Hanford Elementary School District

REGULAR BOARD MEETING AGENDA

Wednesday, September 10, 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

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

PUBLIC HEARING – Instructional Materials Funding Realignment Program (Rubalcava)

2. **CONSENT ITEMS**
   (Items listed are considered routine and may be adopted in one motion. If discussion is required, a particular item may be removed upon request by any Board member and made a part of the regular business.)
   a) Accept warrant listings dated August 20, 2025; August 22, 2025; August 27, 2025 and August 29, 2025
   b) Approve minutes of the Regular Board Meeting held on August 27, 2025
   c) Approve interdistrict transfers as recommended
   d) Donation:
      - Approximately $1000.00 worth of school supplies from Hanford Walmart

3. **INFORMATION ITEMS**
   a) Receive for information the revised Board Policy – Uniform Complaint Procedures (UCP) (1312.3) (*Heugly*)
   b) Receive for information the revised Administrative Regulation – Williams Complaint Procedures (1312.4) (*Heugly*)

4. **BOARD POLICIES AND ADMINISTRATION**
   a) Consider adoption of Resolution No. 12-26: Regarding Absent Board Member Compensation – G. Strickland (*Gabler*)
   b) Consider adoption of Resolution No. 10-26: Sufficiency of Instructional Materials (*Rubalcava*)
   c) Consider approval of Memorandum of Understanding with JDT Consultants (*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.*

d) Consider approval of Consultant Contract with P.A.T.Y. Studio (*Espindola*)
e) Consider approval of Plan of Work with Tulare County Office of Education (*Espindola*)
f) Consider approval of the updated HESD Arts, Music, and Discretionary Block Grant Expenditure Plan (*Heugly*)
g) Consider approval of revised Administrative Regulation – Equipment (3512) (*Endo*)

5. PERSONNEL (Martinez)

a) Employment

Certificated
- Danae Lohse, Teacher, Probationary, effective 8/25/25

Temporary Employees/Substitutes
- Margarita Barragan, Substitute Yard Supervisor, effective 8/25/25
- Melanie Peña, Substitute Yard Supervisor, effective 8/18/25
- Alejandra Ruiz Medina, Substitute Yard Supervisor, effective 8/27/25
- Vanessa Sandoval, Substitute Administrative Secretary II, effective 9/2/25

More Hours/Days
- Tania Garcia, from Bus Driver – 4.5 hrs., Transportation to Bus Driver- 6.0 hrs., Transportation, effective 8/25/25
- Citlali Jimenez Garcia, from Food Service Worker – 3.5 hrs., Food Services, to Food Service Worker – 5.75 hrs., Food Services, effective 8/25/25

b) Consider approval of an Agreement between University of Massachusetts (UMASS) Global and Hanford Elementary School District
- Authorize to enter into a Memorandum of Understanding between Hanford Elementary School District and UMASS Global for the placement of student teachers and interns effective September 1, 2025 through September 1, 2028

c) Volunteers

Name	School
Hannah Perez	Hamilton
Logan Perez	Hamilton
Alexis Surbella	Hamilton
Cruz Chavez (HESD EE)	Jefferson
Maria Mejia	Jefferson/Monroe
Gavin Gonzales	Kennedy
Catrina Amaral	King
Yadira Delgado	King
Natalie Fagundes	Monroe
Yvette Urango	Monroe
Lena Hamilton	Simas
Karen Roque de Rueda (HESD EE)	Washington
Frederick Williams (HESD EE)	Washington

6. FINANCIAL (*Endo*)

a) Consider adoption of Resolution No. 11-26: Accounting of Developer Fees
b) Consider approval of revised Unaudited Actuals Financial Report

ADJOURN MEETING

PUBLIC HEARING NOTICE

Instructional Materials Funding Realignment Program

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

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

Date: September 10, 2025

Time: 5:30 p.m.

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

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

Posted: August 27, 2025

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 08/29/2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/10/2025

ITEM:
Consider approval of warrants.

PURPOSE:
The administration is requesting the approval of the warrants as listed on the registers dated: 08/20/2025, 08/22/2025, 08/27/2025 and 08/29/2025.

FISCAL IMPACT:
See attached.

RECOMMENDATIONS:
Approve the warrants.

13 Hanford Elementary School District

Warrant Register For Warrants Dated 08/20/2025

8/22/2025 7:32:24AM

Warrant Number	Vendor Number	Vendor Name	Amount
12785087	3258	BANK OF AMERICA – Travel/Conference, Materials/Supplies	$2,626.74
12785088	8653	VERONICA SANCHEZ – Other Services	$10,000.00
12785089	3154	UPS – Postage	$25.50

Total Amount of All Warrants: **$12,652.24**

Warrant Register For Warrants Dated 08/22/2025

Warrant Number	Vendor Number	Vendor Name	Amount
12785189	13	DAWN ACOSTA – Reimburse-Materials/Supplies	$200.00
12785190	6431	AMAZON.COM – Materials/Supplies	$7,402.08
12785191	949	AMERICAN INCORPORATED – Services/Repair	$9,606.31
12785192	5638	AMERICAN SAFETY & HEALTH – Other Services	$75.00
12785193	5843	AMPLIFY EDUCATION INC. – Other Services	$7,500.00
12785194	7062	YADIRA ARCIGA CASTREJON – Reimburse-Materials/Supplies	$427.80
12785195	7230	ARDENT GENERAL INC – Woodrow Admin Project	$9,106.54
12785196	6253	AT&T – Telephone Communications	$153.13
12785197	8640	AVANTIS EDUCATION INC. – Other Services	$1,299.00
12785198	4983	B & H PHOTO-VIDEO – Materials/Supplies	$2,351.68
12785199	4119	KRISTINA BALDWIN – Reimburse-Other Services	$29.99
12785200	7942	BARNES & NOBLE – CLASSWORK – Books	$74.19
12785201	113	BARNES AND NOBLE-5886056 – Books	$348.89
12785202	8655	MARGARITA BARRAGAN – Reimburse-Other Services	$39.00
12785203	8617	BAUM 5 STAR HEALTHCARE – Other Services	$85.00
12785204	4918	CALIFORNIA COMMISSION ON TEACHER – Other Services	$1,620.00
12785205	7120	KELSEY CANTRELL – Reimburse-Materials/Supplies	$122.55
12785206	8217	CI SOLUTIONS – Other Services	$1,586.05
12785207	7891	CINTAS CORPORATION NO. 2 – Materials/Supplies	$211.02
12785208	3344	EMILY CLARKE – Reimburse-Materials/Supplies	$81.75
12785209	1833	COALITION FOR ADEQUATE HOUSING C.A.S.H. – Membership Dues	$1,120.00
12785210	4178	COOK'S COMMUNICATION – Materials/Supplies, Services/Repair	$1,786.09
12785211	8621	CURIPOD INC – Other Services	$3,000.00
12785212	8281	DAWN ELECTRIC INC. – Services/Repair	$11,250.00
12785213	4815	DIGITECH INTEGRATIONS INC – Materials/Supplies	$1,402.66
12785214	4512	DIV. OF STATE ARCHITECT – Woodrow Admin Project	$2,122.53
12785215	8063	FIDELITY SECURITY LIFE INSURANCE CO. – Health/Welfare Benefits	$11,227.26
12785216	6708	FIGARO'S MEXICAN GRILL – Materials/Supplies	$104.73
12785217	7317	FORENSIC ANALYTICAL SERVICES INC. – Jefferson Mod Project	$7,754.00
12785218	6862	CRYSTAL FOSTER – Reimburse-Other Services	$11.21
12785219	1393	GAS COMPANY – Utilities	$147.27
12785220	591	GOLD STAR FOODS – Food Services-Food	$51,969.21
12785221	8286	SOPHIA GUADARRAMA – Reimburse-Materials/Supplies	$189.37
12785222	630	CITY OF HANFORD – Utilities	$1,788.00
12785223	5946	THE HARTFORD – Health/Welfare Benefits	$1,505.90
12785224	685	HI-LINE – Materials/Supplies	$600.37
12785225	8257	IMPERIAL BAG & PAPER CO LLC – Food Services-Materials/Supplies	$3,554.47
12785226	764	RICHARD JOHNSTON – Reimburse-Travel/Conference	$177.56
12785227	7596	KHAN ACADEMY INC. – Other Services	$2,500.00
12785228	8476	KIDS KAN INC – Other Services	$4,800.00
12785229	3760	KINGS COUNTY AIR – Materials/Supplies	$150.00
12785230	5632	KNOX COMPANY – Materials/Supplies	$2,228.88
12785231	2033	ROSEMARY LERMA – Reimburse-Materials/Supplies	$200.00
12785232	4437	MACARIA LOPEZ – Reimburse-Materials/Supplies	$65.10
12785233	8637	LOS ANGELES GRINDING COMPANY INC – Services/Repair	$74.31
12785234	7732	METLIFE SMALL MARKET – Health/Welfare Benefits	$4,471.22
12785235	977	ORAL MICHAM INC – Monroe TK/K Project	$272,124.00
12785236	7876	CASSONDRA MIMS – Reimburse-Materials/Supplies	$200.00

Warrant Register For Warrants Dated 08/22/2025

Warrant Number	Vendor Number	Vendor Name	Amount
12785237	8422	MUSIC THEATRE INTERNATIONAL – Materials/Supplies, Other Services	$2,331.33
12785238	1087	TRAVIS C. PADEN – Reimburse-Materials/Supplies	$161.71
12785239	5934	PEARSON - CLINICAL ASSESSMENT – Other Services	$1,392.60
12785240	7086	CARLOS PEREZ-REYNA – Reimburse-Materials/Supplies	$200.00
12785241	3689	PIONEER VALLEY ED. PRESS – Books	$3,102.50
12785242	1168	PRODUCERS DAIRY PRODUCTS – Food Services-Food	$9,657.99
12785243	7580	PRUDENTIAL OVERALL SUPPLY – Food Services-Other Services	$215.42
12785244	1227	RENAISSANCE LEARNING INC. – Other Services	$2,239.50
12785245	7401	RIVERSIDE INSIGHTS – Other Services	$9,910.00
12785246	5898	ANNELIESE ROA – Food Services-Reimburse-Food	$176.00
12785247	1253	ROBINSON'S INTERIORS INC. – Services/Repair	$7,550.00
12785248	5067	RUSSELL SIGLER INC – Materials/Supplies	$2,879.88
12785249	1801	SMART & FINAL STORES (HFD KIT) – Food Services-Food	$59.94
12785250	7405	SOFTCHOICE CORPORATION – Other Services	$72,602.26
12785251	1392	SOUTHERN CALIFORNIA EDISON CO. – Utilities	$36,276.24
12785252	1403	STANISLAUS FOUNDATION – DENTAL – Health/Welfare Benefits	$17,963.05
12785253	1444	SYSCO FOODSERVICES OF MODESTO – Food Services-Food	$34,450.38
12785254	3391	GRISELDA TORRES – Reimburse-Materials/Supplies	$200.00
12785255	8641	SAMUEL TORRES – Food Services-Refund	$42.00
12785256	3749	ULINE INC – Materials/Supplies	$49.10
12785257	8639	UNITED ART AND EDUCATION INC. – Materials/Supplies	$164.97
12785258	1544	VALLEY OAK CABINET MFG. – Materials/Supplies	$300.00
12785259	3863	WILLIAM WILKINSON – Reimburse-Materials/Supplies	$135.19
12785260	2822	GRISELDA YRIGOLLEN – Reimburse-Materials/Supplies	$200.00
12785261	8156	ZONAR SYSTEMS INC – Materials/Supplies	$276.29

Total Amount of All Warrants: $631,380.47

13 Hanford Elementary School District

Credit Card Register For Payments Dated 08/22/2025

8/22/2025 7:32:59AM

Document Number	Vendor Number	Vendor Name	Amount
14042208	297	BRADY INDUSTRIES – Materials/Supplies	$1,869.58
14042209	4876	BRAIN POP – Other Services	$4,050.00
14042210	366	CORWIN PRESS – Materials/Supplies	$337.32
14042211	415	DELRAY TIRE & RETREADING INC. – Services/Repair	$154.25
14042212	3567	E.L. ACHIEVE – Other Services	$5,000.00
14042213	827	LA TAPATIA TORTILLERIA INC. – Food Services-Food	$1,179.00
14042214	831	LAKESHORE LEARNING MATERIALS – Materials/Supplies	$183.62
14042215	6749	LIVESCHOOL – Other Services	$3,673.84
14042216	6114	MCGRAW-HILL EDUCATION – Materials/Supplies	$8,313.18
14042217	1214	REALLY GOOD STUFF – Materials/Supplies	$184.81
14042218	2524	ROCHESTER 100 INC. – Materials/Supplies	$1,790.78
14042219	3722	SCHOOL MATE – Materials/Supplies	$5,758.90
14042220	5391	STARFALL EDUCATION – Other Services	$355.00

Total Amount of All Credit Card Payments: **$32,850.28**

13 Hanford Elementary School District

Warrant Register For Warrants Dated 08/27/2025

8/29/2025 7:35:12AM

Warrant Number	Vendor Number	Vendor Name	Amount
12785630	5052	IMAGINE U CHILDRENS MUSEUM – MLK Study Trip	$70.00
12785631	5052	IMAGINE U CHILDRENS MUSEUM – MLK Study Trip	$90.00
12785632	1915	POSTMASTER US POSTAL SERVICE – Other Services	$1,980.00
12785633	3154	UPS – Postage	$25.50

Total Amount of All Warrants: $2,165.50

Warrant Register For Warrants Dated 08/29/2025

Warrant Number	Vendor Number	Vendor Name	Amount
12785946	34	CURTIS ALEXANDER – Reimburse-Materials/Supplies	$200.00
12785947	6431	AMAZON.COM – Materials/Supplies, Books	$6,846.42
12785948	5843	AMPLIFY EDUCATION INC. – Materials/Supplies	$5,474.56
12785949	73	APPLE INC. – Materials/Supplies	$30,003.99
12785950	2698	ARNOLD'S TREE SERVICE – Services/Repair	$4,800.00
12785951	6253	AT&T – Telephone Communications	$63.04
12785952	3947	ATKINSON ANDELSON LOYA RUUD & ROMO – Other Services	$3,841.69
12785953	236	STATE OF CALIFORNIA – Other Services	$863.00
12785954	3465	CATHERINE A CASTANEDA -Reimburse-Materials/Supplies	$200.00
12785955	1667	CDW GOVERNMENT INC. – Materials/Supplies	$4,317.88
12785956	5905	KATELYN CRUSE – Reimburse-Materials/Supplies	$198.53
12785957	4486	GABRIEL DE LEON – Reimburse- Materials/Supplies	$169.13
12785958	4815	DIGITECH INTEGRATIONS INC – Simas Portables Project, Services/Repair	$79,460.92
12785959	2213	NORBERTO ESPINDOLA – Reimburse- Materials/Supplies	$47.50
12785960	6418	FROG STREET PRESS – Textbooks	$13,818.08
12785961	2461	GAMETIME – Materials/Supplies	$1,381.91
12785962	1393	GAS COMPANY – Utilities	$546.04
12785963	7251	NICHOLAS GRILLIAS – Reimburse- Materials/Supplies	$50.69
12785964	632	CITY OF HANFORD – Utilities	$45,899.72
12785965	1895	JENNIFER HENDERSON – Reimburse-Materials/Supplies	$54.11
12785966	6665	ISOM ADVISORS URBAN FUTURES INC – Other Services	$10,943.00
12785967	759	DARYL L. JOHNSON – Reimburse-Materials/Supplies	$59.48
12785968	7090	SHANNON LOEWEN – Reimburse-Materials/Supplies	$200.00
12785969	7260	LOWE'S PRO SERVICES – Materials/Supplies	$4,135.17
12785970	7404	MADISON MORAN – Reimburse-Materials/Supplies	$199.84
12785971	8642	MTS SAFETY PRODUCTS INC – Materials/Supplies	$348.50
12785972	8435	N HARRIS COMPUTER CORPORATION – Food Services-Other Services	$11,318.40
12785973	5643	NATIONAL GEOGRAPHIC LEARNING – Materials/Supplies, Other Services	$20,595.06
12785974	5510	NEWEGG.COM – Materials/Supplies	$698.46
12785975	1125	PETUNIA'S PLACE – Books	$8,266.88
12785976	8630	PRINCIPAL KAFELE CONSULTING LLC – Other Services	$6,000.00
12785977	7445	PRO-PT – Other Services	$55.00
12785978	8234	QUAVERED INC. – Other Services	$1,800.00
12785979	1227	RENAISSANCE LEARNING INC. – Other Services	$19,231.30
12785980	7485	RIVERSIDE COMMUNITY CARE INC. – Other Services	$3,000.00
12785981	1303	SAVE MART SUPERMARKETS – Food Services-Food	$103.96
12785982	7582	SAVVAS LEARNING COMPANY LLC – Other Services	$1,680.00
12785983	6533	SCHOOL LIFE – Materials/Supplies	$190.32
12785984	1327	SCHOOL SPECIALTY LLC – Materials/Supplies	$4,268.49
12785985	6368	SINCLAIR RESEARCH GROUP – Other Services	$23,213.00
12785986	1374	SMART & FINAL STORES (HFD DO) – Materials/Supplies	$455.31
12785987	2031	SOUTHWEST SCH & OFFICE SUPPLY – Warehouse Inventory	$7,308.00
12785988	1403	STANISLAUS FOUNDATION – DENTAL – Health/Welfare Benefits	$16,270.70
12785989	7846	SWAINE LEARNING SYSTEMS – Other Services	$900.00
12785990	6032	TUMBLEWEED PRESS INC – Other Services	$799.00
12785991	1504	TURF STAR INC. – Materials/Supplies	$1,689.40
12785992	8127	UPPER EDGE TECHNOLOGIES INC – Materials/Supplies	$6,400.00
12785993	1558	VERIZON WIRELESS – Telephone Communications	$1,379.78

Warrant Register For Warrants Dated 08/29/2025

8/29/2025 7:35:47AM

Warrant Number	Vendor Number	Vendor Name	Amount
12785994	21	VISALIA ADVENTURE PARK – Roosevelt Field Trip	$4,065.00
12785995	1575	WALMART COMMUNITY RFCSLLC – Materials/Supplies	$112.58
12785996	2822	GRISELDA YRIGOLLEN – Food Services-Refund	$19.20

Total Amount of All Warrants: **$353,943.04**

Credit Card Register For Payments
Dated 08/29/2025

Document Number	Vendor Number	Vendor Name	Amount
14042277	5778	HAMERAY PUBLISHING GROUP INC. – Books	$7,662.08
14042278	5690	INDOFF INCORPORATED – Materials/Supplies	$1,954.42
14042279	2524	ROCHESTER 100 INC. – Materials/Supplies	$1,000.23
14042280	3849	SCHOLASTIC BOOK CLUBS – Books	$59.54
14042281	5391	STARFALL EDUCATION – Other Services	$355.00
14042282	5294	WEST MUSIC COMPANY – Materials/Supplies	$37.40

Total Amount of All Credit Card Payments: **$11,068.67**

Hanford Elementary School District
Minutes of the Regular Board Meeting
August 27, 2025

Minutes of the Regular Board Meeting of the Hanford Elementary School District Board of Trustees on August 27, 2025, at the District Office Board Room, 714 N. White Street, Hanford, CA.

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

HESD Managers Present Joy C. Gabler, Superintendent, and the following administrators were present: Kristina Baldwin, David Endo, Javier Espindola, Amy Fochetti, Mathew Gamble, David Goldsmith, Robert Heugly, Jennifer Levinson, Jaime Martinez, Miranda Mendoza, Daniel Pierotte, Jill Rubalcava, Cruz Sanchez-Leal, and Jay Strickland.

PRESENTATION, REPORTS AND COMMUNICATIONS

Public Comments No public comments were received.

Board and Staff Comments No Board and staff comments were received.

Dates to Remember President Garcia reviewed dates to remember: Elementary Back-to-School Night – August 28th; Holiday–Labor Day – September 1st; Regular Board Meeting – September 10th.

CONSENT ITEMS

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

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

Trustee Revious 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 – Yes
Strickland – Absent

The items approved are as follows:

a) Warrant listings dated August 6, 2025; August 8, 2025; August 13, 2025 and August 15, 2025.
b) Minutes of the Regular Board Meeting held on August 13, 2025.
c) Interdistrict transfers as recommended.

INFORMATION ITEMS

Financial Report 7/1/25-7/31/25

a) David Endo, Chief Business Official, presented for information the monthly financial report for the period of 07/01/2025-07/31/2025. Everything is going according to plan.

AR 3512

b) David Endo, Chief Business Official, presented for information the revised Administrative Regulation 3512 – Equipment.

BOARD POLICIES AND ADMINISTRATION

Funding Categorical Aid Programs

a) Trustee Revious made a motion to approve the consolidated application for Funding Categorical Aid Programs (summer 2025 release for the 25-26 school year). Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Absent

Tipsy Canvas Art

b) Trustee Hernandez made a motion to approve a consultant contract with Tipsy Canvas Art to provide after-school enrichment to our elementary schools. Trustee Revious seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Absent

Change Order #6

c) Trustee Hernandez made a motion to approve Change Order Number 6 for the New TK Classrooms at Monroe Elementary School to credit unused utility allowance per owner request. Trustee Revious seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Absent

Mangini & Associates, Inc.

d) Trustee Revious made a motion to approve professional services agreement with Mangini & Associates, Inc. for seismic mitigation program analysis at Woodrow Wilson Junior High School architect's project. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent

Hernandez – Yes
Revious – Yes
Strickland – Absent

Bricks4Kidz e) Trustee Hernandez made a motion to approve a consultant contract for Bricks4Kidz to provide activities to 3rd and 4th grade students in the READY Expanded Learning Program. Trustee Revious seconded; motion carried 3-0:

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

Hanford Police Department f) Trustee Revious made a motion to approve a memorandum of understanding with Hanford Police Department to provide officers and other staff members to facilitate services and provide support to students and families in the READY Expanded Learning Program. Trustee Hernandez seconded; motion carried 3-0:

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

Karate School g) Trustee Revious made a motion to approve a consultant contract with The Karate School to provide karate enrichment instruction to students of the READY Expanded Learning Program. Trustee Hernandez seconded; motion carried 3-0:

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

BP/AR 4030 h) Trustee Revious made a motion to approve the revised Board Policy and Administrative Regulation 4030 – Nondiscrimination in Employment. Trustee Hernandez seconded; motion carried 3-0:

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

BP 4033 i) Trustee Hernandez made a motion to approve the revised Board Policy 4033 – Lactation Accommodation. Trustee Revious seconded; motion carried 3-0:

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

BP/E 4112.9/ 4212.9/4312.9

j) Trustee Hernandez made a motion to approve the revised Board Policy and Exhibit 4112.9/4212.9/4312.9 – Employee Notifications. Trustee Revious seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Absent

BP 4119.11/ 4219.11/ 4319.11

k) Trustee Revious made a motion to approve the revised Board Policy and Administrative Regulation 4119.11/4219.11/4319.11 – Sexual Harassment. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Absent

AR/E 4119.12/ 4219.12/ 43193.12

l) Trustee Hernandez made a motion to approve the revised Administrative Regulation and Exhibit 4119.12/ 4219.12/4319.12 – Title IX Sexual Harassment Complaint Procedures. Trustee Revious seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Absent

BP 4316

m) Trustee Revious made a motion to approve the revised Board Policy 4316– Probationary/Permanent Status. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Absent

PERSONNEL

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

Trustee Revious then made a motion to approve Personnel items "a" through "d". Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes

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

The following items were approved:

Item "a" – Employment

Certificated
- Marco Diaz, Teacher, Probationary (Intern), effective 8/7/25
- Sarah Simas, Teacher, Probationary (Intern), effective 8/8/25

Classified Management
- Angel Mora, Supervisor – Transportation – 8.0 hrs., DSF, effective 9/1/25

Classified
- Ava Holmes, Yard Supervisor – 2.75 hrs., Monroe, effective 8/11/25
- Eric Jones, Yard Supervisor – 2.5 hrs. Washington, effective 8/11/25
- Emily Juarez, READY Program Tutor – 4.5 hrs., Monroe, effective 8/12/25
- Devin Leal, READY Program Tutor – 4.5 hrs., Simas, effective 8/6/25
- Brianna McIntyre, Yard Supervisor – 3.5 hrs., Monroe, effective 8/11/25
- Zelante Mims, Yard Supervisor – 2.75 hrs., Simas, effective 8/11/25
- Evelyn Novela, READY Program Tutor – 4.5 hrs., Washington, effective 8/6/25
- Veronica Rodriguez, Food Service Worker I – 3.0 hrs., Hamilton, effective 8/8/25
- Karen Roque De Rueda, READY Program Tutor – 4.5 hrs., Washington, effective 8/6/25
- Betsaida Ruiz Medina, READY Program Tutor – 4.5 hrs., Washington, effective 8/6/25
- Melissa Tolano, Yard Supervisor – 3.25 hrs., Monroe, effective 8/11/25
- Azusena Torres Rodriguez, READY Program Tutor – 4.5 hrs., Roosevelt, effective 8/6/25
- Linda Torrez Coracero, READY Program Tutor – 4.5 hrs., Roosevelt, effective 8/7/25
- Emily Westfall, READY Program Tutor – 4.5 hrs., Hamilton, effective 8/6/25

Temporary Employees/Substitutes
- Diana Arevalo, Substitute Yard Supervisor, effective 8/12/25
- Baylee Cabral, Substitute READY Program Tutor, effective 8/12/25
- Jenyffer Fuentes, Substitute Yard Supervisor, effective 8/12/25
- Adrian Garcia, Substitute Special Education Aide, effective 8/12/25
- Ashley Garcia, Substitute Yard Supervisor, effective 8/12/25
- Ariel Orozco, Substitute Yard Supervisor, effective 8/12/25
- Haylei Widdis, Substitute Yard Supervisor, effective 8/12/25

Promotion/Transfer
- Anthony Diaz, from Food Service Worker II – 2.5 hrs., Wilson, to Custodian II – 8.0 hrs., Monroe, effective 8/12/25

Lateral Change
- Marcilina Ocampo, from READY Program Tutor – 4.5 hrs., Monroe, to Alternative Education Program Aide – 5.5 hrs., Community Day School, effective 8/11/25

Item "b" – Certificated Involuntary Transfers

- Sophia Guadarrama, from 1st Grade Teacher, Roosevelt, to Kindergarten Teacher, Roosevelt (Revised), effective 8/7/25
- Patricia Rodriguez, from Simas Kindergarten to Simas 5th Grade, effective 8/21/25

Item "c" – Resignations

Classified
- Christie Alcala, Substitute Yard Supervisor, effective 6/4/25
- Andrice Dean, Special Education Aide – 5.0 hrs., Lincoln, effective 6/6/25
- Dolores Zavala, Food Service Worker I – 3.0 hrs., Jefferson, effective 6/6/25

Item "d" – Volunteers

Name	School
Dayanna Reyes Roman (HESD EE)	Hamilton
Mariela Gutierrez	King
Yethzel Rojas	Monroe

FINANCIAL

2024-25 Unaudited Actuals

David Endo, Chief Business Official, presented the 2024–2025 Unaudited Actuals Financial Report. The highlights he reviewed include:
- Unrestricted General Fund: Ending balance of $34.6 million, which includes $254,000 in stores inventory/revolving cash/prepaid expenditures; $19.0 million committed for declining enrollment, CEC solar loans, construction, technology, and debt service; and a $1.2 million gain on investments.
- Restricted General Fund: Ending balance of $25.0 million, including $8.9 million for the Expanded Learning Opportunity Program; $2.8 million in Restricted Lottery funds; $1.1 million from Proposition 28 (Arts and Music in Schools); $5.9 million from the Learning Recovery Emergency Block Grant (used to sustain positions created during COVID); and $2.1 million in Medi-Cal Billing funds.
- Over $3.7 million in COVID funds were spent down, with no more funding for 2025-2026.
- Enrollment decreased by 105 students and Average Daily Attendance (ADA) declined by 127.

