| 0100-3150-0-1110-1000-430000-022-0000 | $0.00 | $39,216.00 | $39,216.00 |
| 0100-0000-0-0000-7550-430000-015-0000 | $0.00 | $45,000.00 | $45,000.00 |
| 0100-1100-0-1110-1000-430000-031-0000 | $0.00 | $48,453.00 | $48,453.00 |
| 0100-1100-0-1110-1000-430000-010-0000 | $0.00 | $50,000.00 | $50,000.00 |
| 0100-0000-0-0000-8200-430000-012-0000 | $0.00 | $72,000.00 | $72,000.00 |
| 0100-0000-0-0000-3600-430000-014-0000 | $0.00 | $75,000.00 | $75,000.00 |
| 0100-0332-0-0000-2495-430000-055-0000 | $0.00 | $80,500.00 | $80,500.00 |
| 0100-0000-0-0000-8200-430000-016-0000 | $0.00 | $81,500.00 | $81,500.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-4203-0-0000-2495-430000-005-0000 | $0.00 | $90,756.00 | $90,756.00 |
| 0100-8150-0-0000-8100-430000-011-0000 | $0.00 | $120,000.00 | $120,000.00 |
| 0100-0332-0-1110-1000-430000-052-0000 | $0.00 | $227,610.24 | $227,610.24 |
| 0100-0000-0-0000-8200-430010-016-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-8150-0-0000-8100-430010-010-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0000-0-0000-8200-430010-017-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-8150-0-0000-8100-430010-011-0000 | $0.00 | $20,000.00 | $20,000.00 |
| 0100-0000-0-0000-8200-430010-012-0000 | $0.00 | $30,000.00 | $30,000.00 |
| 0100-0000-0-0000-3600-430010-014-0000 | $0.00 | $42,000.00 | $42,000.00 |
| 0100-0332-0-0000-2140-430021-051-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-3550-1000-430021-038-0000 | $0.00 | $600.00 | $600.00 |
| 0100-0332-0-1160-1000-430021-020-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0000-0-0000-2140-430021-053-0000 | $0.00 | $1,600.00 | $1,600.00 |
| 0100-1100-0-1110-1000-430021-023-0000 | $0.00 | $3,600.00 | $3,600.00 |
| 0100-1100-0-1110-1000-430021-026-0000 | $0.00 | $3,700.00 | $3,700.00 |
| 0100-1100-0-1110-1000-430021-021-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-1100-0-1110-1000-430021-025-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-1100-0-1110-1000-430021-029-0000 | $0.00 | $4,200.00 | $4,200.00 |
| 0100-1100-0-1110-1000-430021-028-0000 | $0.00 | $4,600.00 | $4,600.00 |
| 0100-1100-0-1110-1000-430021-027-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-1100-0-1110-1000-430021-022-0000 | $0.00 | $5,400.00 | $5,400.00 |
| 0100-1100-0-1110-1000-430021-024-0000 | $0.00 | $5,600.00 | $5,600.00 |
| 0100-1100-0-1110-1000-430021-030-0000 | $0.00 | $6,000.00 | $6,000.00 |
| 0100-1100-0-1110-1000-430021-031-0000 | $0.00 | $6,000.00 | $6,000.00 |
| 0100-0000-0-0000-3600-430031-014-0000 | $0.00 | $35,000.00 | $35,000.00 |
| 0100-6266-0-0000-2140-440000-005-0000 | $0.00 | $500.00 | $500.00 |
| 0100-1100-0-0000-2700-440000-022-0000 | $0.00 | $750.00 | $750.00 |
| 0100-1100-0-1110-1000-440000-028-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0000-0-0000-8200-440000-012-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-1100-0-1110-1000-440000-022-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-3550-1000-440000-038-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-0000-0-0000-7300-440000-004-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-1100-0-1110-1000-440000-010-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-4000-440000-020-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-0000-0-0000-7400-440000-003-0000 | $0.00 | $4,187.04 | $4,187.04 |
| 0100-1100-0-1110-1000-440000-027-0000 | $0.00 | $4,726.00 | $4,726.00 |
| 0100-8150-0-0000-8100-440000-018-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0000-0-0000-3600-440000-014-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-1100-0-1110-1000-440000-020-0030 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0332-0-0000-3140-440000-062-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-3150-0-1110-1000-440000-024-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0000-0-0000-2700-440000-061-0000 | $0.00 | $6,000.00 | $6,000.00 |
| 0100-6500-0-5760-2100-440000-039-0000 | $0.00 | $6,500.00 | $6,500.00 |
| 0100-0332-0-1110-1000-440000-056-0000 | $0.00 | $7,425.00 | $7,425.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-8150-0-0000-8100-440000-011-0000 | $0.00 | $7,500.00 | $7,500.00 |
| 0100-0000-0-0000-8300-440000-061-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-9064-0-0000-3120-440000-062-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-0057-0-0000-8200-440000-010-0000 | $0.00 | $12,000.00 | $12,000.00 |
| 0100-0000-0-0000-8200-440000-016-0000 | $0.00 | $15,000.00 | $15,000.00 |
| 0100-0000-0-0000-7700-440000-061-0000 | $0.00 | $15,000.00 | $15,000.00 |
| 0100-0332-0-1160-1000-440000-020-0000 | $0.00 | $16,133.62 | $16,133.62 |
| 0100-0332-0-1110-1000-440000-050-0000 | $0.00 | $840,700.00 | $840,700.00 |
| 0100-6500-0-5760-1110-510000-039-0000 | $0.00 | $75,000.00 | $75,000.00 |
| 0100-2600-0-1110-4000-510000-025-0000 | $0.00 | $86,986.00 | $86,986.00 |
| 0100-2600-0-1110-4000-510000-023-0000 | $0.00 | $86,986.00 | $86,986.00 |
| 0100-0332-0-0000-8300-510000-063-0000 | $0.00 | $184,000.00 | $184,000.00 |
| 0100-6500-0-5760-3600-510000-039-0000 | $0.00 | $675,000.00 | $675,000.00 |
| 0100-0332-0-0000-3130-520000-022-0000 | $0.00 | $135.00 | $135.00 |
| 0100-1100-0-0000-2700-520000-022-0000 | $0.00 | $150.00 | $150.00 |
| 0100-2600-0-1110-4000-520000-021-0000 | $0.00 | $150.00 | $150.00 |
| 0100-2600-0-1110-4000-520000-022-0000 | $0.00 | $150.00 | $150.00 |
| 0100-2600-0-1110-4000-520000-023-0000 | $0.00 | $150.00 | $150.00 |
| 0100-2600-0-1110-4000-520000-024-0000 | $0.00 | $150.00 | $150.00 |
| 0100-2600-0-1110-4000-520000-025-0000 | $0.00 | $150.00 | $150.00 |
| 0100-2600-0-1110-4000-520000-026-0000 | $0.00 | $150.00 | $150.00 |
| 0100-2600-0-1110-4000-520000-027-0000 | $0.00 | $150.00 | $150.00 |
| 0100-2600-0-1110-4000-520000-028-0000 | $0.00 | $150.00 | $150.00 |
| 0100-2600-0-1110-4000-520000-029-0000 | $0.00 | $150.00 | $150.00 |
| 0100-0332-0-0000-3110-520000-030-0000 | $0.00 | $150.00 | $150.00 |
| 0100-1100-0-0000-2700-520000-021-0000 | $0.00 | $250.00 | $250.00 |
| 0100-6500-0-5760-2100-520000-039-0000 | $0.00 | $250.00 | $250.00 |
| 0100-0000-0-0000-8200-520000-016-0000 | $0.00 | $250.00 | $250.00 |
| 0100-8150-0-0000-8100-520000-011-0000 | $0.00 | $300.00 | $300.00 |
| 0100-3150-0-1110-1000-520000-025-0000 | $0.00 | $500.00 | $500.00 |
| 0100-6500-0-5760-3120-520000-039-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-0000-3140-520000-062-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0000-0-0000-8200-520000-012-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-1110-1000-520000-022-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-1110-1000-520000-028-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-1110-1000-520000-022-0000 | $0.00 | $540.00 | $540.00 |
| 0100-1100-0-1110-1000-520000-028-0000 | $0.00 | $600.00 | $600.00 |
| 0100-3010-0-0000-2150-520000-005-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-9064-0-0000-2700-520000-027-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-9064-0-0000-2700-520000-029-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-0000-2140-520000-051-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-0000-2700-520000-051-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-0000-2150-520000-005-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-6266-0-0000-2700-520000-005-0000 | $0.00 | $1,000.00 | $1,000.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-6266-0-0000-3110-520000-005-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-6266-0-0000-3130-520000-005-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-4035-0-1110-1000-520000-040-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-4203-0-1110-1000-520000-005-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-1156-1000-520000-075-0021 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-0000-2420-520000-056-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-1100-0-0000-2700-520000-026-0000 | $0.00 | $1,450.00 | $1,450.00 |
| 0100-1100-0-0000-2700-520000-028-0000 | $0.00 | $1,450.00 | $1,450.00 |
| 0100-1100-0-0000-2700-520000-031-0000 | $0.00 | $1,450.00 | $1,450.00 |
| 0100-0332-0-0000-2150-520000-053-0000 | $0.00 | $1,450.00 | $1,450.00 |
| 0100-0332-0-0000-2420-520000-061-0000 | $0.00 | $1,450.00 | $1,450.00 |
| 0100-3150-0-1110-1000-520000-026-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-0332-0-0000-3130-520000-055-0000 | $0.00 | $1,850.00 | $1,850.00 |
| 0100-6266-0-0000-2140-520000-005-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-0332-0-1156-1000-520000-075-0030 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-0332-0-1156-1000-520000-075-0031 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-0332-0-1134-1000-520000-053-0000 | $0.00 | $2,100.00 | $2,100.00 |
| 0100-0000-0-0000-2100-520000-062-0000 | $0.00 | $2,145.00 | $2,145.00 |
| 0100-1100-0-0000-2700-520000-030-0000 | $0.00 | $2,900.00 | $2,900.00 |
| 0100-0000-0-0000-2100-520000-053-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-0000-0-0000-2140-520000-053-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-0000-0-0000-2150-520000-053-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-8150-0-0000-8100-520000-010-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-9064-0-1110-1000-520000-027-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-9064-0-1110-1000-520000-029-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-2600-0-1110-4000-520000-020-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-4035-0-0000-3110-520000-005-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-4035-0-0000-3130-520000-005-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0000-0-0000-7700-520000-061-0000 | $0.00 | $8,000.00 | $8,000.00 |
| 0100-9064-0-0000-3140-520000-062-0000 | $0.00 | $8,000.00 | $8,000.00 |
| 0100-9064-0-0000-3120-520000-062-0000 | $0.00 | $9,000.00 | $9,000.00 |
| 0100-0332-0-0000-3130-520000-063-0000 | $0.00 | $9,275.00 | $9,275.00 |
| 0100-0000-0-0000-7150-520000-002-0000 | $0.00 | $9,500.00 | $9,500.00 |
| 0100-9064-0-0000-3110-520000-062-0000 | $0.00 | $14,000.00 | $14,000.00 |
| 0100-0000-0-0000-7110-520000-002-0000 | $0.00 | $15,000.00 | $15,000.00 |
| 0100-6266-0-1110-1000-520000-005-0000 | $0.00 | $15,000.00 | $15,000.00 |
| 0100-0000-0-0000-7400-520000-003-0000 | $0.00 | $20,225.00 | $20,225.00 |
| 0100-0000-0-0000-7300-520000-004-0000 | $0.00 | $25,075.00 | $25,075.00 |
| 0100-0000-0-0000-2100-520003-055-0000 | $0.00 | $50.00 | $50.00 |
| 0100-4035-0-0000-3130-520003-005-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0000-0-0000-7550-520003-015-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0000-0-0000-8200-520003-012-0000 | $0.00 | $100.00 | $100.00 |
| 0100-8150-0-0000-8100-520003-011-0000 | $0.00 | $125.00 | $125.00 |
| 0100-0332-0-1156-1000-520003-075-0021 | $0.00 | $200.00 | $200.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-0000-2150-520003-053-0000 | $0.00 | $250.00 | $250.00 |
| 0100-6500-0-5760-2100-520003-039-0000 | $0.00 | $300.00 | $300.00 |
| 0100-0332-0-0000-2420-520003-056-0000 | $0.00 | $300.00 | $300.00 |
| 0100-0000-0-1150-1000-520003-071-0000 | $0.00 | $300.00 | $300.00 |
| 0100-0332-0-1135-4000-520003-057-0000 | $0.00 | $375.00 | $375.00 |
| 0100-0332-0-3550-2700-520003-038-0000 | $0.00 | $375.00 | $375.00 |
| 0100-3010-0-0000-2150-520003-005-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-1110-1000-520003-026-0000 | $0.00 | $500.00 | $500.00 |
| 0100-9064-0-0000-3140-520003-062-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-0000-2140-520003-051-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-0000-2700-520003-051-0000 | $0.00 | $500.00 | $500.00 |
| 0100-6266-0-0000-2140-520003-005-0000 | $0.00 | $500.00 | $500.00 |
| 0100-6266-0-0000-3110-520003-005-0000 | $0.00 | $500.00 | $500.00 |
| 0100-6266-0-0000-3130-520003-005-0000 | $0.00 | $500.00 | $500.00 |
| 0100-6500-0-5760-3120-520003-039-0000 | $0.00 | $600.00 | $600.00 |
| 0100-1100-0-0000-2700-520003-021-0000 | $0.00 | $750.00 | $750.00 |
| 0100-1100-0-0000-2700-520003-022-0000 | $0.00 | $750.00 | $750.00 |
| 0100-1100-0-0000-2700-520003-023-0000 | $0.00 | $750.00 | $750.00 |
| 0100-1100-0-0000-2700-520003-024-0000 | $0.00 | $750.00 | $750.00 |
| 0100-1100-0-0000-2700-520003-025-0000 | $0.00 | $750.00 | $750.00 |
| 0100-1100-0-0000-2700-520003-026-0000 | $0.00 | $750.00 | $750.00 |
| 0100-1100-0-0000-2700-520003-027-0000 | $0.00 | $750.00 | $750.00 |
| 0100-1100-0-0000-2700-520003-028-0000 | $0.00 | $750.00 | $750.00 |
| 0100-1100-0-0000-2700-520003-029-0000 | $0.00 | $750.00 | $750.00 |
| 0100-1100-0-0000-2700-520003-030-0000 | $0.00 | $750.00 | $750.00 |
| 0100-1100-0-0000-2700-520003-031-0000 | $0.00 | $750.00 | $750.00 |
| 0100-4035-0-0000-2140-520003-005-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0000-0-0000-2100-520003-053-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0000-0-0000-2100-520003-062-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0332-0-0000-3130-520003-063-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0332-0-0000-2700-520003-022-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0332-0-0000-2700-520003-023-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0332-0-0000-2700-520003-024-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0332-0-0000-2700-520003-026-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0332-0-0000-2700-520003-027-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0332-0-0000-2700-520003-028-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0332-0-0000-2700-520003-029-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0332-0-0000-2150-520003-005-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0332-0-0000-2140-520003-055-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0332-0-0000-2700-520003-021-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0332-0-0000-2700-520003-025-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0000-0-0000-2140-520003-053-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0000-0-0000-2150-520003-053-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0332-0-0000-3130-520003-053-0000 | $0.00 | $780.88 | $780.88 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-1134-1000-520003-053-0000 | $0.00 | $850.00 | $850.00 |
| 0100-0332-0-1156-1000-520003-075-0030 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-1156-1000-520003-075-0031 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-6500-0-5760-3600-520003-039-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0000-0-0000-7110-520003-002-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0000-0-0000-7150-520003-002-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-4203-0-1110-1000-520003-005-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-2600-0-1110-4000-520003-020-0000 | $0.00 | $1,055.00 | $1,055.00 |
| 0100-6500-0-5760-1120-520003-039-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-7435-0-0000-3130-520003-063-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-0332-0-0000-2700-520003-031-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-6266-0-1110-1000-520003-005-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-0332-0-0000-2700-520003-030-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-0000-0-0000-7300-520003-004-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-0000-0-0000-7700-520003-061-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-0000-0-0000-7400-520003-003-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-0332-0-0000-3140-520003-062-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-0000-0-0000-3120-520003-062-0000 | $0.00 | $4,500.00 | $4,500.00 |
| 0100-3010-0-0000-2140-520003-005-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-3010-0-0000-3600-520003-005-0167 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-0332-0-0000-2420-520003-061-0000 | $0.00 | $10,035.00 | $10,035.00 |
| 0100-0332-0-0000-3110-520003-020-0000 | $0.00 | $10,500.00 | $10,500.00 |
| 0100-0000-0-0000-8200-530000-016-0000 | $0.00 | $50.00 | $50.00 |
| 0100-8150-0-0000-8100-530000-011-0000 | $0.00 | $120.00 | $120.00 |
| 0100-9064-0-0000-3140-530000-062-0000 | $0.00 | $150.00 | $150.00 |
| 0100-0000-0-0000-8200-530000-012-0000 | $0.00 | $150.00 | $150.00 |
| 0100-0332-0-1156-1000-530000-075-0021 | $0.00 | $250.00 | $250.00 |
| 0100-0332-0-1156-1000-530000-075-0030 | $0.00 | $300.00 | $300.00 |
| 0100-0332-0-1156-1000-530000-075-0031 | $0.00 | $300.00 | $300.00 |
| 0100-0000-0-0000-7400-530000-003-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0000-0-0000-7700-530000-061-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0000-0-1160-1000-530000-053-0000 | $0.00 | $600.00 | $600.00 |
| 0100-8150-0-0000-8100-530000-010-0000 | $0.00 | $1,100.00 | $1,100.00 |
| 0100-0000-0-0000-7300-530000-004-0000 | $0.00 | $3,500.00 | $3,500.00 |
| 0100-0000-0-0000-7150-530000-002-0000 | $0.00 | $22,500.00 | $22,500.00 |
| 0100-0000-0-1110-1000-540000-001-0000 | $0.00 | $12,000.00 | $12,000.00 |
| 0100-0000-0-0000-3600-540000-014-0000 | $0.00 | $33,520.00 | $33,520.00 |
| 0100-0000-0-0000-7200-540000-001-0000 | $0.00 | $636,000.00 | $636,000.00 |
| 0100-0000-0-0000-8200-550010-010-0000 | $0.00 | $120,000.00 | $120,000.00 |
| 0100-0000-0-0000-8200-550020-010-0000 | $0.00 | $1,050,000.00 | $1,050,000.00 |
| 0100-0000-0-0000-8200-550030-010-0000 | $0.00 | $350,000.00 | $350,000.00 |
| 0100-8150-0-0000-8100-550050-011-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0000-0-0000-8200-550050-012-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0000-0-0000-8200-550050-010-0000 | $0.00 | $15,000.00 | $15,000.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0000-0-0000-8200-550055-010-0000 | $0.00 | $12,000.00 | $12,000.00 |
| 0100-0000-0-0000-8200-550060-014-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0000-0-0000-8200-550060-010-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-0000-0-0000-8200-550060-016-0000 | $0.00 | $7,200.00 | $7,200.00 |
| 0100-0000-0-0000-8200-550070-010-0000 | $0.00 | $15,000.00 | $15,000.00 |
| 0100-0332-0-0000-3130-560000-063-0000 | $0.00 | $165.00 | $165.00 |
| 0100-0000-0-0000-7700-560000-061-0000 | $0.00 | $190.00 | $190.00 |
| 0100-2600-0-1110-4000-560000-020-0000 | $0.00 | $250.00 | $250.00 |
| 0100-0000-0-0000-2100-560000-053-0000 | $0.00 | $390.00 | $390.00 |
| 0100-1100-0-0000-2700-560000-030-0000 | $0.00 | $400.00 | $400.00 |
| 0100-0332-0-0000-3140-560000-062-0000 | $0.00 | $400.00 | $400.00 |
| 0100-1100-0-0000-2700-560000-027-0000 | $0.00 | $500.00 | $500.00 |
| 0100-1100-0-0000-2700-560000-028-0000 | $0.00 | $500.00 | $500.00 |
| 0100-1100-0-0000-2700-560000-029-0000 | $0.00 | $500.00 | $500.00 |
| 0100-4035-0-0000-2140-560000-005-0000 | $0.00 | $500.00 | $500.00 |
| 0100-1100-0-0000-2700-560000-023-0000 | $0.00 | $600.00 | $600.00 |
| 0100-1100-0-0000-2700-560000-026-0000 | $0.00 | $600.00 | $600.00 |
| 0100-0332-0-3550-1000-560000-038-0000 | $0.00 | $600.00 | $600.00 |
| 0100-1100-0-0000-2700-560000-025-0000 | $0.00 | $700.00 | $700.00 |
| 0100-1100-0-0000-2700-560000-031-0000 | $0.00 | $750.00 | $750.00 |
| 0100-1100-0-0000-2700-560000-021-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-1100-0-0000-2700-560000-024-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-3010-0-0000-2150-560000-005-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-0000-2140-560000-051-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-3550-2700-560000-038-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0000-0-0000-8200-560000-010-0000 | $0.00 | $1,150.00 | $1,150.00 |
| 0100-6500-0-5760-2100-560000-039-0000 | $0.00 | $1,200.00 | $1,200.00 |
| 0100-1100-0-0000-2700-560000-022-0000 | $0.00 | $1,350.00 | $1,350.00 |
| 0100-0000-0-0000-7400-560000-003-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-6266-0-0000-2140-560000-005-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-0000-0-0000-7300-560000-004-0000 | $0.00 | $1,540.00 | $1,540.00 |
| 0100-0332-0-1110-1000-560000-056-0000 | $0.00 | $2,245.00 | $2,245.00 |
| 0100-0332-0-0000-2150-560000-005-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-1100-0-1110-1000-560000-023-0000 | $0.00 | $2,800.00 | $2,800.00 |
| 0100-1100-0-1110-1000-560000-025-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-1100-0-1110-1000-560000-027-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-1100-0-1110-1000-560000-028-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-1100-0-1110-1000-560000-029-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-1100-0-1110-1000-560000-021-0000 | $0.00 | $3,600.00 | $3,600.00 |
| 0100-1100-0-1110-1000-560000-026-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-8150-0-0000-8100-560000-018-0031 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-1100-0-1110-1000-560000-030-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0000-0-0000-8200-560000-016-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0000-0-0000-8200-560000-017-0000 | $0.00 | $5,000.00 | $5,000.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0000-0-0000-7150-560000-002-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-1100-0-1110-1000-560000-022-0000 | $0.00 | $5,200.00 | $5,200.00 |
| 0100-1100-0-1110-1000-560000-024-0000 | $0.00 | $5,200.00 | $5,200.00 |
| 0100-1100-0-1110-1000-560000-031-0000 | $0.00 | $5,500.00 | $5,500.00 |
| 0100-0332-0-1156-1000-560000-075-0021 | $0.00 | $8,000.00 | $8,000.00 |
| 0100-8150-0-0000-8100-560000-010-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-8150-0-0000-8100-560000-018-0027 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-0000-0-0000-8200-560000-012-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-0332-0-1156-1000-560000-075-0030 | $0.00 | $18,000.00 | $18,000.00 |
| 0100-0332-0-1156-1000-560000-075-0031 | $0.00 | $18,000.00 | $18,000.00 |
| 0100-0000-0-0000-7550-560000-015-0000 | $0.00 | $20,000.00 | $20,000.00 |
| 0100-8150-0-0000-8100-560000-018-0024 | $0.00 | $35,000.00 | $35,000.00 |
| 0100-0000-0-0000-3600-560000-014-0000 | $0.00 | $50,000.00 | $50,000.00 |
| 0100-8150-0-0000-8100-560000-011-0000 | $0.00 | $100,000.00 | $100,000.00 |
| 0100-8150-0-0000-8100-560000-018-0023 | $0.00 | $100,000.00 | $100,000.00 |
| 0100-8150-0-0000-8100-560000-018-0021 | $0.00 | $140,000.00 | $140,000.00 |
| 0100-0332-0-1110-1000-560000-050-0000 | $0.00 | $150,000.00 | $150,000.00 |
| 0100-8150-0-0000-8100-560000-018-0000 | $0.00 | $335,565.10 | $335,565.10 |
| 0100-0000-0-0000-7200-571000-001-0000 | $0.00 | ($40,000.00) | ($40,000.00) |
| 0100-0000-0-0000-3600-571000-014-0000 | $0.00 | $40,000.00 | $40,000.00 |
| 0100-0332-0-1110-1000-571005-056-0000 | $0.00 | ($37,159.00) | ($37,159.00) |
| 0100-3150-0-0000-2420-571005-031-0000 | $0.00 | $50.00 | $50.00 |
| 0100-1100-0-1110-1000-571005-025-0000 | $0.00 | $60.00 | $60.00 |
| 0100-1100-0-0000-2700-571005-026-0000 | $0.00 | $100.00 | $100.00 |
| 0100-1100-0-0000-2700-571005-029-0000 | $0.00 | $100.00 | $100.00 |
| 0100-1100-0-1110-1000-571005-031-0160 | $0.00 | $100.00 | $100.00 |
| 0100-2600-0-1110-4000-571005-021-0000 | $0.00 | $100.00 | $100.00 |
| 0100-2600-0-1110-4000-571005-022-0000 | $0.00 | $100.00 | $100.00 |
| 0100-2600-0-1110-4000-571005-023-0000 | $0.00 | $100.00 | $100.00 |
| 0100-2600-0-1110-4000-571005-024-0000 | $0.00 | $100.00 | $100.00 |
| 0100-2600-0-1110-4000-571005-025-0000 | $0.00 | $100.00 | $100.00 |
| 0100-2600-0-1110-4000-571005-026-0000 | $0.00 | $100.00 | $100.00 |
| 0100-2600-0-1110-4000-571005-027-0000 | $0.00 | $100.00 | $100.00 |
| 0100-2600-0-1110-4000-571005-028-0000 | $0.00 | $100.00 | $100.00 |
| 0100-2600-0-1110-4000-571005-029-0000 | $0.00 | $100.00 | $100.00 |
| 0100-3150-0-0000-2420-571005-030-0000 | $0.00 | $100.00 | $100.00 |
