

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEES**

AGENDA

The Hanford Joint Union High School District is an educational community committed to providing all students a competitive education with multiple learning opportunities in a safe, orderly environment fully equipped to teach 21st century skills. As a learning community, we strive to improve student achievement, to be responsive to community needs and to foster accountability for all.

BOARD OF TRUSTEES – Regular Meeting

Tuesday, February 10, 2026

5:30PM – Closed Session

6:00PM – Open Session

Hanford Joint Union High School District Office

300 W. 6th Street

Hanford, CA 93230

The public is welcome to attend HJUHSD Board of Trustees meetings in-person. In addition, should overflow space be necessary, the meeting may be viewed on the monitor located in the district office reception area.

I. CALL TO ORDER

A. COMMENTS FROM THE PUBLIC ON CLOSED SESSION ITEMS

Note: Members of the public may address the Board regarding items on the Closed Session Agenda prior to the Board's adjournment into Closed Session. Individual speakers are allowed three minutes to address the Board. The Board shall limit the total time for public input on each item to 20 minutes.

II. ADJOURN TO CLOSED SESSION

A. PERSONNEL

1. Public Employee Appointment (Certificated) (GC 54957)
2. Public Employee Appointment (Classified) (GC 54957)
3. Public Employee Discipline/Dismissal/Release (Classified) (GC 54957)
4. Public Employee Discipline/Dismissal/Release (Certificated) (GC 54957)
5. Conference with Labor Negotiators (Classified Non- Represented Employees) (Confidential Employees) GC 54957 and GC 54957.6) Agency Designated Representatives: Dr. Victor Rosa/
Renee Creech

III. RECONVENE TO OPEN MEETING, FLAG SALUTE AND WELCOME – 6:00PM

IV. REPORTS / BUSINESS

A. REPORT OF CLOSED SESSION

B. COMMENTS FROM THE STAFF

C. COMMENTS FROM THE PUBLIC

Note: Members of the public may address the Board regarding any agenda item or other item within the subject matter jurisdiction of the Board. Individual speakers are allowed three minutes to address the Board. The Board shall limit the total time for public input on each item to 20 minutes. Board members may engage in limited discussion of non-agenda items or issues raised during public comments, to briefly ask clarifying questions, make a brief announcement, report on their own activities, or to refer the matter to staff.

D. CORRESPONDENCE

E. STUDENT BOARD REPORTS

- | | |
|-------------------------------|----------|
| 1. Hanford High School | Botello |
| 2. Hanford West High School | Lepez |
| 3. Sierra Pacific High School | Gonzalez |

Action

F. CONSENT AGENDA

The purpose of the Consent Agenda is to group items which may be approved routinely. Items on the Consent Agenda may be individually addressed or removed from the Consent Agenda at the request of a Trustee or any member of the public.

- | | |
|---|--------|
| 1. Warrants – Payment of Warrant Requests: 01/30/2026; 02/06/2026 | Creech |
| 2. Minutes of Regular Board Meeting: 01/27/2026 | Rosa |
| • Board Discussion/Consideration | |

G. BOARD PRESIDENT		
Info/Action	1. 2026 CSBA Delegate Assembly Election <ul style="list-style-type: none"> Board Discussion/Consideration 	Martella
H. SUPERINTENDENT’S REPORT		
Info Only	1. Field Trips	Rosa
Information	2. Board Policy Updates	Rosa
Information	3. Board Policy Deletions	Rosa
I. FINANCIAL REPORT		
Info Only	1. Quarterly Portfolio Compliance Report	Fagundes
Action	2. 2024/2025 Fiscal Audit <ul style="list-style-type: none"> Board Discussion/Consideration 	Fagundes
Information	3. Exterior Painting at Hanford High School Project	Creech
Information	4. Exterior Painting at Hanford West High School Project	Creech
Info/Action	5. Sierra Pacific High School Buildings J3 & M1 Project – Change Order #3 <ul style="list-style-type: none"> Board Discussion/Consideration 	Creech
Info/Action	6. Sierra Pacific High School Buildings J3 & M1 Project – Change Order #4 <ul style="list-style-type: none"> Board Discussion/Consideration 	Creech
Info Only	7. Bonds Refunding Analysis – Election of 2016 GO Bonds, Series A	Creech
J. EDUCATIONAL SERVICES/SPECIAL PROGRAMS		
Action	1. New Textbook Adoption <ul style="list-style-type: none"> ➤ Buried Onions <ul style="list-style-type: none"> Board Discussion/Consideration 	Peters
Action	2. Consolidated Application 2025/2026 – Winter Submission <ul style="list-style-type: none"> Board Discussion/Consideration 	Peters
K. ADMINISTRATIVE SERVICES / HUMAN RESOURCES		
Info/Action	1. Personnel Assignments <ul style="list-style-type: none"> Board Discussion/Consideration 	Whaley
Action	2. Spring Coaching Assignments for 2025/2026 <ul style="list-style-type: none"> Board Discussion/Consideration 	Whaley
Action	3. Proposed Job Description Revision for Intervention Coordinator Position <ul style="list-style-type: none"> Board Discussion/Consideration 	Whaley
Action	4. Revised 2025/2026 Certificated Administration Salary Schedule <ul style="list-style-type: none"> Board Discussion/Consideration 	Whaley
Action	5. Proposed Revised Confidential Employee’s Salary Schedule for 2025-26 <ul style="list-style-type: none"> Board Discussion/Consideration 	Whaley
Information	6. HJUHS Annual Safety Plan Revision	Dowd
L. MAINTENANCE, OPERATIONS AND TRANSPORTATION REPORT		
V. <u>BOARD CALENDAR</u>		Rosa
VI. <u>BOARD INFORMATION/DISCUSSIONS</u>		Martella
A. BOARD COMMITTEE REPORTS AND UPDATES		
VII. <u>ADJOURNMENT</u>		Martella