David also reviewed the budget comparison between 2nd Interim and Unaudited Actuals. Changes noted: interest earned (which is expected to decrease), gains on investments, the electric bus grant (funds have not been received), special education savings, bus driver vacancies, replacement of Smart Boards and staff laptops, and ERATE-funded projects. The total general fund balance was also reviewed, with surpluses in unrestricted funds and a slight decrease in restricted funds. Other district funds remain stable, with the Cafeteria Fund in strong condition. The California Employers' Retiree Benefit Trust reported a balance of $892,977.

Lastly, he reviewed what to look forward to:
- The 2025–26 State budget includes a $1.9 billion deferral into 2026–27, estimated at $1.6 million for HESD.
- Funded ADA for 2025–26 is projected to decline by 62, though the three-year ADA guarantee will apply.

- The 2025–26 budget includes $2.1 million in one-time funding and $2.0 million in budgeted interest (though both fund balance and interest rates are expected to decline).
- Federal funding remains uncertain.
- The final General Fund balance reflects $1.2 million in unrealized gains on investments.
- All COVID-related funding expired on September 30, 2024.
- Planned construction projects for 2025–26 include: Monroe TK/K Building ($1.8 million), Monroe Modernization ($5.0 million), and Jefferson Modernization ($1.0 million).

President Garcia asked when COVID funds would be spent. David clarified that those funds have already expired. He noted that other grant funds must be spent by year-end, which will increase the District's deficit. Some positions funded through COVID grants are currently being covered by other funding sources.

a) Trustee Revious made a motion to approve Unaudited Actuals Financial Report for 2024-2025. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Absent

Resolution #09-26

b) Trustee Hernandez made a motion to adopt Resolution No. 09-26: Budget Revisions – Unaudited Actuals. Trustee Revious seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Absent

Exemption – Teacher Salaries

c) Trustee Revious made a motion to approve the request for exemption from the required expenditures for classroom teachers' salaries. Trustee Hernandez seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Absent

Resolution #08-26

d) Trustee Hernandez made a motion to adopt Resolution No. 08-26: Gann Limit. Trustee Revious seconded; motion carried 3-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Absent

Eidy Bailly

e) Trustee Hernandez made a motion to approve the consulting agreement with Eide Bailly. Trustee Revious seconded; motion carried 3-0:

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

State Funded Construction Projects

f) Trustee Hernandez made a motion to approve an audit agreement for the State Funded Construction Projects at Lincoln, Richmond, Roosevelt and Washington Elementary. Trustee Revious seconded; motion carried 3-0:

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

Adjournment

There being no further business, President Garcia adjourned the meeting at 5:59 p.m.

Respectfully submitted,

Joy C. Gabler,
Secretary to the Board of Trustees

Approved: ____________________________ ____________________________

Robert ‘Bobby’ Garcia, President — Lupe Hernandez, Clerk

No	A/D	Sch Req'd	Home Sch	Date
I-238	A	Hamilton	Lemoore	8/29/2025
I-239	A	Monroe	Pioneer	8/29/2025
I-240	A	Simas	Pioneer	8/29/2025
I-241	A	Simas	Pioneer	8/29/2025
I-242	A	Simas	Pioneer	8/29/2025

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Jay Strickland

DATE: August 29, 2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: Sept 10, 2025

ITEM: Donations

PURPOSE: Walmart, Hanford location, donated about $1000 worth of school supplies. These supplies included school clothes, art supplies, basic school supplies for classrooms, and items for our basic needs closet.

FISCAL IMPACT: None

RECOMMENDATIONS: To approve

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Robert Heugly
DATE: August 29, 2025

For: ☒ Board Meeting
☐ Superintendent's Cabinet

For: ☒ Information
☐ Action

Date you wish to have your item considered: September 10, 2025

ITEM: Receive for Information BP 1312.3

PURPOSE:
To update the Board Policy 1312.3 to match the California Department of Education sample UCP policy 1312.3

Board Policy 1312.3 Uniform Complaint Procedures
Local educational agencies (LEAs), such as school districts, direct-funded charter schools, and county offices of education, that receive state and/or federal funding for certain categorical programs may be chosen for a Uniform Complaint Procedures (UCP) evaluation during a Federal Programs Monitoring (FPM) review by the California Department of Education (CDE).

LEAs are responsible for creating and maintaining documents for their own board-approved UCP process that follows specifications as required by law, particularly the California Code of Regulations, Title 5 (5 CCR) sections 4600-4694. The purpose of the UCP review is to ensure that LEAs are meeting the minimum requirements of these UCP process specifications.

FISCAL IMPACT: The district receives a series of state and federal grants which are impacted by this policy.

RECOMMENDATION: Receive BP 1312.3 for Information.

Uniform Complaint Procedures (UCP) Policies and Procedures

~~2024–25~~

2025–26

California Department of Education
March ~~2024~~2025

Hanford Elementary School District
714 N. White St
Hanford CA 93230
https://www.hanfordesd.org/

Adopted by our Governing Board or authorized designee (here and after "the board") on ~~August 28, 2024~~September 24, 2025

This document contains rules and instructions about the filing, investigation, and resolution of a Uniform Complaint Procedures (UCP) complaint regarding an alleged violation by Hanford Elementary School District of federal or state laws or regulations governing educational programs.

This document presents information about how we process UCP complaints concerning ~~particular~~ programs ~~or~~and activities that are subject to the UCP.

A UCP complaint is a written and signed statement alleging a violation of federal or state laws or regulations, which may include an allegation of unlawful discrimination, harassment, intimidation or bullying. A signature may be handwritten, typed (including in an email) or electronically generated. Some complaints may be filed anonymously. A UCP complaint filed on behalf of an individual student may only be filed by that student or that student's duly authorized representative.

A complainant is any individual, including a person's duly authorized representative or an interested third party, public agency, or organization who files a written complaint alleging violation of federal or state laws or regulations, including allegations of unlawful discrimination, harassment, intimidation or bullying in programs and activities funded directly by the state or receiving any financial assistance from the state.

If the complainant is unable to put the complaint in writing, due to a disability or illiteracy, we shall assist the complainant in the filing of the complaint.

The Hanford Elementary School District developed the Uniform Complaint Procedures (UCP) process with policies and procedures adopted by the governing board or the authorized designee.

According to state and federal codes and regulations, the programs and activities that are subject to the UCP are:

- Accommodations for Pregnant and Parenting Pupils
- Adult Education Programs
- After School Education and Safety
- Agricultural Career Technical Education
- Career Technical and Technical Education and Career Technical and Technical Training Programs
- Child Care and Development Programs
- Compensatory Education
- Consolidated Categorical Aid Programs
- Course Periods without Educational Content
- Discrimination, harassment, intimidation, or bullying against any protected group as identified under California *Education Code* (*EC*) sections 200 and 220 and *Government Code* Section 11135, including any actual or perceived characteristic as set forth in *Penal Code* Section 422.55, or on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics, in any program or activity conducted by an educational institution, as defined in *EC* Section 210.3, that is funded directly by, or that receives or benefits from, any state financial assistance.
- Educational and graduation requirements for pupils in foster care, pupils who are homeless, pupils from military families, pupils formerly in Juvenile Court now enrolled in a school district, pupils who are migratory, and pupils participating in a newcomer program.
- Every Student Succeeds Act (ESSA)
- Instructional Materials and Curriculum: Diversity
- Local Control and Accountability Plans (LCAP)
- Migrant Child Education
- Physical Education Instructional Minutes
- Pupil Fees
- Reasonable Accommodations to a Lactating Pupil

- Regional Occupational Centers and Programs
- School Plans for Student Achievement
- School or athletic team names, mascots, or nicknames
- Schoolsite Councils
- State Preschool
- State Preschool Health and Safety Issues in LEAs Exempt from Licensing
- And any other state or federal educational program the State Superintendent of Public Instruction (SSPI) or designee deems appropriate.

The programs and activities subject to the UCP in which the Hanford Elementary School District operates are:

The following complaints shall be referred to the specified agencies for appropriate resolution and are not subject to the UCP complaint procedures set forth in this document:

(a) Allegations of child abuse shall be referred to the applicable County Department of Social Services (DSS), Protective Services Division or appropriate law enforcement agency.

(b) Health and safety complaints regarding licensed facilities operating a Child Development Program shall be referred to DSS.

(c) Employment discrimination complaints shall be sent to the State Department of Fair Employment and Housing (DFEH). The complainant shall be notified in writing in a timely manner of any DFEH transferal.

The Responsibilities of Hanford Elementary School District

We shall have the primary responsibility to ensure compliance with applicable state and federal laws and regulations. We shall investigate and seek to resolve, in accordance with our approved UCP process, complaints alleging failure to comply with applicable state and federal laws and regulations including, but not limited to, allegations of discrimination, harassment, intimidation, or bullying or noncompliance with laws relating to all programs and activities we implement that are subject to the UCP.

The UCP Annual Notice

We disseminate on an annual basis the UCP Annual Notice which is a written notice of the our approved UCP complaint procedures to all of our students, employees, parents or guardians of its students, school and district advisory committee members, appropriate private school officials or representatives, and other interested parties.

This notice may be made available on our website and shall include the following:

- information regarding allegations about discrimination, harassment, intimidation, or bullying;

- the list of all federal and state programs within the scope of the UCP;

- the title of the position whose occupant is responsible for processing complaints, and the identity(ies) of the person(s) currently occupying that position, if known;

- a statement that the occupant responsible for processing complaints is knowledgeable about the laws and programs that they are assigned to investigate;

- a statement that in order to identify appropriate subjects of state preschool health and safety issues pursuant to Section 1596.7925 of the California *Health and Safety Code (HSC)* a notice, separate from the UCP Annual Notice, shall be posted in each California state preschool program classroom in each school in the local educational agency notifying parents, guardians, pupils, and teachers of (1) the health and safety requirements under Title 5 of the *California Code of Regulations (5 CCR)* apply to California state preschool programs pursuant to *HSC* Section 1596.7925, and (2) the location at which to obtain a form to file a complaint.

Filing UCP Complaints

All UCP complaints shall be filed no later than one year from the date the alleged violation occurred.

Complaints within the scope of the UCP are to be filed with the person responsible for processing complaints*:*

Superintendent
PO Box 1067
Hanford, CA 93230
559-585-3600

A pupil fee includes a purchase that a pupil is required to make to obtain materials, supplies, equipment, or clothes associated with an educational activity.

A pupil fees complaint may be filed with the principal of a school or with our superintendent or their designee. A pupil fees complaint may be filed anonymously, that is, without an identifying signature, if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance.

For complaints relating to Local Control and Accountability Plans (LCAP), the date of the alleged violation is the date when the reviewing authority approves the LCAP or annual update that we adopted. An LCAP complaint may be filed anonymously, that is, without an identifying signature, if the complaint provides evidence or information leading to evidence to support an allegation of noncompliance.

We advise complainants of the right to pursue civil law remedies that may be available under state or federal discrimination, harassment, intimidation or bullying laws, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may also be available to complainants.

Investigating UCP Complaints

The UCP complaint investigation is our administrative process for the purpose of gathering data regarding the complaint. We provide an opportunity for complainants and/or representatives to present evidence or information.

Refusal by the complainant to provide the investigator with documents or other evidence related to the allegations in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in the dismissal of the complaint because of a lack of evidence to support the allegations.

Refusal by the Hanford Elementary School District to provide the investigator with access to records and/or other information related to the allegation in the complaint, or to otherwise fail or refuse to cooperate in the investigation or engage in any other obstruction of the investigation, may result in a finding based on evidence collected that a violation has occurred and may result in the imposition of a remedy in favor of the complainant.

We ensure that complainants are protected from retaliation.

We investigate all allegations of unlawful discrimination, harassment, intimidation or bullying against any protected group. Unlawful discrimination, harassment, intimidation or bullying complaints shall be filed no later than six months from the date the alleged discrimination, harassment, intimidation or bullying occurred, or six months from the date the complainant first obtained knowledge of the facts of the alleged discrimination, harassment, intimidation or bullying.

UCP Complaint Resolution

We will thoroughly investigate the UCP complaint and issue a written Investigation Report to the complainant within 60 calendar days from the date of the receipt of the complaint, unless the complainant agrees in writing to an extension of time.

This Investigation Report will contain the following elements:

- the findings of fact based on the evidence gathered;
- a conclusion that provides a clear determination for each allegation as to whether we are in compliance with the relevant law;

- corrective actions if we find merit in a complaint:
  - for complaints regarding Pupil Fees; LCAP; Physical Education Instructional Minutes, or Course Periods without Educational Content, the remedy shall go to all affected pupils, parents, and guardians,
  - for all other complaints within the scope of the Uniform Complaint Procedures the remedy shall go to the affected pupil,
  - With respect to a Pupil Fees complaint, corrective actions shall include reasonable efforts to ensure full reimbursement to all pupils, parents and guardians who paid a pupil fee within one year prior to the filing of the complaint;
- a notice of the complainant's right to appeal our Investigation Report to the Department of Education (CDE); and
- the procedures to be followed for initiating an appeal to the CDE.

UCP Complaint Appeal Process

An appeal is a written and signed request by the complainant to the CDE seeking review of an LEA Investigation Report that was issued in response to a properly-filed complaint. A signature may be handwritten, typed (including in an email) or electronically-generated.

The complainant may appeal our Investigation Report of a UCP complaint to the CDE by filing a written appeal within 30 calendar days of the date. In order to request an appeal, the complainant must specify and explain the basis for the appeal, including at least one of the following:

- The Hanford Elementary School District failed to follow its complaint procedures, and/or
- the Investigation Report lacks material findings of fact necessary to reach a conclusion of law, and/or
- the material findings of fact in the Investigation Report are not supported by substantial evidence, and/or
- the legal conclusion in the Investigation Report is inconsistent with the law, and/or
- in a case in which we were found in noncompliance, the corrective actions fail to provide a proper remedy.

The appeal shall be sent with: (1) a copy of the locally filed complaint; and (2) a copy of the LEA Investigation Report.

All complaints and responses are public records.

Legal References

20 *United States Code* (20 *U.S.C.*) Section 6301 et seq.

34 *Code of Federal Regulations* (34 *CFR*) sections 106.8, 299.~~10–~~13–299.15.

California *Education Code* (*EC*) sections 200, 201, 210.1, 210.3, 220, 221.1, 221.3, 222, 234.1, 243, 244, 260, 262.3, 8200–8488, 8500–8538, 12030, 17002, 17592.72, 33126, 33315, 35161, 46015, 48645.7, 48850, 48853, 48853.5, 48911, 48915.5, 48987, 49010–49013, 49069.5, 51210, 51222, 51223, 51225.1–51225.~~3~~25, 51228.1–51228.3, 52059.5, 52075, 52300–52462, 52500–52616.18, 54440–54445, 64000, 64001, 65000.

California *Government Code* (*GC*) sections 11135, 11136.

California *Penal Code* (*PC*) Section 422.55.

5 California *Code of Regulations* (*CCR*) sections 4600–4640, 4690–4694.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Robert Heugly
DATE: August 29, 2025

For: ☒ Board Meeting
☐ Superintendent's Cabinet

For: ☒ Information
☐ Action

Date you wish to have your item considered: September 10, 2025

ITEM: Receive for Information: AR 1312.4 Williams Complaint Procedures

PURPOSE:
To update the Administrative Regulation 1312.4 to match the California Department of Education sample Williams Complaint Procedures 1312.4 including the Williams Classroom Notice and Williams Complaint Form.

AR 1312.4 contains rules and instructions about the filing, investigation and resolution of a Williams complaint regarding alleged deficiencies related to instructional materials, the condition of a facility that is not maintained in a clean or safe manner or in good repair, and teacher vacancy or misassignment. The California Department of Education recommends using their sample AR to ensure compliance during Federal Program Monitoring (FPM).

FISCAL IMPACT: The district receives a series of state and federal grants which are impacted by this regulation.

RECOMMENDATION: Receive AR 1312.4 for Information.

Williams Complaint Policies and Procedures

~~2024–25~~

2025–26

California Department of Education
March ~~2024~~2025

Hanford Elementary School District
714 N. White St.
Hanford, CA 93230
559-585-3600
Adopted by our Governing Board or authorized designee (here and after "the board") on ~~August 28, 2024~~September 24, 2025

This document contains rules and instructions about the filing, investigation, and resolution of a Williams Complaint.

The local educational agency (LEA) adopted the Uniform Complaint Procedures (UCP) process in accordance with California *Education Code* (*EC*) Section 35186 and Chapter 5.1 (commencing with Section 4680) of *California Code of Regulations*, Title 5~~,~~ (5 *CCR*), to help identify and resolve Williams Complaints regarding alleged deficiencies related to instructional materials, emergency or urgent facilities conditions that pose a threat to the health and safety of pupils or staff, and teacher vacancy or missassignment. The LEA is required to have local policies and procedures that enable Williams Complaints to be handled through its UCP process. This document presents information about how we process complaints concerning Williams Settlement issues. A UCP complaint is a written and signed statement by a complainant alleging a violation of state laws or regulations. A complainant is any individual, including a person's duly authorized representative or an interested third party, public agency, or organization who files a written complaint alleging violation of state laws or regulations, regarding alleged deficiencies related to instructional materials, the condition of a facility that is not maintained in a clean or safe manner or in good repair, and teacher vacancy or misassignment. If a complainant is unable to put the complaint in writing due to a disability or illiteracy, we shall assist the complainant in the filing of the complaint.

The Responsibility of the Hanford Elementary School District

The Hanford Elementary School District is required to have local policies and procedures that enable Williams Complaints to be handled through our UCP process, to post a classroom notice informing parents, guardians, pupils, and teachers of their rights to file a Williams complaint in each classroom in each school, and to provide a complaint form for Williams complaints regarding alleged deficiencies related to instructional materials, conditions of facilities that are not maintained in a clean or safe manner or in good repair, and teacher vacancy or misassignment.

If a response is requested by the complainant, the response shall be made to the mailing address of the complainant indicated on the complaint.

If *Education Code* Section 48985 is applicable and 15 percent or more of the pupils in grades K–12 enrolled in our district speak a language other than English, the Williams Complaint Classroom Notice and the Williams Complaint Form shall be written in English and in the primary language of the complainant. The ~~complaint~~ response, if requested, and ~~final~~ report shall be written in English and the primary language in which the complaint was filed.

A Williams Complaint about problems beyond the authority of the school principal shall be forwarded in a timely manner, but will not exceed 10 working days, to the appropriate school district official for resolution.

The principal or the designee of the district superintendent, as applicable, shall make all reasonable efforts to investigate any problem within his or her authority.

The principal, or, where applicable, district superintendent or his or her designee shall remedy a valid complaint within a reasonable time period but not to exceed 30 working days from the date the complaint was received.

The principal, or where applicable, district superintendent or his or her designee, shall report to the complainant the resolution of the complaint within 45 working days of the initial filing, if complainant identifies himself or herself and requested a response.

The principal makes this report; the principal shall also report the same information in the same timeframe to the district superintendent or his or her designee.

The school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district.

The summaries shall be publicly reported on a quarterly basis at a regularly scheduled meeting of the governing board of the school district.

The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints.

The complaints and responses shall be available as public records.

The Williams Complaint Classroom Notice

We make sure that the Williams Complaint Classroom Notice is posted in each classroom in each school in the school district, and includes the following statements:

(a) The notice shall address parents, guardians, pupils, and teachers.

(b) There should be sufficient textbooks and instructional materials. For there to be sufficient textbooks and instructional materials each pupil, including English learners, must have a textbook or instructional materials, or both, to use in class and to take home.

(c) School facilities must be clean, safe, and maintained in good repair.

(d) There should be no teacher vacancies or misassignments.

(e) The location at which to obtain a form to file a complaint in case of a shortage. Posting a notice downloadable from the internet website of the department shall satisfy this requirement.

The Williams Complaint Form

We make sure that the Williams Complaint ~~form~~Form is available for parents, guardians, pupils, and teachers to use.

Every school in our district shall have a complaint form available for such Williams complaints.

~~A notice shall be posted in each classroom in each school in the school district, and include the following statements:~~

The Williams Complaint form shall include the following:

- A space to mark to indicate whether a response is requested.
- A space to include contact information, including mailing address, if the complainant indicates that a response is requested.
- A space to identify the location where the complaint took place~~,~~.
- A space to identify the course or grade level, if applicable~~,~~.
- A space where the complainant describes the specific nature of the complaint in detail~~,~~.
- A statement that the complainant may add as much text to explain the complaint as the complainant wishes~~, and~~.
- A statement specifying the location for filing a complaint.
- A statement that a pupil, including an English Learner, does not have standards - aligned textbooks or instructional materials or state-adopted or district-adopted textbooks or other required instructional materials to use in class.

- A statement that a pupil does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each pupil.

- A statement that textbooks or instructional materials are in poor or unusable condition, having missing pages, or are unreadable due to damage.

- A statement that a pupil was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.

- A statement that a semester begins and a teacher vacancy exists. (A position to which a single designated certificate employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one - semester course, a position of which a single designated certificated employee has not been assigned at the beginning of a semester for an entire semester).

- A statement that a teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learner pupils in the class.

- A statement that a teacher is assigned to teach a class for which the teacher lacks subject matter competency.

- A statement that a condition that poses a threat to the health or safety of pupils or staff while at school. These projects may include, but are not limited to, the following types of facility repairs or replacements: including: gas leaks, nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems, electrical power failure, major sewer line stoppage, major pest or vermin infestation, broken windows or exterior doors or gates that will not lock and that pose a security risk, abatement of hazardous materials previously undiscovered that pose an immediate threat to pupil or staff, structural damage creating a hazardous or uninhabitable condition, and any other emergency conditions the school district determines appropriate.

- A statement that a school restroom has not been maintained or cleaned regularly, is not fully operational, or has not been stocked at all times with toilet paper, soap, and paper towels or functional hand dryers.

- A statement that the school has not kept all restrooms open during school hours when pupils are not in classes, and has not kept a sufficient number of restrooms open during school hours when pupils are in classes. This does not apply when temporary closing of the restroom is necessary (1) for a documented pupil safety concern, (2) for an immediate threat to pupil safety, or (3) to repair the facility.

- After July 1, 2026, a statement that the school has failed to provide and maintain at least one all-gender restroom for pupil use which (1) has signage identifying the bathroom facility as being open to all genders and in conformity with Title 24 of the California Code of Regulations; (2) is available for pupil use, as unlocked, unobstructed, easily accessible by any pupil, and consisting with existing pupil access to sex-segregated restrooms; (3) is consistent with the requirements of EC 35292.6; (4) is available during schools hours and school functions when pupils are present.

Filing a Williams Complaint with the Hanford Elementary School District

A Williams complaint shall be filed with the principal of the school or his or her designee, in which the complaint arises.

A Williams complaint may be filed anonymously.

The complainant need not use the Williams Complaint form to file a complaint.

How to Appeal a Williams Complaint

A complainant who is not satisfied with the resolution of the principal or the district superintendent or his or her designee, involving deficiencies related to instructional materials, the condition of a facility that is not maintained in a clean or safe manner or in good repair, and teacher vacancy or misassignment, has the right to describe the complaint to the governing board of the school district at a regularly scheduled meeting of the governing board.

A complainant who is not satisfied with the resolution proffered by the principal, or the district superintendent or his or her designee, involving a condition of a facility that poses an emergency or urgent threat, as defined in paragraph (1) of subdivision (c) of *EC* Section 17592.72, has the right to file an appeal to the State Superintendent of Public Instruction within 15 calendar days of receiving the report.

~~Conditions~~A condition that ~~pose~~poses an emergency or urgent threat ~~(not cosmetic or nonessential)~~ to the health ~~and~~or safety of pupils or staff while at school may include, but are not limited to, the following~~:~~

- ~~Gas~~ types of facility repairs or replacements: including: gas leaks~~.~~
- ~~Nonfunctioning~~, nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems~~.~~
- ~~Electrical~~, electrical power failure~~.~~
- ~~Major~~, major sewer line stoppage~~.~~
- ~~Major~~, major pest or vermin infestation~~.~~
- ~~Broken~~, broken windows or exterior doors or gates that will not lock and that pose a security risk~~.~~

- ~~Abatement~~, abatement of hazardous materials previously undiscovered that pose an immediate threat to pupil or staff~~.~~

- ~~Structural~~, structural damage creating a hazardous or uninhabitable condition, and any other emergency conditions the school district determines appropriate.