| 0100-8150-0-0000-8100-571005-011-0000 | $0.00 | $100.00 | $100.00 |
| 0100-1100-0-1110-1000-571005-028-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0332-0-0000-3140-571005-062-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0000-0-0000-7150-571005-002-0000 | $0.00 | $100.00 | $100.00 |
| 0100-1100-0-0000-2420-571005-024-0000 | $0.00 | $100.00 | $100.00 |
| 0100-1100-0-1110-1000-571005-024-0000 | $0.00 | $100.00 | $100.00 |
| 0100-1100-0-1110-1000-571005-024-0160 | $0.00 | $100.00 | $100.00 |
| 0100-0332-0-1110-1000-571005-027-0000 | $0.00 | $100.00 | $100.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-3150-0-1110-1000-571005-031-0000 | $0.00 | $100.00 | $100.00 |
| 0100-1100-0-0000-2700-571005-028-0000 | $0.00 | $150.00 | $150.00 |
| 0100-6500-0-5760-2100-571005-039-0000 | $0.00 | $150.00 | $150.00 |
| 0100-0332-0-0000-2700-571005-027-0000 | $0.00 | $150.00 | $150.00 |
| 0100-1100-0-0000-2420-571005-021-0000 | $0.00 | $200.00 | $200.00 |
| 0100-1100-0-0000-2700-571005-021-0000 | $0.00 | $200.00 | $200.00 |
| 0100-1100-0-0000-2700-571005-022-0000 | $0.00 | $200.00 | $200.00 |
| 0100-1100-0-0000-2700-571005-027-0000 | $0.00 | $200.00 | $200.00 |
| 0100-1100-0-1110-1000-571005-031-0000 | $0.00 | $200.00 | $200.00 |
| 0100-4035-0-0000-2140-571005-005-0000 | $0.00 | $200.00 | $200.00 |
| 0100-4035-0-1110-1000-571005-005-0000 | $0.00 | $200.00 | $200.00 |
| 0100-1100-0-1110-1000-571005-022-0160 | $0.00 | $200.00 | $200.00 |
| 0100-0000-0-0000-7400-571005-003-0000 | $0.00 | $200.00 | $200.00 |
| 0100-0332-0-0000-2420-571005-027-0000 | $0.00 | $200.00 | $200.00 |
| 0100-0332-0-1110-1000-571005-025-0000 | $0.00 | $235.00 | $235.00 |
| 0100-3010-0-0000-2150-571005-005-0000 | $0.00 | $250.00 | $250.00 |
| 0100-1100-0-1110-1000-571005-021-0160 | $0.00 | $250.00 | $250.00 |
| 0100-1100-0-0000-2700-571005-025-0000 | $0.00 | $260.00 | $260.00 |
| 0100-1100-0-1110-1000-571005-026-0000 | $0.00 | $300.00 | $300.00 |
| 0100-1100-0-1110-1000-571005-027-0000 | $0.00 | $300.00 | $300.00 |
| 0100-1100-0-1110-1000-571005-022-0000 | $0.00 | $350.00 | $350.00 |
| 0100-1100-0-1110-1000-571005-023-0160 | $0.00 | $400.00 | $400.00 |
| 0100-1100-0-1110-1000-571005-028-0160 | $0.00 | $400.00 | $400.00 |
| 0100-1100-0-0000-2700-571005-024-0000 | $0.00 | $400.00 | $400.00 |
| 0100-3150-0-1110-1000-571005-023-0000 | $0.00 | $400.00 | $400.00 |
| 0100-1100-0-0000-2700-571005-031-0000 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571005-023-0050 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571005-024-0050 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571005-025-0050 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571005-026-0050 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571005-027-0050 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571005-028-0050 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571005-029-0050 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-0000-2495-571005-030-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-1110-1000-571005-030-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-0000-2140-571005-051-0000 | $0.00 | $500.00 | $500.00 |
| 0100-1100-0-1110-1000-571005-026-0160 | $0.00 | $500.00 | $500.00 |
| 0100-1100-0-1110-1000-571005-029-0160 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-0000-2150-571005-005-0000 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571005-021-0050 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571005-022-0050 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-3550-1000-571005-038-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-1110-1000-571005-022-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-1110-1000-571005-025-0000 | $0.00 | $500.00 | $500.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0000-0-0000-2140-571005-053-0000 | $0.00 | $550.00 | $550.00 |
| 0100-1100-0-1110-1000-571005-023-0000 | $0.00 | $600.00 | $600.00 |
| 0100-0000-0-0000-2140-571005-053-0160 | $0.00 | $600.00 | $600.00 |
| 0100-3150-0-1110-1000-571005-028-0000 | $0.00 | $600.00 | $600.00 |
| 0100-3150-0-0000-2420-571005-027-0000 | $0.00 | $625.00 | $625.00 |
| 0100-1100-0-1110-1000-571005-027-0160 | $0.00 | $700.00 | $700.00 |
| 0100-1100-0-0000-2700-571005-030-0000 | $0.00 | $800.00 | $800.00 |
| 0100-1100-0-1110-1000-571005-030-0000 | $0.00 | $800.00 | $800.00 |
| 0100-0332-0-1110-1000-571005-030-0000 | $0.00 | $979.00 | $979.00 |
| 0100-1100-0-1110-1000-571005-025-0160 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-4203-0-1110-1000-571005-005-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-3150-0-1110-1000-571005-027-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0000-0-0000-2100-571005-053-0000 | $0.00 | $1,100.00 | $1,100.00 |
| 0100-6266-0-0000-2140-571005-005-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-4203-0-0000-2495-571005-005-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-0332-0-0000-2495-571005-055-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-2600-0-1110-4000-571005-020-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-0000-0-0000-3600-571011-014-0000 | $0.00 | ($34,375.00) | ($34,375.00) |
| 0100-1100-0-0000-2700-571011-020-0030 | $0.00 | $200.00 | $200.00 |
| 0100-0000-0-0000-8200-571011-017-0000 | $0.00 | $275.00 | $275.00 |
| 0100-1100-0-0000-2700-571011-020-0031 | $0.00 | $1,900.00 | $1,900.00 |
| 0100-0000-0-0000-8200-571011-016-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-8150-0-0000-8100-571011-010-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-8150-0-0000-8100-571011-011-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-0000-0-0000-8200-571011-012-0000 | $0.00 | $15,000.00 | $15,000.00 |
| 0100-0000-0-0000-3600-571020-014-0000 | $0.00 | ($421,195.00) | ($421,195.00) |
| 0100-1100-0-1110-1000-571020-027-0000 | $0.00 | $200.00 | $200.00 |
| 0100-1100-0-1110-1000-571020-021-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3010-0-0000-3600-571020-005-0167 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-0000-2150-571020-005-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-1110-1000-571020-024-0000 | $0.00 | $620.00 | $620.00 |
| 0100-1100-0-1110-1000-571020-023-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-1135-4000-571020-021-0000 | $0.00 | $1,300.00 | $1,300.00 |
| 0100-1100-0-1110-1000-571020-024-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-1100-0-1110-1000-571020-025-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-3150-0-1110-1000-571020-022-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-1100-0-1110-1000-571020-029-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-2600-0-1110-4000-571020-020-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-4000-571020-021-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-4000-571020-022-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-4000-571020-023-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-4000-571020-024-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-4000-571020-025-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-4000-571020-026-0000 | $0.00 | $2,000.00 | $2,000.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-2600-0-1110-4000-571020-027-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-4000-571020-028-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-4000-571020-029-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-0332-0-1110-1000-571020-025-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-1100-0-1110-1000-571020-026-0000 | $0.00 | $2,100.00 | $2,100.00 |
| 0100-1100-0-1110-1000-571020-028-0000 | $0.00 | $2,300.00 | $2,300.00 |
| 0100-3150-0-1110-1000-571020-026-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-6500-0-5760-1110-571020-039-0072 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-1100-0-1110-1000-571020-022-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-3150-0-1110-1000-571020-028-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-2600-0-1135-4000-571020-057-0020 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-1100-0-1110-1000-571020-031-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-3150-0-1110-1000-571020-025-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-0332-0-1156-1000-571020-075-0021 | $0.00 | $9,300.00 | $9,300.00 |
| 0100-1100-0-1110-1000-571020-030-0000 | $0.00 | $14,075.00 | $14,075.00 |
| 0100-0332-0-1156-1000-571020-075-0030 | $0.00 | $15,900.00 | $15,900.00 |
| 0100-0332-0-1156-1000-571020-075-0031 | $0.00 | $15,900.00 | $15,900.00 |
| 0100-0332-0-1135-4000-571020-057-0030 | $0.00 | $18,000.00 | $18,000.00 |
| 0100-0332-0-1135-4000-571020-057-0031 | $0.00 | $18,000.00 | $18,000.00 |
| 0100-2600-0-1110-1000-571020-072-0000 | $0.00 | $20,000.00 | $20,000.00 |
| 0100-0332-0-1110-1000-571020-050-0170 | $0.00 | $250,000.00 | $250,000.00 |
| 0100-0000-0-1110-1000-571025-020-0000 | $0.00 | ($425,000.00) | ($425,000.00) |
| 0100-0332-0-1110-1000-571025-020-0000 | $0.00 | $425,000.00 | $425,000.00 |
| 0100-0000-0-0000-7550-571030-015-0000 | $0.00 | ($126,522.00) | ($126,522.00) |
| 0100-0332-0-0000-2420-571030-056-0000 | $0.00 | $10.00 | $10.00 |
| 0100-8150-0-0000-8100-571030-011-0000 | $0.00 | $50.00 | $50.00 |
| 0100-1100-0-0000-2700-571030-030-0000 | $0.00 | $100.00 | $100.00 |
| 0100-1100-0-1110-1000-571030-022-0160 | $0.00 | $100.00 | $100.00 |
| 0100-0332-0-0000-2140-571030-051-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0332-0-0000-2140-571030-055-0000 | $0.00 | $100.00 | $100.00 |
| 0100-3150-0-0000-2495-571030-031-0000 | $0.00 | $100.00 | $100.00 |
| 0100-1100-0-1110-1000-571030-028-0160 | $0.00 | $170.00 | $170.00 |
| 0100-1100-0-1110-1000-571030-028-0000 | $0.00 | $200.00 | $200.00 |
| 0100-1100-0-1110-1000-571030-029-0000 | $0.00 | $200.00 | $200.00 |
| 0100-4035-0-0000-2140-571030-005-0000 | $0.00 | $200.00 | $200.00 |
| 0100-0332-0-3550-2700-571030-038-0000 | $0.00 | $200.00 | $200.00 |
| 0100-0332-0-1156-1000-571030-075-0021 | $0.00 | $200.00 | $200.00 |
| 0100-0332-0-1110-1000-571030-056-0000 | $0.00 | $250.00 | $250.00 |
| 0100-1100-0-1110-1000-571030-021-0000 | $0.00 | $250.00 | $250.00 |
| 0100-3150-0-0000-2495-571030-023-0000 | $0.00 | $250.00 | $250.00 |
| 0100-0000-0-0000-7700-571030-061-0000 | $0.00 | $300.00 | $300.00 |
| 0100-1100-0-1110-1000-571030-031-0000 | $0.00 | $300.00 | $300.00 |
| 0100-0332-0-0000-2495-571030-031-0000 | $0.00 | $300.00 | $300.00 |
| 0100-0332-0-1110-1000-571030-022-0000 | $0.00 | $300.00 | $300.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-3150-0-0000-2495-571030-022-0000 | $0.00 | $450.00 | $450.00 |
| 0100-3150-0-1110-1000-571030-022-0000 | $0.00 | $450.00 | $450.00 |
| 0100-1100-0-0000-2700-571030-026-0000 | $0.00 | $500.00 | $500.00 |
| 0100-1100-0-1110-1000-571030-023-0000 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571030-022-0050 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571030-023-0050 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571030-024-0050 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571030-025-0050 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571030-026-0050 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571030-027-0050 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571030-028-0050 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571030-029-0050 | $0.00 | $500.00 | $500.00 |
| 0100-6266-0-0000-2140-571030-005-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0000-0-0000-3600-571030-014-0000 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571030-020-0000 | $0.00 | $500.00 | $500.00 |
| 0100-2600-0-1110-4000-571030-021-0050 | $0.00 | $500.00 | $500.00 |
| 0100-6500-0-5760-2100-571030-039-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-1110-1000-571030-029-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-0000-2495-571030-075-0031 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-1156-1000-571030-075-0030 | $0.00 | $500.00 | $500.00 |
| 0100-0000-0-0000-2140-571030-053-0000 | $0.00 | $650.00 | $650.00 |
| 0100-0000-0-0000-7300-571030-004-0000 | $0.00 | $650.00 | $650.00 |
| 0100-1100-0-1110-1000-571030-025-0000 | $0.00 | $700.00 | $700.00 |
| 0100-3150-0-1110-1000-571030-023-0000 | $0.00 | $700.00 | $700.00 |
| 0100-0332-0-0000-3140-571030-062-0000 | $0.00 | $800.00 | $800.00 |
| 0100-1100-0-0000-2700-571030-023-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-1100-0-0000-2700-571030-025-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-8150-0-0000-8100-571030-010-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-4203-0-1110-1000-571030-005-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-1110-1000-571030-024-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-3150-0-1110-1000-571030-025-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-1100-0-1110-1000-571030-027-0000 | $0.00 | $1,100.00 | $1,100.00 |
| 0100-1100-0-0000-2700-571030-028-0000 | $0.00 | $1,200.00 | $1,200.00 |
| 0100-1100-0-0000-2700-571030-021-0000 | $0.00 | $1,250.00 | $1,250.00 |
| 0100-1100-0-0000-2700-571030-027-0000 | $0.00 | $1,400.00 | $1,400.00 |
| 0100-1100-0-1110-1000-571030-026-0000 | $0.00 | $1,922.00 | $1,922.00 |
| 0100-1100-0-0000-2700-571030-031-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-0332-0-0000-2495-571030-005-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-0332-0-3550-1000-571030-038-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-3150-0-1110-1000-571030-029-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-1100-0-0000-2700-571030-029-0000 | $0.00 | $2,450.00 | $2,450.00 |
| 0100-1100-0-0000-2700-571030-024-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-3150-0-1110-1000-571030-028-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-1100-0-1110-1000-571030-022-0000 | $0.00 | $2,620.00 | $2,620.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-1100-0-0000-2700-571030-022-0000 | $0.00 | $2,700.00 | $2,700.00 |
| 0100-0000-0-0000-2100-571030-053-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-3150-0-1110-1000-571030-024-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-3150-0-1110-1000-571030-027-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-0000-0-0000-7150-571030-002-0000 | $0.00 | $3,500.00 | $3,500.00 |
| 0100-3150-0-1110-1000-571030-031-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-3010-0-0000-2495-571030-005-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0332-0-0000-3130-571030-063-0000 | $0.00 | $5,400.00 | $5,400.00 |
| 0100-0000-0-0000-7400-571030-003-0000 | $0.00 | $6,000.00 | $6,000.00 |
| 0100-1100-0-1110-1000-571030-030-0000 | $0.00 | $7,900.00 | $7,900.00 |
| 0100-0000-0-0000-3160-571030-060-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-0332-0-0000-2495-571030-055-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-4203-0-0000-2495-571030-005-0000 | $0.00 | $15,000.00 | $15,000.00 |
| 0100-0000-0-0000-8200-571040-017-0000 | $0.00 | ($31,305.00) | ($31,305.00) |
| 0100-0332-0-1135-4000-571040-057-0000 | $0.00 | $25.00 | $25.00 |
| 0100-0000-0-0000-2100-571040-053-0000 | $0.00 | $25.00 | $25.00 |
| 0100-4035-0-0000-2140-571040-005-0000 | $0.00 | $50.00 | $50.00 |
| 0100-0332-0-0000-2140-571040-051-0000 | $0.00 | $50.00 | $50.00 |
| 0100-0332-0-3550-2700-571040-038-0000 | $0.00 | $50.00 | $50.00 |
| 0100-8150-0-0000-8100-571040-010-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0000-0-0000-7150-571040-002-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0000-0-0000-3600-571040-014-0000 | $0.00 | $125.00 | $125.00 |
| 0100-2600-0-1110-4000-571040-020-0000 | $0.00 | $200.00 | $200.00 |
| 0100-0332-0-0000-3140-571040-062-0000 | $0.00 | $250.00 | $250.00 |
| 0100-0332-0-0000-2150-571040-005-0000 | $0.00 | $250.00 | $250.00 |
| 0100-0332-0-0000-2495-571040-005-0000 | $0.00 | $250.00 | $250.00 |
| 0100-0332-0-0000-2420-571040-056-0000 | $0.00 | $250.00 | $250.00 |
| 0100-0000-0-0000-7700-571040-061-0000 | $0.00 | $400.00 | $400.00 |
| 0100-6500-0-5760-2100-571040-039-0000 | $0.00 | $400.00 | $400.00 |
| 0100-1100-0-0000-2700-571040-021-0000 | $0.00 | $400.00 | $400.00 |
| 0100-1100-0-1110-1000-571040-027-0000 | $0.00 | $457.00 | $457.00 |
| 0100-1100-0-0000-2700-571040-023-0000 | $0.00 | $500.00 | $500.00 |
| 0100-1100-0-1110-1000-571040-023-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0000-0-0000-3160-571040-060-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3010-0-0000-2495-571040-005-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-0000-2495-571040-029-0000 | $0.00 | $500.00 | $500.00 |
| 0100-1100-0-0000-2700-571040-028-0000 | $0.00 | $600.00 | $600.00 |
| 0100-1100-0-0000-2700-571040-025-0000 | $0.00 | $630.00 | $630.00 |
| 0100-1100-0-0000-2700-571040-026-0000 | $0.00 | $700.00 | $700.00 |
| 0100-1100-0-0000-2700-571040-027-0000 | $0.00 | $743.00 | $743.00 |
| 0100-1100-0-0000-2700-571040-029-0000 | $0.00 | $750.00 | $750.00 |
| 0100-1100-0-0000-2700-571040-022-0000 | $0.00 | $800.00 | $800.00 |
| 0100-1100-0-0000-2700-571040-024-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-4203-0-0000-2495-571040-005-0000 | $0.00 | $1,000.00 | $1,000.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-4203-0-1110-1000-571040-005-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0000-0-0000-7400-571040-003-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-1100-0-0000-2700-571040-031-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-3010-0-0000-2150-571040-005-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-0332-0-0000-3130-571040-063-0000 | $0.00 | $2,700.00 | $2,700.00 |
| 0100-0000-0-0000-7300-571040-004-0000 | $0.00 | $3,500.00 | $3,500.00 |
| 0100-1100-0-0000-2700-571040-030-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-6010-0-1110-4000-571095-024-0000 | $0.00 | ($205,939.00) | ($205,939.00) |
| 0100-6010-0-1110-4000-571095-026-0000 | $0.00 | ($131,586.00) | ($131,586.00) |
| 0100-6010-0-1110-4000-571095-027-0000 | $0.00 | ($130,830.00) | ($130,830.00) |
| 0100-6010-0-1110-4000-571095-021-0000 | $0.00 | ($125,240.00) | ($125,240.00) |
| 0100-6010-0-1110-4000-571095-028-0000 | $0.00 | ($94,845.00) | ($94,845.00) |
| 0100-6010-0-1110-4000-571095-029-0000 | $0.00 | ($93,568.00) | ($93,568.00) |
| 0100-6010-0-1110-4000-571095-025-0000 | $0.00 | ($92,127.00) | ($92,127.00) |
| 0100-6010-0-1110-4000-571095-022-0000 | $0.00 | ($89,807.00) | ($89,807.00) |
| 0100-6010-0-1110-4000-571095-023-0000 | $0.00 | ($61,271.00) | ($61,271.00) |
| 0100-2600-0-1110-4000-571095-023-0000 | $0.00 | $61,271.00 | $61,271.00 |
| 0100-2600-0-1110-4000-571095-022-0000 | $0.00 | $89,807.00 | $89,807.00 |
| 0100-2600-0-1110-4000-571095-025-0000 | $0.00 | $92,127.00 | $92,127.00 |
| 0100-2600-0-1110-4000-571095-029-0000 | $0.00 | $93,568.00 | $93,568.00 |
| 0100-2600-0-1110-4000-571095-028-0000 | $0.00 | $94,845.00 | $94,845.00 |
| 0100-2600-0-1110-4000-571095-021-0000 | $0.00 | $125,240.00 | $125,240.00 |
| 0100-2600-0-1110-4000-571095-027-0000 | $0.00 | $130,830.00 | $130,830.00 |
| 0100-2600-0-1110-4000-571095-026-0000 | $0.00 | $131,586.00 | $131,586.00 |
| 0100-2600-0-1110-4000-571095-024-0000 | $0.00 | $205,939.00 | $205,939.00 |
| 0100-0332-0-1110-1000-575005-056-0000 | $0.00 | ($525.00) | ($525.00) |
| 0100-0332-0-1156-1000-575005-075-0021 | $0.00 | $25.00 | $25.00 |
| 0100-0000-0-0000-3600-575011-014-0000 | $0.00 | ($10,000.00) | ($10,000.00) |
| 0100-0332-0-1156-1000-575030-075-0021 | $0.00 | $50.00 | $50.00 |
| 0100-0332-0-1156-1000-575030-075-0030 | $0.00 | $50.00 | $50.00 |
| 0100-0332-0-1156-1000-575030-075-0031 | $0.00 | $50.00 | $50.00 |
| 0100-6500-0-5760-1110-575030-039-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0000-0-0000-8200-575030-016-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0000-0-0000-8200-575030-017-0000 | $0.00 | $100.00 | $100.00 |
| 0100-1100-0-1110-1000-575030-029-0000 | $0.00 | $135.00 | $135.00 |
| 0100-6500-0-5760-1110-575030-039-0072 | $0.00 | $150.00 | $150.00 |
| 0100-1100-0-0000-2700-575030-022-0000 | $0.00 | $200.00 | $200.00 |
| 0100-1100-0-0000-2700-575030-027-0000 | $0.00 | $200.00 | $200.00 |
| 0100-0000-0-0000-7300-575030-004-0000 | $0.00 | $200.00 | $200.00 |
| 0100-1100-0-1110-4000-575030-022-0000 | $0.00 | $250.00 | $250.00 |
| 0100-2600-0-1110-4000-575030-021-0000 | $0.00 | $250.00 | $250.00 |
| 0100-2600-0-1110-4000-575030-022-0000 | $0.00 | $250.00 | $250.00 |
| 0100-2600-0-1110-4000-575030-023-0000 | $0.00 | $250.00 | $250.00 |
| 0100-2600-0-1110-4000-575030-024-0000 | $0.00 | $250.00 | $250.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-2600-0-1110-4000-575030-025-0000 | $0.00 | $250.00 | $250.00 |
| 0100-2600-0-1110-4000-575030-026-0000 | $0.00 | $250.00 | $250.00 |
| 0100-2600-0-1110-4000-575030-027-0000 | $0.00 | $250.00 | $250.00 |
| 0100-2600-0-1110-4000-575030-028-0000 | $0.00 | $250.00 | $250.00 |
| 0100-2600-0-1110-4000-575030-029-0000 | $0.00 | $250.00 | $250.00 |
| 0100-1100-0-0000-2700-575030-024-0000 | $0.00 | $300.00 | $300.00 |
| 0100-1100-0-0000-2700-575030-021-0000 | $0.00 | $343.00 | $343.00 |
| 0100-0332-0-0000-3130-575030-063-0000 | $0.00 | $400.00 | $400.00 |
| 0100-1100-0-1110-1000-575030-023-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-3550-1000-575030-038-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-0000-2495-575030-021-0000 | $0.00 | $500.00 | $500.00 |
| 0100-1100-0-1110-1000-575030-022-0000 | $0.00 | $550.00 | $550.00 |
| 0100-1100-0-1110-1000-575030-031-0000 | $0.00 | $600.00 | $600.00 |
| 0100-1100-0-1110-1000-575030-028-0000 | $0.00 | $696.00 | $696.00 |
| 0100-1100-0-1110-1000-575030-024-0000 | $0.00 | $700.00 | $700.00 |
| 0100-2600-0-1110-4000-575030-050-0021 | $0.00 | $714.00 | $714.00 |
| 0100-2600-0-1110-4000-575030-050-0022 | $0.00 | $714.00 | $714.00 |
| 0100-2600-0-1110-4000-575030-050-0024 | $0.00 | $714.00 | $714.00 |
| 0100-2600-0-1110-4000-575030-050-0026 | $0.00 | $714.00 | $714.00 |
| 0100-2600-0-1110-4000-575030-050-0027 | $0.00 | $714.00 | $714.00 |
| 0100-2600-0-1110-4000-575030-050-0028 | $0.00 | $714.00 | $714.00 |
| 0100-2600-0-1110-4000-575030-050-0029 | $0.00 | $714.00 | $714.00 |
| 0100-1100-0-1110-1000-575030-026-0000 | $0.00 | $750.00 | $750.00 |
| 0100-2600-0-1110-4000-575030-072-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0332-0-0000-2495-575030-028-0000 | $0.00 | $750.00 | $750.00 |
| 0100-0332-0-1135-4000-575030-057-0000 | $0.00 | $800.00 | $800.00 |
| 0100-1100-0-1110-1000-575030-030-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-2600-0-1110-4000-575030-020-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-0000-2100-575030-051-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-0000-2140-575030-051-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0000-0-0000-7150-575030-002-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-0000-2495-575030-024-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-0000-2495-575030-031-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0000-0-0000-2100-575030-053-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-1100-0-1110-1000-575030-021-0000 | $0.00 | $1,200.00 | $1,200.00 |
| 0100-1100-0-1110-1000-575030-025-0000 | $0.00 | $1,200.00 | $1,200.00 |
| 0100-0332-0-0000-2495-575030-027-0000 | $0.00 | $1,246.00 | $1,246.00 |
| 0100-0332-0-0000-2495-575030-023-0000 | $0.00 | $1,300.00 | $1,300.00 |
| 0100-0332-0-0000-2495-575030-022-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-0332-0-0000-2495-575030-025-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-0332-0-1110-1000-575030-027-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-0000-0-0000-7400-575030-003-0000 | $0.00 | $1,600.00 | $1,600.00 |
| 0100-0332-0-1110-1000-575030-021-0000 | $0.00 | $1,609.00 | $1,609.00 |