NOTICE: The District adheres to the American with Disabilities Act. Should you require special accommodations, or more information about accessibility, please contact Sheri Salazar, Administrative Assistant to the Superintendent (559.583.5901, ext. 3101). All reasonable efforts will be made to accommodate those with disabilities. Any writings or documents that are public records and are provided to a majority of the governing board regarding an open session item on this agenda will be made available for public inspection in the District Office located at 823 W. Lacey Blvd., Hanford, CA 93230 during normal business hours. In addition, such writings and documents may be posted on the District’s web site at www.hjuhsd.k12.ca.us.

Board President
#1

AGENDA: New Business / Information / Action

TOPIC: 2026 CSBA Delegate Assembly Election

DESCRIPTION: Included in the board packet are the subregion 10-C ballot for Kings County and a biographical sketch of the candidate running for the Delegate Assembly.

The Board, as a whole, may vote for one candidate.

Candidate:

Alicia Martella (Hanford Joint Union HSD)

FISCAL IMPACT: N/A

RECOMMENDATION: At the will of the Board.

REQUIRES BOARD ACTION

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **MONDAY, MARCH 16, 2026**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box: A *PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2026 DELEGATE ASSEMBLY BALLOT
SUBREGION 10-C
(Kings County)

Number of seats: 1 (Vote for no more than 1 candidates)

Delegates will serve two-year terms beginning April 1, 2026 - March 31, 2028

**denotes incumbent*

☐

Alicia Martella (Hanford Joint Union HSD)*

Provision for Write-in Candidate Name

School District

Signature of Superintendent or Board Clerk

Title

School District Name

Date of Board Action

See reverse side for list of all current Delegates in your Region.

REGION 10 – 14 Delegates (10 elected/4 appointed0)

Director: Kathy Spate (Caruthers USD)

Below is a list of all elected or appointed Delegates from this Region.

Subregion10-A (Madera, Mariposa)

Barbara Bigelow (Chawanakee USD), 2027

Subregion10-B (Fresno)

Hugh Awtrey (Clovis USD)*, 2027

Daniel Babshoff (Kerman USD), 2027

Darrell Carter (Washington USD), 2026

Spencer Davison (Coalinga-Huron USD), 2027

Andy Levine (Fresno USD)*, 2027

Nabil Kherfan (Central USD), 2027

Mark Medina (Selma USD), 2026

Yolanda Moore (Clovis USD)*, 2026

Ronald Parker (Firebaugh-Las Deltas USD), 2026

Terry Ruiz (Washington USD), 2027

Keshia Thomas (Fresno USD)*, 2026

Subregion10-C (Kings)

Alicia Martella (Hanford Joint Union HSD), 2026

Region 10 County

Marcy Masumoto (Fresno COE), 2026

Counties

Mariposa (Subregion A)

Madera (Subregion A)

Fresno (Subregion B)

Kings (Subregion C)

Years on Board: 11

Profession: 33 years as a School Secretary, R.J. Neutra Elementary – Naval Air Station Lemoore

Why I Would Like to Become a CSBA Delegate:

For more than three decades, I have dedicated my career to serving students, supporting staff, and building strong connections within our school community. My time as both a school employee and a board member has given me a deep understanding of the challenges and opportunities in education, and it has strengthened my passion for making a difference.

I would be honored to serve as a CSBA delegate so I can continue to advocate for students — not only in my own district, but across Kings County and the entire state of California. I believe that every child deserves access to an excellent education and the support they need to thrive. By working together, we can share ideas, strengthen programs, and create opportunities that help all students reach their full potential.

Other Education and School Activities/Involvement:

Throughout my 11 years on the school board, I've remained deeply involved in many areas of our educational community. I've served on the Budget Committee, Curriculum Committee, Hanford Education Foundation, and the Kings County School Board Association.

Supporting students beyond board meetings is very important to me, and I make it a priority to show up for them. I've volunteered at countless events and regularly attend performances, athletic games, FFA activities, fundraisers, awards banquets, open houses, and back-to-school nights. These experiences remind me why I do this work — because our students, staff, and families deserve someone who is present, committed, and passionate about their success.

amartella@hjuhsd.k12.ca.us

Consent Agenda #1

AGENDA: Action

TOPIC: Warrants

DESCRIPTION: Payment of Warrant Requests dated:
01/30/2026; 02/06/2026

RECOMMENDATION: Administration recommends approval of this item as presented.