In regards to the resolution proffered by the principal, or the district superintendent or his or her designee, involving a condition of a facility that poses an emergency or urgent threat, the complainant shall comply with the appeal requirements of 5 *CCR* Section 4632.

~~A~~ In order to request an appeal, the complainant ~~may appeal the Decision of an emergency or urgent threat to the CDE by filing a written appeal within 15 days of receiving the Decision.~~

~~The complainant shall~~ must specify and explain the basis for the appeal ~~of the Decision and whether the facts are incorrect and/or the law is misapplied.~~, including at least one of the following:

1. The LEA failed to follow its complaint procedures, and/or
2. the LEA Investigation Report lacks material findings of fact necessary to reach a conclusion of law, and/or
3. the material findings of fact in the LEA Investigation Report are not supported by substantial evidence, and/or
4. the legal conclusion in the LEA Investigation Report is inconsistent with the law, and/or
5. in a case in which the LEA found noncompliance, the corrective actions fail to provide a proper remedy.

The appeal shall be ~~accompanied by:~~

sent with: (1~~.~~ A) a copy of the ~~original~~ locally filed complaint; and

(2~~.~~ A) a copy of ~~our Decision of this original locally filed complaint~~the LEA Investigation Report.

A complaint that more than one pupil does not have sufficient textbooks or instructional materials as the result of an act by the governing board of a school district, or the governing board's failure to act to remedy the deficiency, may be filed with the Superintendent directly. A complaint filed pursuant to this subdivision shall identify the basis for filing the complaint directly with the Superintendent. The complainant shall present the Superintendent with evidence that supports the basis for the direct filing.

Legal References

California *Education Code* (*EC*) sections 243, 1240, 17592.72, 35186, 35292.5–35292.6, 48985.

5 California *Code of Regulations* (*CCR*), Title 5 sections 4680–4687.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: September 2, 2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: September 10, 2025

ITEM: Consider adopting Resolution #12-26: Regarding Absent Board Member Compensation.

PURPOSE: Education Code section 35120(c) provides that a board member may be paid for any meeting when absent if the board by resolution duly adopted and included in its minutes finds that at the time of the meeting: 1) he or she is performing services outside the meeting for the school district or districts, (2) he or she was ill or on jury duty, (3) or the absence was due to a hardship deemed acceptable by the board. Trustee Greg Strickland was unable to attend the August 27, 2025 meeting due to illness.

FISCAL IMPACT: Not to exceed $316.13.

RECOMMENDATIONS: Adopt Resolution #12-26.

HANFORD ELEMENTARY SCHOOL DISTRICT
RESOLUTION # 12-26

Board of Trustees
Hanford Elementary School District

RESOLUTION REGARDING ABSENT BOARD MEMBER COMPENSATION
(Education Code § 35120(c))

WHEREAS, Education Code section 35120(c) provides that a board member may be paid for any meeting when absent if the board by resolution duly adopted and included in its minutes finds that at the time of the meeting: 1) he or she is performing services outside the meeting for the school district or districts, (2) he or she was ill or on jury duty, (3) or the absence was due to a hardship deemed acceptable by the board.

NOW, THEREFORE BE IT RESOLVED that the Hanford Elementary School District Board of Trustees determines as follows:

1. Board Member Greg Strickland was absent from the Hanford Elementary School District's regular board meeting held August 7, 2025 due to:
   - ☐ performing services outside the meeting for the school district
   - ☒ illness
   - ☐ jury duty
   - ☐ hardship deemed acceptable by the Board

2. Said Board Members shall be paid for the meeting.

PASSED AND ADOPTED THIS 10th day of September, 2025 at a regular meeting, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

____
Robert 'Bobby' Garcia, President

____
Lupe Hernandez, Clerk

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Jill Rubalcava

DATE: August 22, 2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: September 10, 2025

ITEM: Consider adoption of Resolution 10-26 pertaining to the sufficiency of instructional materials.

PURPOSE: An annual public hearing is to be held to review district standards on instructional materials as they relate to Education Code 60119 which states, "Each pupil, including English Learners, has a standards-based aligned textbook or instructional materials, or both, to use in class and to take home" in core subject areas of reading/language arts, mathematics, science, and history-social science. Furthermore, these mateirals are aligned with the standards and cycles of the curriculum frameworks adopted by the state board. Once sufficiency has been determined, it requires that the Board adopt a resolution stating whether each pupil in the district has sufficient textbooks or instructional materials in the core subject areas.

FISCAL IMPACT: none

RECOMMENDATIONS: Adopt resolution 10-26

RESOLUTION NO. 10-26

BEFORE THE BOARD OF TRUSTEES

OF THE HANFORD ELEMENTARY SCHOOL DISTRICT

In the matter pertaining to Sufficiency of Instructional Materials

Whereas, the governing board of Hanford Elementary School District, in order to comply with the requirements of *Education Code* Section 60119 held a public hearing on Wednesday, September 10, 2025 at 5:30 p.m.

Whereas, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

Whereas, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders (if the district or county office has a bargaining unit) in the public hearing, and;

Whereas, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the Hanford Elementary School District, and;

Whereas, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home, and;

Whereas, sufficient textbooks and instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

- Mathematics – 2014 Adoption:
    - McGraw-Hill (Transitional Kindergarten)
    - Pearson (Grades K – 5)
    - Big Ideas (Grades 6 & 7)
    - College Preparatory Math (Grade 8)
- Science – 2019 Adoption:
    - TWIG Science (Grades K – 5)
    - STEMscopes (Grades 6 – 8)
- History-social science – 2018 Adoption
    - Studies Weekly (Grades K – 6)

- Pearson, My World Interactive (Grades 7 & 8)

- English/language arts – Frogstreet Early Childhood Pre-K Curriculum
    - Frog Street (Grade TK)

- English/language arts – 2016 Adoption:
    - Houghton Mifflin Harcourt (Grades K – 1)
    - Benchmark Advance (Grades 2 – 6)
    - Houghton Mifflin Harcourt (Grades 7 & 8)

Whereas, sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language or health classes, and;

Therefore, it is resolved that for the 2025-2026 school year, the Hanford Elementary School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

Passed and adopted on the 10th day of September, 2025 at a regular meeting of the governing board by the following vote:

AYES:

NOES:

ABSENT:

I hereby certify that the foregoing Resolution was duly introduced, passed and adopted by the governing board at a regularly called and conducted meeting on said date.

____

Robert "Bobby" Garcia
President, Board of Trustees
Hanford Elementary School District

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Cruz Sanchez-Leal

DATE: August 19, 2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: September 10, 2025

ITEM: Memorandum of Understanding between Hanford Elementary School District and JDT Consultants for School-Based Therapeutic Behavior Services

PURPOSE: Hanford Elementary School District (HESD) recognizes the need to support students who demonstrate challenging behaviors that may impact their academic performance and placement. In an effort to provide targeted behavioral support services, HESD seeks to enter into a Memorandum of Understanding (MOU) with JDT Consultants, Inc.

JDT Consultants, Inc. is a provider of Therapeutic Behavior Services (TBS), specializing in behavioral coaching for youth whose behaviors may jeopardize their residential or academic stability. The services provided by JDT aim to promote positive behavior changes and improve student outcomes within the school environment.

FISCAL IMPACT: None.

RECOMMENDATIONS: Approve.

JDT CONSULTANTS

THERAPEUTIC BEHAVIORAL SERVICES
Mental Health Services and Consultation
4205 Fig Garden Drive, Fresno, California 93722
Office: (559) 221-1680 Cell: (559) 790-2662 Fax: (559) 221-4336

Memorandum of Understanding for Provision of School-Based Therapeutic Behavior Services

This Memorandum of Understanding ("MOU") serves as an agreement between the parties, Hanford Elementary School District (HESD) and JDT Consultants, Inc. (JDT), regarding the delivery of Therapeutic Behavior Services (TBS) at Hanford Elementary Schools.

Whereas JDT Consultants. Inc. provides behavioral coaching services to youth who exhibit challenging behaviors which jeopardize their residential and academic placements, and HESD desires to facilitate the delivery of these services to students whose challenging behaviors impact their school success, the parties agree to the following:

- JDT employees/behavioral coaches, while engaged in carrying out TBS services on the school campuses, are employees of JDT Consultants, Inc., and are not employees, contractors, or volunteers of HESD.
- JDT will conduct background checks, including fingerprint clearances, on all TBS coaches;
- JDT TBS coaches will schedule services in advance with the campus and will check in/out of the main office on campus;
- Therapeutic Behavioral Services will take place in the milieu (classroom, outdoor spaces, playground, cafeteria) and not in private rooms/offices.
    - The location of services will be determined in consultation with school administration. If services are provided in the classroom, JDT Coaches will be escorted by school site staff. The sessions will be scheduled in advance to allow for school administration to plan accordingly.
- HESD, acting in loco parentis, will maintain responsibility for the supervision and safety of students participating in behavioral coaching;
- JDT TBS coaches will make themselves available for consultation/coordination of services with campus/district classroom and support personnel.
- JDT TBS coaches will adhere to the *Hanford Elementary School District Procedures for Outside Mental Health Providers Serving HESD Students* (attached).
- JDT and HESD shall maintain strict confidentiality of all student records and personally identifiable information in compliance with FERPA and HIPAA regulations;
- Any data shared between HESD and JDT regarding students shall require prior written parental consent, unless otherwise permitted by law;
- HESD reserves the right to monitor and evaluate the services provided by JDT on school premises to ensure alignment with district expectations and student needs.
- JDT shall maintain liability insurance coverage and shall provide a certificate of insurance upon request;

- JDT agrees to indemnify and hold harmless HESD, its officers, employees, and agents from any claims, liabilities, or damages arising from the actions or omissions of JDT staff;
- This MOU will be effective from 9/1/2025 through 8/30/2026 unless terminated earlier by either party with 30 days' written notice.

Signature (for JDT Consultants, Inc.) 08/19/2025 Date

Signature (Hanford Elementary School District) Date

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Javier Espindola

DATE: August 26, 2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: September 10, 2025

ITEM: Consider approval of Consultant Contract with P.A.T.Y. Studio and Jefferson Academy.

PURPOSE: Consultant Contract with P.A.T.Y. Studio to provide 1 hour of daily instruction in Mexican Folklorico dance on Tuesdays from September 2025 through May 2026.

FISCAL IMPACT: $18,000.00

RECOMMENDATIONS: Approve

HANFORD ELEMENTARY SCHOOL DISTRICT
CONSULTANT CONTRACT

This contract is entered into on **August 26, 2025,** between the Hanford Elementary School District and **P.A.T.Y.' Studio** (Consultant).

Consultant agrees to perform the following services for the Hanford Elementary School District: **Provide 1 hour of daily instruction in Mexican Folklorico dance on Tuesdays from 3:00 – 4:00 pm beginning September 2025 through May 2026.**

Consultant, and the agents and employees of Consultant, in the performance of this agreement shall act in an independent capacity and not as officers or employees or agents of the Hanford Elementary School District.

Consultant shall provide and maintain, at its own expense, the following insurance policies with a reputable insurance company, and ensure that coverage remains in effect throughout the duration of this Agreement: (a) Workers' Compensation Insurance: Consultant shall maintain Workers' Compensation Insurance in compliance with statutory limits, covering all employees engaged in performing services under this Agreement, (b) General Liability Insurance: Consultant shall maintain Commercial General Liability Insurance with coverage limits of not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury, personal injury, and property damage; and (c) Professional Liability Insurance: If applicable to the services being performed, Consultant shall maintain Professional Liability Insurance with coverage limits of not less than $1,000,000 per occurrence.

Consultant shall submit Certificates of Insurance evidencing the required coverage no later than 30 days prior to commencing services. The Hanford Elementary School District shall be named as an additional insured on all applicable policies, and all insurance coverage shall be primary and non-contributory.

This insurance requirement applies only to Consultant providing direct services to students. Consultant providing training or other services that do not involve direct contact with students are exempt from this requirement unless otherwise specified by the Hanford Elementary School District.

Consultant agrees to indemnify, defend and save harmless the Hanford Elementary School District, its officers, agents and employees from any and all claims and losses accruing or resulting in connection with the performance of this agreement, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by the Consultant in the performance of this agreement.

Any party may terminate this contract at any time by giving to the other party thirty (30) days written notice of termination.

The Hanford Elementary School District agrees to pay Consultant **Eighteen Thousand Dollars ($18,000.00 – payments of $2,000 monthly)** for such services.

Consultant Signature	Patricia Diaz (P.A.T.Y.' Studio) Consultant Name
123 W. 7th Street, Suite 201 Consultant's Address	Hanford, CA 93230 City State Zip Code

Principal/Department Head Signature

Other Authorizing Signature

Budget Account Number: 0100-2600-0-1110-4000-580009-021-0050

Board Approved: ____________________

Original Copy: Fiscal Services Consultant
One Copy: School/Department
One Copy:

DISTRICT USE:
SUBJECT TO MONTOYA SCHOOL SAFETY ACT?
YES / NO
(*CIRCLE ONE*)

IF YES; FINGERPRINTS CLEARED YES / NO (*CIRCLE ONE*)

HANFORD ELEMENTARY SCHOOL DISTRICT
CONSULTANT CONTRACT

Final Agreed Program Schedule:

Dance Class Program Schedule:

1 hour of daily instruction on Tuesdays, 3 pm-4 pm - Mexican Folklorico

Final Agreed Payment Fees Schedule:

Payment Due Date	Monthly Payment Amount
Monthly Payments Due on the 28th of each month	**$2,000**

II: Contract Additions

No employer-employee relationship is created by this Agreement. Payment will be made to P.A.T.Y.'STUDIO following the payment scheduled due dates. P.A.T.Y.'Studio ' is responsible, as an independent contractor, for payment of any state and federal taxes, assessments, and/or other costs of doing business.

P.A.T.Y.'STUDIO retains the right to exercise prudent professional judgment over the manner and means by which its professional services are to be provided to Jefferson Academy.

P.A.T.Y.'STUDIO and Jefferson Academy agrees to indemnify and hold harmless to each other and all its Department, its staff, program coordinators, and any personal and/or members, and officials against any and all claims, causes of action, suits, proceedings, judgments, awards, as well as reasonable expenses, including reasonable attorneys' fees, actually and necessarily incurred by its officers, members, employees, agents, etc. in connection with any action or the defense thereof or in connection with an appeal therein, arising out of any action, proceeding, claim, cause of action, suit, special proceeding, administrative claim, administrative proceeding or any procedure, claim or suit of any kind whatsoever arising out of this Agreement by either of the two parties in this agreement or arising out of the acts of any of their employees, agents, servants or persons acting by or on their behalf.

Additional Needs for Program Agreement Terms:

QR codes will be created by P.A.T.Y.'Studio admin staff and emailed to Jefferson Academy for dance education resources/handouts/YouTube video recordings, to email students as needed.
Each session group will have 1-2 or more routines to perform at both showcases, if possible.

Contract Duration:

The duration of this Agreement shall be **September 2nd, 2025, through May 2026.**

This Agreement constitutes the entire agreement between the parties hereto, and no statement, promise, condition, understanding, inducement or representation, which is not contained herein, shall be binding or valid.

This Agreement shall not be changed, modified or altered in any manner except by written agreement or amendment executed by the parties.
IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be made on the day and year first above written.

Date ______________ P.A.T.Y.'STUDIO Owner/Director

8/20/25

Date ______________ Jefferson Academy

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Javier Espindola

DATE: August 26, 2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: September 10, 2025

ITEM: Consider approval of Plan of Work with Tulare County Office of Education and Jefferson Academy.

PURPOSE: Consultant from Tulare County Office of Education to work with teachers to revise and align their science assessments with the units of study.

FISCAL IMPACT: $7,500.00

RECOMMENDATIONS: Approve

HANFORD ELEMENTARY SCHOOL DISTRICT
CONSULTANT CONTRACT

This contract is entered into on August 21, 2025, between the Hanford Elementary School District and Tulare County Office of Education (Consultant).

Consultant agrees to perform the following services for the Hanford Elementary School District: Consultant from Tulare County Office of Education (TCOE) will work with the 5th and 8th grade teachers at Jefferson Academy to revise and align their science assessments with the units of study.

Consultant, and the agents and employees of Consultant, in the performance of this agreement shall act in an independent capacity and not as officers or employees or agents of the Hanford Elementary School District.

Consultant shall provide and maintain, at its own expense, the following insurance policies with a reputable insurance company, and ensure that coverage remains in effect throughout the duration of this Agreement: (a) Workers' Compensation Insurance: Consultant shall maintain Workers' Compensation Insurance in compliance with statutory limits, covering all employees engaged in performing services under this Agreement, (b) General Liability Insurance: Consultant shall maintain Commercial General Liability Insurance with coverage limits of not less than $1,000,000 per occurrence and $2,000,000 aggregate for bodily injury, personal injury, and property damage; and (c) Professional Liability Insurance: If applicable to the services being performed, Consultant shall maintain Professional Liability Insurance with coverage limits of not less than $1,000,000 per occurrence.

Consultant shall submit Certificates of Insurance evidencing the required coverage no later than 30 days prior to commencing services. The Hanford Elementary School District shall be named as an additional insured on all applicable policies, and all insurance coverage shall be primary and non-contributory.

This insurance requirement applies only to Consultant providing direct services to students. Consultant providing training or other services that do not involve direct contact with students are exempt from this requirement unless otherwise specified by the Hanford Elementary School District.

Consultant agrees to indemnify, defend and save harmless the Hanford Elementary School District, its officers, agents and employees from any and all claims and losses accruing or resulting in connection with the performance of this agreement, and from any and all claims and losses accruing or resulting to any person, firm or corporation who may be injured or damaged by the Consultant in the performance of this agreement.

Any party may terminate this contract at any time by giving to the other party thirty (30) days written notice of termination.

The Hanford Elementary School District agrees to pay Consultant Seven Thousand Five Hundred Dollars ($7,500.00) for such services.

Consultant Signature	Tulare County Office of Education Consultant Name
Educational Resource Services, 7000 Doe Avenue, Suite A Consultant's Address	Visalia, CA 93291 City State Zip Code

Principal/Department Head Signature

Other Authorizing Signature

Budget Account Number:

Board Approved: ____________________

Original Copy: Fiscal Services Consultant
One Copy: School/Department
One Copy:

DISTRICT USE:
SUBJECT TO MONTOYA SCHOOL SAFETY ACT?
YES / NO
(*CIRCLE ONE*)

IF YES; FINGERPRINTS CLEARED YES / NO (*CIRCLE ONE*)

WORK PLAN (CISC Region 7 - Not Tulare County)

JULY 1, 2025 - JUNE 30, 2026

8/7/25
INITIAL OR REVISION DATE

TULARE COUNTY OFFICE OF EDUCATION
EDUCATIONAL RESOURCE SERVICES

Jefferson
DISTRICT / SCHOOL / AGENCY

Jared Marr
TCOE LEAD(S)

Javier Espindola
CONTACT

Science
CONTENT AREA

jespindola@hanfordesd.org
CONTACT EMAIL

CONTACT MOBILE #

Please email the signed work plan to:
olivia.velasquez @tcoe.org

PROFESSIONAL LEARNING GOAL(S)

1) Align the science assessments with our units of study for 5th and 8th grade.

2) ...

#	DATE(S)	CONSULTANT ACTIVITY	DISTRICT RESPONSIBILITY	ON-SITE / VIRTUAL DAY(S)	PREP & FOLLOW-UP DAY(S)	SUBTOTAL DAY(S)
1	10/01/2025	Work with the 5th and 8th grade teachers to revise and align their science assessments with the units of study.	Acquire substitutes	1.00		1.00
2	10/22/2025		Acquire substitutes	1.00	0.00	1.00
3	11/19/2025		Acquire substitutes	1.00	0.00	1.00
4	12/10/2025		Acquire substitutes	1.00	0.00	1.00
5	04/08/2026		Acquire substitutes	1.00	0.00	1.00
					TOTAL DAY(S)	**5.00**
					CISC REGION 7 RATE	$1,500.00
					TOTAL FOR SERVICES	**$7,500.00**

CANCELLATION NOTICE: District must provide at least three (3) business days' notice to cancel or reschedule a scheduled service day or district may be charged for the day.

OTHER FEES, IF APPLICABLE (Binders, Books, Materials, Mileage, Out of Region Travel)

#	DATE OF SERVICE	ITEM (BINDERS / BOOKS / MATERIALS / OTHER)	EACH	QTY	AMOUNT
1		<<<unhide rows if necessary	$0.00	0	$0.00
				TOTAL OTHER FEES	**$0.00**

SERVICES & OTHER FEES GRAND TOTAL **$7,500.00**

DISTRICT / SCHOOL / AGENCY SIGNATURE DATE

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Robert Heugly

DATE: August 29, 2025

For:
☒ Board Meeting
☐ Superintendent's Cabinet

For:
☐ Information
☒ Action

Date you wish to have your item considered: September 10, 2025

ITEM:
Consider approval of the updated Hanford Elementary School District Arts, Music, Discretionary Block Grant expenditure plan

PURPOSE:
Part of AB 181 and AB 185 established the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant. The grant allocates funds to LEAs for five purposes

1. Standards-aligned professional development and instructional materials
2. Professional development on improving school culture
3. Diverse and culturally relevant book collections
4. Operational costs
5. COVID personal protective equipment

These funds are available for encumbrance through the 2025–26 fiscal year.

Conditions of receiving these funds, the governing board of each school district shall discuss and approve a plan for the expenditure of funds received at a regularly scheduled public meeting.

The plan was originally approved on March 22, 2023. Attached is the updated plan along with a comparison of the original plan and the update version.

FISCAL IMPACT:
The fiscal impact is detailed in the Hanford Elementary School District Arts, Music, Discretionary Block Grant expenditure plan. Total grant amount is: $3,190,499

RECOMMENDATION:
Consider the Approval of the updated Hanford Elementary School District Arts, Music, Discretionary Block Grant expenditure plan

Arts, Music, and Instructional Materials Discretionary Block Grant ~~2022~~2025 Expenditure Plan

LEA Name:	Hanford Elementary School District
Contact Name:	Robert Heugly
Email Address:	rheugly@hanfordesd.org
Phone Number:	(559) 585-3600

Total Amount of funds received by the LEA:	3,190,499

Date of adoption at a public meeting:	~~12/13/2023~~09/10/2025

AB 181 Sec. 134 **AB 185 Sec. 56**

(a) For the 2022–23 fiscal year, the sum of three billion five hundred sixty million eight hundred eighty-five thousand dollars ($3,560,885,000) is hereby appropriated from the General Fund to the State Department of Education to establish the Arts, Music, and Instructional Materials Discretionary Block Grant, for allocation to county offices of education, school districts, charter schools, and the state special schools to:

(1) Obtain standards-aligned professional development and acquire instructional materials, in the following subject areas: (A) Visual and performing arts.
- **(B) World languages.**
- **(C) Mathematics.**
- **(D) Science, including environmental literacy.**
- **(E) English language arts, including early literacy.**
- **(F) Ethnic studies.**
- **(G) Financial literacy, including the content specified in Section 51284.5 of the Education Code. (H) Media literacy.**
- **(I) Computer science.**
- **(J) History-social science.**

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted Budgeted per 2025-26 Activity
Musical instruments and equipment purchase including materials needed to support the music program	63,~~366~~365.79	11,~~665~~426.08		~~70,468~~	~~145,499.00~~74,791.87
Indirect Costs	3,000.00		45,000.00	~~3,000~~15,363.47	~~6,000.00~~63,363.47

Subtotal	66,~~366.00~~365.79	11,~~665.00~~426.08	45,000.00	~~73,468.00~~15,363.47	~~151,499.00~~138,155.34

(2) Obtain instructional materials and professional development aligned to best practices for improving school climate, including training on deescalation and restorative justice strategies, asset-based pedagogies, antibias, transformative social-emotional learning, media literacy, digital literacy, physical education, and learning through play.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal					

(3) Develop diverse book collections and obtain culturally relevant texts, including leveled texts, in both English and pupils' home languages, to support pupils' independent reading. It is the intent of the Legislature that these book collections and culturally relevant texts be used to provide support for pupils through the establishment of site-based school and classroom libraries that are culturally relevant to pupils' home and community experiences and be available in English, pupils' home language, or a combination of more than one language.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal					

(4) Operational costs, including but not limited, to retirement and health care cost increases.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Educational Tutors			~~670,000~~360,687.62	~~703,000~~258,029.99	~~1,373,000.00~~618,717.61
TK Tutors			~~680,000~~536,339.92	~~714,000~~922,871.24	1,~~394,000.00~~459,211.16
SPED Instructional Aides			~~77,000~~107,200.00	~~81,000~~214,670.92	~~158,000.00~~321,870.92
SPED Teachers (including RSP & SDC)					652,543.97 652,543.97
Independent Study Teacher					
Indirect			~~57,000~~	~~57,000~~	~~114,000.00~~
Subtotal			1,~~484,000.00~~004,227.54	~~1,555,000.00~~2,048,116.12	3,~~039,000.00~~052,343.66

(5) As related to the COVID-19 pandemic, acquire personal protective equipment, masks, cleaning supplies, COVID-19 tests, ventilation upgrades, and other similar expenditures, if they are necessary to keep pupils and staff safe from COVID-19 and schools open for in-person instruction.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal					

(6)

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal					

Summary of Expenditures

Total Planned Expenditures by the LEA:	3,190,499.00

Total planned expenditures by the LEA:

3,190,499.00

(b) The Superintendent of Public Instruction shall apportion funds proportionally to county offices of education, school districts, charter schools, and the state special schools on the basis of an equal amount per unit of average daily attendance for kindergarten and grades 1 to 12, inclusive, as those numbers were reported as of the second principal apportionment for the 2021–22 fiscal year. The average daily attendance for each state special school shall be deemed to be 97 percent of the enrollment as reported in the California Longitudinal Pupil Achievement Data System as of the 2021–22 Fall 1 Submission.