| 0100-1100-0-1110-1000-575030-027-0000 | $0.00 | $1,800.00 | $1,800.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-0000-2495-575030-005-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-1000-575030-072-0000 | $0.00 | $2,010.00 | $2,010.00 |
| 0100-0332-0-0000-2495-575030-029-0000 | $0.00 | $2,250.00 | $2,250.00 |
| 0100-0332-0-1110-1000-575030-028-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-0332-0-0000-2150-575030-005-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-0332-0-1110-1000-575030-024-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-0332-0-1110-1000-575030-030-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-0000-0-0000-2140-575030-053-0000 | $0.00 | $2,700.00 | $2,700.00 |
| 0100-0332-0-0000-2495-575030-026-0000 | $0.00 | $2,978.00 | $2,978.00 |
| 0100-0332-0-1110-1000-575030-029-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-0332-0-1110-1000-575030-031-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-0332-0-1110-1000-575030-025-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-0332-0-0000-2495-575030-030-0000 | $0.00 | $3,500.00 | $3,500.00 |
| 0100-0332-0-1110-1000-575030-022-0000 | $0.00 | $3,633.00 | $3,633.00 |
| 0100-2600-0-1110-4000-575030-021-0050 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-2600-0-1110-4000-575030-022-0050 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-2600-0-1110-4000-575030-023-0050 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-2600-0-1110-4000-575030-024-0050 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-2600-0-1110-4000-575030-025-0050 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-2600-0-1110-4000-575030-026-0050 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-2600-0-1110-4000-575030-027-0050 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-2600-0-1110-4000-575030-028-0050 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-2600-0-1110-4000-575030-029-0050 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-0332-0-1110-1000-575030-023-0000 | $0.00 | $4,500.00 | $4,500.00 |
| 0100-0000-0-0000-2100-575030-055-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0332-0-1110-1000-575030-026-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0332-0-0000-2495-575030-055-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0332-0-1110-1000-575030-055-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-0332-0-1110-1000-575030-050-0170 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-0000-0-0000-8200-575040-017-0000 | $0.00 | ($7,500.00) | ($7,500.00) |
| 0100-0000-0-0000-7550-575090-015-0000 | $0.00 | ($17,600.00) | ($17,600.00) |
| 0100-3150-0-1110-1000-580000-024-0000 | $0.00 | $100.00 | $100.00 |
| 0100-6500-0-5760-2100-580000-039-0000 | $0.00 | $100.00 | $100.00 |
| 0100-1100-0-1110-1000-580000-024-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0332-0-1110-4000-580000-021-0000 | $0.00 | $200.00 | $200.00 |
| 0100-0000-0-0000-2100-580000-053-0000 | $0.00 | $200.00 | $200.00 |
| 0100-1100-0-0000-2700-580000-020-0021 | $0.00 | $250.00 | $250.00 |
| 0100-1100-0-0000-2700-580000-020-0030 | $0.00 | $250.00 | $250.00 |
| 0100-1100-0-0000-2700-580000-020-0031 | $0.00 | $250.00 | $250.00 |
| 0100-1100-0-0000-2700-580000-030-0000 | $0.00 | $250.00 | $250.00 |
| 0100-2600-0-1110-4000-580000-020-0000 | $0.00 | $300.00 | $300.00 |
| 0100-1100-0-1110-1000-580000-022-0000 | $0.00 | $400.00 | $400.00 |
| 0100-1100-0-1110-1000-580000-025-0000 | $0.00 | $400.00 | $400.00 |
| 0100-3150-0-1110-1000-580000-026-0000 | $0.00 | $400.00 | $400.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-1100-0-1110-1000-580000-021-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-0000-3130-580000-055-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-1110-1000-580000-030-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-1135-4000-580000-057-0030 | $0.00 | $800.00 | $800.00 |
| 0100-0332-0-1135-4000-580000-057-0031 | $0.00 | $800.00 | $800.00 |
| 0100-1100-0-1110-1000-580000-028-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-3010-0-0000-3130-580000-005-0167 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0332-0-0000-2150-580000-005-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-6266-0-0000-2140-580000-005-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-4203-0-1110-1000-580000-005-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-1100-0-1110-1000-580000-031-0000 | $0.00 | $1,050.00 | $1,050.00 |
| 0100-0332-0-1135-4000-580000-057-0000 | $0.00 | $1,460.00 | $1,460.00 |
| 0100-3150-0-1110-1000-580000-028-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 0100-0000-0-0000-8200-580000-017-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-4000-580000-021-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-4000-580000-022-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-4000-580000-024-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-4000-580000-026-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-4000-580000-027-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-4000-580000-028-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-2600-0-1110-4000-580000-029-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-4203-0-0000-2495-580000-005-0000 | $0.00 | $2,000.00 | $2,000.00 |
| 0100-6500-0-5760-1110-580000-039-0000 | $0.00 | $2,500.00 | $2,500.00 |
| 0100-2600-0-1135-4000-580000-057-0020 | $0.00 | $2,700.00 | $2,700.00 |
| 0100-1100-0-1110-1000-580000-023-0000 | $0.00 | $2,763.56 | $2,763.56 |
| 0100-0332-0-0000-2140-580000-051-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 0100-1100-0-1110-1000-580000-026-0000 | $0.00 | $3,140.00 | $3,140.00 |
| 0100-1100-0-1110-1000-580000-029-0000 | $0.00 | $3,448.00 | $3,448.00 |
| 0100-0332-0-1110-1000-580000-025-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-4035-0-1110-1000-580000-040-0000 | $0.00 | $4,186.00 | $4,186.00 |
| 0100-0332-0-1110-1000-580000-028-0000 | $0.00 | $4,586.00 | $4,586.00 |
| 0100-0332-0-1110-1000-580000-031-0000 | $0.00 | $5,580.00 | $5,580.00 |
| 0100-1100-0-1110-1000-580000-030-0000 | $0.00 | $5,800.00 | $5,800.00 |
| 0100-0332-0-1156-1000-580000-075-0030 | $0.00 | $6,000.00 | $6,000.00 |
| 0100-0000-0-0000-7110-580000-002-0000 | $0.00 | $6,000.00 | $6,000.00 |
| 0100-0332-0-0000-2495-580000-055-0000 | $0.00 | $7,000.00 | $7,000.00 |
| 0100-0332-0-0000-3130-580000-063-0000 | $0.00 | $7,374.00 | $7,374.00 |
| 0100-8150-0-0000-8100-580000-010-0000 | $0.00 | $7,500.00 | $7,500.00 |
| 0100-8150-0-0000-8100-580000-011-0000 | $0.00 | $7,500.00 | $7,500.00 |
| 0100-0000-0-0000-7200-580000-062-0000 | $0.00 | $7,500.00 | $7,500.00 |
| 0100-0332-0-1156-1000-580000-075-0021 | $0.00 | $7,500.00 | $7,500.00 |
| 0100-0332-0-1156-1000-580000-075-0031 | $0.00 | $8,000.00 | $8,000.00 |
| 0100-0000-0-0000-7150-580000-002-0000 | $0.00 | $8,000.00 | $8,000.00 |
| 0100-0332-0-1110-1000-580000-050-0000 | $0.00 | $8,375.00 | $8,375.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-9064-0-0000-2100-580000-062-0000 | $0.00 | $9,400.00 | $9,400.00 |
| 0100-4035-0-1110-1000-580000-005-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-0332-0-0000-2495-580000-005-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-0332-0-1135-4000-580000-020-0000 | $0.00 | $12,000.00 | $12,000.00 |
| 0100-2600-0-1110-4000-580000-025-0000 | $0.00 | $12,500.00 | $12,500.00 |
| 0100-2600-0-1110-4000-580000-023-0000 | $0.00 | $14,500.00 | $14,500.00 |
| 0100-0000-0-0000-7300-580000-004-0000 | $0.00 | $15,850.00 | $15,850.00 |
| 0100-0000-0-0000-7400-580000-003-0103 | $0.00 | $16,000.00 | $16,000.00 |
| 0100-0000-0-0000-7200-580000-004-0000 | $0.00 | $18,550.00 | $18,550.00 |
| 0100-0000-0-0000-2100-580000-055-0000 | $0.00 | $20,000.00 | $20,000.00 |
| 0100-0000-0-0000-3600-580000-014-0000 | $0.00 | $23,100.00 | $23,100.00 |
| 0100-6500-0-5760-3600-580000-039-0000 | $0.00 | $25,000.00 | $25,000.00 |
| 0100-2600-0-1110-1000-580000-072-0000 | $0.00 | $25,000.00 | $25,000.00 |
| 0100-0332-0-0000-8300-580000-063-0000 | $0.00 | $25,000.00 | $25,000.00 |
| 0100-4035-0-0000-2140-580000-005-0000 | $0.00 | $25,000.00 | $25,000.00 |
| 0100-0000-0-0000-7700-580000-061-0000 | $0.00 | $35,000.00 | $35,000.00 |
| 0100-0000-0-0000-7400-580000-003-0000 | $0.00 | $51,750.00 | $51,750.00 |
| 0100-0000-0-0000-7700-580000-004-0000 | $0.00 | $62,150.21 | $62,150.21 |
| 0100-0000-0-0000-8200-580000-010-0000 | $0.00 | $98,094.00 | $98,094.00 |
| 0100-0332-0-1110-1000-580000-050-0170 | $0.00 | $130,000.00 | $130,000.00 |
| 0100-0000-0-0000-3600-580000-014-0174 | $0.00 | $225,000.00 | $225,000.00 |
| 0100-0000-0-0000-7700-580000-061-2561 | $0.00 | $308,149.00 | $308,149.00 |
| 0100-0332-0-1110-1000-580009-026-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0332-0-1110-1000-580009-024-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0332-0-1156-1000-580009-075-0031 | $0.00 | $200.00 | $200.00 |
| 0100-0332-0-1156-1000-580009-075-0030 | $0.00 | $200.00 | $200.00 |
| 0100-3150-0-0000-2495-580009-023-0000 | $0.00 | $350.00 | $350.00 |
| 0100-3150-0-0000-2495-580009-027-0000 | $0.00 | $400.00 | $400.00 |
| 0100-3150-0-0000-2495-580009-028-0000 | $0.00 | $500.00 | $500.00 |
| 0100-3150-0-1110-1000-580009-026-0000 | $0.00 | $500.00 | $500.00 |
| 0100-1100-0-0000-2700-580009-022-0000 | $0.00 | $600.00 | $600.00 |
| 0100-0332-0-1156-1000-580009-075-0000 | $0.00 | $625.00 | $625.00 |
| 0100-3150-0-1110-1000-580009-025-0000 | $0.00 | $667.00 | $667.00 |
| 0100-0332-0-1110-1000-580009-027-0000 | $0.00 | $714.00 | $714.00 |
| 0100-1100-0-1110-1000-580009-028-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-3150-0-0000-2495-580009-025-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-3150-0-1110-1000-580009-028-0000 | $0.00 | $1,150.00 | $1,150.00 |
| 0100-3150-0-1110-1000-580009-022-0000 | $0.00 | $1,300.00 | $1,300.00 |
| 0100-1100-0-1110-1000-580009-022-0000 | $0.00 | $1,450.00 | $1,450.00 |
| 0100-3150-0-1110-1000-580009-023-0000 | $0.00 | $1,700.00 | $1,700.00 |
| 0100-1100-0-1110-1000-580009-027-0000 | $0.00 | $2,200.00 | $2,200.00 |
| 0100-0332-0-1110-1000-580009-028-0000 | $0.00 | $4,085.00 | $4,085.00 |
| 0100-0332-0-1110-1000-580009-023-0000 | $0.00 | $4,500.00 | $4,500.00 |
| 0100-1100-0-1110-1000-580009-024-0000 | $0.00 | $4,600.00 | $4,600.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-2600-0-1110-4000-580009-020-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-4203-0-1110-1000-580009-005-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-2600-0-1110-4000-580009-024-0050 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-4203-0-0000-2495-580009-005-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-2600-0-1135-4000-580009-057-0020 | $0.00 | $7,000.00 | $7,000.00 |
| 0100-2600-0-0000-2150-580009-072-0000 | $0.00 | $7,000.00 | $7,000.00 |
| 0100-0332-0-1110-1000-580009-022-0000 | $0.00 | $7,301.00 | $7,301.00 |
| 0100-9064-0-0000-3130-580009-062-0000 | $0.00 | $7,600.00 | $7,600.00 |
| 0100-2600-0-1110-4000-580009-021-0000 | $0.00 | $7,820.00 | $7,820.00 |
| 0100-2600-0-1110-4000-580009-022-0000 | $0.00 | $7,820.00 | $7,820.00 |
| 0100-2600-0-1110-4000-580009-023-0000 | $0.00 | $7,820.00 | $7,820.00 |
| 0100-2600-0-1110-4000-580009-024-0000 | $0.00 | $7,820.00 | $7,820.00 |
| 0100-2600-0-1110-4000-580009-025-0000 | $0.00 | $7,820.00 | $7,820.00 |
| 0100-2600-0-1110-4000-580009-026-0000 | $0.00 | $7,820.00 | $7,820.00 |
| 0100-2600-0-1110-4000-580009-027-0000 | $0.00 | $7,820.00 | $7,820.00 |
| 0100-2600-0-1110-4000-580009-028-0000 | $0.00 | $7,820.00 | $7,820.00 |
| 0100-2600-0-1110-4000-580009-029-0000 | $0.00 | $7,820.00 | $7,820.00 |
| 0100-0000-0-0000-7150-580009-002-0000 | $0.00 | $9,450.00 | $9,450.00 |
| 0100-0332-0-0000-2140-580009-051-0000 | $0.00 | $12,170.00 | $12,170.00 |
| 0100-2600-0-1110-4000-580009-050-0021 | $0.00 | $12,857.00 | $12,857.00 |
| 0100-2600-0-1110-4000-580009-050-0022 | $0.00 | $12,857.00 | $12,857.00 |
| 0100-2600-0-1110-4000-580009-050-0024 | $0.00 | $12,857.00 | $12,857.00 |
| 0100-2600-0-1110-4000-580009-050-0026 | $0.00 | $12,857.00 | $12,857.00 |
| 0100-2600-0-1110-4000-580009-050-0027 | $0.00 | $12,857.00 | $12,857.00 |
| 0100-2600-0-1110-4000-580009-050-0028 | $0.00 | $12,857.00 | $12,857.00 |
| 0100-2600-0-1110-4000-580009-050-0029 | $0.00 | $12,857.00 | $12,857.00 |
| 0100-3150-0-1110-1000-580009-021-0000 | $0.00 | $15,000.00 | $15,000.00 |
| 0100-2600-0-1110-4000-580009-021-0050 | $0.00 | $25,000.00 | $25,000.00 |
| 0100-2600-0-1110-4000-580009-022-0050 | $0.00 | $25,000.00 | $25,000.00 |
| 0100-2600-0-1110-4000-580009-023-0050 | $0.00 | $25,000.00 | $25,000.00 |
| 0100-2600-0-1110-4000-580009-025-0050 | $0.00 | $25,000.00 | $25,000.00 |
| 0100-2600-0-1110-4000-580009-026-0050 | $0.00 | $25,000.00 | $25,000.00 |
| 0100-2600-0-1110-4000-580009-027-0050 | $0.00 | $25,000.00 | $25,000.00 |
| 0100-2600-0-1110-4000-580009-028-0050 | $0.00 | $25,000.00 | $25,000.00 |
| 0100-2600-0-1110-4000-580009-029-0050 | $0.00 | $25,000.00 | $25,000.00 |
| 0100-0332-0-1135-4000-580009-057-0000 | $0.00 | $29,004.00 | $29,004.00 |
| 0100-0000-0-0000-2100-580009-053-0000 | $0.00 | $35,635.00 | $35,635.00 |
| 0100-2600-0-1110-4000-580009-072-0000 | $0.00 | $93,000.00 | $93,000.00 |
| 0100-6266-0-0000-2140-580009-005-0000 | $0.00 | $160,004.79 | $160,004.79 |
| 0100-0000-0-0000-7110-580010-002-0000 | $0.00 | $75,000.00 | $75,000.00 |
| 0100-3150-0-0000-2420-580011-027-0000 | $0.00 | $50.00 | $50.00 |
| 0100-6266-0-0000-2140-580011-005-0000 | $0.00 | $140.00 | $140.00 |
| 0100-0332-0-1160-1000-580011-020-0027 | $0.00 | $170.00 | $170.00 |
| 0100-0332-0-1160-1000-580011-020-0028 | $0.00 | $170.00 | $170.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0332-0-1160-1000-580011-020-0022 | $0.00 | $170.00 | $170.00 |
| 0100-0332-0-1110-1000-580011-030-0000 | $0.00 | $200.00 | $200.00 |
| 0100-4035-0-1110-1000-580011-005-0000 | $0.00 | $200.00 | $200.00 |
| 0100-0332-0-0000-2140-580011-051-0000 | $0.00 | $236.00 | $236.00 |
| 0100-1100-0-1110-1000-580011-030-0000 | $0.00 | $321.00 | $321.00 |
| 0100-0057-0-0000-8200-580011-010-0000 | $0.00 | $347.00 | $347.00 |
| 0100-0057-0-0000-8200-580011-010-0019 | $0.00 | $347.00 | $347.00 |
| 0100-0057-0-0000-8200-580011-010-0026 | $0.00 | $347.00 | $347.00 |
| 0100-1100-0-1110-1000-580011-021-0000 | $0.00 | $400.00 | $400.00 |
| 0100-0000-0-0000-2140-580011-053-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-1110-1000-580011-023-0000 | $0.00 | $544.00 | $544.00 |
| 0100-0057-0-0000-8200-580011-010-0014 | $0.00 | $914.00 | $914.00 |
| 0100-0332-0-1110-1000-580011-055-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 0100-0000-0-0000-7400-580011-003-0000 | $0.00 | $1,099.00 | $1,099.00 |
| 0100-6500-0-5760-1110-580011-039-0000 | $0.00 | $1,100.00 | $1,100.00 |
| 0100-3150-0-0000-2495-580011-022-0000 | $0.00 | $1,100.00 | $1,100.00 |
| 0100-0332-0-1156-1000-580011-075-0020 | $0.00 | $1,800.00 | $1,800.00 |
| 0100-9064-0-0000-3120-580011-062-0000 | $0.00 | $1,800.00 | $1,800.00 |
| 0100-0332-0-3550-1000-580011-038-0000 | $0.00 | $2,200.00 | $2,200.00 |
| 0100-0000-0-0000-7300-580011-004-0000 | $0.00 | $2,697.00 | $2,697.00 |
| 0100-2600-0-1110-4000-580011-020-0000 | $0.00 | $3,400.00 | $3,400.00 |
| 0100-0332-0-0000-2495-580011-055-0000 | $0.00 | $3,500.00 | $3,500.00 |
| 0100-0332-0-0000-2150-580011-005-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-3150-0-1110-1000-580011-023-0000 | $0.00 | $4,000.00 | $4,000.00 |
| 0100-3150-0-1110-1000-580011-025-0000 | $0.00 | $4,350.00 | $4,350.00 |
| 0100-3150-0-1110-1000-580011-021-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-4203-0-0000-2495-580011-005-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-6300-0-1110-1000-580011-052-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 0100-3150-0-1110-1000-580011-022-0000 | $0.00 | $7,500.00 | $7,500.00 |
| 0100-6500-0-5760-3120-580011-039-0000 | $0.00 | $8,000.00 | $8,000.00 |
| 0100-0000-0-0000-7200-580011-061-0000 | $0.00 | $8,500.00 | $8,500.00 |
| 0100-3150-0-1110-1000-580011-028-0000 | $0.00 | $9,311.00 | $9,311.00 |
| 0100-0000-0-0000-2100-580011-062-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-0000-0-0000-2100-580011-053-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-0000-0-0000-8200-580011-010-0000 | $0.00 | $10,500.00 | $10,500.00 |
| 0100-3150-0-1110-1000-580011-027-0000 | $0.00 | $10,835.00 | $10,835.00 |
| 0100-8150-0-0000-8100-580011-011-0000 | $0.00 | $11,174.00 | $11,174.00 |
| 0100-3150-0-1110-1000-580011-026-0000 | $0.00 | $11,719.00 | $11,719.00 |
| 0100-9064-0-0000-2100-580011-062-0000 | $0.00 | $15,000.00 | $15,000.00 |
| 0100-3150-0-1110-1000-580011-029-0000 | $0.00 | $17,174.00 | $17,174.00 |
| 0100-3150-0-1110-1000-580011-024-0000 | $0.00 | $19,250.00 | $19,250.00 |
| 0100-3150-0-1110-1000-580011-031-0000 | $0.00 | $21,500.00 | $21,500.00 |
| 0100-3010-0-0000-2495-580011-005-0000 | $0.00 | $26,500.00 | $26,500.00 |
| 0100-0000-0-0000-3600-580011-014-0000 | $0.00 | $27,000.00 | $27,000.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-0000-0-0000-8300-580011-061-0000 | $0.00 | $30,000.00 | $30,000.00 |
| 0100-0332-0-0000-2420-580011-056-0000 | $0.00 | $30,000.00 | $30,000.00 |
| 0100-4203-0-1110-1000-580011-005-0000 | $0.00 | $32,000.00 | $32,000.00 |
| 0100-3150-0-1110-1000-580011-030-0000 | $0.00 | $32,633.00 | $32,633.00 |
| 0100-9064-0-0000-3110-580011-062-0000 | $0.00 | $33,000.00 | $33,000.00 |
| 0100-0332-0-1110-1000-580011-052-0000 | $0.00 | $62,000.00 | $62,000.00 |
| 0100-3010-0-1110-1000-580011-005-0000 | $0.00 | $63,014.00 | $63,014.00 |
| 0100-0000-0-0000-7700-580011-061-0000 | $0.00 | $325,800.00 | $325,800.00 |
| 0100-0332-0-1110-1000-580011-050-0000 | $0.00 | $380,600.00 | $380,600.00 |
| 0100-0000-0-0000-7191-580070-004-0000 | $0.00 | $8,000.00 | $8,000.00 |
| 0100-0000-0-0000-7190-580070-004-0000 | $0.00 | $70,000.00 | $70,000.00 |
| 0100-0000-0-0000-7200-590010-061-0000 | $0.00 | $65,000.00 | $65,000.00 |
| 0100-0332-0-0000-3140-590030-062-0000 | $0.00 | $50.00 | $50.00 |
| 0100-1100-0-0000-2700-590030-022-0000 | $0.00 | $100.00 | $100.00 |
| 0100-2600-0-1110-4000-590030-020-0000 | $0.00 | $100.00 | $100.00 |
| 0100-6500-0-5760-2100-590030-039-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0000-0-0000-7110-590030-002-0000 | $0.00 | $100.00 | $100.00 |
| 0100-0000-0-0000-7400-590030-003-0000 | $0.00 | $300.00 | $300.00 |
| 0100-3010-0-0000-2495-590030-005-0000 | $0.00 | $500.00 | $500.00 |
| 0100-0332-0-1110-1000-590030-050-0000 | $0.00 | $852.00 | $852.00 |
| 0100-0000-0-0000-8200-590030-017-0000 | $0.00 | $30,000.00 | $30,000.00 |
| 0100-8150-0-0000-8500-617000-018-0025 | $0.00 | $1,557.00 | $1,557.00 |
| 0100-8150-0-0000-8500-617000-018-0038 | $0.00 | $12,999.00 | $12,999.00 |
| 0100-8150-0-0000-8500-617000-018-0031 | $0.00 | $17,473.00 | $17,473.00 |
| 0100-8150-0-0000-8500-617000-018-0026 | $0.00 | $100,000.00 | $100,000.00 |
| 0100-8150-0-0000-8500-617000-018-0024 | $0.00 | $100,000.00 | $100,000.00 |
| 0100-9031-0-0000-8500-620000-014-0000 | $0.00 | $160,000.00 | $160,000.00 |
| 0100-2600-0-0000-8500-620000-020-0000 | $0.00 | $2,000,000.00 | $2,000,000.00 |
| 0100-0000-0-0000-8200-640000-016-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-0332-0-1110-1000-640000-050-0000 | $0.00 | $50,000.00 | $50,000.00 |
| 0100-8150-0-0000-8100-650000-018-0000 | $0.00 | $9,567.52 | $9,567.52 |
| 0100-0000-0-0000-7700-650000-061-0000 | $0.00 | $30,000.00 | $30,000.00 |
| 0100-0000-0-0000-7700-650000-061-2561 | $0.00 | $366,676.00 | $366,676.00 |
| 0100-9031-0-0000-3600-650000-014-0000 | $0.00 | $1,000,000.00 | $1,000,000.00 |
| 0100-6546-0-5760-9200-714200-039-0000 | $0.00 | $130,654.00 | $130,654.00 |
| 0100-0000-0-0000-9200-714210-001-0000 | $0.00 | $1,327,499.00 | $1,327,499.00 |
| 0100-3311-0-5760-9200-714221-039-0000 | $0.00 | $5,154.00 | $5,154.00 |
| 0100-6500-0-5760-9200-714230-039-0000 | $0.00 | $1,110,114.00 | $1,110,114.00 |
| 0100-6547-0-5760-9200-714231-039-0000 | $0.00 | $945,262.00 | $945,262.00 |
| 0100-6500-0-5760-9200-714240-039-0000 | $0.00 | $352,000.00 | $352,000.00 |
| 0100-6500-0-5760-9200-714250-039-0000 | $0.00 | $25,000.00 | $25,000.00 |
| 0100-0000-0-0000-7210-731000-000-0000 | $0.00 | ($655,577.00) | ($655,577.00) |
| 0100-6266-0-0000-7210-731000-000-0000 | $0.00 | $9,000.00 | $9,000.00 |
| 0100-6546-0-5760-7210-731000-000-0000 | $0.00 | $10,000.00 | $10,000.00 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 0100-4035-0-0000-7210-731000-000-0000 | $0.00 | $11,705.00 | $11,705.00 |
| 0100-3150-0-0000-7210-731000-000-0000 | $0.00 | $24,008.00 | $24,008.00 |
| 0100-3010-0-0000-7210-731000-000-0000 | $0.00 | $87,614.00 | $87,614.00 |
| 0100-7435-0-0000-7210-731000-000-0000 | $0.00 | $95,000.00 | $95,000.00 |
| 0100-8150-0-0000-7210-731000-000-0000 | $0.00 | $104,000.00 | $104,000.00 |
| 0100-2600-0-0000-7210-731000-000-0000 | $0.00 | $150,000.00 | $150,000.00 |
| 0100-6500-0-5760-7210-731000-000-0000 | $0.00 | $164,250.00 | $164,250.00 |
| 0100-0000-0-0000-7210-735000-000-0000 | $0.00 | ($100,000.00) | ($100,000.00) |
| 0100-0000-0-0000-9100-743900-001-0000 | $0.00 | $247,526.48 | $247,526.48 |
| 0100-0000-0-0000-9300-761200-001-0000 | $0.00 | $200,000.00 | $200,000.00 |
| 0100-0000-0-0000-9300-761900-014-0000 | $0.00 | $100,000.00 | $100,000.00 |
| ***Expense Total | $0.00 | $108,564,816.33 | $108,564,816.33 |
| **Balance Sheet Accounts** | | | |
| 0100-0000-0-0000-0000-971100-000-0000 | $0.00 | $5,050.00 | $5,050.00 |
| 0100-0000-0-0000-0000-971200-000-0000 | $0.00 | $233,357.06 | $233,357.06 |
| 0100-0000-0-0000-0000-971300-000-0000 | $0.00 | $27,770.87 | $27,770.87 |
| 0100-6770-0-0000-0000-974000-021-0000 | $0.00 | $29,833.91 | $29,833.91 |
| 0100-6770-0-0000-0000-974000-027-0000 | $0.00 | $69,940.70 | $69,940.70 |
| 0100-6770-0-0000-0000-974000-031-0000 | $0.00 | $81,145.73 | $81,145.73 |
| 0100-6770-0-0000-0000-974000-030-0000 | $0.00 | $85,332.96 | $85,332.96 |
| 0100-6770-0-0000-0000-974000-029-0000 | $0.00 | $99,337.44 | $99,337.44 |
| 0100-6770-0-0000-0000-974000-028-0000 | $0.00 | $105,033.59 | $105,033.59 |
| 0100-6770-0-0000-0000-974000-025-0000 | $0.00 | $106,203.28 | $106,203.28 |
| 0100-6770-0-0000-0000-974000-023-0000 | $0.00 | $113,388.40 | $113,388.40 |
| 0100-6770-0-0000-0000-974000-024-0000 | $0.00 | $120,777.67 | $120,777.67 |
| 0100-9062-0-0000-0000-974000-000-0000 | $0.00 | $151,905.75 | $151,905.75 |
| 0100-6770-0-0000-0000-974000-026-0000 | $0.00 | $162,953.69 | $162,953.69 |
| 0100-6770-0-0000-0000-974000-022-0000 | $0.00 | $185,899.53 | $185,899.53 |
| 0100-8150-0-0000-0000-974000-000-0000 | $0.00 | $371,718.34 | $371,718.34 |
| 0100-6546-0-0000-0000-974000-000-0000 | $0.00 | $412,153.67 | $412,153.67 |
| 0100-6300-0-0000-0000-974000-000-0000 | $0.00 | $993,840.28 | $993,840.28 |
| 0100-9064-0-0000-0000-974000-000-0000 | $0.00 | $2,159,748.55 | $2,159,748.55 |
| 0100-7435-0-0000-0000-974000-000-0000 | $0.00 | $3,828,040.00 | $3,828,040.00 |
| 0100-2600-0-0000-0000-974000-000-0000 | $0.00 | $8,871,499.37 | $8,871,499.37 |
| 0100-0000-0-0000-0000-976010-000-0000 | $0.00 | $4,538,338.00 | $4,538,338.00 |
| 0100-0000-0-0000-0000-976041-000-0000 | $0.00 | $3,000,000.00 | $3,000,000.00 |
| 0100-0000-0-0000-0000-976052-000-0000 | $0.00 | $2,000,000.00 | $2,000,000.00 |
| 0100-0000-0-0000-0000-976056-000-0000 | $0.00 | $2,400,000.00 | $2,400,000.00 |
| 0100-0000-0-0000-0000-976058-000-0000 | $0.00 | $7,242,457.00 | $7,242,457.00 |
| 0100-1100-0-0000-0000-979100-030-0000 | $0.00 | ($860.03) | ($860.03) |
| 0100-1100-0-0000-0000-979100-021-0000 | $0.00 | ($619.19) | ($619.19) |
| 0100-6770-0-0000-0000-979100-038-0000 | $0.00 | $4,499.00 | $4,499.00 |
| 0100-0057-0-0000-0000-979100-000-0000 | $0.00 | $4,661.03 | $4,661.03 |