Requested By: akelly

For Payments Due By 1/30/2026

01/29/2026

3:04:18PM

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI--TY	P/F	Amount	Use Tax Taxable	Amount Tax
10121 AMERICAN EXPRESS								
CM - 260103		01/28/2026	CDW-G D238139	0100-0000-0-1110-31300-430000-094-0000		-\$39.18	\$0.00	\$0.00
	Description:	RETURN						
CM - 260104		01/28/2026	CDW-G	0100-3010-0-1110-10000-430000-096-0000		-\$5.36	\$0.00	\$0.00
	Description:	RETURN						
CM - 260105		01/28/2026	CDW-G KLN5578	0100-0000-0-0000-77000-430000-013-0000		-\$5.36	\$0.00	\$0.00
	Description:	RETURN						
CM - 260106		01/28/2026	CDW-G LP68665	0100-0000-0-1110-10000-430000-000-0000		-\$157.50	\$0.00	\$0.00
	Description:	RETURN						
CM - 260107		12/30/2025	OTTER.AI	0100-0000-0-0000-77000-580011-013-0000		-\$82.17	\$0.00	\$0.00
	Description:	REFUND						
CM - 260108		01/28/2026	CDW QM48230	0100-0000-0-0000-73000-430000-042-0000		-\$78.55	\$0.00	\$0.00
	Description:	RETURN						
PO - 20260089		01/15/2026	CDW AH6P35P	0100-0000-0-0000-74000-430000-024-0000	P	\$150.51	\$0.00	\$0.00
	Description:	TONER HR						
PO - 20260089		01/15/2026	CDW AH6UY9N	0100-0000-0-0000-74000-430000-024-0000	P	\$150.51	\$0.00	\$0.00
	Description:	TONER HR						
PO - 20260614		09/09/2025	CDW ZR00808494	0100-0000-0-0000-77000-520000-013-0000	F	\$600.00	\$0.00	\$0.00
	Description:	CDW AMPLIFIED						
PO - 20260715		01/16/2026	FOOD SAFETY EDUC	1300-5310-0-0000-37000-520000-095-0000	F	\$65.00	\$0.00	\$0.00
	Description:	FOOD HANDLERS CERTIFICATES						
PO - 20260715		01/16/2026	FOOD SAFETY EDUC	1300-5310-0-0000-37000-520000-096-0000	F	\$65.00	\$0.00	\$0.00
	Description:	FOOD HANDLERS CERTIFICATES						
PO - 20260867		12/31/2025	CDW ZR01058664	0100-7435-0-1110-10000-580011-000-0000	P	\$18,405.00	\$0.00	\$0.00
	Description:	GOOGLE WORKSPACE FOR EDUCATION PLUS 2025-2026						
PO - 20261359		01/06/2026	CDW AH5HC5A	0100-1100-0-1110-10000-430000-096-0000	F	\$881.37	\$0.00	\$0.00
	Description:	TONER HW						
PO - 20261362		01/22/2026	AVALON INN	0100-0000-0-1135-10000-520000-000-0000	F	\$848.70	\$0.00	\$0.00
	Description:	MORRO BAY LODGING SP WRESTLING 1/22-1/24/2026						
PO - 20261377		01/06/2026	CDW AH5L19V	0100-7220-0-1110-10000-430000-094-0000	F	\$230.90	\$0.00	\$0.00
	Description:	KEYBOARD HH						
PO - 20261377		01/06/2026	CDW AH5L19V	0100-7220-0-1110-10000-440000-094-0000	P	\$1,891.47	\$0.00	\$0.00
	Description:	MICROSOFT SURFACE PRO HH						
PO - 20261377		01/06/2026	CDW AH5M39T	0100-7220-0-1110-10000-440000-094-0000	F	\$362.60	\$0.00	\$0.00