(c) Funding appropriated pursuant to this section shall be available for encumbrance through the 2025–26 fiscal year. Local educational agencies are encouraged, but not required, to proportionally use resources received pursuant to this section for the purposes noted in paragraphs (1) to (5), inclusive, of subdivision (a) and to support arts and music education programs.

(d) For purposes of this section, standards-aligned instructional materials includes, but is not limited to, books for school and classroom libraries.

(e) The governing board or body of each school district, county office of education, or charter school receiving funds pursuant to this section shall discuss and approve a plan for the expenditure of funds received pursuant to this section at a regularly scheduled public meeting. It is the intent of the Legislature that each school district, county office of education, or charter school expend any resources received pursuant to this section consistent with their governing board or body approved plan.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted Budgeted per 2025-26 Activity
startcollapse					
Subtotal Section (1)	66,~~366.00~~365.79	11,~~665.00~~426.08	45,000.00	~~73,468.00~~15,363.47	~~151,499.00~~138,155.34
Subtotal Section (4)			1,~~484,000.00~~004,227.54	~~1,555,000.00~~2,048,116.12	3,~~039,000.00~~052,343.66
Totals by year	**66,~~366.00~~365.79**	**11,~~665.00~~426.08**	**1,~~484,000.00~~049,227.54**	**~~1,628,468.00~~2,063,479.59**	**3,190,499.00**

~~Total planned expenditures by the LEA:~~

~~3,190,499.00~~

General Instructions

This example template is provided as a resource as one way to develop an expenditure plan for the Arts, Music, and Instructional Materials Discretionary Block Grant of 2022. LEAs are cautioned to refer to AB 181, Sec. 134, (amended by AB 185, Sec. 56) for all program requirements. Please verify all calculations/formulas before finalizing the plan.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 08/29/2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/10/2025

ITEM:
Consider adoption of the following revised Administrative Regulation:
AR 3512 – Equipment

PURPOSE:
Regulation updated to clarify that (1) district equipment may only be used for an approved district-related purpose, (2) the Superintendent or designee is required to maintain property records as specified in Administrative Regulation 3440 - Inventories, including updating property records when there is a change in the status of the property, (3) the Superintendent or designee is required to obtain prior approval from the California Department of Education or other awarding agency before disposing or encumbering equipment purchased with federal funds, and (4) persons involved in the selection, award, or administration of a contract supported by federal funds comply with the requirements specified in 2 CFR 200.13 and 200.318, and in accordance with Administrative Regulation 3230 - Federal Grant Funds and Board Bylaw 93270 - Conflict of Interest.

FISCAL IMPACT:
None.

RECOMMENDATIONS:
Adopt the following revised Administrative Regulation:
AR 3512 – Equipment

Regulation 3512: Equipment

Status: ADOPTED

Original Adopted Date: ~~05/16/2001~~06/01/1998 | **Last Revised Date:** ~~09/27/2017~~06/01/2025 | **Last Reviewed Date:** ~~09/27/2017~~06/01/2025

District equipment shall be used primarily for educational purposes and/or to conduct district business. The Superintendent or designee shall ensure that all employees, students, and other users understand the appropriate use of district equipment and that any misuse may be cause for disciplinary action or loss of user privilege.

School-connected organizations may be granted reasonable use of the equipment for ~~school~~district-related matters~~ as long as it~~, if such use does not interfere with the use by students or employees or otherwise disrupt district operations.

The Superintendent or designee shall approve the transfer of any district equipment from one work site to another and the removal of any district equipment for off-site use. When any equipment is taken off site, the borrower is responsible for its safe return and shall be fully liable for any loss or damage. Equipment shall only be used for an approved district-related purpose.

Employees transferred to another work site shall take with them only those personal items that have been purchased with their own funds, unless otherwise authorized by the Superintendent or designee or applicable Board policy or administrative regulation.

The Superintendent or designee shall maintain an inventory of all equipment currently valued in excess of $500. (Education Code 35168; 5 CCR 3946)

Additionally, the Superintendent or designee shall maintain property records as specified in Administrative Regulation 3440 - Inventories, including updating property records when there is a change in the status of the property.

When equipment is unusable or is no longer needed, it may be sold, donated, or disposed of in accordance with Education Code 17540-17555 or 2 CFR 200.313, as applicable.

Equipment Acquired with Federal Funds

The Superintendent or designee shall obtain prior written approval from the California Department of Education (CDE) or other awarding agency before purchasing equipment with federal funds. (2 CFR ~~200.48, 200.313,~~ 200.439)

Additionally, the Superintendent or designee shall obtain prior approval from CDE or other awarding agency before disposing or encumbering equipment purchased with federal funds. (2 CFR 200.313)

Persons involved in the selection, award, or administration of a contract supported by federal funds shall comply with the requirements specified in 2 CFR 200.313 and 200.318, including conflict of interest requirements, act in accordance with Administrative Regulation 3230 - Federal Grant Funds, and comply with Board Bylaw 9270 Conflict of Interest.

All equipment purchased for federal programs funded through the consolidated application pursuant to Education
Code 64000-64001 shall be labeled with the name of the project, identification number, and name of the district. (2 CFR 200.313; 5 CCR 3946)

For any equipment acquired in whole or in part with federal funds, the Superintendent or designee shall develop adequate maintenance procedures to keep the property in good condition. ~~He/she shall~~

~~also~~Additionally, the Superintendent or designee shall develop adequate safeguards to prevent loss, damage, or theft of the property and shall investigate any loss, damage, or theft. (2 CFR 200.313)

Equipment purchased for use in a federal program shall be used in that program as long as needed, regardless of whether~~ or not~~ the program continues to be supported by federal funds. The equipment may be used in other activities currently or previously supported by a federal agency when such use does not interfere with the work on the project or program for which it was originally acquired or when use of the equipment is no longer needed for the original program. (2 CFR 200.313)

HANFORD ELEMENTARY SCHOOL DISTRICT
Human Resources Department
AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Jaime Martinez

DATE: August 29, 2025

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

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **September 10, 2025**

ITEM: Consider approval of personnel transactions and related matters.

PURPOSE:

a. Employment

Certificated
- Danae Lohse, Teacher, Probationary, effective 8/25/25

Temporary Employees/Substitutes
- Margarita Barragan, Substitute Yard Supervisor, effective 8/25/25
- Melanie Peña, Substitute Yard Supervisor, effective 8/18/25
- Alejandra Ruiz Medina, Substitute Yard Supervisor, effective 8/27/25
- Vanessa Sandoval, Substitute Administrative Secretary II, effective 9/2/25

More Hours/Days
- Tania Garcia, from Bus Driver – 4.5 hrs., Transportation to Bus Driver- 6.0 hrs., Transportation, effective 8/25/25
- Citlali Jimenez Garcia, from Food Service Worker – 3.5 hrs., Food Services, to Food Service Worker – 5.75 hrs., Food Services, effective 8/25/25

b. Consider approval of an Agreement between University of Massachusetts (UMASS) Global and Hanford Elementary School District

- Authorize to enter into a Memorandum of Understanding between Hanford Elementary School District and UMASS Global for the placement of student teachers and interns effective September 1, 2025 through September 1, 2028.

c. Volunteers

Name	School
Hannah Perez	Hamilton
Logan Perez	Hamilton
Alexis Surbella	Hamilton
Cruz Chavez (HESD EE)	Jefferson
Maria Mejia	Jefferson/Monroe
Gavin Gonzales	Kennedy
Catrina Amaral	King
Yadira Delgado	King
Natalie Fagundes	Monroe
Yvette Urango	Monroe
Lena Hamilton	Simas
Karen Roque de Rueda (HESD EE)	Washington
Frederick Williams (HESD EE)	Washington

RECOMMENDATION: Approve.

University of Massachusetts Global A private nonprofit affiliate

SUPERVISED INTERNSHIP AGREEMENT

Please check below all the applicable supervised internship programs in which your District will be participating with University of Massachusetts Global.

☒ **SINGLE SUBJECT**

☒ **MULTIPLE SUBJECT**

☒ **SPECIAL EDUCATION**

☒ **SCHOOL PSYCHOLOGY**

☒ **SCHOOL COUNSELING**

☒ **EDUCATION ADMINISTRATION**

THIS AGREEMENT is made and entered into by and between University of Massachusetts Global hereinafter called the "UNIVERSITY," and the

Hanford Elementary School District ,

hereinafter called "DISTRICT."

WHEREAS, an INTERN, as program and role is defined in Appendix A and B, is required to enroll in education courses while serving under the supervision of experienced UNIVERSITY and DISTRICT professionals, during which time the INTERN shall hold an internship credential granted by the California Commission on Teacher Credentialing, (hereinafter the "COMMISSION" or "CTC").

I. THE DISTRICT AGREES:

A. To employ and provide job opportunity for Intern to work as a teacher in the subject area for which the Intern is obtaining their credential. The District will not hire an Intern if hiring the Intern would displace certificated teacher.

B. To pay Intern according to the applicable Collective Bargaining Agreement and the District's Payroll Tables in place at the time Interns begin internship with the District. The District reserves it right to reduce Interns' salary by no more than 1/8 of its total to pay for costs of supervision for Interns, but will not pay an Intern less than the minimum salary required to be paid by the state to a regularly certificated teacher. (Education Code section 44462)

C. To identify and designate a Support Provider that possesses a valid, corresponding life teaching credential or clear teaching credential and a minimum of three years of successful teaching experience. Support Providers will mentor, coach, and consult with Interns on all areas of responsibility as a teacher of record by visiting classrooms to conduct observations, debriefing, modeling, coaching and assessment of the Intern while Intern is working at the District. District Support Providers shall counsel each Intern and shall develop a plan for the Intern to complete the requirements to earn a credential in the content or specialty area(s) of the intern credential ("Plan")

D. To comply with Education Code section 44830.3(b) and CTC Preconditions (Appendix B) in developing the Plan.

E. The District has authority to remove or terminate any Intern if, in the District's judgment, the Intern's conduct or behavior violates the District's rules, regulations, policies, or procedures or otherwise threatens the health, safety or welfare of any District Pupils, invitees, or employees at District. The

District is to notify the University of any removal or termination of Intern supported through the University.

A. The District shall allow Intern to video record their teaching, including visibility and audio of pupils and intern, for credentialing requirements, as required by the CTC. Video will not be shared publicly and only shared within password protected platforms with required University designees.

II. UNIVERSITY AGREES:

A. University is accredited, and will maintain accreditation, by the Western Association of Schools and Colleges. University has met, and will continue to meet, all of the CTC requirements to offer the internship credentials.

B. To identify and designate a qualified faculty member as the University Supervisor for the Program to act jointly with the District Support Provider to ensure the appropriate type and amount of mentoring to Intern in accordance with the Plan. The qualifications of each University Supervisor shall be documented by the University and made available to the District upon request.

C. To ensure that the University Supervisor will coordinate with the Intern and District Support Provider to implement the Plan on District school sites or virtually, as required or needed.

D. To ensure that each agent and employee implementing the Programs is aware of all applicable District policies and procedures and shall direct each agent and employee to conform to all such District policies, procedures, regulations, standards for health, safety, cooperation, ethical behavior, and any additional requirements and restrictions agreed upon by representatives of District and University.

E. To comply with all applicable District policies in implementing the Programs and ensure that all agents and employees visiting any District School or virtually complies with the Code of Conduct with Students.

F. To ensure agents and employees implementing the Programs comply with the District's rules related to security and protection of the District's Protected Health Information ("PHI") and Personally Identifiable Information ("PII") of District Pupils, and that they may not, therefore, either retain PHI or PII outside of the District or disclose PHI or PII to anyone outside of the District, except as required by law. For purposes of compliance with the Family Educational Rights and Privacy Act ("FERPA"), 20 U.S.C. § 1232g and 34 C.F.R. Part 99, and California Education Code §§ 49060-49085, agents and employees implementing the Programs are considered "school officials" with respect to the use and maintenance of PII from education records. The University shall advise agents and employees implementing the Programs that, for purposes of compliance with the Health Insurance and Portability Accountability Act ("HIPAA"), they are considered "work force members," defined as individuals who are given access to the District's PHI, and that PHI means any information, whether oral or recorded in any form or medium, created or received by the agents and employees and: (i) that relates to the past, present or future physical or mental condition of the patient; the provision of health care to the patient; or the past, present or future payment for the provision of health care to the patient; and (ii) that identifies the individual or with respect to which there is reasonable basis to believe the information can be used to identify the patient and shall have the same meaning as the term "protected health information" defined in the Code of Federal Regulations (45 CFR § 164.501).

G. To assume responsibility for assuring compliance with all federal, state, and local laws and policies concerning the confidentiality of District Pupil records and not to disclose District Pupil records except to District officials who have a legitimate need to know consistent with their official responsibilities. University recognizes that records relative to Pupils, maintained by them respectively, are confidential pursuant to provisions of applicable federal and state law, including but not limited to the FERPA and California Education Code §§ 49060-49085.

A. To maintain accurate and complete records and reports regarding the Interns' participation in the Programs.

B. To assume responsibility for assuring compliance with applicable educational standards and to oversee required academic and instructional content provided to Interns of the Programs.

C. To inform the District immediately, and in no event more than five business days, if it has information that it, the University Supervisor, or the Intern is not qualified in any way to carry out any of the duties they are responsible for.

D. The University has authority to terminate the participation of an Intern in the Program if the Intern violates any of the University's policies, rules, regulations, or procedures. The University shall have full responsibility for the conduct of any student disciplinary proceedings regarding the Intern's violation of its policies, rules, regulations, or procedures.

III. RESPONSIBILITIES OF THE UNIVERSITY

A. The UNIVERSITY will assure that the student shall have completed the necessary educational prerequisites, if so required, to be eligible for supervised fieldwork. For intern teachers, this includes the minimum number of preservice hours required by the CTC for issuance of the Intern Credential.

B. Each Intern shall apply for the Internship Credential through the UNIVERSITY, upon verification of employment from the DISTRICT.

C. The UNIVERSITY shall designate a faculty or staff member to coordinate, consult, and collaborate with the DISTRICT mentor teacher at the DISTRICT, the activities of each student assigned to DISTRICT, and student fieldwork experience.

D. The UNIVERSITY shall complete observations following CTC guideline and/or evaluations of the student regarding their performance at the DISTRICT as per arrangement between the UNIVERSITY faculty or staff member and the DISTRICT supervisor.

IV. RESPONSIBILITIES OF THE DISTRICT

A. The DISTRICT shall provide students with experiences with a student population that is diverse in terms of ethnicity, culture, language, socio-economics, and/or disabilities.

B. The DISTRICT staff will promptly and thoroughly investigate any complaint by any participating student of unlawful discrimination or harassment at the DISTRICT or involving employees or agents of the DISTRICT, take prompt and effective remedial action when discrimination or harassment is found to have occurred, and promptly notify the UNIVERSITY of the existence and outcome of any complaint of harassment by, against, or involving any participating student.

C. To notify the UNIVERSITY of any change in its personnel, operation, or policies which may affect the field education experience.

D. Comply with all federal, state, and local statutes and regulations applicable to the operation of the program, including without limitation, laws relating to the confidentiality of student records.

E. The DISTRICT staff shall comply with APPENDIX A and B regarding the DISTRICT's supervision of UNIVERSITY students.

F. The DISTRICT acknowledges that each INTERN under this Agreement shall be a paid employee of the DISTRICT and thus covered under the DISTRICT'S insurance policies, including Workers' Compensation, to the extent available to other teachers. No intern shall be considered an employee or agent of UNIVERSITY while performing services for the DISTRICT.

I. THE PARTIES MUTUALLY AGREE

A. Neither party shall discriminate in the assignment of INTERNS on the basis of race, color, disability, gender, religion, national origin, ancestry, sexual orientation, or any other basis prohibited by law.

B. The parties mutually agree each shall provide and maintain commercial general liability insurance or self-insurance acceptable to both parties in the minimum amounts of $1,000,000 per occurrence, $3,000,000 general aggregate and upon request shall furnish proof thereof in the form of a certificate of insurance within 30 days of the effective date of this Agreement. Each Certificate of Insurance shall specify that should any above described policies be cancelled before the expiration date thereof, notice will be delivered in accordance with the policy provisions.

D. The UNIVERSITY agrees to indemnify, hold harmless, and defend the DISTRICT, its agents, and employees from and against all loss or expense (including costs and attorney fees) resulting from liability imposed by law upon the DISTRICT because of bodily injury to or death of any person or on account of damages to property, including loss of use thereof, arising out of or in connection with this Agreement and due or claimed to be due to the negligence of the UNIVERSITY, its agents, employees, or students.

E. The DISTRICT agrees to indemnify, hold harmless, and at the UNIVERSITY'S request, defend the UNIVERSITY, its agencies and employees from and against all loss or expenses (including costs and attorney fees) resulting from liability imposed by law upon the UNIVERSITY because of bodily injury to or death of any person or on account of damages to property, including loss of use thereof, arising out of or in connection with this Agreement, and due or claimed to be due to the negligence of the DISTRICT, its agents, or employees.

C. Notices required or permitted to be provided under this Agreement shall be in writing and shall be deemed to have been duly given if mailed first class to the parties that signed this agreement and to the addresses below.

DISTRICT CONTACT INFORMATION:	UNIVERSITY CONTACT INFORMATION:
Hanford Elementary School District ATTN: Michele Alexander - Certificated Personnel Manager 714 N. White St. Hanford, CA 93230	University of Massachusetts Global 65 Enterprise, Suite 150 Aliso Viejo, CA 92656 Attn: School of Education, Dean

D. If any term or provision of this Agreement is for any reason held to be invalid, such invalidity shall not affect any other term or provision, and this Agreement shall be interpreted as if such term or provision had never been contained in this Agreement.

E. In the event of any material default under this Agreement, which default remains uncured for a period of twenty-one (21) days after receipt of written notice of such default, or in the event of the loss of WASC accreditation by the UNIVERSITY, this Agreement may be immediately terminated by the non-defaulting party.

F. This Agreement fully supersedes any and all prior agreements or understandings between the parties or any of their respective affiliates with respect to the subject matter hereof. No change, modification, addition, amendment, or supplement to this Agreement shall be valid unless set forth in writing and signed and dated by both parties hereto subsequent to the execution of this Agreement.

G. This Agreement shall be construed in accordance with the laws of the State of California in effect at the time of the execution of this Agreement. Should either party institute legal action to enforce any obligation contained herein, it is agreed that the proper venue of such suit or action shall be Orange County, California.

A. Both parties acknowledge they are independent contractors, and nothing contained in this Agreement shall be deemed to create an agency, joint venture, franchise or partnership relation between the parties and neither party shall so hold itself out. Neither party shall have the right to obligate or bind the other party in any manner whatsoever, and nothing contained in this Agreement shall give or is intended to give any right of any kind to third persons.

II. TERM AND TERMINATION OF AGREEMENT

A. THE TERM of this Agreement shall be effective 9/1/2025
(Cannot be older than older than 2 months from signature date)

and shall continue in full force and effect through 9/1/2028
(not to exceed 3 years)

This Agreement may be renewed for one (1) additional term of the contract by mutual written consent of the parties.

B. THIS AGREEMENT may be terminated by either the UNIVERSITY or the DISTRICT with or without cause upon thirty (30) days written notice provided that (subject to the other terms of this Agreement) all students performing fieldwork at the time of notice of termination are given the opportunity to complete their fieldwork at the Fieldwork Site.

SIGNATURES:

FIELDWORK SITE: Signature:

Name:

Title:

Date:

UNIVERSITY: Signature: DocuSigned by: David Andrews 5FE5BE3779704C0...

Name: Dr. David Andrews
Title: Chancellor & CEO
Date: August 20, 2025

Appendix A
Specific Supervision Requirements for Each Program

Intern Teachers:

A. Candidates in the internship program to assume the functions that are authorized by the regular standard credential and that the interns' services meet the instructional or service needs of the participating district(s).

B. The intern is expected to attend all school and district in-service training sessions whenever possible. The intern will also attend assigned District and School orientations that occur prior to the start of the school. If there is a conflict between University and District training, University meetings shall take priority during the Internship period.

C. Pursuant to California Education Code §44321, the supervision and support of interns is the responsibility of both the Commission-approved teacher preparation program and the District. The UNIVERSITY and DISTRICT have shared authority and responsibility for implementing the program, and for the continuous improvement of the program. The Commission requires that each approved intern program must have a signed Memorandum of Understanding (MOU) outlining the respective responsibilities of the program and of the employer.

a. **General Support and Supervision Provided to All Intern Teachers**

The UNIVERSITY and DISTRICT together shall provide a minimum of 144 hours of support/mentoring. Supervision for each intern teacher per school year may include: coaching, modeling and demonstrating within the classroom, assistance with course planning and problem-solving regarding students, curriculum, and development of effective teaching methodologies. The minimum support, mentoring and supervision provided to an intern teacher who assumes daily teaching responsibilities after the beginning of a school year shall be equal to four hours times the number of instructional weeks remaining in the school year. A minimum of 9 hours of support, mentoring, and supervision must be provided to an intern teacher every five instructional days, to be shared by University and District.

i. The UNIVERSITY shall select supervisors that have current knowledge in their subject matter area; understand the context of public schooling; ability to model best professional practices in teaching and learning, scholarship and service; knowledge about diverse abilities, cultural, language, ethnic and gender diversity; and understanding of academic standards, frameworks, and accountability systems that drive the curriculum of public schools.

ii. The UNIVERSITY shall provide supervision and ongoing support for a minimum of 72 hours per school year. University supervisors will conduct observations a minimum of six times each term that include co-planning meetings and advising. Supervisors will maintain weekly contact with the intern to provide support related to planning, curriculum, and instruction in addition to problem solving regarding students.

iii. The DISTRICT shall select mentor teachers who meet the following qualifications:

1. valid corresponding Clear or Life credential in a subject area comparable to that of the intern's subject area,
2. three years successful teaching experience, and
3. the English Learner (EL) Authorization (if responsible for providing specified EL support).

If the mentor does not hold an EL Authorization, the district must identify an individual who does have a valid EL authorization and who is immediately available to assist the intern with planning lessons that are appropriately designed and differentiated for English learners, for assessing language needs and progress, and to support language accessible instruction, through in-classroom modeling and coaching as needed.

i. The DISTRICT shall provide supervision and ongoing support for a minimum of 72 hours per school year with a minimum of 4.5 hours of support/mentoring and supervision per week. The mentor(s) role is to provide support specifically addressing issues in the intern's classroom. Interns without an English Language Authorization must also receive focused English Language instruction support.

ii. The UNIVERSITY shall provide orientation and training for the district mentors and university supervisors.

iii. The UNIVERSITY provides the 10 hour CTC mandatory mentor training.

iv. The DISTRICT requires mentors complete the CTC mandatory 10 hour training. Experienced mentors may be eligible to waive up to 8 hours of this training based on prior experience and professional development.

v. The University Supervisor and District Mentor shall meet together regularly with the intern to ensure the intern is following the California Teaching Performance Expectations.

vi. The UNIVERSITY shall monitor the completion of university and employer-provided support/mentoring to ensure that intern teachers are receiving the minimum 144 hours of general support.

vii. The District Mentor and site administrator shall participate in surveys that provide feedback to the university regarding the internship experience.

viii. District must allow the use of video capture for candidate supervision, reflection. and CalTPA completion to reflect to the extent possible Intern's knowledge, skills, and abilities to instruct TK-12 students while meeting state-adopted academic standards.

b. **Support and Supervision Specific to Teaching English Learners**

The following additional support/mentoring and supervision shall be provided to an intern teacher who enters the program without a valid English learner authorization listed on a previously issued multiple subject, single subject, or education specialist instruction teaching credential; a valid English learner or Cross-cultural, Language and Academic Development (CLAD) authorization:

i. The University and District shall share the responsibility to provide 45 hours of support/mentoring and supervision, including in-classroom coaching, specific to the needs of English learners. The minimum support/mentoring and supervision provided to an intern teacher who assumes daily teaching responsibilities after the beginning of a school year shall be equal to five hours times the number of months remaining in the school year. The support/mentoring and supervision should be distributed in a manner that sufficiently supports the intern teacher's development of knowledge and skills in the instruction of English learners.

i. The DISTRICT shall identify an individual who will be immediately available to assist the intern teacher with planning lessons that are appropriately designed and differentiated for English learners, for assessing language needs and progress, and for support of language accessible instruction through in-classroom modeling and coaching as needed. The identified individual may be the same mentor assigned pursuant to section I above provided the individual possesses an English learner authorization and will be immediately available to assist the intern teacher. (See Appendix B for examples of support/supervision activities).

ii. An individual who passes the California Teaching of English Learner (CTEL) examinations prior or subsequent to the issuance of the intern credential may be exempted from the additional 45 hours of support/mentoring and supervision specific to the needs of English learners.

iii. The UNIVERSITY shall monitor the completion of university and employer-provided support/mentoring to ensure that interns teachers are receiving the minimum 45 hours of support/mentoring specific to the needs of English learners.

School Counseling Fieldwork:

A. Provide an average of one (1) hour of individual or one-and-one-half (1.5) hours of small group supervision per week from an experienced school counselor with at least two years of professional experience.
B. The program assigns qualified supervisors and provides training based on the program's design.

Qualifications for supervisors must include, but are not limited to:

a. Possession of a PPS School Counselor credential and a minimum of two years PPS experience as appropriate to the candidate's fieldwork setting.
b. The University will provide materials for supervisors on training in models of supervision, the SCPEs, and program fieldwork requirements share responsibility for the quality of field experience, design of field experiences, quality of clinical progress, and assessment and verification of candidate competence.

Candidates are required to:

c. Complete a minimum of eight hundred (800) clock hours in two of three school levels such as elementary, middle, high school with a minimum of two hundred (200) clock hours within each level. Two hundred (200) hours of the eight hundred (800) clock hours may be completed in other areas related to schools and/or counseling, such as field work hours needed for a Child Welfare and Attendance (CWA) authorization.
d. Meet with their supervisor for one (1) hour of individual or one-and-one- half (1.5) hours of small group (limit 8 candidates per group) supervision per week. 600 clock hours are required in a public Pre-K-12 school, must be supervised by a professional who holds a valid PPS credential and is always also accessible to the candidate while the candidate is accruing fieldwork hours.