Fund: 0100 General Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Balance Sheet Accounts** | | | |
| 0100-1100-0-0000-0000-979100-026-0000 | $0.00 | $5,948.95 | $5,948.95 |
| 0100-1100-0-0000-0000-979100-027-0000 | $0.00 | $9,995.00 | $9,995.00 |
| 0100-1100-0-0000-0000-979100-029-0000 | $0.00 | $9,995.00 | $9,995.00 |
| 0100-1100-0-0000-0000-979100-031-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-1100-0-0000-0000-979100-023-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-1100-0-0000-0000-979100-025-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 0100-0012-0-0000-0000-979100-000-0000 | $0.00 | $30,000.00 | $30,000.00 |
| 0100-7399-0-0000-0000-979100-000-0000 | $0.00 | $40,086.00 | $40,086.00 |
| 0100-6770-0-0000-0000-979100-027-0000 | $0.00 | $70,734.70 | $70,734.70 |
| 0100-6770-0-0000-0000-979100-021-0000 | $0.00 | $72,297.91 | $72,297.91 |
| 0100-6770-0-0000-0000-979100-029-0000 | $0.00 | $85,247.44 | $85,247.44 |
| 0100-6770-0-0000-0000-979100-023-0000 | $0.00 | $89,619.40 | $89,619.40 |
| 0100-6770-0-0000-0000-979100-028-0000 | $0.00 | $89,746.59 | $89,746.59 |
| 0100-6770-0-0000-0000-979100-030-0000 | $0.00 | $93,650.96 | $93,650.96 |
| 0100-6770-0-0000-0000-979100-025-0000 | $0.00 | $95,070.28 | $95,070.28 |
| 0100-6770-0-0000-0000-979100-031-0000 | $0.00 | $97,772.73 | $97,772.73 |
| 0100-6770-0-0000-0000-979100-024-0000 | $0.00 | $106,882.67 | $106,882.67 |
| 0100-6770-0-0000-0000-979100-026-0000 | $0.00 | $130,886.69 | $130,886.69 |
| 0100-6770-0-0000-0000-979100-022-0000 | $0.00 | $147,703.53 | $147,703.53 |
| 0100-0097-0-0000-0000-979100-000-0000 | $0.00 | $155,680.55 | $155,680.55 |
| 0100-9062-0-0000-0000-979100-000-0000 | $0.00 | $156,500.75 | $156,500.75 |
| 0100-8150-0-0000-0000-979100-000-0000 | $0.00 | $205,403.96 | $205,403.96 |
| 0100-6546-0-0000-0000-979100-000-0000 | $0.00 | $409,235.67 | $409,235.67 |
| 0100-6266-0-0000-0000-979100-000-0000 | $0.00 | $429,604.79 | $429,604.79 |
| 0100-9064-0-0000-0000-979100-000-0000 | $0.00 | $2,057,825.55 | $2,057,825.55 |
| 0100-6762-0-0000-0000-979100-000-0000 | $0.00 | $2,075,645.13 | $2,075,645.13 |
| 0100-1100-0-0000-0000-979100-000-0000 | $0.00 | $2,396,779.62 | $2,396,779.62 |
| 0100-6300-0-0000-0000-979100-000-0000 | $0.00 | $2,571,082.28 | $2,571,082.28 |
| 0100-7435-0-0000-0000-979100-000-0000 | $0.00 | $5,975,342.00 | $5,975,342.00 |
| 0100-2600-0-0000-0000-979100-000-0000 | $0.00 | $8,829,345.54 | $8,829,345.54 |
| 0100-0000-0-0000-0000-979100-000-0000 | $0.00 | $29,404,265.23 | $29,404,265.23 |
| ***Balance Sheet Account Total | $0.00 | $93,275,755.52 | $93,275,755.52 |
| **Fund Totals** | | | |
| Total: Income | $0.00 | $104,007,719.83 | $104,007,719.83 |
| Total: Expenses | $0.00 | $108,564,816.33 | $108,564,816.33 |
| Total: Balance Sheet Accounts | $0.00 | $93,275,755.52 | $93,275,755.52 |