* = Credit Card Payment

Requested By: akelly

For Payments Due By 1/30/2026

01/29/2026

3:04:18PM

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI--TY	P/F	Amount	Use Tax Taxable	Amount Tax
10121 AMERICAN EXPRESS								
		Description:	MICROSOFT SERVICE AGREEMENT HH					
	PO - 20261378	01/07/2026	CDW AH5M16W	0100-3010-0-1110-10000-440000-096-0000	F	\$5,228.41	\$0.00	\$0.00
		Description:	CHARGING TOWERS HW					
	PO - 20261392	01/06/2026	AERIESCON 2026	0100-6500-0-5760-11100-520000-018-0000	F	\$1,299.00	\$0.00	\$0.00
		Description:	AERIES CON SPRING 2026 REGISTRATION					
	PO - 20261393	01/06/2026	THE SENTINEL	2140-0000-0-0000-85000-580040-094-1379	F	\$809.44	\$0.00	\$0.00
		Description:	NOTICE TO CONTRACTORS HH EXTERIOR PAINTING PROJECT					
	PO - 20261394	01/06/2026	THE SENTINEL	2140-0000-0-0000-85000-580040-096-1380	F	\$806.31	\$0.00	\$0.00
		Description:	NOTICE TO CONTRACTORS HW EXTERIOR PAINTING PROJECT					
	PO - 20261415	01/13/2026	CDW AH6DP3Z	0100-1100-0-1110-10000-440000-095-0000	F	\$363.62	\$0.00	\$0.00
		Description:	PRINTER SP					
	PO - 20261416	01/13/2026	CDW AH6DP7Y	0100-1100-0-1110-10000-440000-095-0000	F	\$467.81	\$0.00	\$0.00
		Description:	PRINTER SP					
	PO - 20261438	01/09/2026	FCCLA	0100-6385-0-1110-10000-530000-095-0000	F	\$234.00	\$0.00	\$0.00
		Description:	MEMBERSHIP FEE					
	PO - 20261442	01/16/2026	FOOD SAFETY EDUC	1300-5310-0-0000-37000-520000-095-0000	F	\$195.00	\$0.00	\$0.00
		Description:	FOOD HANDLERS CERTIFICATES					
	PO - 20261442	01/16/2026	FOOD SAFETY EDUC	1300-5310-0-0000-37000-520000-096-0000	F	\$195.00	\$0.00	\$0.00
		Description:	FOOD HANDLERS CERTIFCATES					
	PO - 20261443	01/15/2026	CDW AH6RPIE	0100-6500-0-5760-11100-440000-018-0000	F	\$509.49	\$0.00	\$0.00
		Description:	PRINTER STUDENT SERVICES					
	PO - 20261448	01/21/2026	MEDI	0100-0332-0-0000-31400-430000-030-0000	F	\$581.59	\$0.00	\$0.00
		Description:	MEDICAL SUPPLIES					
	PO - 20261457	01/23/2026	CDW AH7RL3A	0100-0332-0-1110-10000-440000-094-0000	F	\$509.49	\$0.00	\$0.00
		Description:	PRINTER HH					
	PO - 20261476	01/26/2026	CDW AH7224C	1300-5310-0-0000-37000-440000-018-0000	P	\$1,451.89	\$0.00	\$0.00
		Description:	HP WORKSTATION FOOD SERVICES					
	PO - 20261476	01/27/2026	CDW AH78NIC	1300-5310-0-0000-37000-440000-018-0000	F	\$133.78	\$0.00	\$0.00
		Description:	HP WORKSTATION SUPPORT FOOD SERVICES					
	PV - 260615	12/31/2025	CDTFA FUEL TAX	0100-0333-0-0000-36000-430010-000-0000		\$93.09	\$0.00	\$0.00
		Description:	FUEL TAX/ 2025-2026 Q2 OCTOBER-DECEMBER 2025					
	PV - 260616	01/09/2026	CARB	0100-0333-0-0000-36000-430000-000-0000		\$230.66	\$0.00	\$0.00
		Description:	EMISSIONS TESTING M.O.T.					

* = Credit Card Payment

Requested By: akelly

For Payments Due By 1/30/2026

01/29/2026

3:04:18PM

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI--TY	P/F	Amount	Use Tax Taxable	Amount Tax
10121 AMERICAN EXPRESS								
PV - 260617		01/12/2026 CANVA		0100-0000-0-3801-10000-430000-000-0000		\$38.86	\$0.00	\$0.00
		Description: CARDS FOR FFA						
PV - 260618		01/21/2026 MUSIC THEATRE ID#		0100-6770-0-1168-10000-560000-095-0000		\$588.52	\$0.00	\$0.00
		Description: MAGIC EFFECTS RENTAL SP MUSICAL						
PV - 260619		12/21/2025 T-MOBILE		0100-0332-0-1110-31400-590010-018-0000		\$571.08	\$0.00	\$0.00
		Description: MONTHLY SERVICE						
PV - 260619		12/21/2025 T-MOBILE		0100-0307-0-0000-83000-590010-047-0000		\$312.65	\$0.00	\$0.00
		Description: MONTHLY SERVICE						
PV - 260619		12/21/2025 T-MOBILE		0100-7435-0-1110-10000-590010-018-0000		\$279.00	\$0.00	\$0.00
		Description: MONTHLY SERVICE						
PV - 260619		12/21/2025 T-MOBILE		0100-0000-0-0000-77000-590010-013-0000		\$126.77	\$0.00	\$0.00
		Description: MONTHLY SERVICE						
PV - 260619		12/21/2025 T-MOBILE		0100-6546-0-5760-31200-590010-018-0000		\$167.31	\$0.00	\$0.00
		Description: MONTHLY SERVICE						
PV - 260619		12/21/2025 T-MOBILE		0100-0000-0-0000-21300-590010-085-0000		\$58.05	\$0.00	\$0.00
		Description: MONTHLY SERVICE						
PV - 260619		12/21/2025 T-MOBILE		0100-8150-0-0000-81100-590010-043-0000		\$102.28	\$0.00	\$0.00
		Description: MONTHLY SERVICE						
PV - 260619		12/21/2025 T-MOBILE		0100-0000-0-0000-73000-590010-042-0000		\$97.99	\$0.00	\$0.00
		Description: MONTHLY SERVICE						
PV - 260619		12/21/2025 T-MOBILE		0100-0000-0-0000-72000-590010-018-0000		\$47.95	\$0.00	\$0.00
		Description: MONTHLY SERVICE						
PV - 260619		12/21/2025 T-MOBILE		1100-6391-0-0000-82000-590010-000-0000		\$29.84	\$0.00	\$0.00
		Description: MONTHLY SERVICE						
PV - 260619		12/21/2025 T-MOBILE		1300-5310-0-0000-82000-590010-018-0000		\$18.11	\$0.00	\$0.00
		Description: MONTHLY SERVICE						
Total Amount for Warrant						\$38,829.93	\$0.00	\$0.00
Total Amount Per Vendor						\$38,829.93	\$0.00	\$0.00
2163 AMERICAN RED CROSS								
PO - 20261474		01/28/2026 23098456		0100-0307-0-0000-83000-580000-047-0000	P	\$84.00	\$0.00	\$0.00
		Description: TRAINING SERVICES- ATHLETIC TRAINERS						
PO - 20261474		01/14/2026 23074332		0100-0307-0-0000-83000-580000-047-0000	P	\$29.00	\$0.00	\$0.00