A. University Supervision Requirements include:

   e. One-and-one-half (1.5) hours per week of group supervision provided on a regular schedule throughout the field experience, usually performed by a program faculty member.
   f. The program provides preparation and continuing education for field experience supervisors on program requirements, models of supervision, and the SCPEs, in collaboration with site supervisors. Site Supervisors share responsibility for the quality of field experience, design of field experiences, quality of clinical progress, and assessment and verification of candidate competence.

B. Provide opportunities for students to gain a broad range of experiences, including experiences in:

   a. Personal and career assessments
   b. Personal counseling experience in either an individual or group context
   c. Experience in School-based programs serving parents and family members
   d. Observing classroom instruction
   e. Attending district and school-based meetings
   f. Mapping school-based community resources
   g. The candidate is to perform, under supervision, the functions of school counselors in school counseling domains.
   h. Participating in professional development activities.
   i. Participating in individual or group supervision.
   j. Learning about and using technology and information systems.
   k. Learning about Individual differences and student diversity.

C. The DISTRICT shall provide activities that occur across at minimum of two of four settings, including, (a) elementary, middle school or junior high, and (b) high school.

D. The DISTRICT in collaboration with the UNIVERSITY will designate one school counselor who has at least two years' experience in school counseling to serve as the primary supervisor. The candidate may also work with other experienced school counselors for specific activities. In no case shall any supervisor be assigned by the FIELDWORK SITE to provide concurrent supervision for more than two candidates.

E. The DISTRICT shall ensure that the candidate receives an average of one hour of individual or one and one-half hours of group face-to-face supervision per week, although more time may be needed, especially at the beginning of the FIELDWORK experience.

F. The DISTRICT supervisor, in collaboration with the UNIVERSITY faculty, will complete at least one written evaluation of the student's performance near the end of each university session.

G. The DISTRICT shall ensure that the candidate will be treated by the district as part of the professional staff and provided a supportive work environment, adequate supplies, counseling and test materials. In addition, it shall see that the candidate is encouraged to participate in district, SELPA, or county committees; and that he/she is provided release time as needed to attend professional development experiences or professional association meetings.

Specific Supervision Requirements School Psychology Fieldwork:

A. There are two required levels of field-based activities. The first level, practicum, consists of a series of supervised experiences that occur prior to the culminating field experience or internship, and is conducted in field-based settings. The practicum provides for the application of pedagogical knowledge, skills and abilities as identified in the SPPEs.

B. Provide an average of two (2) hours of individual or small group supervision per week from an experienced school psychologist.

A. Assigned practicum supervisors must meet the following qualifications for practicum/fieldwork supervisors must include but are not limited to:
• Minimum of 3 years of experience as professional in the field
• Possession of a PPS School Psychology Credential
• Knowledge of context and content appropriate to the practicum experience. A field-based professional holding a current and valid credential authorizing service as a school psychologist provides direct culminating fieldwork or internship supervision.

B. Provide experiences with a diverse student population.

C. Provide experiences with a variety of educational programs.

D. A minimum of twelve hundred (1,200) clock hours of field experience is required as part of the culminating fieldwork or internship according to the following guidelines:
   a. The culminating field experience or internship is typically completed within one (1) academic year but shall be completed within no more than two (2) consecutive academic years.
   b. The culminating field experience or internship must include a minimum of one thousand (1000) clock hours in a preschool –grade 12 school setting providing direct and indirect services to pupils.
   c. Up to two hundred (200) hours of field experience may be acquired in other settings such as(a) private, state-approved educational programs; (b) other appropriate mental health-related program settings involved in the education of pupils; (c) relevant educational research or evaluation activities. Supervision and principal responsibility for the field experience in other settings is the responsibility of the off-campus agency.
   d. A written plan for the culminating field (or intern) experience is prepared and agreed upon by representatives of the local educational agency, the field (or intern) supervisor(s), and program supervisory staff. The field experience plan is completed early in the field experience and is periodically reviewed and revised by the University Supervisor along with input from the site supervisor. The plan identifies the field experience objectives, describes appropriate experiences for the achievement of the objectives across settings, and outlines the evaluation plan for determining the achievement of each objective. The plan also delineates the responsibilities of both the university and the local supervisory personnel.

E. Provide opportunities for candidates to gain a broad range of experiences, including experiences in:

   a. Data based decision making: Assessing and reevaluating individual pupils and their programs.
   b. Collaboration and consultation with school personnel and participation on interdisciplinary teams.
   c. Developing, implementing and evaluating academic and behavioral interventions.
   d. Providing counseling and other mental health interventions.
   e. Home, school, community collaboration: working with parents and community members.
   f. Learning about, helping develop, or evaluating policy, practices and programs.
   g. Participating in professional development activities.
   h. Participating in individual or group supervision.
   i. Learning about and using technology and information systems.
   j. Learning about Individual differences and student diversity.

A. The University will provide materials for supervisors on training in models of supervision, the SPPEs, and program fieldwork requirements share responsibility for the quality of field experience, design of field experiences, quality of clinical progress, and assessment and verification of candidate competence.

B. The DISTRICT shall provide activities that occur across at minimum of two of four settings, including (a) preschool, (b) elementary, (c) middle school or junior high, and (d) high school.

C. The DISTRICT in collaboration with the UNIVERSITY will designate one school psychologist who has at least three years' experience in School Psychology to serve as the primary supervisor. The student may also work with other experienced school psychologists for specific activities. In no case shall any supervisor be assigned by the DISTRICT to provide concurrent supervision for more than two interns or students.

D. The DISTRICT shall ensure that the student receives an average of two hour of individual or two hours of group face-to-face supervision per week, although more time may be needed, especially at the beginning of the FIELDWORK experience.

E. The DISTRICT supervisor, in collaboration with the UNIVERSITY faculty, will complete at least one written evaluations of the student's performance near the end of each university session.

F. The DISTRICT shall ensure that the candidate will be treated by the district as part of the professional staff and provided a supportive work environment, adequate supplies, counseling and test materials. In addition, it shall see that the candidate is encouraged to participate in district, SELPA, or county committees; and that he/she is provided release time as needed to attend professional development experiences or professional association meetings.

School Administration Fieldwork:

A. The DISTRICT shall provide student with individual and/or small group supervision from an experienced school administrator.

B. The DISTRICT shall provide student with experiences with a diverse student population.

C. The DISTRICT shall provide student with experiences with a variety of educational programs.

D. The DISTRICT shall ensure that the student receives an average of one hour of individual and/or one and one-half hours of group face-to-face supervision per week, although more time may be needed, especially at the beginning of the FIELDWORK experience.

E. The DISTRICT supervisor, in collaboration with the UNIVERSITY faculty, will complete at least one written evaluation of the student's performance near the end of each university semester.

F. The DISTRICT shall ensure that the student will be treated by the DISTRICT as part of the professional staff and is provided a supportive work environment and adequate supplies. In addition, it shall see that the INTERN is encouraged to participate in district or county committees and that he/she is provided release time as needed to attend professional development experiences or professional association meetings

Appendix B
CTC Preconditions for Teaching Internship Programs

A. **Bachelor's Degree Requirement**. Candidates admitted to internship programs must hold baccalaureate degrees or higher from a regionally accredited institution of higher education. Reference: Education Code Sections 44325, 44326, 44453.

B. **Subject Matter Requirement.** Each Multiple Subject intern admitted into the program has passed the Commission-approved subject matter examinations(s) for the subject area(s) in which the Intern is authorized to teach, and each Single Subject intern admitted into the program has passed the Commission-approved subject matter examination(s) or completed the subject matter program for the subject areas(s) in which the Intern is authorized to teach. Reference: Education Code Section 44325(c) (3).

C. **Pre-Service Requirement.**
   a. Each Multiple and Single Subject Internship program must include a minimum of 120 clock hour (or the semester or quarter unit equivalent) pre-service component which includes foundational preparation in general pedagogy including classroom management and
   planning, reading/language arts, subject specific pedagogy, human development, and specific content regarding the teaching English Learners pursuant to California Code of Regulations §80033.
   b. Each Education Specialist Internship program includes a minimum of 120 clock hour (or the semester or quarter unit equivalent) pre-service component which includes foundational preparation in pedagogy including classroom management and planning, reading/language arts, specialty specific pedagogy, human development, and teaching English Learners.

D. **Professional Development Plan**. The employing district has developed and implemented a Professional Development Plan for interns in consultation with a Commission-approved program of teacher preparation. The plan shall include all of the following:
   a. Provisions for an annual evaluation of the intern.
   b. A description of the courses to be completed by the intern, if any, and a plan for the completion of preservice or other clinical training, if any, including student teaching. Additional instruction during the first semester of service, for interns teaching in kindergarten or grades 1 to 6 inclusive, in child development and teaching methods, and special education programs for pupils with mild and moderate disabilities.
   c. Instruction, during the first year of service, for interns teaching children in bilingual classes in the culture and methods of teaching bilingual children, and instruction in the etiology and methods of teaching children with mild and moderate disabilities.

E. **Supervision of Interns.**
   a. In all internship programs, the participating institutions in partnership with employing districts shall provide 144 hours of support and supervision annually and 45 hours of support and supervision specific to teaching English learners pursuant to California Code of Regulations §80033.

a. University Intern Programs only: No intern's salary may be reduced by more than 1/8 of its total to pay for supervision, and the salary of the intern shall not be less than the minimum base salary paid to a regularly certificated person. If the intern salary is reduced, no more than eight interns may be advised by one district support person. Reference: Education Code Section 44462. Institutions will describe the procedures used in assigning supervisors and, where applicable, the system used to pay for supervision.

F. **Assignment and Authorization.** To receive program approval, the participating institution authorizes the candidates in an internship program to assume the functions that are authorized by the regular standard credential. Reference: Education Code Section 44454. The institution stipulates that the interns' services meet the instructional or service needs of the participating district(s). Reference: Education Code Section 44458.

G. **Participating Districts.** Participating districts are public school districts or county offices of education. Submissions for approval must identify the specific districts involved and the specific credential(s) involved. Reference: Education Code Sections 44321 and 44452.

H. **Early Program Completion Option.** (Does not apply to an Education Specialist intern program) Each intern program must make available to candidates who qualify for the option the opportunity to choose an early program completion option, culminating in a five-year preliminary teaching credential. This option must be made available to interns who meet the following requirements:

   a. Pass a written assessment adopted by the commission that assesses knowledge of teaching foundations as well as all of the following:
      i. Human development as it relates to teaching and learning aligned with the state content and performance standards for K-12 students
      ii. Techniques to address learning differences, including working with students with special needs
         1. Techniques to address working with English learners to provide access to the curriculum
      iii. Reading instruction in accordance with state standards
         1. Assessment of student progress based on the state content and performance standards
         2. Classroom management techniques
         3. Methods of teaching the subject fields
   b. Pass the teaching performance assessment. This assessment may be taken only one time by an intern participating in the early completion option.
   c. Pass the Reading Instruction Competence Assessment (RICA) (Multiple Subject Credential only).
   d. Meet the requirements for teacher fitness.
      i. An intern who chooses the early completion option but is not successful in passing the assessment may complete his or her full internship program. (Reference: Education Code Section 44468).

I. **Length of Validity of the Intern Certificate.** Each intern certificate will be valid for a period of two years. However, a certificate may be valid for three years if the intern is participating in a program leading to the attainment of a specialist credential to teach students, or for four years if the intern is participating in a district intern program leading to the attainment of both a multiple subject or a single subject teaching credential and a specialist credential to teach students with mild/moderate disabilities. Reference: Education Code Section 44325 (b).

A. **Non-Displacement of Certificated Employees.** The institution and participating districts must certify that interns do not displace certificated employees in participating districts.

B. **Bilingual Language Proficiency.** Each intern who is authorized to teach in bilingual classrooms has passed the language proficiency subtest of the Commission-approved assessment program leading to the Bilingual Crosscultural Language and Academic Development Certificate. Reference: Education Code Section 44325 (c) (4).

Appendix C
Literacy Instruction

Literacy instruction is required of all Commission approved Preliminary Multiple Subject, Education Specialist (Mild to Moderate Support Needs, Extensive Support Needs, Visual Impairments, Deaf and Hard of Hearing, Early Childhood Special Education), and PK-3 Early Childhood Education (ECE) Specialist Instruction teacher preparation programs pursuant to Senate Bill (SB) 488 (Chap. 678, Stats. 2021).

A. District and University must ensure that:
   a. Candidates have the opportunity to Practice Teaching Foundational Literacy Skills in settings that allow candidates opportunities to practice teaching students foundational skills. Opportunities must be provided to candidates in clinical practice settings to take and pass a Commission approved literacy performance assessment that includes a focus on foundational literacy skills and the additional cross cutting themes in literacy.

   b. Candidates must have the opportunity to practice a strong literature, language, and comprehension component with a balance of oral and written language.

   c. The clinical practice settings must allow candidates opportunities to practice TPEs related to oral and written language, as applicable to the credential program. Candidates must have opportunities to practice diagnostic techniques that inform teaching and assessment and early intervention techniques. This includes practice screening and diagnostic techniques that inform teaching and assessment and early intervention techniques, as appropriate to the credential and as identified in the TPEs and standard.

   d. In addition to the full list of Teaching Performance Expectations (TPEs), candidates must have opportunities to engage specifically with TPE 7.6, 7.7, and 7.8 in their clinical experiences. The TPEs are outlined below:

      i. 7.6/U7.6 Meaning Making. Engage students in meaning making by building on prior knowledge and using complex literary and informational texts (print, digital, and oral), questioning, and discussion to develop students' literal and inferential comprehension, including the higher-order cognitive skills of reasoning, perspective taking, and critical reading, writing, listening, and speaking across the disciplines. Engage students in reading, listening, speaking, writing, and viewing closely to draw evidence from texts, ask and answer questions, and support analysis, reflection, and research.

      ii. 7.7/U7.7 Language Development. Promote students' oral and written language development by attending to vocabulary knowledge and use, grammatical structures (e.g., syntax), and discourse-level understandings as students read, listen, speak, and write with comprehension and effective expression. Create environments that foster students' oral and written language development, including discipline-specific academic language. Enhance language development by engaging students in the creation of diverse print, oral, digital, and multimedia texts. Conduct instruction that leverages students' existing linguistic repertoires, including home languages and dialects, and that accepts and encourages translanguaging.

i. 7.8/U7.8 Effective Expression. Develop students' effective expression as they write, discuss, present, and use language conventions. Engage students in a range of frequent formal and informal collaborative discussions, including extended conversations, and writing for varied purposes, audiences, and contexts. Teach students to plan, develop, provide feedback to peers, revise using peer and teacher feedback, edit, and produce their own writing and oral presentations in various genres, drawing on the modes of opinion/ argumentation, information, and narration. Develop students' use of keyboarding, technology, and multimedia, as appropriate, and fluency in spelling, handwriting, and other language conventions to support writing and presentations. Teach young children letter formation/printing and related language conventions, such as capitalization and punctuation, in conjunction with applicable decoding skills.

e. Within each clinical setting, it is expected that candidates have opportunities to practice skills outlined in the California Dyslexia Guidelines: https://www.cde.ca.gov/sp/se/ac/documents/cadyslexiaguidelines.pdf

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 08/29/2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/10/2025

ITEM:
Consider approval of Resolution #11-26 regarding the accounting of developer fees.

PURPOSE:
Government Code sections 66001(d) and 66006(b) require school districts to make an annual accounting of the Capital Facilities Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year.

FISCAL IMPACT:
None.

RECOMMENDATIONS:
Approve the developer fee report and adopt Resolution #11-26.

RESOLUTION No. 11-26
RESOLUTION OF THE GOVERNING BOARD OF THE
HANFORD ELEMENTARY SCHOOL DISTRICT
REGARDING ACCOUNTING OF DEVELOPMENT FEES
FOR THE 2024-2025 FISCAL YEAR
IN THE FOLLOWING FUND OR ACCOUNT:
2500-CAPITAL FACILITIES FUND
(Government Code sections 66001(d) & 66006(b))

1. Authority and Reasons for Adopting this Resolution.

A. This District levied school facilities fees pursuant to various resolutions, the most recent of which is dated February 16, 2024 and is referred herein as the "School Facilities Fee Resolution" and hereby incorporated by reference into this Resolution. Those resolutions were adopted under the authority of Education Code section 17620 (formerly Government Code section 53080). These fees have been deposited in the following fund or account: 2500-Capital Facilities Fund.

B. Government Code sections 66001(d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year.

C. Government Code sections 66001(d) and 66006(b) further require that the annual accounting of the Fund and those findings be made available to the public no later than December 27, 2025, that this information be reviewed by this Board at its regularly scheduled board meeting held no earlier than 15 days after they become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it.

D. The Superintendent has informed the Board that a draft copy of this resolution (along with Exhibits A and B which are hereby incorporated by reference into this Resolution) was made available to the public on August 22, 2025. The Superintendent has further informed this Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had requested it.

E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does.

This Resolution makes various findings and takes various actions regarding the Fund as required by and accordance with Government Code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2024-2025 Fiscal Year:

A. In reference to Government Code section 66006(b)(2), the information identified in Section 1 above is correct;

B. In further reference to Government Code section 66006(b)(2), this Board has reviewed the annual accounting for the Fund as contained in Exhibit A and determined that it meets the requirements set forth in Government Code section 66006(b)(1);

C. In reference to Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by development on which the fees were levied, which facilities are more specifically identified in Exhibit B;

D. In reference to Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which it is charged;

E. In reference to Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put is identified in Exhibit B;

F. In reference to Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year, the approximate dates on which the funding referred to in paragraph e above is expected to be deposited into the approximate account or fund is designated in Exhibit B; and

G. In reference to the last sentence of Government Code section 66006(b), because all of the findings required by that subdivision have been made in the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001(e).

4. Superintendent Authorized to Take Necessary and Appropriate Action.

The Board further directs and authorizes the Superintendent to take, on its behalf, such further action as may be necessary and appropriate to effectuate this Resolution.

5. Certificate of Resolution

I, Robert "Bobby" Garcia, President of the Governing Board of the Hanford Elementary School District of Kings County, State of California, certify that this Resolution proposed by______________, seconded by__________________________, was duly passed and adopted by the Board, at an official and public meeting this 10th day of September, 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

____

President, Board of Trustees
Hanford Elementary School District
Kings County, California

EXHIBIT A
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2024-2025
FOR THE FOLLOWING FUND OR ACCOUNT:
2500-CAPITAL FACILITIES FUND (the "Fund")

Per Government Code section 66006(b)(1)(A)-(H) as indicated:

A. A brief description of the type of fee in the Fund:

Level 1 school facilities fees.

B. The amount of the fee.

The Hanford Elementary School District levied $3.10 per square foot of assessable space of residential construction and $0.50 per square foot of commercial/industrial construction from July 1, 2024 until June 30, 2025. It should be noted that the high school district also levies a school facilities fee in addition to the elementary school's based on its own Developer Fee Justification Study.

C. The beginning and ending balance of the Fund.

See Attachment 1.

D. The amount of the fees collected and the interest earned.

See Attachment 1.

E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

See Attachment 1.

F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete:

Classrooms projected to be funded with development fees are scheduled to be completed 12/31/25 and annual portable cost will continue into the foreseeable future.

G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan:

See Attachment 1.

H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:

N/A. No refunds or allocations were made pursuant to subdivision (e) or (f) of section 66001.

EXHIBIT B
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2024-2025
FOR THE FOLLOWING FUND OR ACCOUNT:
2500-CAPITAL FACILITIES FUND (the "Fund")

Per Government Code section 66001(d)(1) as indicated:

A. With respect to only the portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to reduce overcrowding caused by the development on which the fees were levied, which facilities are more specifically identified as follows:

   Installation and lease payments associated with portable classrooms and the construction of classrooms.

B. See section B of the Exhibit A.

C. With respect to only the portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

   Lease payments and associated portable costs are estimated at $105,000 annually funded entirely with developer fees and the matching share of the classroom wing is estimated to cost $2,759,000.

D. With respect to only the portion of the Fund remaining unexpended at the end of the 2024-2025 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account of fund:

   Lease payments are scheduled to continue with no defined ending date and the classroom wing is scheduled to be completed 12/31/25. Another classroom wing is dependent on state funding and may be funded by 6/30/30.

8/20/2025
09.11.24 developer fee report
DCE

Attachment 1
Hanford Elementary School District

BEGINNING BALANCE - 07/01/24 $ 2,296,680.84

REVENUE:

DESCRIPTION		
Fees 07/01/24-06/30/25	$	1,858,681.78
Gain/Loss Investments	$	39,596.07
Interest	$	68,798.38
TOTAL FUNDS AVAILABLE	**$**	**4,263,757.07**

EXPENSES:

PROJECT DESCRIPTION

	% Funded by Fee		Project Costs	Other Sources
Portable leases	100%	$	103,815.50	N/A
Other services (Developer Fee Study, Master Planning, Etc.)	100%	$	3,625.00	N/A
Construction of TK/K classrooms	18%	$	1,300,000.00	State Funds
TOTAL EXPENDITURES		**$**	**1,407,440.50**	

ENDING BALANCE- 06/30/25 $ 2,856,316.57

Residential Fee ***$3.10/Square Foot (07/01/24-06/30/25)***
Commercial Fee ***$0.50/Square Foot (07/01/24-06/30/25)***

Multi-Year Summary

Year	Beginning Balance	Fees Received	Interest/Other	Expenditures	Ending Balance
2015-2016	$ 417,722.27	$ 604,138.51	$ 1,770.62	$498,427.35	$ 525,204.05
2016-2017	$ 525,204.05	$ 450,874.20	$ 5,358.44	$221,290.58	$ 760,146.11
2017-2018	$ 760,146.11	$ 390,069.98	$ 7,508.89	$959,057.26	$ 198,667.72
2018-2019	$ 198,667.72	$ 580,189.63	$ 6,331.02	$170,316.79	$ 614,871.58
2019-2020	$ 614,871.58	$ 81,079.36	$ 10,380.75	$186,153.38	$ 520,178.31
2020-2021	$ 520,178.31	$ 117,425.16	$ 4,578.92	$152,860.00	$ 489,322.39
2021-2022	$ 489,322.39	$ 539,718.23	$ (25,096.17)	$116,486.33	$ 887,458.12
2022-2023	$ 887,458.12	$ 821,060.46	$ (6,545.23)	$100,943.77	$ 1,601,029.58
2023-2024	$ 1,601,029.58	$ 683,889.07	$ 66,627.19	$ 54,865.00	$ 2,296,680.84

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 08/29/2025

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 09/10/2025

ITEM:
Consider approval of the revised unaudited actuals financial report.

PURPOSE:
The California Department of Education requires local educational agencies to file a series of financial reports following the conclusion of the fiscal year. The report consists of a prescribed set of reports that summarizes various facets of financial data of the school district and can be reviewed on the District website.

This item is being brought back with a change to Fund 51 related to unrealized bond premiums from the issuance of Series A.

FISCAL IMPACT:
See the attached forms that summarize the financial information for the fiscal year 2024-2025.

RECOMMENDATIONS:
Approve the revised unaudited actuals financial report.