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 | $0.00 | $25,365.81 | $25,365.81 |
| 0800-8210-0-0000-0000-979100-000-0000 | $0.00 | $25,365.81 | $25,365.81 |
| ***Balance Sheet Account Total | $0.00 | $50,731.62 | $50,731.62 |
| **Fund Totals** | | | |
| Total: Income | $0.00 | $0.00 | $0.00 |
| Total: Expenses | $0.00 | $0.00 | $0.00 |
| Total: Balance Sheet Accounts | $0.00 | $50,731.62 | $50,731.62 |

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 | $63.44 | $63.44 |
| 0900-0000-0-0000-0000-979100-000-0000 | $0.00 | $63.44 | $63.44 |
| ***Balance Sheet Account Total | $0.00 | $126.88 | $126.88 |
| **Fund Totals** | | | |
| Total: Income | $0.00 | $0.00 | $0.00 |
| Total: Expenses | $0.00 | $0.00 | $0.00 |
| Total: Balance Sheet Accounts | $0.00 | $126.88 | $126.88 |

Fund: 1300 Cafeteria Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Income** | | | |
| 1300-5310-0-0000-0000-822000-000-4026 | $0.00 | $4,284.00 | $4,284.00 |
| 1300-5310-0-0000-0000-822000-000-4002 | $0.00 | $10,856.00 | $10,856.00 |
| 1300-5310-0-0000-0000-822000-000-4030 | $0.00 | $151,943.00 | $151,943.00 |
| 1300-5310-0-0000-0000-822000-000-4028 | $0.00 | $764,890.00 | $764,890.00 |
| 1300-5310-0-0000-0000-822000-000-4004 | $0.00 | $2,734,541.00 | $2,734,541.00 |
| 1300-5310-0-0000-3700-822100-000-4040 | $0.00 | $265,099.00 | $265,099.00 |
| 1300-5310-0-0000-0000-852000-000-4026 | $0.00 | $28,088.00 | $28,088.00 |
| 1300-5310-0-0000-0000-852000-000-4002 | $0.00 | $100,417.00 | $100,417.00 |
| 1300-5310-0-0000-0000-852000-000-4028 | $0.00 | $311,360.00 | $311,360.00 |
| 1300-5310-0-0000-0000-852000-000-4004 | $0.00 | $739,289.00 | $739,289.00 |
| 1300-5310-0-0000-0000-863100-000-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 1300-5310-0-0000-0000-863400-000-4005 | $0.00 | $9,153.00 | $9,153.00 |
| 1300-5310-0-0000-0000-863400-000-4035 | $0.00 | $15,000.00 | $15,000.00 |
| 1300-5310-0-0000-0000-866000-000-0000 | $0.00 | $125,000.00 | $125,000.00 |
| 1300-5310-0-0000-0000-867700-000-4002 | $0.00 | $17,316.00 | $17,316.00 |
| 1300-5310-0-0000-0000-869900-000-0000 | $0.00 | $5,000.00 | $5,000.00 |
| ***Income Total | $0.00 | $5,287,236.00 | $5,287,236.00 |
| **Expenses** | | | |
| 1300-5310-0-0000-3700-220000-008-0000 | $0.00 | $316,418.00 | $316,418.00 |
| 1300-5310-0-0000-3700-220010-008-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 1300-5310-0-0000-3700-220020-008-0000 | $0.00 | $1,119.00 | $1,119.00 |
| 1300-5310-0-0000-3700-220080-008-4050 | $0.00 | $19,000.00 | $19,000.00 |
| 1300-5310-0-0000-3700-220080-008-0000 | $0.00 | $723,417.00 | $723,417.00 |
| 1300-5310-0-0000-3700-220082-008-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 1300-5310-0-0000-3700-230000-008-0000 | $0.00 | $125,989.00 | $125,989.00 |
| 1300-5310-0-0000-3700-230020-008-0000 | $0.00 | $3,732.00 | $3,732.00 |
| 1300-5310-0-0000-3700-240000-008-0000 | $0.00 | $343,068.00 | $343,068.00 |
| 1300-5310-0-0000-3700-240010-008-0000 | $0.00 | $500.00 | $500.00 |
| 1300-5310-0-0000-3700-240020-008-0000 | $0.00 | $8,000.00 | $8,000.00 |
| 1300-5310-0-0000-3700-320200-001-0000 | $0.00 | ($150,000.00) | ($150,000.00) |
| 1300-5310-0-0000-3700-320200-008-4050 | $0.00 | $5,094.00 | $5,094.00 |
| 1300-5310-0-0000-3700-320200-008-0000 | $0.00 | $411,062.00 | $411,062.00 |
| 1300-5310-0-0000-3700-330200-008-4050 | $0.00 | $1,454.00 | $1,454.00 |
| 1300-5310-0-0000-3700-330200-008-0000 | $0.00 | $117,293.00 | $117,293.00 |
| 1300-5310-0-0000-3700-340200-008-0000 | $0.00 | $235,699.00 | $235,699.00 |
| 1300-5310-0-0000-3700-350200-008-4050 | $0.00 | $10.00 | $10.00 |
| 1300-5310-0-0000-3700-350200-008-0000 | $0.00 | $767.00 | $767.00 |
| 1300-5310-0-0000-3700-360200-008-4050 | $0.00 | $382.00 | $382.00 |
| 1300-5310-0-0000-3700-360200-008-0000 | $0.00 | $30,818.00 | $30,818.00 |
| 1300-5310-0-0000-3700-430000-008-4030 | $0.00 | $200.00 | $200.00 |
| 1300-5310-0-0000-3700-430000-008-4035 | $0.00 | $1,000.00 | $1,000.00 |
| 1300-5310-0-0000-3700-430000-008-4050 | $0.00 | $1,225.00 | $1,225.00 |
| 1300-5310-0-0000-3700-430000-008-0000 | $0.00 | $43,000.00 | $43,000.00 |