* = Credit Card Payment

Requested By: akelly

For Payments Due By 1/30/2026

01/29/2026

3:04:18PM

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI--TY	P/F	Amount	Use Tax Taxable	Amount Tax
2163 AMERICAN RED CROSS								
Description: TRAINING SERVICES- ATHLETIC TRAINERS								
Total Amount for Warrant						\$113.00	\$0.00	\$0.00
Total Amount Per Vendor						\$113.00	\$0.00	\$0.00
4371 AMS.NET INC								
PO - 20260783		01/26/2026 0097840		0100-0000-0-0000-85000-620020-018-1377	P	\$970.56	\$0.00	\$0.00
Description: PROJECT 103019 I.T.								
PO - 20260783		01/26/2026 0097819		0100-0000-0-0000-85000-620020-018-1377	P	\$1,262.61	\$0.00	\$0.00
Description: PROJECT 103019 I.T.								
PO - 20260783		01/26/2026 0097234		0100-0000-0-0000-85000-620020-018-1377	P	\$136.21	\$0.00	\$0.00
Description: PROJECT 103019 I.T.								
PO - 20260783		01/26/2026 0097584		0100-0000-0-0000-85000-620020-018-1377	P	\$24,116.75	\$0.00	\$0.00
Description: PROJECT 103019 I.T.								
PO - 20260783		12/24/2025 0097218		0100-0000-0-0000-85000-620020-018-1377	P	\$760.65	\$0.00	\$0.00
Description: PROJECT 103019 I.T.								
PO - 20260783		12/24/2025 0097219		0100-0000-0-0000-85000-620020-018-1377	P	\$834.71	\$0.00	\$0.00
Description: PROJECT 103019 I.T.								
PO - 20260783		12/24/2025 0097223		0100-0000-0-0000-85000-620020-018-1377	P	\$4,629.57	\$0.00	\$0.00
Description: PROJECT 103019 I.T.								
PO - 20260783		12/31/2025 0097277		0100-0000-0-0000-85000-620020-018-1377	P	\$3,397.55	\$0.00	\$0.00
Description: PROJECT 103019 I.T.								
PO - 20260783		12/31/2025 0097268		0100-0000-0-0000-85000-620020-018-1377	P	\$4,709.34	\$0.00	\$0.00
Description: PROJECT 103019 I.T.								
PO - 20260783		12/31/2025 0096833		0100-0000-0-0000-85000-620020-018-1377	P	\$2,007.59	\$0.00	\$0.00
Description: PROJECT 103019 I.T.								
PO - 20260783		01/26/2026 0097843		0100-0000-0-0000-85000-620020-018-1377	P	\$938.88	\$0.00	\$0.00
Description: PROJECT 103019 I.T.								
Total Amount for Warrant						\$43,764.42	\$0.00	\$0.00
Total Amount Per Vendor						\$43,764.42	\$0.00	\$0.00
7226 AT&T								
PV - 260600		01/20/2026 24702645		0100-0000-0-0000-82000-590010-033-0000		\$313.46	\$0.00	\$0.00
Description: MONTHLY SERVICE								