2024-2025 Unaudited Actuals

REVISED 09/10/2025

- $254k stores inventory/revolving cash/prepaid expenditures
- $19.0 million committed for declining enrollment, CEC solar loans, Construction, Technology, Debt Service
- $ 1.2 million gain on investments

- $ 8.9 million Expanded Learning Opportunity Program
- $ 0.4 million Educator Effectiveness Grant (State)
- $ 2.8 million Restricted Lottery
- $ 0.4 million Mental Health Services
- $ 2.1 million Arts, Music, & Instructional Material Discretionary Block Grant
- $ 1.1 million Proposition 28 (Arts and Music in Schools)
- $ 0.1 million Kitchen Infrastructure and Training Grants
- $ 5.9 million Learning Recovery Emergency Block Grant
- $ 0.6 million Routine Restricted Maintenance
- $ 0.2 million Redevelopment funds
- $ 2.1 million Medi-Cal Billing funds

General Fund Budget Comparison

	24/25 2nd Interim	24/25 Unaudited Actuals	Change	Explanation
BEGINNING BALANCE				
Net Beginning Balance	$54,620,284	$54,620,284	$0	
REVENUES				
LCFF Sources	$76,931,896	$76,849,353	($82,543)	2.84 less funded ADA / ($18k) TK add on
Federal Revenues	$7,821,684	$7,405,286	($416,397)	($216k) Title I / ($69k) Title II / ($132k) Title III
Other State Revenues	$16,952,112	$15,415,056	($1,537,056)	$110k Unrestricted lottery / ($1,962k) ELOP / $98k Restricted lottery
Other Local Revenues	$6,236,923	$8,207,355	$1,970,432	$207k Surplus equipment / $1,093k Interest / $1,183k Gain on Investments / $53k MAA / ($246k) ERATE / $61k Redevelopment / ($900k) Electric bus grant / $402k Medi Cal / $46k SELPA
Total, Revenues	**$107,942,615**	**$107,877,051**	**($65,564)**	
EXPENDITURES				
Certificated Salaries	$40,283,284	$40,237,457	($45,827)	($50k) Educator Effectiveness / $44k Special Education / ($80k) Prop 28
Classified Salaries	$16,708,817	$16,472,818	($235,998)	($129k) Yard Supervisors / ($33k) Bus driver/ ($22k) Fiscal / ($17k) ELOP / ($26k) Medi Cal
Employee Benefits	$27,893,912	$27,788,044	($105,869)	See above / ($86k) STRS / ($116k) PERS / $72k Retiree benefits / $144k STRS on behalf
Books and Supplies	$6,332,804	$5,971,732	($361,071)	$662k Smart boards and staff laptops / ($465k) student computers / $160k ERATE / ($33k) safety supplies / ($170k) Textbooks / $124k ELOP / ($80k) Title I / ($88k) Title III / ($382k) KIT funds
Services, Other Operating Expenditures	$8,143,539	$7,695,331	($448,208)	$183k Charter buses / $55k software licenses / ($135k) ELOP / ($101k) Title I / ($52k) Title II / ($20k) Title III / ($34k) KIT / ($396k) RRM
Capital Outlay	$5,609,098	$2,442,093	($3,167,005)	($50k) Technology / ($258k) ERATE / ($2,000k) ELOP / ($1,150k) Electric buses and infrastructure / $291k KIT funds
Other Outgo(excl. 7300`s)	$3,756,332	$3,835,767	$79,435	$79k Special Education excess costs
Direct/Indirect Support	($100,000)	($100,000)	$0	
Total Expenditures	**$108,627,785**	**$104,343,242**	**($4,284,543)**	
OTHER FINANCING SOURCES/USES				
Transfers				
Transfers In	$800,000	$800,000	$0	
Transfers Out	$301,759	$301,759	$0	
Other Sources/Uses		$0		
Sources	$605,711	$605,711	$0	
Contributions	$0	$0	$0	
Total, Other Financing Sources/Uses	**$1,103,952**	**$1,103,952**	**$0**	
NET INCREASE (DECREASE) IN FUND BALANCE	**$418,781**	**$4,637,760**	**$4,218,979**	
ENDING FUND BALANCE	**$55,039,066**	**$59,258,045**	**$4,218,979**	

Total General Fund

	Unrestricted	Restricted	Total
BEGINNING BALANCE			
Net Beginning Balance	$29,674,621	$24,945,663	$54,620,284
REVENUES			
LCFF Sources	$76,849,353	$0	$76,849,353
Federal Revenues	$0	$7,405,286	$7,405,286
Other State Revenues	$2,177,543	$13,237,513	$15,415,056
Other Local Revenues	$4,562,920	$3,644,435	$8,207,355
Total, Revenues	**$83,589,817**	**$24,287,234**	**$107,877,051**
EXPENDITURES			
Certificated Salaries	$32,380,096	$7,857,361	$40,237,457
Classified Salaries	$11,300,704	$5,172,114	$16,472,818
Employee Benefits	$19,000,103	$8,787,941	$27,788,044
Books and Supplies	$2,587,352	$3,384,380	$5,971,732
Services, Oth Oper Exp	$5,217,563	$2,477,768	$7,695,331
Capital Outlay	$284,920	$2,157,173	$2,442,093
Other Outgo(excl. 7300`s)	$1,490,285	$2,345,481	$3,835,767
Direct/Indirect Support	($1,002,104)	$902,104	($100,000)
Total Expenditures	**$71,258,919**	**$33,084,323**	**$104,343,242**
OTHER FINANCING SOURCES/USES			
Transfers			
Transfers In	$800,000	$0	$800,000
Transfers Out	$301,759	$0	$301,759
Other Sources/Uses			
Sources	$0	$605,711	$605,711
Contributions	($7,916,054)	$7,916,054	$0
Total, Other Financing Sources/Uses	**($7,417,813)**	**$8,521,765**	**$1,103,952**
NET INCREASE (DECREASE) IN FUND BALANCE	**$4,913,084**	**($275,324)**	**$4,637,760**
ENDING FUND BALANCE	**$34,587,705**	**$24,670,339**	**$59,258,045**
FUND BALANCE DESIGNATIONS AND COMMITMENTS	**$ 19,297,964**	**$ 24,670,339**	**$ 43,968,304**
UNCOMMITTED RESERVE BALANCE	**$ 15,289,741**	**$ -**	**$ 15,289,741**
PROJECTED RESERVE RELATIVE TO EXPENDITURES AND OUTGO	**14.6%**		

Other HESD District Funds

	District Funds					
Fund	**Fund Description**	**Beginning Balance**	**Revenues**	**Expenditures**	**Other Sources/Uses**	**Ending Fund Balance**
0800	**Student Activity Special Revenue Fund**	$ 25,366	$ 38,129	$ 34,395	$ -	$ 29,099
0900	**Jefferson Charter Fund**	$ 63	$ 1	$ -	$ -	$ 65
1300	**Cafeteria Fund**	$ 4,445,781	$ 5,415,987	$ 4,507,966	$ -	$ 5,353,803
1400	**Deferred Maintenance Fund**	$ 232,524	$ 314,842	$ 389,187	$ -	$ 158,178
1500	**Pupil Transportation Fund**	$ 475,593	$ 20,861	$ 258,381	$ 100,000	$ 338,073
2000	**Special Reserve for Other Post Employment Benefits**	$ 14,428,373	$ 748,607		$ (598,241)	$ 14,578,739
2140	**Building Fund (2024 Series A)**	$ -	$ 32,213	$ 228,708	$ 7,500,000	$ 7,303,505
2500	**Capital Facilities Fund**	$ 2,296,681	$ 1,967,076	$ 107,441	$ (1,300,000)	$ 2,856,317
3500	**State Building Fund**	$ 4,747,490	$ 205,764	$ 8,632,191	$ 4,300,000	$ 621,064
4000	**Special Reserve (capital outlay)**	$ 10,996,629	$ 536,122	$ 488,648	$ (3,000,000)	$ 8,044,104
6720	**Self Insurance Fund**	$ 962,945	$ 968,478	$ 806,176	$ -	$ 1,125,246

Looking Forward

- Federal Funding uncertain moving forward.
- 2025-26 State budget defers $1.9 billion into 2026-27 (estimated to be $1.6 million for Hanford Elementary.
- 2025-26 funded ADA projected to decline 62 ADA is budgeted with the prior three year ADA guarantee.
- $2 million in general fund interest budgeted (fund balance is declining along with potentially interest rates)
- $1.2 million in unrealized Gains on Investments reflected in final General Fund balance
- All COVID funding expired on September 30, 2024
- Construction projects budgets in 25-26

Monroe TK/K building	$1.8 million
Monroe Modernization	$5.0 million
Jefferson Modernization	$1.0 million

Questions?

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: ______________________ Date of Meeting: Aug 27, 2025

Clerk / Secretary of the Governing Board
(Original signature required)

Printed Name: Lupe Hernandez Title: Clerk

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: ______________________ Date: ______________

County Superintendent/Designee
(Original signature required)

Printed Name: Todd Barlow Title: Superintendent

For additional information on the unaudited actual reports, please contact:

For County Office of Education:	For School District:
Jamie Dial	David Endo
Name	Name
Assistant Superintendent of Business Service	Chief Business Official
Title	Title
559-584-1441	559-585-3628
Telephone	Telephone
jamie.dial@kingscoe.org	dendo@hanfordesd.org
E-mail Address	E-mail Address

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	50.48%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$8,842,058.60
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	Adjusted Appropriations Limit	$49,583,380.31
	Appropriations Subject to Limit	$49,583,380.31
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.03%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

Description	2024-25 Unaudited 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	5,204.46	5,273.81	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	5,204.46	5,273.81	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	99.20	100.27	99.20	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)	99.20	100.27	99.20	96.02	96.02	96.02
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,303.25	5,304.73	5,373.01	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 Unaudited 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 Unaudited 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

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
01 GENERAL FUND								
Expenditure Detail	139,402.33	0.00	0.00	(100,000.00)				
Other Sources/Uses Detail					800,000.00	301,759.00		
Fund Reconciliation							0.00	106,100.00
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	(139,402.33)	100,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	8,000.00
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	0.00		
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					4,300,000.00	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	3,000,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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							114,100.00	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	139,402.33	(139,402.33)	100,000.00	(100,000.00)	5,401,759.00	5,401,759.00	114,100.00	114,100.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,016,579.46		3,016,579.46			3,016,579.46
Work in Progress	4,464,609.32		4,464,609.32	9,288,236.04	3,719,550.13	10,033,295.23
Total capital assets not being depreciated	7,481,188.78	0.00	7,481,188.78	9,288,236.04	3,719,550.13	13,049,874.69
Capital assets being depreciated:						
Land Improvements	14,993,038.84		14,993,038.84	2,449,478.06		17,442,516.90
Buildings	77,948,641.21		77,948,641.21	2,722,758.87	15,600.00	80,655,800.08
Equipment	13,010,269.81		13,010,269.81	1,304,671.57	222,220.35	14,092,721.03
Total capital assets being depreciated	105,951,949.86	0.00	105,951,949.86	6,476,908.50	237,820.35	112,191,038.01
Accumulated Depreciation for:						
Land Improvements	(6,665,334.33)		(6,665,334.33)	(583,623.55)		(7,248,957.88)
Buildings	(27,236,115.41)		(27,236,115.41)	(1,815,798.35)	(15,600.00)	(29,036,313.76)
Equipment	(6,182,729.57)		(6,182,729.57)	(1,203,155.78)	(133,316.70)	(7,252,568.65)
Total accumulated depreciation	(40,084,179.31)	0.00	(40,084,179.31)	(3,602,577.68)	(148,916.70)	(43,537,840.29)
Total capital assets being depreciated, net excluding lease and subscription assets	65,867,770.55	0.00	65,867,770.55	2,874,330.82	88,903.65	68,653,197.72
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	73,348,959.33	0.00	73,348,959.33	12,162,566.86	3,808,453.78	81,703,072.41
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	3,024,325.44	770,904.40	3,795,229.84	605,710.60	137,397.28	4,263,543.16	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,433,544.00		1,433,544.00		62,852.00	1,370,692.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	14,255,470.00	(265,623.00)	13,989,847.00	447,520.00		14,437,367.00	
Compensated Absences Payable	480,198.42	15,230.58	495,429.00	51,411.19		546,840.19	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	40,813,537.86	520,511.98	41,334,049.84	8,604,641.79	360,249.28	49,578,442.35	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	40,237,457.25	301	0.00	303	40,237,457.25	305	94,088.32		307	40,143,368.93	309
2000 - Classified Salaries	16,472,818.37	311	65,919.85	313	16,406,898.52	315	2,411,250.69		317	13,995,647.83	319
3000 - Employee Benefits	27,788,043.78	321	549,802.11	323	27,238,241.67	325	1,108,050.96		327	26,130,190.71	329
4000 - Books, Supplies Equip Replace. (6500)	6,594,794.02	331	302,593.82	333	6,292,200.20	335	1,159,517.51		337	5,132,682.69	339
5000 - Services. . . & 7300 - Indirect Costs	7,595,330.95	341	50,982.98	343	7,544,347.97	345	67,471.28		347	7,476,876.69	349
				TOTAL	97,719,145.61	365			TOTAL	92,878,766.85	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	29,639,369.29	375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,933,111.90	380
3. STRS.	3101 & 3102	8,056,746.85	382
4. PERS.	3201 & 3202	626,736.87	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	687,022.97	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,835,095.15	385
7. Unemployment Insurance.	3501 & 3502	16,251.38	390
8. Workers' Compensation Insurance.	3601 & 3602	656,629.67	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	441,704.49	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		46,892,668.57	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).		9,583.93	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		46,883,084.64	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.		50.48%	
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)	50.48%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	9.52%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	92,878,766.85	
5. Deficiency Amount (Part III, Line 3 times Line 4)	8,842,058.60	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

	2024-25 Calculations Extracted Data	2024-25 Calculations Adjustments*	2024-25 Calculations Entered Data/ Totals	2025-26 Calculations Extracted Data	2025-26 Calculations Adjustments*	2025-26 Calculations Entered Data/ Totals
A. PRIOR YEAR DATA	**2023-24 Actual**			**2024-25 Actual**		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	48,285,739.68		48,285,739.68			49,583,380.31
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	5,351.15		5,351.15			5,303.25
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2023-24**			**Adjustments to 2024-25**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	**2024-25 P2 Report**			**2025-26 P2 Estimate**		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	5,303.25		5,303.25	5,300.07		5,300.07
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			5,303.25			5,300.07
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	**2024-25 Actual**			**2025-26 Budget**		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	32,007.49		32,007.49	32,295.00		32,295.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	20,872.38		20,872.38	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,728,235.10		4,728,235.10	4,550,326.00		4,550,326.00
5. Unsecured Roll Taxes (Object 8042)	420,136.41		420,136.41	450,245.00		450,245.00
6. Prior Years' Taxes (Object 8043)	97,778.94		97,778.94	82,071.00		82,071.00
7. Supplemental Taxes (Object 8044)	202,076.02		202,076.02	223,446.00		223,446.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,431,469.03)		(1,431,469.03)	(2,000,463.00)		(2,000,463.00)

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	398,885.74		398,885.74	27,170.00		27,170.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	4,468,523.05	0.00	4,468,523.05	3,365,090.00	0.00	3,365,090.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	4,468,523.05	0.00	4,468,523.05	3,365,090.00	0.00	3,365,090.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			831,821.13			857,217.92
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	3,000,000.00		3,000,000.00	3,325,000.00		3,325,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	3,000,000.00	0.00	3,831,821.13	3,325,000.00	0.00	4,182,217.92
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	72,781,853.00		72,781,853.00	75,475,081.00		75,475,081.00
25. LCFF State Aid - Prior Years (Object 8019)	(24,713.00)		(24,713.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	72,757,140.00	0.00	72,757,140.00	75,475,081.00	0.00	75,475,081.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	107,877,052.08		107,877,052.08	105,302,496.87		105,302,496.87
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,575,636.50		3,575,636.50	2,000,000.00		2,000,000.00

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	**Adjustments***	**Entered Data/ Totals**	**Extracted Data**	**Adjustments***	**Entered Data/ Totals**
D. APPROPRIATIONS LIMIT CALCULATIONS	**2024-25 Actual**			**2025-26 Budget**		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			48,285,739.68			49,583,380.31
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9910			0.9994
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			49,583,380.31			52,744,884.07
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			4,468,523.05			3,365,090.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			636,390.00			636,008.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			48,946,678.39			53,562,011.99
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			48,946,678.39			53,562,011.99
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,831,167.32			1,102,143.78
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			6,299,690.37			4,467,233.78
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			47,115,511.07			52,459,868.21
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			6,299,690.37			
b. State Subventions (Line D8)			47,115,511.07			
c. Less: Excluded Appropriations (Line C23)			3,831,821.13			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			49,583,380.31			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY	**2024-25 Actual**			**2025-26 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			49,583,380.31			52,744,884.07
12. Appropriations Subject to the Limit (Line D9d)			49,583,380.31			

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
"* Please provide below an explanation for each entry in the adjustments column."						

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Gann Contact Person

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Contact Phone Number

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)	3,075,691.99
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)	80,896,872.53

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)	3.80%

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.	0.00

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.	50,000.00

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)	3,271,664.21
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,208,794.54

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	59,087.00
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)	329,743.57
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)	50,000.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,819,289.32
9. Carry-Forward Adjustment (Part IV, Line F)	(58,416.30)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,760,873.02
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	53,753,326.17
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,169,237.81
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,669,952.07
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,588,324.97
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)	768,983.54
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)	28,701.72
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)	8,347,718.76
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)	50,000.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	34,395.32
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)	2,208,735.25
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)	94,646,331.27
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)	5.09%
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)	5.03%

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)	4,819,289.32
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	0.00
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 (4.65%) times Part III, Line B19); zero if positive	(58,416.30)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(58,416.30)
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:	5.03%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-29208.15) is applied to the current year calculation and the remainder ($-29208.15) is deferred to one or more future years:	5.06%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-19472.10) is applied to the current year calculation and the remainder ($-38944.20) is deferred to one or more future years:	5.07%
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)	(58,416.30)

Approved indirect cost rate: 4.66%

Highest rate used in any program: 4.65%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	3,202,438.73	145,000.00	4.53%
01	3010	1,798,294.96	83,000.00	4.62%
01	3150	814,551.55	37,000.00	4.54%
01	3182	30,734.77	765.23	2.49%
01	3213	2,964,190.76	94,304.12	3.18%
01	3310	250,405.45	5,891.55	2.35%
01	3327	66,057.55	712.45	1.08%
01	3386	9,583.93	400.00	4.17%
01	4035	284,594.52	13,000.00	4.57%
01	5634	2,317.67	11.77	0.51%
01	6010	1,312,490.33	61,018.84	4.65%
01	6266	296,317.22	13,000.00	4.39%
01	6500	4,625,082.01	200,000.00	4.32%
01	6546	314,528.74	10,000.00	3.18%
01	6762	1,004,227.54	45,000.00	4.48%
01	7435	2,085,848.28	95,000.00	4.55%
01	8150	2,180,271.43	98,000.00	4.49%
13	5310	2,208,735.25	100,000.00	4.53%

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	104,645,001.10
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,405,286.49
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	1,864,631.93
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	395.00
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)				2,304,183.21
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)				94,935,531.40

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)	5,304.73
B. Expenditures per ADA (Line I.E divided by Line II.A)	17,896.39

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	15,945.42
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	15,945.42
B. Required effort (Line A.2 times 90%)	76,780,068.27	14,350.88
C. Current year expenditures (Line I.E and Line II.B)	94,935,531.40	17,896.39
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

Hanford Elementary
Kings County

Unaudited Actuals
2024-25
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

16 63917 0000000
Form PCRAF
F8A112UPHK(2024-25)

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		3,783,031.43	2,477,776.27	6,935,797.16	8,749,506.18	9,125,567.49	0.00	1,325,789.21
B. Enter Allocation Factor(s) by Goal:		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K–12	245.00	245.00	245.00	245.00	274.55	274.55	827.00
3100	Alternative Schools							
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools	3.00	3.00		3.00	3.00	3.00	6.00
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	24.00	24.00	24.00	24.00	24.32	24.32	13.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services					10.25	10.25	
8500	Child Care and Development Services							
Other Funds	**Description**							
- -	Adult Education (Fund 11)							
- -	Child Development (Fund 12)							
- -	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		272.00	272.00	269.00	272.00	312.12	312.12	846.00

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	52,505,444.05	29,160,442.82	81,665,886.87	4,697,292.20		86,363,179.07
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,084,279.40	262,669.80	1,346,949.20	77,474.38		1,424,423.58
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	6,986,375.29	2,674,672.09	9,661,047.38	555,688.11		10,216,735.49
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	395.00	0.00	395.00	22.72		417.72
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	299,683.03	299,683.03	17,237.29		316,920.32
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					717,112.35	717,112.35
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,320,566.25	1,320,566.25
----	Other Outgo					4,137,525.50	4,137,525.50
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	248,120.82		248,120.82
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(100,000.00)		(100,000.00)
----	**Total General Fund and Charter Schools Funds Expenditures**	60,576,493.74	32,397,467.74	92,973,961.48	5,495,835.52	6,175,204.10	104,645,001.10

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K–12	47,907,491.49	0.00	0.00	0.00	0.00	0.00	4,597,952.56			0.00	0.00	52,505,444.05
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	671,470.88	0.00	0.00	119,613.59	293,194.93	0.00	0.00			0.00	0.00	1,084,279.40
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	5,198,291.67	7,163.20	0.00	0.00	1,070,470.79	709,892.76	556.87			0.00	0.00	6,986,375.29
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	395.00	0.00	0.00	0.00	0.00	0.00	395.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		53,777,254.04	7,163.20	0.00	119,613.59	1,363,665.72	710,287.76	4,598,509.43	0.00	0.00	0.00	0.00	60,576,493.74

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	19,837,309.47	8,027,119.55	1,296,013.80	29,160,442.82
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	165,554.93	87,712.11	9,402.76	262,669.80
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,943,246.64	711,052.80	20,372.65	2,674,672.09
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	299,683.03	0.00	299,683.03
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		21,946,111.04	9,125,567.49	1,325,789.21	32,397,467.74

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	768,983.54
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	67,087.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,300,365.93
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,459,399.05
5	Total Central Administration Costs in General Fund and Charter Schools Funds	5,595,835.52
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	60,576,493.74
2	Total Allocated Costs (from Form PCR, Column 2, Total)	32,397,467.74
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	92,973,961.48
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,313,763.28
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,313,763.28
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	97,287,724.76
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	5.75%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	717,112.35				717,112.35
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,320,566.25		1,320,566.25
Other Outgo (Objects 1000 - 7999)				4,137,525.50	4,137,525.50
Total Other Costs	717,112.35	0.00	1,320,566.25	4,137,525.50	6,175,204.10

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	1,106,938.98		525,610.92	1,632,549.90
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)		3,998,161.79	0.00	2,792,399.20	6,790,560.99
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	44,995.80		0.00	44,995.80
2. Classified Salaries	2000-2999	162.90		0.00	162.90
3. Employee Benefits	3000-3999	7,774.54		0.00	7,774.54
4. Books and Supplies	4000-4999	970,112.62		1,510.08	971,622.70
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	309,628.33			309,628.33
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	26,669.80		0.00	26,669.80
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)		1,359,343.99	0.00	6,510.08	1,365,854.07
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	2,638,817.80	0.00	2,785,889.12	5,424,706.92