Fund: 1300 Cafeteria Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Expenses** | | | |
| 1300-5310-0-0000-3700-430000-008-0020 | $0.00 | $150,000.00 | $150,000.00 |
| 1300-5310-0-0000-3700-430010-008-0000 | $0.00 | $8,000.00 | $8,000.00 |
| 1300-5310-0-0000-3700-430031-008-0000 | $0.00 | $120.00 | $120.00 |
| 1300-5310-0-0000-3700-440000-008-0000 | $0.00 | $22,000.00 | $22,000.00 |
| 1300-5310-0-0000-3700-470000-008-4035 | $0.00 | $7,650.00 | $7,650.00 |
| 1300-5310-0-0000-3700-470000-008-4050 | $0.00 | $12,000.00 | $12,000.00 |
| 1300-5310-0-0000-3700-470000-008-4030 | $0.00 | $78,953.00 | $78,953.00 |
| 1300-5310-0-0000-3700-470000-008-4032 | $0.00 | $80,000.00 | $80,000.00 |
| 1300-5310-0-0000-3700-470000-008-4040 | $0.00 | $265,099.00 | $265,099.00 |
| 1300-5310-0-0000-3700-470000-008-0000 | $0.00 | $1,889,734.00 | $1,889,734.00 |
| 1300-5310-0-0000-3700-470010-008-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 1300-5310-0-0000-3700-510000-008-0000 | $0.00 | $175,000.00 | $175,000.00 |
| 1300-5310-0-0000-3700-520000-008-0000 | $0.00 | $5,000.00 | $5,000.00 |
| 1300-5310-0-0000-3700-520003-008-0000 | $0.00 | $1,000.00 | $1,000.00 |
| 1300-5310-0-0000-3700-530000-008-0000 | $0.00 | $3,000.00 | $3,000.00 |
| 1300-5310-0-0000-8200-550060-008-0000 | $0.00 | $3,500.00 | $3,500.00 |
| 1300-5310-0-0000-8200-550070-008-0000 | $0.00 | $480.00 | $480.00 |
| 1300-5310-0-0000-3700-560000-008-4050 | $0.00 | $240.00 | $240.00 |
| 1300-5310-0-0000-3700-560000-008-0000 | $0.00 | $12,500.00 | $12,500.00 |
| 1300-5310-0-0000-3700-575005-008-0000 | $0.00 | $500.00 | $500.00 |
| 1300-5310-0-0000-3700-575011-008-0000 | $0.00 | $10,000.00 | $10,000.00 |
| 1300-5310-0-0000-3700-575030-008-0000 | $0.00 | ($147,998.00) | ($147,998.00) |
| 1300-5310-0-0000-3700-575040-008-0000 | $0.00 | $7,500.00 | $7,500.00 |
| 1300-5310-0-0000-3700-575090-008-4050 | $0.00 | $600.00 | $600.00 |
| 1300-5310-0-0000-3700-575090-008-0000 | $0.00 | $17,000.00 | $17,000.00 |
| 1300-5310-0-0000-3700-580000-008-4050 | $0.00 | $1,000.00 | $1,000.00 |
| 1300-5310-0-0000-8200-580000-008-0000 | $0.00 | $6,500.00 | $6,500.00 |
| 1300-5310-0-0000-3700-580000-008-0000 | $0.00 | $20,000.00 | $20,000.00 |
| 1300-5310-0-0000-3700-580009-008-0000 | $0.00 | $25,000.00 | $25,000.00 |
| 1300-5310-0-0000-3700-580011-008-0000 | $0.00 | $1,500.00 | $1,500.00 |
| 1300-5310-0-0000-3700-590030-008-0000 | $0.00 | $200.00 | $200.00 |
| 1300-5310-0-0000-3700-650000-008-0000 | $0.00 | $228,000.00 | $228,000.00 |
| 1300-5310-0-0000-7210-735000-000-0000 | $0.00 | $100,000.00 | $100,000.00 |
| ***Expense Total | $0.00 | $5,244,325.00 | $5,244,325.00 |
| **Balance Sheet Accounts** | | | |
| 1300-5310-0-0000-0000-971100-000-0000 | $0.00 | $410.00 | $410.00 |
| 1300-5310-0-0000-0000-971200-000-0000 | $0.00 | $49,359.81 | $49,359.81 |
| 1300-5310-0-0000-0000-974000-000-0000 | $0.00 | $4,842,604.98 | $4,842,604.98 |
| 1300-5310-0-0000-0000-979100-000-0000 | $0.00 | $4,849,463.79 | $4,849,463.79 |
| ***Balance Sheet Account Total | $0.00 | $9,741,838.58 | $9,741,838.58 |