* = Credit Card Payment

Requested By: akelly

For Payments Due By 1/30/2026

01/29/2026

3:04:18PM

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN----OB-----SI--TY	P/F	Amount	Use Tax Taxable	Amount Tax
7226 AT&T								
Total Amount for Warrant						\$313.46	\$0.00	\$0.00
Total Amount Per Vendor						\$313.46	\$0.00	\$0.00
6676 ATKINSON ANDELSON LOYA RUUD & ROMO								
PV - 260608		12/31/2025 775691		0100-0000-0-0000-71500-580010-018-0000		\$984.38	\$0.00	\$0.00
Description: LEGAL SERVICES DECEMBER 2025								
Total Amount for Warrant						\$984.38	\$0.00	\$0.00
Total Amount Per Vendor						\$984.38	\$0.00	\$0.00
5 A-Z BUS SALES INC.								
PO - 20260220		01/12/2026 INVSAC42288		0100-0333-0-0000-36000-430000-000-0000	P	\$972.62	\$0.00	\$0.00
Description: SUPPLIES M.O.T.								
Total Amount for Warrant						\$972.62	\$0.00	\$0.00
Total Amount Per Vendor						\$972.62	\$0.00	\$0.00
4417 B&H PHOTO-VIDEO-PRO-AUDIO								
PO - 20261371		01/04/2026 240725417		0100-0000-0-1110-27000-440000-095-0000	F	\$487.20	\$0.00	\$0.00
Description: SECURITY CAMERA SP								
Total Amount for Warrant						\$487.20	\$0.00	\$0.00
Total Amount Per Vendor						\$487.20	\$0.00	\$0.00
2409 BATTERY SYSTEMS INC								
* PO - 20260221		01/23/2026 38202601221319		0100-0333-0-0000-36000-430050-000-0000	P	\$274.85	\$0.00	\$0.00
Description: BUS BATTERIES M.O.T.								
Total Amount of Payment						\$274.85	\$0.00	\$0.00
Total Amount Per Vendor						\$274.85	\$0.00	\$0.00
11795 BECK, TYLER								
PV - 260612		01/22/2026 2/4-2/6/2026		0100-7010-0-3801-10000-520000-000-0000		\$188.00	\$0.00	\$0.00
Description: BUTTE COLLEGE STATE OFFICER TRAINING								
Total Amount for Warrant						\$188.00	\$0.00	\$0.00
Total Amount Per Vendor						\$188.00	\$0.00	\$0.00

* = Credit Card Payment

Requested By: akelly

For Payments Due By 1/30/2026

01/29/2026

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI--TY	P/F	Amount	Use Tax Amount Taxable	Amount Tax
10456 BIMBO BAKERIES USA								
PO - 20260092		01/19/2026 4811		1300-5310-0-0000-37000-470001-094-0000	P	\$177.00	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PO - 20260108		01/19/2026 4813		1300-5310-0-0000-37000-470001-095-0000	P	\$250.20	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PO - 20260109		01/19/2026 4812		1300-5310-0-0000-37000-470001-096-0000	P	\$296.40	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PO - 20260110		01/19/2026 4810		1300-5310-0-0000-37000-470001-052-0000	P	\$91.20	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
Total Amount for Warrant						\$814.80	\$0.00	\$0.00
Total Amount Per Vendor						\$814.80	\$0.00	\$0.00
5709 BLAIR CHURCH & FLYNN INC								
PO - 20260378		01/20/2026 86881		3560-7710-0-0000-85000-620030-095-1365	P	\$530.00	\$0.00	\$0.00
	Description:	SWPPP QSD & ISR MODIFICATION SP BUILDINGS J & M						
Total Amount for Warrant						\$530.00	\$0.00	\$0.00
Total Amount Per Vendor						\$530.00	\$0.00	\$0.00
898 BRAD'S HANFORD SMOG-N-TUNE								
PO - 20261487		01/14/2026 94663		0100-0333-0-0000-36000-560000-000-0000	P	\$41.75	\$0.00	\$0.00
	Description:	SMOG INSPECTION M.O.T.						
Total Amount for Warrant						\$41.75	\$0.00	\$0.00
Total Amount Per Vendor						\$41.75	\$0.00	\$0.00
5558 BRENNTAG PACIFIC INC.								
PO - 20261454		01/29/2026 BPI575215		0100-0000-0-0000-82000-430000-063-0000	P	\$940.71	\$0.00	\$0.00
	Description:	POOL CHEMICALS SP						
Total Amount for Warrant						\$940.71	\$0.00	\$0.00
Total Amount Per Vendor						\$940.71	\$0.00	\$0.00
298 CALIFORNIA ASSOCIATION FFA								
PO - 20261465		10/21/2025 121413		0100-7010-0-3801-10000-430000-000-0000	P	\$11,130.00	\$0.00	\$0.00
	Description:	FFA LEADERSHIP PACKETS						
PO - 20261465		12/15/2025 121884		0100-7010-0-3801-10000-430000-000-0000	F	\$430.00	\$0.00	\$0.00