D. COMMENTS:

Software Licenses

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	76,849,353.35	0.00	76,849,353.35	78,524,766.00	0.00	78,524,766.00	2.2%
2) Federal Revenue		8100-8299	0.00	7,405,286.49	7,405,286.49	0.00	3,486,255.07	3,486,255.07	-52.9%
3) Other State Revenue		8300-8599	2,177,542.98	13,237,513.29	15,415,056.27	2,066,967.00	14,311,348.80	16,378,315.80	6.2%
4) Other Local Revenue		8600-8799	4,562,920.36	3,644,434.52	8,207,354.88	2,819,824.00	4,093,336.00	6,913,160.00	-15.8%
5) TOTAL, REVENUES			83,589,816.69	24,287,234.30	107,877,050.99	83,411,557.00	21,890,939.87	105,302,496.87	-2.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	32,380,096.19	7,857,361.06	40,237,457.25	33,837,330.00	8,026,013.00	41,863,343.00	4.0%
2) Classified Salaries		2000-2999	11,300,703.89	5,172,114.48	16,472,818.37	11,585,503.00	5,535,028.00	17,120,531.00	3.9%
3) Employee Benefits		3000-3999	19,000,102.63	8,787,941.15	27,788,043.78	19,474,209.00	9,326,408.80	28,800,617.80	3.6%
4) Books and Supplies		4000-4999	2,587,352.10	3,384,380.33	5,971,732.43	2,688,314.30	3,236,451.00	5,924,765.30	-0.8%
5) Services and Other Operating Expenditures		5000-5999	5,217,563.43	2,477,767.52	7,695,330.95	5,491,010.97	4,104,735.14	9,595,746.11	24.7%
6) Capital Outlay		6000-6999	284,919.68	2,157,173.14	2,442,092.82	456,676.00	1,431,603.43	1,888,279.43	-22.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,490,285.28	2,345,481.22	3,835,766.50	1,575,025.48	2,641,184.00	4,216,209.48	9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,002,103.96)	902,103.96	(100,000.00)	(743,489.07)	643,489.07	(100,000.00)	0.0%
9) TOTAL, EXPENDITURES			71,258,919.24	33,084,322.86	104,343,242.10	74,364,579.68	34,944,912.44	109,309,492.12	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,330,897.45	(8,797,088.56)	3,533,808.89	9,046,977.32	(13,053,972.57)	(4,006,995.25)	-213.4%
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	(7,916,054.35)	7,916,054.35	0.00	(9,249,127.28)	9,249,127.28	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,417,813.35)	8,521,764.95	1,103,951.60	(8,749,127.28)	9,249,127.28	500,000.00	-54.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,913,084.10	(275,323.61)	4,637,760.49	297,850.04	(3,804,845.29)	(3,506,995.25)	-175.6%
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	34,587,705.46	24,670,339.32	59,258,044.78	8.5%
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 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited 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	34,587,705.46	24,670,339.32	59,258,044.78	8.5%
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	34,587,705.46	24,670,339.32	59,258,044.78	8.5%
2) Ending Balance, June 30 (E + F1e)			34,587,705.46	24,670,339.32	59,258,044.78	34,885,555.50	20,865,494.03	55,751,049.53	-5.9%
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	221,745.41	0.00	221,745.41	233,357.06	0.00	233,357.06	5.2%
Prepaid Items		9713	18,539.30	6,602.34	25,141.64	27,770.87	0.00	27,770.87	10.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	24,663,736.98	24,663,736.98	0.00	20,865,494.03	20,865,494.03	-15.4%
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	15,298,972.75	0.00	15,298,972.75	15,438,582.57	0.00	15,438,582.57	0.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	39,927,487.91	31,087,482.43	71,014,970.34				
1) Fair Value Adjustment to Cash in County Treasury		9111	134,984.16	0.00	134,984.16				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,050.00	0.00	5,050.00				
d) with Fiscal Agent/Trustee		9135	10,000.00	0.00	10,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	394,631.51	686,956.78	1,081,588.29				
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	221,745.41	0.00	221,745.41				
7) Prepaid Expenditures		9330	18,539.30	6,602.34	25,141.64				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited 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			40,712,438.29	31,781,041.55	72,493,479.84				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	6,018,632.83	6,585,010.99	12,603,643.82				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	106,100.00	0.00	106,100.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	525,691.24	525,691.24				
6) TOTAL, LIABILITIES			6,124,732.83	7,110,702.23	13,235,435.06				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			34,587,705.46	24,670,339.32	59,258,044.78				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	54,538,116.00	0.00	54,538,116.00	65,007,862.00	0.00	65,007,862.00	19.2%
Education Protection Account State Aid - Current Year		8012	18,243,737.00	0.00	18,243,737.00	10,467,219.00	0.00	10,467,219.00	-42.6%
State Aid - Prior Years		8019	(24,713.00)	0.00	(24,713.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	32,007.49	0.00	32,007.49	32,295.00	0.00	32,295.00	0.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	20,872.38	0.00	20,872.38	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	4,728,235.10	0.00	4,728,235.10	4,550,326.00	0.00	4,550,326.00	-3.8%
Unsecured Roll Taxes		8042	420,136.41	0.00	420,136.41	450,245.00	0.00	450,245.00	7.2%
Prior Years' Taxes		8043	97,778.94	0.00	97,778.94	82,071.00	0.00	82,071.00	-16.1%
Supplemental Taxes		8044	202,076.02	0.00	202,076.02	223,446.00	0.00	223,446.00	10.6%
Education Revenue Augmentation Fund (ERAF)		8045	(1,431,469.03)	0.00	(1,431,469.03)	(2,000,463.00)	0.00	(2,000,463.00)	39.7%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Community Redevelopment Funds (SB 617/699/1992)		8047	322,576.04	0.00	322,576.04	11,765.00	0.00	11,765.00	-96.4%
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			77,149,353.35	0.00	77,149,353.35	78,824,766.00	0.00	78,824,766.00	2.2%
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			76,849,353.35	0.00	76,849,353.35	78,524,766.00	0.00	78,524,766.00	2.2%
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	259,204.00	259,204.00	0.00	260,334.00	260,334.00	0.4%
Special Education Discretionary Grants		8182	0.00	76,753.93	76,753.93	0.00	73,258.07	73,258.07	-4.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,548,018.51	2,548,018.51		2,362,934.00	2,362,934.00	-7.3%
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		297,594.52	297,594.52		326,408.00	326,408.00	9.7%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		260,247.58	260,247.58		300,000.00	300,000.00	15.3%
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 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited 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 Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		216,328.00	216,328.00		163,321.00	163,321.00	-24.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,747,139.95	3,747,139.95	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	7,405,286.49	7,405,286.49	0.00	3,486,255.07	3,486,255.07	-52.9%
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	1,106,938.98	525,610.92	1,632,549.90	996,363.00	427,758.00	1,424,121.00	-12.8%
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		5,238,110.19	5,238,110.19		4,338,611.80	4,338,611.80	-17.2%
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		925,777.00	925,777.00		1,041,456.00	1,041,456.00	12.5%
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	868,845.00	5,174,506.01	6,043,351.01	868,845.00	7,130,015.00	7,998,860.00	32.4%
TOTAL, OTHER STATE REVENUE			2,177,542.98	13,237,513.29	15,415,056.27	2,066,967.00	14,311,348.80	16,378,315.80	6.2%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	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	76,309.70	76,309.70	0.00	15,405.00	15,405.00	-79.8%
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	282,739.89	0.00	282,739.89	75,000.00	0.00	75,000.00	-73.5%
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	77,704.48	0.00	77,704.48	70,000.00	0.00	70,000.00	-9.9%
Interest		8660	2,392,759.71	0.00	2,392,759.71	2,000,000.00	0.00	2,000,000.00	-16.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,182,875.70	0.00	1,182,875.70	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	395.00	0.00	395.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	626,445.58	983,426.82	1,609,872.40	674,824.00	1,400,000.00	2,074,824.00	28.9%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited 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		2,584,698.00	2,584,698.00		2,677,931.00	2,677,931.00	3.6%
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			4,562,920.36	3,644,434.52	8,207,354.88	2,819,824.00	4,093,336.00	6,913,160.00	-15.8%
TOTAL, REVENUES			83,589,816.69	24,287,234.30	107,877,050.99	83,411,557.00	21,890,939.87	105,302,496.87	-2.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	26,056,006.88	3,963,878.18	30,019,885.06	27,455,903.00	4,007,783.00	31,463,686.00	4.8%
Certificated Pupil Support Salaries		1200	1,379,166.23	2,486,093.11	3,865,259.34	1,412,116.00	2,602,197.00	4,014,313.00	3.9%
Certificated Supervisors' and Administrators' Salaries		1300	4,931,223.25	100,133.83	5,031,357.08	4,969,311.00	121,913.00	5,091,224.00	1.2%
Other Certificated Salaries		1900	13,699.83	1,307,255.94	1,320,955.77	0.00	1,294,120.00	1,294,120.00	-2.0%
TOTAL, CERTIFICATED SALARIES			32,380,096.19	7,857,361.06	40,237,457.25	33,837,330.00	8,026,013.00	41,863,343.00	4.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	186,036.57	1,795,916.89	1,981,953.46	132,009.00	1,924,455.00	2,056,464.00	3.8%
Classified Support Salaries		2200	4,641,786.25	2,873,626.00	7,515,412.25	4,727,193.00	3,017,433.00	7,744,626.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	556,601.11	154,454.29	711,055.40	555,712.00	178,626.00	734,338.00	3.3%
Clerical, Technical and Office Salaries		2400	4,318,016.71	284,921.97	4,602,938.68	4,424,478.00	334,309.00	4,758,787.00	3.4%
Other Classified Salaries		2900	1,598,263.25	63,195.33	1,661,458.58	1,746,111.00	80,205.00	1,826,316.00	9.9%
TOTAL, CLASSIFIED SALARIES			11,300,703.89	5,172,114.48	16,472,818.37	11,585,503.00	5,535,028.00	17,120,531.00	3.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,961,971.67	5,076,357.45	11,038,329.12	6,262,925.00	5,386,447.00	11,649,372.00	5.5%
PERS		3201-3202	2,691,179.18	1,380,086.57	4,071,265.75	2,764,635.00	1,425,966.00	4,190,601.00	2.9%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited 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	1,332,799.49	507,505.90	1,840,305.39	1,393,648.00	523,102.00	1,916,750.00	4.2%
Health and Welfare Benefits		3401-3402	6,765,951.23	1,554,035.92	8,319,987.15	6,964,240.00	1,716,031.00	8,680,271.00	4.3%
Unemployment Insurance		3501-3502	21,945.22	6,404.75	28,349.97	22,828.00	6,671.00	29,499.00	4.1%
Workers' Compensation		3601-3602	887,938.45	258,867.58	1,146,806.03	917,386.00	268,191.80	1,185,577.80	3.4%
OPEB, Allocated		3701-3702	525,754.88	0.00	525,754.88	348,547.00	0.00	348,547.00	-33.7%
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	12,562.51	4,682.98	17,245.49	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			19,000,102.63	8,787,941.15	27,788,043.78	19,474,209.00	9,326,408.80	28,800,617.80	3.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	39,839.12	1,130.75	40,969.87	94,500.00	2,000,000.00	2,094,500.00	5,012.3%
Books and Other Reference Materials		4200	101,550.88	416,632.80	518,183.68	80,264.13	185,856.00	266,120.13	-48.6%
Materials and Supplies		4300	1,648,360.34	2,706,472.98	4,354,833.32	1,543,388.49	960,595.00	2,503,983.49	-42.5%
Noncapitalized Equipment		4400	797,601.76	260,143.80	1,057,745.56	970,161.68	90,000.00	1,060,161.68	0.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,587,352.10	3,384,380.33	5,971,732.43	2,688,314.30	3,236,451.00	5,924,765.30	-0.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	159,000.00	783,892.76	942,892.76	184,000.00	1,073,013.47	1,257,013.47	33.3%
Travel and Conferences		5200	165,169.52	83,280.03	248,449.55	192,860.88	124,058.00	316,918.88	27.6%
Dues and Memberships		5300	26,868.99	1,170.00	28,038.99	28,650.00	1,370.00	30,020.00	7.1%
Insurance		5400 - 5450	547,955.14	0.00	547,955.14	643,354.00	0.00	643,354.00	17.4%
Operations and Housekeeping Services		5500	1,617,655.40	120.00	1,617,775.40	1,577,700.00	500.00	1,578,200.00	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	295,849.86	473,162.09	769,011.95	353,276.67	765,015.10	1,118,291.77	45.4%
Transfers of Direct Costs		5710	(99,760.39)	99,760.39	0.00	(143,625.00)	143,625.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	82,015.80	57,386.53	139,402.33	65,140.00	499,260.00	564,400.00	304.9%
Professional/Consulting Services and Operating Expenditures		5800	2,343,295.56	978,660.62	3,321,956.18	2,493,252.42	1,497,193.57	3,990,445.99	20.1%
Communications		5900	79,513.55	335.10	79,848.65	96,402.00	700.00	97,102.00	21.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,217,563.43	2,477,767.52	7,695,330.95	5,491,010.97	4,104,735.14	9,595,746.11	24.7%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	870,939.04	870,939.04	0.00	232,029.00	232,029.00	-73.4%
Buildings and Improvements of Buildings		6200	0.00	449,627.21	449,627.21	0.00	160,000.00	160,000.00	-64.4%
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 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Equipment		6400	26,601.03	471,863.95	498,464.98	60,000.00	30,006.91	90,006.91	-81.9%
Equipment Replacement		6500	258,318.65	364,742.94	623,061.59	396,676.00	1,009,567.52	1,406,243.52	125.7%
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			284,919.68	2,157,173.14	2,442,092.82	456,676.00	1,431,603.43	1,888,279.43	-22.7%
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	1,352,888.00	2,345,481.22	3,698,369.22	1,327,499.00	2,641,184.00	3,968,683.00	7.3%
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)			1,490,285.28	2,345,481.22	3,835,766.50	1,575,025.48	2,641,184.00	4,216,209.48	9.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited 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	(902,103.96)	902,103.96	0.00	(643,489.07)	643,489.07	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			(1,002,103.96)	902,103.96	(100,000.00)	(743,489.07)	643,489.07	(100,000.00)	0.0%
TOTAL, EXPENDITURES			71,258,919.24	33,084,322.86	104,343,242.10	74,364,579.68	34,944,912.44	109,309,492.12	4.8%
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 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited 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 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	(7,916,054.35)	7,916,054.35	0.00	(9,249,127.28)	9,249,127.28	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			(7,916,054.35)	7,916,054.35	0.00	(9,249,127.28)	9,249,127.28	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(7,417,813.35)	8,521,764.95	1,103,951.60	(8,749,127.28)	9,249,127.28	500,000.00	-54.7%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	2024-25 Unaudited Actuals Restricted (B)	2024-25 Unaudited 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	76,849,353.35	0.00	76,849,353.35	78,524,766.00	0.00	78,524,766.00	2.2%
2) Federal Revenue		8100-8299	0.00	7,405,286.49	7,405,286.49	0.00	3,486,255.07	3,486,255.07	-52.9%
3) Other State Revenue		8300-8599	2,177,542.98	13,237,513.29	15,415,056.27	2,066,967.00	14,311,348.80	16,378,315.80	6.2%
4) Other Local Revenue		8600-8799	4,562,920.36	3,644,434.52	8,207,354.88	2,819,824.00	4,093,336.00	6,913,160.00	-15.8%
5) TOTAL, REVENUES			83,589,816.69	24,287,234.30	107,877,050.99	83,411,557.00	21,890,939.87	105,302,496.87	-2.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		40,777,511.89	12,999,742.15	53,777,254.04	42,489,778.73	13,982,056.00	56,471,834.73	5.0%
2) Instruction - Related Services	2000-2999		10,169,008.61	3,154,373.04	13,323,381.65	10,393,673.13	3,302,354.57	13,696,027.70	2.8%
3) Pupil Services	3000-3999		7,394,505.10	5,471,856.12	12,866,361.22	7,548,366.88	6,104,059.18	13,652,426.06	6.1%
4) Ancillary Services	4000-4999		419,900.62	4,178,608.81	4,598,509.43	419,975.00	5,120,302.00	5,540,277.00	20.5%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,522,819.18	973,016.34	5,495,835.52	5,408,492.14	681,788.07	6,090,280.21	10.8%
8) Plant Services	8000-8999		6,484,888.56	3,961,245.18	10,446,133.74	6,529,268.32	3,113,168.62	9,642,436.94	-7.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,490,285.28	2,345,481.22	3,835,766.50	1,575,025.48	2,641,184.00	4,216,209.48	9.9%
10) TOTAL, EXPENDITURES			71,258,919.24	33,084,322.86	104,343,242.10	74,364,579.68	34,944,912.44	109,309,492.12	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,330,897.45	(8,797,088.56)	3,533,808.89	9,046,977.32	(13,053,972.57)	(4,006,995.25)	-213.4%
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	(7,916,054.35)	7,916,054.35	0.00	(9,249,127.28)	9,249,127.28	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,417,813.35)	8,521,764.95	1,103,951.60	(8,749,127.28)	9,249,127.28	500,000.00	-54.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,913,084.10	(275,323.61)	4,637,760.49	297,850.04	(3,804,845.29)	(3,506,995.25)	-175.6%
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	34,587,705.46	24,670,339.32	59,258,044.78	8.5%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2025-26 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,674,621.36	24,945,662.93	54,620,284.29	34,587,705.46	24,670,339.32	59,258,044.78	8.5%
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	34,587,705.46	24,670,339.32	59,258,044.78	8.5%
2) Ending Balance, June 30 (E + F1e)			34,587,705.46	24,670,339.32	59,258,044.78	34,885,555.50	20,865,494.03	55,751,049.53	-5.9%
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	221,745.41	0.00	221,745.41	233,357.06	0.00	233,357.06	5.2%
Prepaid Items		9713	18,539.30	6,602.34	25,141.64	27,770.87	0.00	27,770.87	10.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	24,663,736.98	24,663,736.98	0.00	20,865,494.03	20,865,494.03	-15.4%
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	15,298,972.75	0.00	15,298,972.75	15,438,582.57	0.00	15,438,582.57	0.9%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	8,919,832.00	8,919,832.00
6266	Educator Effectiveness, FY 2021-22	435,681.37	0.00
6300	Lottery: Instructional Materials	2,785,889.12	1,208,647.12
6546	Mental Health-Related Services	396,562.18	410,527.18
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,063,479.59	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,099,749.17	1,252,480.17
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	55,006.91	0.00
7399	LCFF Equity Multiplier	38,824.60	0.00
7435	Learning Recovery Emergency Block Grant	5,964,085.72	4,213,518.72
7810	Other Restricted State	37,849.00	1,629,291.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	595,109.68	889,769.06
9010	Other Restricted Local	2,271,667.64	2,341,428.78
Total, Restricted Balance		24,663,736.98	20,865,494.03

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	38,128.88	0.00	-200.0%
5) TOTAL, REVENUES			38,128.88	0.00	-200.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	29,850.32	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,545.00	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			34,395.32	0.00	-200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,733.56	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,733.56	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,365.81	29,099.37	14.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,365.81	29,099.37	14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,365.81	29,099.37	14.7%
2) Ending Balance, June 30 (E + F1e)			29,099.37	29,099.37	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	29,099.37	29,099.37	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 Unaudited 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	29,099.37		
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			29,099.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			29,099.37		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	38,115.05	0.00	-100.0%
Interest		8660	13.83	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			38,128.88	0.00	-200.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	29,850.32	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,850.32	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,545.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,545.00	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
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			34,395.32	0.00	-200.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited 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 Unaudited 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	38,128.88	0.00	-200.0%
5) TOTAL, REVENUES			38,128.88	0.00	-200.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		34,395.32	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,395.32	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,733.56	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,733.56	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,365.81	29,099.37	14.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,365.81	29,099.37	14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,365.81	29,099.37	14.7%
2) Ending Balance, June 30 (E + F1e)			29,099.37	29,099.37	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	29,099.37	29,099.37	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 Unaudited Actuals	2025-26 Budget
8210	Student Activity Funds	29,099.37	29,099.37
Total, Restricted Balance		29,099.37	29,099.37

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	1.09	0.00	-100.0%
5) TOTAL, REVENUES			1.09	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1.09	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.09	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63.44	64.53	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63.44	64.53	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63.44	64.53	1.7%
2) Ending Balance, June 30 (E + F1e)			64.53	64.53	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	64.53	64.53	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	64.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.12		
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 Unaudited 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			64.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			64.53		
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 Unaudited 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	1.09	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.09	0.00	-100.0%
TOTAL, REVENUES			1.09	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited 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 Unaudited 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 Unaudited 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	1.09	0.00	-100.0%
5) TOTAL, REVENUES			1.09	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1.09	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.09	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63.44	64.53	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63.44	64.53	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63.44	64.53	1.7%
2) Ending Balance, June 30 (E + F1e)			64.53	64.53	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	64.53	64.53	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 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,083,938.31	4,067,908.00	-0.4%
3) Other State Revenue		8300-8599	1,077,682.54	1,086,764.00	0.8%
4) Other Local Revenue		8600-8799	254,366.64	176,469.00	-30.6%
5) TOTAL, REVENUES			5,415,987.49	5,331,141.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,456,461.71	1,633,200.00	12.1%
3) Employee Benefits		3000-3999	608,398.24	708,617.00	16.5%
4) Books and Supplies		4000-4999	2,305,469.98	2,568,981.00	11.4%
5) Services and Other Operating Expenditures		5000-5999	37,636.03	(309,480.00)	-922.3%
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			4,507,965.96	4,929,318.00	9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			908,021.53	401,823.00	-55.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			908,021.53	401,823.00	-55.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,445,781.13	5,353,802.66	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,445,781.13	5,353,802.66	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,445,781.13	5,353,802.66	20.4%
2) Ending Balance, June 30 (E + F1e)			5,353,802.66	5,755,625.66	7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	410.00	410.00	0.0%
Stores		9712	71,335.03	49,359.81	-30.8%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,282,057.63	5,705,855.85	8.0%
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	4,699,971.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	8,938.43		
b) in Banks		9120	500.00		
c) in Revolving Cash Account		9130	410.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	698,796.94		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	71,335.03		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			5,479,952.08		
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	118,149.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			126,149.42		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			5,353,802.66		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,805,341.56	3,802,809.00	-0.1%
Donated Food Commodities		8221	278,596.75	265,099.00	-4.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,083,938.31	4,067,908.00	-0.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,077,682.54	1,086,764.00	0.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,077,682.54	1,086,764.00	0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	5,000.00	New
Food Service Sales		8634	21,639.17	24,153.00	11.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	138,624.19	125,000.00	-9.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	66,277.72	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	24,720.45	17,316.00	-30.0%
Other Local Revenue					
All Other Local Revenue		8699	3,105.11	5,000.00	61.0%
TOTAL, OTHER LOCAL REVENUE			254,366.64	176,469.00	-30.6%
TOTAL, REVENUES			5,415,987.49	5,331,141.00	-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	990,378.31	1,133,805.00	14.5%
Classified Supervisors' and Administrators' Salaries		2300	134,681.84	138,188.00	2.6%
Clerical, Technical and Office Salaries		2400	331,401.56	361,207.00	9.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,456,461.71	1,633,200.00	12.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	246,203.98	287,861.00	16.9%
OASDI/Medicare/Alternative		3301-3302	107,508.33	124,940.00	16.2%
Health and Welfare Benefits		3401-3402	224,049.96	262,172.00	17.0%
Unemployment Insurance		3501-3502	728.34	817.00	12.2%
Workers' Compensation		3601-3602	29,420.97	32,827.00	11.6%
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	486.66	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			608,398.24	708,617.00	16.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	195,234.53	203,545.00	4.3%
Noncapitalized Equipment		4400	5,207.42	22,000.00	322.5%
Food		4700	2,105,028.03	2,343,436.00	11.3%
TOTAL, BOOKS AND SUPPLIES			2,305,469.98	2,568,981.00	11.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	94,202.68	175,000.00	85.8%
Travel and Conferences		5200	598.27	6,000.00	902.9%
Dues and Memberships		5300	852.05	3,000.00	252.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,413.62	3,980.00	181.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,984.78	12,740.00	-8.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(139,402.33)	(564,400.00)	304.9%
Professional/Consulting Services and Operating Expenditures		5800	65,921.47	54,000.00	-18.1%
Communications		5900	65.49	200.00	205.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,636.03	(309,480.00)	-922.3%
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			4,507,965.96	4,929,318.00	9.3%
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 Unaudited 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 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,083,938.31	4,067,908.00	-0.4%
3) Other State Revenue		8300-8599	1,077,682.54	1,086,764.00	0.8%
4) Other Local Revenue		8600-8799	254,366.64	176,469.00	-30.6%
5) TOTAL, REVENUES			5,415,987.49	5,331,141.00	-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		4,406,552.34	4,818,838.00	9.4%
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		1,413.62	10,480.00	641.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,507,965.96	4,929,318.00	9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			908,021.53	401,823.00	-55.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			908,021.53	401,823.00	-55.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,445,781.13	5,353,802.66	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,445,781.13	5,353,802.66	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,445,781.13	5,353,802.66	20.4%
2) Ending Balance, June 30 (E + F1e)			5,353,802.66	5,755,625.66	7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	410.00	410.00	0.0%
Stores		9712	71,335.03	49,359.81	-30.8%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,282,057.63	5,705,855.85	8.0%
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 Unaudited Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,282,057.63	5,705,855.85
Total, Restricted Balance		5,282,057.63	5,705,855.85

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	14,841.62	10,000.00	-32.6%
5) TOTAL, REVENUES			314,841.62	310,000.00	-1.5%
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	212,859.95	234,178.29	10.0%
6) Capital Outlay		6000-6999	176,327.04	234,000.00	32.7%
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			389,186.99	468,178.29	20.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,345.37)	(158,178.29)	112.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(74,345.37)	(158,178.29)	112.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,523.66	158,178.29	-32.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,523.66	158,178.29	-32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,523.66	158,178.29	-32.0%
2) Ending Balance, June 30 (E + F1e)			158,178.29	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	158,178.29	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	278,714.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	303.62		
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 Unaudited 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			279,018.29		
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	120,840.00		
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			120,840.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			158,178.29		
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	10,560.12	10,000.00	-5.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,281.50	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,841.62	10,000.00	-32.6%
TOTAL, REVENUES			314,841.62	310,000.00	-1.5%
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 Unaudited 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	212,859.95	234,178.29	10.0%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			212,859.95	234,178.29	10.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	234,000.00	New
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	234,000.00	32.7%
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			389,186.99	468,178.29	20.3%
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 Unaudited 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	14,841.62	10,000.00	-32.6%
5) TOTAL, REVENUES			314,841.62	310,000.00	-1.5%
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		389,186.99	468,178.29	20.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			389,186.99	468,178.29	20.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(74,345.37)	(158,178.29)	112.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(74,345.37)	(158,178.29)	112.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,523.66	158,178.29	-32.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,523.66	158,178.29	-32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,523.66	158,178.29	-32.0%
2) Ending Balance, June 30 (E + F1e)			158,178.29	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	158,178.29	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 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	20,860.68	14,000.00	-32.9%
5) TOTAL, REVENUES			20,860.68	14,000.00	-32.9%
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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	258,380.59	93,000.00	-64.0%
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	93,000.00	-64.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(237,519.91)	(79,000.00)	-66.7%
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)			(137,519.91)	21,000.00	-115.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	475,593.10	338,073.19	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			475,593.10	338,073.19	-28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			475,593.10	338,073.19	-28.9%
2) Ending Balance, June 30 (E + F1e)			338,073.19	359,073.19	6.2%
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	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	338,073.19	359,073.19	6.2%
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	337,424.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	648.92		
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 Unaudited 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			338,073.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			338,073.19		
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	12,927.45	14,000.00	8.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,933.23	0.00	-100.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,860.68	14,000.00	-32.9%
TOTAL, REVENUES			20,860.68	14,000.00	-32.9%
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 Unaudited 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	93,000.00	New
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			258,380.59	93,000.00	-64.0%
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	93,000.00	-64.0%
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 Unaudited 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	20,860.68	14,000.00	-32.9%
5) TOTAL, REVENUES			20,860.68	14,000.00	-32.9%
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		258,380.59	93,000.00	-64.0%
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	93,000.00	-64.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(237,519.91)	(79,000.00)	-66.7%
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)			(137,519.91)	21,000.00	-115.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	475,593.10	338,073.19	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			475,593.10	338,073.19	-28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			475,593.10	338,073.19	-28.9%
2) Ending Balance, June 30 (E + F1e)			338,073.19	359,073.19	6.2%
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	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	338,073.19	359,073.19	6.2%
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 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	748,606.65	410,000.00	-45.2%
5) TOTAL, REVENUES			748,606.65	410,000.00	-45.2%
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	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)			748,606.65	410,000.00	-45.2%
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)			150,365.65	(390,000.00)	-359.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,428,373.42	14,578,739.07	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,428,373.42	14,578,739.07	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,428,373.42	14,578,739.07	1.0%
2) Ending Balance, June 30 (E + F1e)			14,578,739.07	14,188,739.07	-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	14,578,739.07	14,188,739.07	-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	14,550,755.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	27,983.39		
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 Unaudited 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			14,578,739.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			14,578,739.07		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	499,634.37	410,000.00	-17.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	248,972.28	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			748,606.65	410,000.00	-45.2%
TOTAL, REVENUES			748,606.65	410,000.00	-45.2%
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 Unaudited 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	748,606.65	410,000.00	-45.2%
5) TOTAL, REVENUES			748,606.65	410,000.00	-45.2%
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	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)			748,606.65	410,000.00	-45.2%
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)			150,365.65	(390,000.00)	-359.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,428,373.42	14,578,739.07	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,428,373.42	14,578,739.07	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,428,373.42	14,578,739.07	1.0%
2) Ending Balance, June 30 (E + F1e)			14,578,739.07	14,188,739.07	-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	14,578,739.07	14,188,739.07	-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 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	32,212.75	69,000.00	114.2%
5) TOTAL, REVENUES			32,212.75	69,000.00	114.2%
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	228,708.19	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			228,708.19	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(196,495.44)	69,000.00	-135.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	4,808,509.89	New
2) Other Sources/Uses					
a) Sources		8930-8979	7,500,000.00	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			7,500,000.00	(4,808,509.89)	-164.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,303,504.56	(4,739,509.89)	-164.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	7,303,504.56	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	7,303,504.56	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	7,303,504.56	New
2) Ending Balance, June 30 (E + F1e)			7,303,504.56	2,563,994.67	-64.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,303,504.56	2,563,994.67	-64.9%
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	7,289,485.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	14,018.83		
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 Unaudited 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			7,303,504.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			7,303,504.56		
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	18,193.92	69,000.00	279.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	14,018.83	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,212.75	69,000.00	114.2%
TOTAL, REVENUES			32,212.75	69,000.00	114.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	26,208.19	0.00	-100.0%
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	202,500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			228,708.19	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			228,708.19	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	0.00	4,808,509.89	New
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	4,808,509.89	New
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	7,500,000.00	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	0.00	0.00	0.0%
(c) TOTAL, SOURCES			7,500,000.00	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)			7,500,000.00	(4,808,509.89)	-164.1%