Fund: 1300 Cafeteria Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Fund Totals** | | | |
| Total: Income | $0.00 | $5,287,236.00 | $5,287,236.00 |
| Total: Expenses | $0.00 | $5,244,325.00 | $5,244,325.00 |
| Total: Balance Sheet Accounts | $0.00 | $9,741,838.58 | $9,741,838.58 |

Fund: 1400 Deferred Maintenance Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Income** | | | |
| 1400-0000-0-0000-0000-809100-000-0000 | $0.00 | $300,000.00 | $300,000.00 |
| 1400-0000-0-0000-0000-866000-000-0000 | $0.00 | $10,000.00 | $10,000.00 |
| ***Income Total | $0.00 | $310,000.00 | $310,000.00 |
| **Expenses** | | | |
| 1400-0000-0-0000-8100-560000-012-0021 | $0.00 | $20,000.00 | $20,000.00 |
| 1400-0000-0-0000-8100-560000-012-0031 | $0.00 | $20,000.00 | $20,000.00 |
| 1400-0000-0-0000-8100-560000-012-0023 | $0.00 | $20,000.00 | $20,000.00 |
| 1400-0000-0-0000-8100-560000-012-0019 | $0.00 | $20,000.00 | $20,000.00 |
| 1400-0000-0-0000-8100-560000-010-0000 | $0.00 | $388,326.67 | $388,326.67 |
| ***Expense Total | $0.00 | $468,326.67 | $468,326.67 |
| **Balance Sheet Accounts** | | | |
| 1400-0000-0-0000-0000-979100-000-0000 | $0.00 | $158,326.67 | $158,326.67 |
| ***Balance Sheet Account Total | $0.00 | $158,326.67 | $158,326.67 |
| **Fund Totals** | | | |
| Total: Income | $0.00 | $310,000.00 | $310,000.00 |
| Total: Expenses | $0.00 | $468,326.67 | $468,326.67 |
| Total: Balance Sheet Accounts | $0.00 | $158,326.67 | $158,326.67 |

# Pending Budget Revision
# Control Number 20260001

**ResolutionNo. 34-25**



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 | $0.00 | $14,000.00 | $14,000.00 |
| 1500-0000-0-0000-9300-891900-000-0000 | $0.00 | $100,000.00 | $100,000.00 |
| ***Income Total | $0.00 | $114,000.00 | $114,000.00 |
| **Balance Sheet Accounts** | | | |
| 1500-0000-0-0000-0000-978000-000-0000 | $0.00 | $445,212.51 | $445,212.51 |
| 1500-0000-0-0000-0000-979100-000-0000 | $0.00 | $331,212.51 | $331,212.51 |
| ***Balance Sheet Account Total | $0.00 | $776,425.02 | $776,425.02 |
| **Fund Totals** | | | |
| Total: Income | $0.00 | $114,000.00 | $114,000.00 |
| Total: Expenses | $0.00 | $0.00 | $0.00 |
| Total: Balance Sheet Accounts | $0.00 | $776,425.02 | $776,425.02 |

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 | $0.00 | $410,000.00 | $410,000.00 |
| ***Income Total | $0.00 | $410,000.00 | $410,000.00 |
| **Expenses** | | | |
| 2000-0000-0-0000-9300-761200-001-0000 | $0.00 | $800,000.00 | $800,000.00 |
| ***Expense Total | $0.00 | $800,000.00 | $800,000.00 |
| **Balance Sheet Accounts** | | | |
| 2000-0000-0-0000-0000-978000-000-0000 | $0.00 | $13,940,132.42 | $13,940,132.42 |
| 2000-0000-0-0000-0000-979100-000-0000 | $0.00 | $14,330,132.42 | $14,330,132.42 |
| ***Balance Sheet Account Total | $0.00 | $28,270,264.84 | $28,270,264.84 |
| **Fund Totals** | | | |
| Total: Income | $0.00 | $410,000.00 | $410,000.00 |
| Total: Expenses | $0.00 | $800,000.00 | $800,000.00 |
| Total: Balance Sheet Accounts | $0.00 | $28,270,264.84 | $28,270,264.84 |