* = Credit Card Payment

Requested By: akelly

For Payments Due By 1/30/2026

01/29/2026

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI--TY	P/F	Amount	Use Tax Taxable	Amount Tax
298 CALIFORNIA ASSOCIATION FFA								
Description: FFA LEADERSHIP PACKETS								
Total Amount for Warrant						\$11,560.00	\$0.00	\$0.00
Total Amount Per Vendor						\$11,560.00	\$0.00	\$0.00
12038 CALIFORNIA FCCLA								
PO - 20261458		01/13/2026 0260002		0100-6385-0-1110-10000-520000-095-0000	F	\$240.00	\$0.00	\$0.00
Description: REGION COMPETITION FEES SP								
Total Amount for Warrant						\$240.00	\$0.00	\$0.00
Total Amount Per Vendor						\$240.00	\$0.00	\$0.00
10889 CALIFORNIA TURF EQUIPMENT & SUPPLY INC								
PO - 20260124		01/16/2026 704219		0100-0000-0-0000-82000-560000-043-0000	P	\$1,185.20	\$0.00	\$0.00
Description: REPAIRS M.O.T.								
Total Amount for Warrant						\$1,185.20	\$0.00	\$0.00
Total Amount Per Vendor						\$1,185.20	\$0.00	\$0.00
11967 CANON FINANCIAL SERVICES INC								
PO - 20260335		01/12/2026 42469461		0100-0000-0-0000-72000-560000-159-0000	P	\$3,861.58	\$0.00	\$0.00
Description: COPIER LEASE								
Total Amount for Warrant						\$3,861.58	\$0.00	\$0.00
Total Amount Per Vendor						\$3,861.58	\$0.00	\$0.00
11136 CAREERSAFE LLC								
PO - 20261491		01/28/2026 CS-804716		0100-3550-0-3804-10000-580011-096-0000	F	\$1,750.00	\$0.00	\$0.00
Description: BASIC SAFETY OSHA TRAINING HW								
Total Amount for Warrant						\$1,750.00	\$0.00	\$0.00
Total Amount Per Vendor						\$1,750.00	\$0.00	\$0.00
327 CAROLINA BIOLOGICAL SUPPLY CO.								
PO - 20261440		01/16/2026 53270136		0100-3550-0-3801-10000-430000-094-0101	P	\$126.00	\$0.00	\$0.00
Description: LAB SUPPLIES HH								
Total Amount for Warrant						\$126.00	\$0.00	\$0.00

* = Credit Card Payment

Requested By: akelly

For Payments Due By 1/30/2026

01/29/2026

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI--TY	P/F	Amount	Use Tax Taxable	Amount Tax
Total Amount Per Vendor						\$126.00	\$0.00	\$0.00
380 CHAMPI FENCING								
	PO - 20261395	01/23/2026 29374		0100-0000-0-0000-85000-560000-018-1370	F	\$1,687.50	\$0.00	\$0.00
	Description: GATE REPAIR D.O.							
Total Amount for Warrant						\$1,687.50	\$0.00	\$0.00
Total Amount Per Vendor						\$1,687.50	\$0.00	\$0.00
398 CITY OF HANFORD								
	PV - 260602	01/21/2026 00033578		0100-8150-0-0000-81100-580000-043-0000		\$223.00	\$0.00	\$0.00
	Description: ANNUAL FIRE INSPECTION							
Total Amount for Warrant						\$223.00	\$0.00	\$0.00
Total Amount Per Vendor						\$223.00	\$0.00	\$0.00
12243 COAST COUNTIES PETERBILT								
	PO - 20261211	01/07/2026 01P161615		0100-0333-0-0000-36000-560000-000-0000	P	\$418.66	\$0.00	\$0.00
	Description: BUS REPAIR M.O.T.							
Total Amount for Warrant						\$418.66	\$0.00	\$0.00
Total Amount Per Vendor						\$418.66	\$0.00	\$0.00
9368 CULVER, KATY								
	PV - 260603	11/19/2025 11/7/25		0100-0000-0-1110-27000-430000-096-0000		\$46.36	\$0.00	\$0.00
	Description: SUPPLIES FOR HUSKY CELEBRATION							
Total Amount for Warrant						\$46.36	\$0.00	\$0.00
Total Amount Per Vendor						\$46.36	\$0.00	\$0.00
4108 Delray Tire & Retreading Co.								
*	PO - 20260227	01/16/2026 750068588		0100-0333-0-0000-36000-560000-000-0000	P	\$189.05	\$0.00	\$0.00
	Description: REPAIRS M.O.T.							
*	PO - 20260227	01/22/2026 750068620		0100-0333-0-0000-36000-560000-000-0000	P	\$192.00	\$0.00	\$0.00
	Description: REPAIRS M.O.T.							
*	PO - 20260227	01/12/2026 750068535		0100-0333-0-0000-36000-560000-000-0000	P	\$373.74	\$0.00	\$0.00
	Description: REPAIRS M.O.T.							
Total Amount of Payment						\$754.79	\$0.00	\$0.00