Description	Function Codes	Object Codes	2024-25 Unaudited 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	32,212.75	69,000.00	114.2%
5) TOTAL, REVENUES			32,212.75	69,000.00	114.2%
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	228,708.19	0.00	-100.0%
10) TOTAL, EXPENDITURES			228,708.19	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(196,495.44)	69,000.00	-135.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	4,808,509.89	New
2) Other Sources/Uses					
a) Sources		8930-8979	7,500,000.00	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			7,500,000.00	(4,808,509.89)	-164.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,303,504.56	(4,739,509.89)	-164.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	7,303,504.56	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	7,303,504.56	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	7,303,504.56	New
2) Ending Balance, June 30 (E + F1e)			7,303,504.56	2,563,994.67	-64.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,303,504.56	2,563,994.67	-64.9%
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 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	7,303,504.56	2,563,994.67
Total, Restricted Balance		7,303,504.56	2,563,994.67

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	1,967,076.23	560,000.00	-71.5%
5) TOTAL, REVENUES			1,967,076.23	560,000.00	-71.5%
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	59,485.00	80,000.00	34.5%
6) Capital Outlay		6000-6999	47,955.50	45,000.00	-6.2%
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			107,440.50	125,000.00	16.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,859,635.73	435,000.00	-76.6%
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)			559,635.73	435,000.00	-22.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,296,680.84	2,856,316.57	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,296,680.84	2,856,316.57	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,296,680.84	2,856,316.57	24.4%
2) Ending Balance, June 30 (E + F1e)			2,856,316.57	3,291,316.57	15.2%
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	2,856,316.57	3,291,316.57	15.2%
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	2,344,249.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,419.48		
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 Unaudited Actuals	2025-26 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	555,602.95		
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			2,904,272.07		
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	47,955.50		
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			47,955.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,856,316.57		
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	68,798.38	60,000.00	-12.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	39,596.07	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,858,681.78	500,000.00	-73.1%
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			1,967,076.23	560,000.00	-71.5%
TOTAL, REVENUES			1,967,076.23	560,000.00	-71.5%
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 Unaudited 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	55,860.00	60,000.00	7.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,625.00	20,000.00	451.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,485.00	80,000.00	34.5%
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	47,955.50	45,000.00	-6.2%
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			47,955.50	45,000.00	-6.2%
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			107,440.50	125,000.00	16.3%
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 Unaudited 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 Unaudited 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	1,967,076.23	560,000.00	-71.5%
5) TOTAL, REVENUES			1,967,076.23	560,000.00	-71.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,625.00	20,000.00	451.7%
8) Plant Services	8000-8999		103,815.50	105,000.00	1.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			107,440.50	125,000.00	16.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			1,859,635.73	435,000.00	-76.6%
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)			559,635.73	435,000.00	-22.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,296,680.84	2,856,316.57	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,296,680.84	2,856,316.57	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,296,680.84	2,856,316.57	24.4%
2) Ending Balance, June 30 (E + F1e)			2,856,316.57	3,291,316.57	15.2%
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	2,856,316.57	3,291,316.57	15.2%
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 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	2,856,316.57	3,291,316.57
Total, Restricted Balance		2,856,316.57	3,291,316.57

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	3,360,231.00	New
4) Other Local Revenue		8600-8799	205,764.45	8,000.00	-96.1%
5) TOTAL, REVENUES			205,764.45	3,368,231.00	1,536.9%
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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	8,632,190.60	8,315,192.35	-3.7%
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			8,632,190.60	8,315,192.35	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,426,426.15)	(4,946,961.35)	-41.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,300,000.00	4,808,509.89	11.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,300,000.00	4,808,509.89	11.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,126,426.15)	(138,451.46)	-96.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,747,489.93	621,063.78	-86.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,747,489.93	621,063.78	-86.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,747,489.93	621,063.78	-86.9%
2) Ending Balance, June 30 (E + F1e)			621,063.78	482,612.32	-22.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	621,063.78	482,612.32	-22.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,585,661.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,952.59		
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 Unaudited 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			1,588,613.88		
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	967,550.10		
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			967,550.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			621,063.78		
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	0.00	3,360,231.00	New
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			0.00	3,360,231.00	New
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	129,860.27	8,000.00	-93.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	75,904.18	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			205,764.45	8,000.00	-96.1%
TOTAL, REVENUES			205,764.45	3,368,231.00	1,536.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	8,632,190.60	8,279,574.88	-4.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	35,617.47	New
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			8,632,190.60	8,315,192.35	-3.7%
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			8,632,190.60	8,315,192.35	-3.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	4,300,000.00	4,808,509.89	11.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,300,000.00	4,808,509.89	11.8%
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 Unaudited 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)			4,300,000.00	4,808,509.89	11.8%

Description	Function Codes	Object Codes	2024-25 Unaudited 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	3,360,231.00	New
4) Other Local Revenue		8600-8799	205,764.45	8,000.00	-96.1%
5) TOTAL, REVENUES			205,764.45	3,368,231.00	1,536.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,632,190.60	8,315,192.35	-3.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,632,190.60	8,315,192.35	-3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(8,426,426.15)	(4,946,961.35)	-41.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,300,000.00	4,808,509.89	11.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,300,000.00	4,808,509.89	11.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,126,426.15)	(138,451.46)	-96.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,747,489.93	621,063.78	-86.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,747,489.93	621,063.78	-86.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,747,489.93	621,063.78	-86.9%
2) Ending Balance, June 30 (E + F1e)			621,063.78	482,612.32	-22.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	621,063.78	482,612.32	-22.3%
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 Unaudited Actuals	2025-26 Budget
7710	State School Facilities Projects	621,063.78	482,612.32
Total, Restricted Balance		621,063.78	482,612.32

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	536,122.09	167,000.00	-68.9%
5) TOTAL, REVENUES			536,122.09	167,000.00	-68.9%
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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	488,647.86	784,932.46	60.6%
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			488,647.86	784,932.46	60.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,474.23	(617,932.46)	-1,401.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	200,000.00	New
b) Transfers Out		7600-7629	3,000,000.00	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			(3,000,000.00)	200,000.00	-106.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,952,525.77)	(417,932.46)	-85.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,996,629.41	8,044,103.64	-26.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,996,629.41	8,044,103.64	-26.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,996,629.41	8,044,103.64	-26.8%
2) Ending Balance, June 30 (E + F1e)			8,044,103.64	7,626,171.18	-5.2%
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	3,278,119.52	4,278,119.52	30.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,765,984.12	3,348,051.66	-29.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,413,730.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	15,440.38		
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 Unaudited 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			8,429,171.18		
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	385,067.54		
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			385,067.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			8,044,103.64		
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	352,267.73	167,000.00	-52.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	183,854.36	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			536,122.09	167,000.00	-68.9%
TOTAL, REVENUES			536,122.09	167,000.00	-68.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	385,067.54	784,932.46	103.8%
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			488,647.86	784,932.46	60.6%
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			488,647.86	784,932.46	60.6%
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	3,000,000.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited 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)			(3,000,000.00)	200,000.00	-106.7%

Description	Function Codes	Object Codes	2024-25 Unaudited 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	536,122.09	167,000.00	-68.9%
5) TOTAL, REVENUES			536,122.09	167,000.00	-68.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		488,647.86	784,932.46	60.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			488,647.86	784,932.46	60.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			47,474.23	(617,932.46)	-1,401.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	200,000.00	New
b) Transfers Out		7600-7629	3,000,000.00	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			(3,000,000.00)	200,000.00	-106.7%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,952,525.77)	(417,932.46)	-85.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,996,629.41	8,044,103.64	-26.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,996,629.41	8,044,103.64	-26.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,996,629.41	8,044,103.64	-26.8%
2) Ending Balance, June 30 (E + F1e)			8,044,103.64	7,626,171.18	-5.2%
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	3,278,119.52	4,278,119.52	30.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,765,984.12	3,348,051.66	-29.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	3,278,119.52	4,278,119.52
Total, Restricted Balance		3,278,119.52	4,278,119.52

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	8,128.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,055,281.42	0.00	-100.0%
5) TOTAL, REVENUES			1,063,409.42	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,008,475.02	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,008,475.02	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,934.40	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	251,303.40	0.00	-100.0%
b) Uses		7630-7699	2,970.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			248,333.40	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			303,267.80	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,049,028.31	1,352,296.11	28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,049,028.31	1,352,296.11	28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,049,028.31	1,352,296.11	28.9%
2) Ending Balance, June 30 (E + F1e)			1,352,296.11	1,352,296.11	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	1,352,296.11	1,352,296.11	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,349,700.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,595.69		
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 Unaudited 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			1,352,296.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			1,352,296.11		
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	8,128.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,128.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	917,542.45	0.00	-100.0%
Unsecured Roll		8612	40,571.11	0.00	-100.0%
Prior Years' Taxes		8613	30,995.70	0.00	-100.0%
Supplemental Taxes		8614	21,503.68	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	26,005.59	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	18,662.89	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,055,281.42	0.00	-100.0%
TOTAL, REVENUES			1,063,409.42	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	160,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	848,475.02	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,008,475.02	0.00	-100.0%
TOTAL, EXPENDITURES			1,008,475.02	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	251,303.40	0.00	-100.0%
(c) TOTAL, SOURCES			251,303.40	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	2,970.00	0.00	-100.0%
(d) TOTAL, USES			2,970.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			248,333.40	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Unaudited 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	8,128.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,055,281.42	0.00	-100.0%
5) TOTAL, REVENUES			1,063,409.42	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,008,475.02	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,008,475.02	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			54,934.40	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	251,303.40	0.00	-100.0%
b) Uses		7630-7699	2,970.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			248,333.40	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			303,267.80	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,049,028.31	1,352,296.11	28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,049,028.31	1,352,296.11	28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,049,028.31	1,352,296.11	28.9%
2) Ending Balance, June 30 (E + F1e)			1,352,296.11	1,352,296.11	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	1,352,296.11	1,352,296.11	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 Unaudited Actuals	2025-26 Budget
9010	Other Restricted Local	1,352,296.11	1,352,296.11
Total, Restricted Balance		1,352,296.11	1,352,296.11

Description	Resource Codes	Object Codes	2024-25 Unaudited 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	968,478.15	238,800.00	-75.3%
5) TOTAL, REVENUES			968,478.15	238,800.00	-75.3%
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	806,176.42	216,250.00	-73.2%
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			806,176.42	216,250.00	-73.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			162,301.73	22,550.00	-86.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			162,301.73	22,550.00	-86.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	962,944.61	1,125,246.34	16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			962,944.61	1,125,246.34	16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			962,944.61	1,125,246.34	16.9%
2) Ending Net Position, June 30 (E + F1e)			1,125,246.34	1,147,796.34	2.0%
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	1,125,246.34	1,147,796.34	2.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,105,447.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,098.42		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	7,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,040.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	114,100.00		
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 Unaudited 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			1,229,686.21		
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	104,439.87		
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			104,439.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			1,125,246.34		
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	34,075.03	30,000.00	-12.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	16,353.12	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	918,050.00	208,800.00	-77.3%
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			968,478.15	238,800.00	-75.3%
TOTAL, REVENUES			968,478.15	238,800.00	-75.3%
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 Unaudited 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	806,176.42	216,250.00	-73.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			806,176.42	216,250.00	-73.2%
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			806,176.42	216,250.00	-73.2%
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 Unaudited 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	968,478.15	238,800.00	-75.3%
5) TOTAL, REVENUES			968,478.15	238,800.00	-75.3%
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		806,176.42	216,250.00	-73.2%
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			806,176.42	216,250.00	-73.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			162,301.73	22,550.00	-86.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			162,301.73	22,550.00	-86.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	962,944.61	1,125,246.34	16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			962,944.61	1,125,246.34	16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			962,944.61	1,125,246.34	16.9%
2) Ending Net Position, June 30 (E + F1e)			1,125,246.34	1,147,796.34	2.0%
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	1,125,246.34	1,147,796.34	2.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00

Hanford Elementary
Kings County

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

16 63917 0000000
Form CAT
F8A112UPHK(2024-25)

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	ESSA: Title I, PartA	ESSA: Schoolwide Programs	ESSA: School Improvement	ESSER III	ELO: GEER III	ELO: GEER III	Special Education: IDEA
FEDERAL CATALOG NUMBER	84.01	84.01	84.01	84.425	84.425	84.425	84.027
RESOURCE CODE	3010	3150	3182	3213	3218	3219	3310
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8181
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	166,419.63	0.00	31,500.00	3,635,955.77	97,794.03	11,060.71	0.00
2. a. Current Year Award	2,790,978.00	0.00	0.00	0.00	0.00	0.00	256,297.00
b. Transferability (ESSA)	(666,723.55)	851,551.55	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,124,254.45	851,551.55	0.00	0.00	0.00	0.00	256,297.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	2,290,674.08	851,551.55	31,500.00	3,635,955.77	97,794.03	11,060.71	256,297.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	150,417.63	0.00	0.00	0.00	34,986.03	11,060.71	0.00
6. Cash Received in Current Year	2,779,791.00	0.00	31,500.00	3,635,955.77	62,808.00	0.00	0.00
7. Contributed Matching Funds	(666,723.55)	851,551.55	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	2,263,485.08	851,551.55	31,500.00	3,635,955.77	97,794.03	11,060.71	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,881,294.96	851,551.55	31,500.00	3,635,955.77	97,794.03	11,060.71	256,297.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	1,881,294.96	851,551.55	31,500.00	3,635,955.77	97,794.03	11,060.71	256,297.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	382,190.12	0.00	0.00	0.00	0.00	0.00	(256,297.00)

Description	001	002	003	004	005	006	007
a. Unearned Revenue	382,190.12	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	256,297.00
14. Unused Grant Award Calculation (line 4 minus line 9)	409,379.12	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	409,379.12	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,548,018.51	0.00	31,500.00	3,635,955.77	97,794.03	11,060.71	256,297.00

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	Special Ed: IDEA Private Schools	Special Ed: IDEA Mental Health	Special Education: IDEA Quality	ESSA: Title II, Part A	ESSA: Title IV, Part A	ESSA: Title III	ARP: Homeless
FEDERAL CATALOG NUMBER	84.027	84.027A	84.027A	84.367	84.424	84.365	84.425
RESOURCE CODE	3311	3327	3386	4035	4127	4203	5634
REVENUE OBJECT	8181	8182	8182	8290	8290	8290	8287
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	7,040.24	0.00	22,631.00	53,640.66	0.00	259,202.56	2,329.44
2. a. Current Year Award	0.00	66,770.00	0.00	318,468.00	184,828.00	140,309.00	0.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	(184,828.00)	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	66,770.00	0.00	318,468.00	0.00	140,309.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	7,040.24	66,770.00	22,631.00	372,108.66	0.00	399,511.56	2,329.44
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	53,640.66	0.00	108,499.56	2,329.44
6. Cash Received in Current Year	2,718.00	0.00	5,110.81	300,159.00	175,870.00	239,044.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	(184,828.00)	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	2,718.00	0.00	5,110.81	353,799.66	(8,958.00)	347,543.56	2,329.44
EXPENDITURES							
9. Donor-Authorized Expenditures	2,907.00	66,770.00	9,983.93	297,594.52	0.00	260,247.58	2,329.44
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	2,907.00	66,770.00	9,983.93	297,594.52	0.00	260,247.58	2,329.44
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(189.00)	(66,770.00)	(4,873.12)	56,205.14	(8,958.00)	87,295.98	0.00

Hanford Elementary
Kings County

2024-25 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

Description	008	009	010	011	012	013	014
a. Unearned Revenue	0.00	0.00	0.00	56,205.14	0.00	87,295.98	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	189.00	66,770.00	4,873.12	0.00	8,958.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	4,133.24	0.00	12,647.07	74,514.14	0.00	139,263.98	0.00
15. If Carryover is allowed, enter line 14 amount here	4,133.24	0.00	12,647.07	74,514.14	0.00	139,263.98	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,907.00	66,770.00	9,983.93	297,594.52	184,828.00	260,247.58	2,329.44

Description	
FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	4,287,574.04
2. a. Current Year Award	3,757,650.00
b. Transferability (ESSA)	0.00
c. Other Adjustments	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,757,650.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	8,045,224.04
REVENUES	
5. Unearned Revenue Deferred from Prior Year	360,934.03
6. Cash Received in Current Year	7,232,956.58
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	7,593,890.61
EXPENDITURES	
9. Donor-Authorized Expenditures	7,405,286.49
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	7,405,286.49
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	188,604.12
a. Unearned Revenue	525,691.24
b. Accounts Payable	0.00

Description	
c. Accounts Receivable	337,087.12
14. Unused Grant Award Calculation	
(line 4 minus line 9)	639,937.55
15. If Carryover is allowed,	
enter line 14 amount here	639,937.55
16. Reconciliation of Revenue	
(line 5 plus line 6 minus line 13a	
minus line 13b plus line 13c)	7,405,286.49

Description	001	002	003	004	
STATE PROGRAM NAME	After School Education andSafety (ASES)	Child Care PreKinder Planning	In-Person Instrucation Grant	STRS on behalf pension contributions	**TOTAL**
RESOURCE CODE	6010	6053	7422	7690	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	0.00	276,516.51	20,617.50	0.00	297,134.01
2. a. Current Year Award	1,373,509.17	0.00	0.00	3,661,051.00	5,034,560.17
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,373,509.17	0.00	0.00	3,661,051.00	5,034,560.17
3. Required Matching Funds/Other	0.00	72,120.29	0.00	0.00	72,120.29
4. Total Available Award (sum lines 1, 2c, & 3)	1,373,509.17	348,636.80	20,617.50	3,661,051.00	5,403,814.47
REVENUES					
5. Unearned Revenue Deferred from Prior Year	0.00	276,516.51	20,617.50	0.00	297,134.01
6. Cash Received in Current Year	1,236,158.25	0.00	0.00	3,661,051.00	4,897,209.25
7. Contributed Matching Funds	0.00	72,120.29	0.00	0.00	72,120.29
8. Total Available (sum lines 5, 6, & 7)	1,236,158.25	348,636.80	20,617.50	3,661,051.00	5,266,463.55
EXPENDITURES					
9. Donor-Authorized Expenditures	1,373,509.17	348,636.80	20,617.50	3,661,051.00	5,403,814.47
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	1,373,509.17	348,636.80	20,617.50	3,661,051.00	5,403,814.47
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(137,350.92)	0.00	0.00	0.00	(137,350.92)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	137,350.92	0.00	0.00	0.00	137,350.92

Description	001	002	003	004	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,373,509.17	276,516.51	20,617.50	3,661,051.00	5,331,694.18

Description	001	
LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

Description	001	
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

Description	001	
FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted		
Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for		
Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized		
Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	0.00	0.00

Description	001	
RESTRICTED ENDING BALANCE		
13. Current Year		
(line 4 minus line 10)	0.00	0.00

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME	Expanded Learning Opportunity Program	Educator Effectiveness	Lottery: Instructional Materials	Special Education	Mental Health Services	SpecialEducation: Early Intervention	Arts, Music, &InstructionalMaterialsDiscretionary BG
RESOURCE CODE	2600	6266	6300	6500	6546	6547	6762
REVENUE OBJECT	8590	8590	8560	8792	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	7,039,345.00	847,959.79	2,266,788.28	0.00	390,332.67	0.00	3,112,707.13
2. a. Current Year Award	5,238,110.19	0.00	525,610.92	2,584,698.00	433,572.00	436,332.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,238,110.19	0.00	525,610.92	2,584,698.00	433,572.00	436,332.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	4,306,008.76	0.00	424,582.48	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	12,277,455.19	847,959.79	2,792,399.20	6,890,706.76	823,904.67	860,914.48	3,112,707.13
REVENUES							
5. Cash Received in Current Year	5,238,110.19	0.00	313,603.56	2,584,698.00	433,572.00	436,332.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	212,007.36	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	212,007.36	0.00	0.00	0.00	0.00
8. Contributed Matching Funds		0.00	0.00	4,306,008.76	0.00	424,582.48	0.00
9. Total Available (sum lines 5, 7c, & 8)	5,238,110.19	0.00	525,610.92	6,890,706.76	433,572.00	860,914.48	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,357,623.19	408,317.22	6,510.08	6,890,706.76	427,342.49	860,914.48	1,049,227.54
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	3,357,623.19	408,317.22	6,510.08	6,890,706.76	427,342.49	860,914.48	1,049,227.54
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	8,919,832.00	439,642.57	2,785,889.12	0.00	396,562.18	0.00	2,063,479.59

Description	008	009	010	011	012	013	
STATE PROGRAM NAME	Arts and Music inSchools (AMS)	Child Nutrition:KIT	LCFF Equity Multiplier	EmployeeSummerAssistance(CSESAP)	LearningRecovery Emergency BG	Literacy Screening PD	**TOTAL**
RESOURCE CODE	6770	7032	7399	7415	7435	7826	
REVENUE OBJECT	8590	8520	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	602,816.90	659,567.04	88,419.00	0.00	8,144,934.00	0.00	23,152,869.81
2. a. Current Year Award	925,777.00	0.00	90,149.00	218,419.00	0.00	37,849.00	10,490,517.11
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	925,777.00	0.00	90,149.00	218,419.00	0.00	37,849.00	10,490,517.11
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	4,730,591.24
4. Total Available Award (sum lines 1, 2c, & 3)	1,528,593.90	659,567.04	178,568.00	218,419.00	8,144,934.00	37,849.00	38,373,978.16
REVENUES							
5. Cash Received in Current Year	925,777.00	0.00	90,149.00	218,419.00	0.00	37,849.00	10,278,509.75
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	212,007.36
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	212,007.36
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	4,730,591.24
9. Total Available (sum lines 5, 7c, & 8)	925,777.00	0.00	90,149.00	218,419.00	0.00	37,849.00	15,221,108.35
EXPENDITURES							
10. Donor-Authorized Expenditures	428,844.73	604,560.13	139,743.40	218,419.00	2,180,848.28	0.00	16,573,057.30
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	428,844.73	604,560.13	139,743.40	218,419.00	2,180,848.28	0.00	16,573,057.30

Description	008	009	010	011	012	013	
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,099,749.17	55,006.91	38,824.60	0.00	5,964,085.72	37,849.00	21,800,920.86

Description	001	002	003	004	005	
LOCAL PROGRAM NAME	Routine Restricted Maintenance	SJVAPCD Grants	Solar Project CEC	Community Development Funds	Medi-Cal LEA	**TOTAL**
RESOURCE CODE	8150	9029	9053	9062	9064	
REVENUE OBJECT	8980	8699	8972	8625	8699	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance	120,223.43	0.00	0.00	175,017.79	1,497,551.90	1,792,793.12
2. a. Current Year Award	0.00	81,747.06	605,710.60	76,309.70	901,679.76	1,665,447.12
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	81,747.06	605,710.60	76,309.70	901,679.76	1,665,447.12
3. Required Matching Funds/Other	3,000,000.00	83,436.16	29,906.66	0.00	0.00	3,113,342.82
4. Total Available Award (sum lines 1, 2c, & 3)	3,120,223.43	165,183.22	635,617.26	251,327.49	2,399,231.66	6,571,583.06
REVENUES						
5. Cash Received in Current Year	0.00	81,747.06	605,710.60	76,309.70	901,679.76	1,665,447.12
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	3,000,000.00	83,436.16	29,906.66	0.00	0.00	3,113,342.82
9. Total Available (sum lines 5, 7c, & 8)	3,000,000.00	165,183.22	635,617.26	76,309.70	901,679.76	4,778,789.94
EXPENDITURES						
10. Donor-Authorized Expenditures	2,525,113.75	165,183.22	635,617.26	68,054.70	308,195.67	3,702,164.60
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures						

Description	001	002	003	004	005	
(line 10 plus line 11)	2,525,113.75	165,183.22	635,617.26	68,054.70	308,195.67	3,702,164.60
RESTRICTED ENDING BALANCE						
13. Current Year						
(line 4 minus line 10)	595,109.68	0.00	0.00	183,272.79	2,091,035.99	2,869,418.46

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Unaudited Actuals
Unaudited 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

BALANCE-FDxRS - (**Fatal**) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

PY-EFB=CY-BFB - (**Fatal**) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). **Passed**

PY-EFB=CY-BFB-RES - (**Fatal**) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (**Fatal**) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. **Passed**

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CEFB=FD-EQUITY - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). **Passed**

CONSOLIDATED-ADM-BAL - (**Fatal**) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

DUE-FROM=DUE-TO - (**Fatal**) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	**Passed**
EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	**Passed**
EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	**Passed**
INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	**Passed**
INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	**Passed**
INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	**Passed**
INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	**Passed**
INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	**Passed**
INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	**Passed**
INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	**Passed**
LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	**Passed**
LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	**Passed**
NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	**Passed**
OBJ-POSITIVE - (**Warning**) - 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**

ASSET-IMPORT - (**Fatal**) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (**Fatal**) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

CURRENT-CALC-EXP - (**Informational**) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) is less than the allowable percentage. **Exception**

Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA)	50.48%
Allowable percentage for Elementary	60.00%
District is exempt from EC Section 41372 as reported in Current Expense (Line 16 in Form CEA).	No

DEBT-ACTIVITY - (**Informational**) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-IMPORT - (**Fatal**) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

DEBT-POSITIVE - (**Fatal**) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (**Fatal**) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (**Fatal**) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (**Fatal**) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (**Fatal**) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (**Warning**) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (**Warning**) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (**Warning**) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (**Warning**) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (**Warning**) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. **Passed**

IC-POSITIVE - (**Warning**) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (**Fatal**) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (**Warning**) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (**Fatal**) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (**Warning**) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (**Fatal**) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (**Fatal**) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

CEA-PROVIDE - (**Fatal**) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

GANN-PROVIDE - (**Fatal**) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. **Passed**

ICR-PROVIDE - (**Fatal**) - Indirect Cost Rate Worksheet (Form ICR) must be provided. **Passed**

UNAUDIT-CERT-PROVIDE - (**Fatal**) - Unaudited Actual Certification (Form CA) must be provided. **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

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Unaudited Actuals
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**

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**