Fund: 2140 Building Funds - Local 4

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Income** | | | |
| 2140-9010-0-0000-0000-866000-000-0000 | $0.00 | $69,000.00 | $69,000.00 |
| ***Income Total** | $0.00 | $69,000.00 | $69,000.00 |
| **Balance Sheet Accounts** | | | |
| 2140-9010-0-0000-0000-974000-000-0000 | $0.00 | $2,379,490.11 | $2,379,490.11 |
| 2140-9010-0-0000-0000-979100-000-0000 | $0.00 | $2,310,490.11 | $2,310,490.11 |
| ***Balance Sheet Account Total** | $0.00 | $4,689,980.22 | $4,689,980.22 |
| **Fund Totals** | | | |
| Total: Income | $0.00 | $69,000.00 | $69,000.00 |
| Total: Expenses | $0.00 | $0.00 | $0.00 |
| Total: Balance Sheet Accounts | $0.00 | $4,689,980.22 | $4,689,980.22 |

Fund: 2500 CapitalFacilities Fund

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Income** | | | |
| 2500-9010-0-0000-0000-866000-000-0000 | $0.00 | $60,000.00 | $60,000.00 |
| 2500-9010-0-0000-0000-868100-000-0000 | $0.00 | $500,000.00 | $500,000.00 |
| ***Income Total | $0.00 | $560,000.00 | $560,000.00 |
| **Expenses** | | | |
| 2500-9010-0-0000-8700-560000-020-0027 | $0.00 | $17,000.00 | $17,000.00 |
| 2500-9010-0-0000-8700-560000-020-0024 | $0.00 | $43,000.00 | $43,000.00 |
| 2500-9010-0-0000-7200-580000-004-0000 | $0.00 | $20,000.00 | $20,000.00 |
| 2500-9010-0-0000-8500-620000-020-0027 | $0.00 | $45,000.00 | $45,000.00 |
| ***Expense Total | $0.00 | $125,000.00 | $125,000.00 |
| **Balance Sheet Accounts** | | | |
| 2500-9010-0-0000-0000-974000-000-0000 | $0.00 | $2,416,680.84 | $2,416,680.84 |
| 2500-9010-0-0000-0000-979100-000-0000 | $0.00 | $1,981,680.84 | $1,981,680.84 |
| ***Balance Sheet Account Total | $0.00 | $4,398,361.68 | $4,398,361.68 |
| **Fund Totals** | | | |
| Total: Income | $0.00 | $560,000.00 | $560,000.00 |
| Total: Expenses | $0.00 | $125,000.00 | $125,000.00 |
| Total: Balance Sheet Accounts | $0.00 | $4,398,361.68 | $4,398,361.68 |

Fund: 3500 SCHOOL FACILITY PROGRAM

| FD---RE---Y-GO---FN---OB-----SI--L2 | Revised | Adjustments | Proposed |
|---|---|---|---|
| **Income** | | | |
| 3500-7710-0-0000-0000-866000-000-0000 | $0.00 | $8,000.00 | $8,000.00 |
| 3500-7710-0-0000-0000-899000-000-0000 | $0.00 | ($86,710.30) | ($86,710.30) |
| 3500-7710-0-0000-0000-899000-024-0000 | $0.00 | $86,710.30 | $86,710.30 |
| ***Income Total | $0.00 | $8,000.00 | $8,000.00 |
| **Expenses** | | | |
| 3500-7716-0-0000-8500-620000-021-0000 | $0.00 | $1,000,000.00 | $1,000,000.00 |
| 3500-7710-0-0000-8500-620000-024-0000 | $0.00 | $2,598,581.36 | $2,598,581.36 |
| 3500-7716-0-0000-8500-620000-024-0000 | $0.00 | $4,808,509.89 | $4,808,509.89 |
| ***Expense Total | $0.00 | $8,407,091.25 | $8,407,091.25 |
| **Balance Sheet Accounts** | | | |
| 3500-7710-0-0000-0000-974000-000-0000 | $0.00 | $164,320.75 | $164,320.75 |
| 3500-7716-0-0000-0000-974000-021-0000 | $0.00 | $3,065,356.64 | $3,065,356.64 |
| 3500-7710-0-0000-0000-979100-000-0000 | $0.00 | $243,031.05 | $243,031.05 |
| 3500-7710-0-0000-0000-979100-024-0000 | $0.00 | $2,511,871.06 | $2,511,871.06 |
| 3500-7716-0-0000-0000-979100-021-0000 | $0.00 | $4,065,356.64 | $4,065,356.64 |
| 3500-7716-0-0000-0000-979100-024-0000 | $0.00 | $4,808,509.89 | $4,808,509.89 |
| ***Balance Sheet Account Total | $0.00 | $14,858,446.03 | $14,858,446.03 |
| **Fund Totals** | | | |
| Total: Income | $0.00 | $8,000.00 | $8,000.00 |
| Total: Expenses | $0.00 | $8,407,091.25 | $8,407,091.25 |
| Total: Balance Sheet Accounts | $0.00 | $14,858,446.03 | $14,858,446.03 |

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 | $0.00 | $167,000.00 | $167,000.00 |
| 4000-0000-0-0000-9300-891200-000-0000 | $0.00 | $200,000.00 | $200,000.00 |
| ***Income Total | $0.00 | $367,000.00 | $367,000.00 |
| **Balance Sheet Accounts** | | | |
| 4000-0000-0-0000-0000-978000-000-0000 | $0.00 | $5,941,929.57 | $5,941,929.57 |
| 4000-0000-0-0000-0000-979100-000-0000 | $0.00 | $5,574,929.57 | $5,574,929.57 |
| ***Balance Sheet Account Total | $0.00 | $11,516,859.14 | $11,516,859.14 |
| **Fund Totals** | | | |
| Total: Income | $0.00 | $367,000.00 | $367,000.00 |
| Total: Expenses | $0.00 | $0.00 | $0.00 |
| Total: Balance Sheet Accounts | $0.00 | $11,516,859.14 | $11,516,859.14 |

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 | $0.00 | $30,000.00 | $30,000.00 |
| 6720-0000-0-0000-0000-867400-000-0000 | $0.00 | $835,200.00 | $835,200.00 |
| ***Income Total | $0.00 | $865,200.00 | $865,200.00 |
| **Expenses** | | | |
| 6720-0000-0-0000-6000-580000-000-0140 | $0.00 | $35,000.00 | $35,000.00 |
| 6720-0000-0-0000-6000-580000-000-0141 | $0.00 | $785,000.00 | $785,000.00 |
| ***Expense Total | $0.00 | $820,000.00 | $820,000.00 |
| **Balance Sheet Accounts** | | | |
| 6720-0000-0-0000-0000-979100-000-0000 | $0.00 | $1,010,144.61 | $1,010,144.61 |
| ***Balance Sheet Account Total | $0.00 | $1,010,144.61 | $1,010,144.61 |
| **Fund Totals** | | | |
| Total: Income | $0.00 | $865,200.00 | $865,200.00 |
| Total: Expenses | $0.00 | $820,000.00 | $820,000.00 |
| Total: Balance Sheet Accounts | $0.00 | $1,010,144.61 | $1,010,144.61 |

HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: David Endo

DATE: 06/16/2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 06/25/2025

**ITEM:**
Consider the adoption of Resolution #33-25: Education Protection Account Spending Determination

**PURPOSE:**
Proposition 30, The School and Local Public Safety Protection Act of 2012, approved on November 6, 2012 and Proposition 55 approved on November 8, 2016, temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The new revenues generated are deposited into a newly created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools will receive funds from the EPA based on its proportionate share of the statewide attendance related state revenue amounts. A corresponding reduction is made to entity's attendance related state funding. Funding is distributed quarterly and provides the each entity the discretionary use of funds provided the spending plan is approved by the governing board during a public meeting. The sole restriction is that funds are not used for the salaries and benefits of administrators nor any administrative costs.

**FISCAL IMPACT:**
Penalties could be incurred should the District not disclose how the Education Protection Account funding is budgeted and spent.

**RECOMMENDATIONS:**
Adopt Resolution #33-25.

**RESOLUTION No. 33-25**

**RESOLUTION OF THE GOVERNING BOARD OF THE HANFORD ELEMENTARY SCHOOL DISTRICT**

**2025-2026 EDUCATION PROTECTION ACCOUNT SPENDING DETERMINATION RESOLUTION**

WHEREAS, the voters approved temporary sales and income tax increases with Proposition 30 on November 6, 2012; and voters approved Proposition 55 on November 8, 2016 which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030.

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and Proposition 55 amended Article XIII, Section 36 of the California Constitution effective November 8, 2016 and commencing on January 1, 2018.

WHEREAS, the provisions of Article XIII, Section 36(e) create in the State General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f) of the California Constitution;

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Hanford Elementary School District;

2. In compliance with Article XIII, Section 36(e), of the California Constitution, the governing board of the Hanford Elementary School District has determined to spend the monies received from the Education Protection Act as attached.

The foregoing resolution was adopted upon motion by Trustee _____, seconded by Trustee _____, at a regular meeting held on the 25th day of June, 2025, by the following vote:

AYES: Trustees
NOES: Trustees
ABSENT: Trustees

_____
President of the Board of Trustees
Hanford Elementary School District

WITNESS my hand and seal of said Board of Trustees this 25th day of June, 2025.

_____
Clerk of said Board of Trustees

**Expenditures through: June 30, 2026**
**For *General Fund* 01, Resource 1400 Education Protection Account**

| Description | Object Codes | Amount |
|---|---|---|
| **AMOUNT AVAILABLE FOR THIS FISCAL YEAR** | | |
| Adjusted Beginning Fund Balance | 9791-9795 | 0.00 |
| Revenue Limit Sources | 8010-8099 | 10,467,219.00 |
| Federal Revenue | 8100-8299 | 0.00 |
| Other State Revenue | 8300-8599 | 0.00 |
| Other Local Revenue | 8600-8799 | 0.00 |
| All Other Financing Sources and Contributions | 8900-8999 | 0.00 |
| Deferred Revenue | 9650 | 0.00 |
| TOTAL AVAILABLE | | 10,467,219.00 |
| **EXPENDITURES AND OTHER FINANCING USES** | | |
| **(Objects 1000-7999)** | | |
| Instruction | 1000-1999 | 10,467,219.00 |
| Instruction-Related Services | | |
| Instructional Supervision and Administration | 2100-2150 | 0.00 |
| AU of a Multidistrict SELPA | 2200 | 0.00 |
| Instructional Library, Media, and Technology | 2420 | 0.00 |
| Other Instructional Resources | 2490-2495 | 0.00 |
| School Administration | 2700 | 0.00 |
| Pupil Services | | |
| Guidance and Counseling Services | 3110 | 0.00 |
| Psychological Services | 3120 | 0.00 |
| Attendance and Social Work Services | 3130 | 0.00 |
| Health Services | 3140 | 0.00 |
| Speech Pathology and Audiology Services | 3150 | 0.00 |
| Pupil Testing Services | 3160 | 0.00 |
| Pupil Transportation | 3600 | 0.00 |
| Food Services | 3700 | 0.00 |
| Other Pupil Services | 3900 | 0.00 |
| Ancillary Services | 4000-4999 | 0.00 |
| Community Services | 5000-5999 | 0.00 |
| Enterprise | 6000-6999 | 0.00 |
| General Administration | 7000-7999 | 0.00 |
| Plant Services | 8000-8999 | 0.00 |
| Other Outgo | 9000-9999 | 0.00 |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | | 10,467,219.00 |
| **BALANCE (Total Available minus Total Expenditures and Other Financing Uses)** | | 0.00 |

**Note to user**:
Specific cells in column C have been protected so that you can't enter data. The "Amount" column is protected for the following revenues: Federal Revenue, Other State Revenue, Other Local Revenue, and All Other Financing Sources and Contributions.
The "Amount" column is protected for the following expenditure functions: 2100-2150, 2200, 2700, 6000-6999, and 7000-7999.

HANFORD ELEMENTARY SCHOOL DISTRICT

**AGENDA REQUEST FORM**

TO: Joy C. Gabler

FROM: David Endo

DATE: 06/16/2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 06/25/2025

**ITEM:**
Consider the adoption of Resolution #35-25: Board Delegation of Powers.

**PURPOSE:**
This resolution allows the Chief Business Official to adjust budgets, make transfers, and other financial transactions necessary to close the fiscal year.

**FISCAL IMPACT:**
None.

**RECOMMENDATIONS:**
Adopt Resolution #35-25.

RESOLUTION NO. 35-25
RESOLUTION OF THE GOVERNING BOARD
OF THE
HANFORD ELEMENTARY SCHOOL DISTRICT

BOARD DELEGATION OF POWERS/DUTIES OF GOVERNING BOARD
(EDUCATION CODE §35161)

WHEREAS, Education Code § 35161 provides that "the governing board of any school district may execute any powers delegated by law to it or to the district of which it is the governing board, and shall discharge any duty imposed by law upon it or upon the district of which it is the governing board . . ."; and

WHEREAS, Stats. 1987, c. 1452, § 200, effective January 1, 1988, amended Education Code § 35161 and added the following new language which provides further that the governing board ". . . may delegate to an officer or employee of the district any of those powers or duties. The governing board; however, retains ultimate responsibility over the performance of those powers or duties so delegated . . .", and

WHEREAS, the Governing Board of the Hanford Elementary School District recognizes that while the authority provided in Education Code § 35161 authorizes the Board to delegate any of its powers and duties, the Governing Board retains the ultimate responsibility over the performance of those powers or duties.

NOW THEREFORE, BE IT RESOLVED that in accordance with the authority provided in Education Code § 35161, the Governing Board of the Hanford Elementary School District hereby delegates the authority to act on its behalf in performance of the duties and powers granted to the Board in law to the following officers or employees of the district and for the responsibilities and period of time indicated below:

**Board delegated power or duty including any limitations or restrictions applicable thereto:** 2024/2025 budget revisions, journal entries, and/or transfers to close financial statements for the fiscal year.
**Board authorized district officers / employees:** David Endo
**Board authorized time period:** June 26, 2025 – October 8, 2025.

The foregoing resolution was adopted at a regular meeting of the Board of Trustees of the Hanford Elementary School District on June 25, 2025 by the following vote:

Ayes:
Noes:
Absent:

Dated: June 25, 2025

_____
Robert "Bobby" Garcia
President, Board of Trustees