* = Credit Card Payment

Requested By: akelly

For Payments Due By 1/30/2026

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI--TY	P/F	Amount	Use Tax Taxable	Amount Tax
Total Amount Per Vendor						\$754.79	\$0.00	\$0.00
10109 DOCUMENT TRACKING SERVICES								
	PO - 20261473	01/07/2026	9323009	0100-0332-0-1110-10000-580000-018-0000	F	\$5,940.00	\$0.00	\$0.00
	Description: TRACKING AND TRANSLATION SERVICES							
Total Amount for Warrant						\$5,940.00	\$0.00	\$0.00
Total Amount Per Vendor						\$5,940.00	\$0.00	\$0.00
12281 FAGUNDES, DONOVAN								
	PV - 260614	01/13/2026	2/26-2/28/2026	0100-0332-0-1110-10000-520000-094-0000		\$847.20	\$0.00	\$0.00
	Description: 2026 CAHPERD STATE CONFERENCE							
Total Amount for Warrant						\$847.20	\$0.00	\$0.00
Total Amount Per Vendor						\$847.20	\$0.00	\$0.00
4604 FERRELLGAS INC								
*	PO - 20260216	01/14/2026	2046266990	0100-0000-0-0000-82000-430000-043-0000	P	\$61.62	\$0.00	\$0.00
	Description: FORKLIFT PROPANE M.O.T.							
*	PO - 20260216	12/16/2025	2045754971	0100-0000-0-0000-82000-430000-043-0000	P	\$45.26	\$0.00	\$0.00
	Description: FORKLIFT PROPANE M.O.T.							
*	PO - 20260216	12/15/2025	2045727437	0100-0000-0-0000-82000-430000-043-0000	P	\$57.03	\$0.00	\$0.00
	Description: FORKLIFT PROPANE M.O.T.							
*	PO - 20260216	12/11/2025	2045668661	0100-0000-0-0000-82000-430000-043-0000	P	\$60.72	\$0.00	\$0.00
	Description: FORKLIFT PROPANE M.O.T.							
*	PO - 20260216	12/10/2025	2045641702	0100-0000-0-0000-82000-430000-043-0000	P	\$36.06	\$0.00	\$0.00
	Description: FORKLIFT PROPANE M.O.T.							
*	PO - 20260216	12/09/2025	2045619076	0100-0000-0-0000-82000-430000-043-0000	P	\$80.15	\$0.00	\$0.00
	Description: FORKLIFT PROPANE M.O.T.							
*	PO - 20260216	11/24/2025	2045345665	0100-0000-0-0000-82000-430000-043-0000	P	\$40.83	\$0.00	\$0.00
	Description: FORKLIFT PROPANE M.O.T.							
Total Amount of Payment						\$381.67	\$0.00	\$0.00
Total Amount Per Vendor						\$381.67	\$0.00	\$0.00
11565 FOLLETT CONTENT SOLUTIONS LLC								
	PO - 20261400	01/19/2026	682602	0100-0311-0-1110-10000-420000-095-0000	P	\$299.45	\$0.00	\$0.00
	Description: BOOKS SP							

* = Credit Card Payment

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For Payments Due By 1/30/2026

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI--TY	P/F	Amount	Use Tax Amount Taxable	Amount Tax
11565 FOLLETT CONTENT SOLUTIONS LLC								
Total Amount for Warrant						\$299.45	\$0.00	\$0.00
Total Amount Per Vendor						\$299.45	\$0.00	\$0.00
10098 FORKLIFTS GROUP WEST INC								
PO - 20260215		01/19/2026	30076837	0100-8150-0-0000-81100-560000-043-0000	P	\$178.47	\$0.00	\$0.00
Description: FORKLIFT SERVICES M.O.T.								
PO - 20260215		01/19/2026	30076838	0100-8150-0-0000-81100-560000-043-0000	P	\$218.75	\$0.00	\$0.00
Description: FORKLIFT SERVICES M.O.T.								
PO - 20260215		01/19/2026	30076839	0100-8150-0-0000-81100-560000-043-0000	P	\$331.29	\$0.00	\$0.00
Description: FORKLIFT SERVICES M.O.T.								
Total Amount for Warrant						\$728.51	\$0.00	\$0.00
Total Amount Per Vendor						\$728.51	\$0.00	\$0.00
12236 GALLERY CARTS								
PO - 20261130		11/03/2025	18938	1300-5310-0-0000-37000-640000-095-0000	F	\$52,357.62	\$0.00	\$0.00
Description: SPHS NUTR SERV BEAR BITEZ FOOD TRUCK								
Total Amount for Warrant						\$52,357.62	\$0.00	\$0.00
Total Amount Per Vendor						\$52,357.62	\$0.00	\$0.00
10211 GOLD STAR FOODS INC.								
PO - 20260093		01/20/2026	9857124	1300-5310-0-0000-37000-470002-094-0000	P	\$221.36	\$0.00	\$0.00
Description: NUTRITION SERVICES								
PO - 20260093		01/20/2026	9857124	1300-5310-0-0000-37000-470001-094-0000	P	\$346.88	\$0.00	\$0.00
Description: NUTRITION SERVICES								
PO - 20260112		01/20/2026	9856990	1300-5310-0-0000-37000-470001-096-0000	P	\$74.85	\$0.00	\$0.00
Description: NUTRITION SERVICES								
PO - 20260112		01/20/2026	9857169	1300-5310-0-0000-37000-470001-096-0000	P	\$377.10	\$0.00	\$0.00
Description: NUTRITION SERVICES								
PO - 20260112		01/20/2026	9856990	1300-5310-0-0000-37000-470002-096-0000	P	\$739.60	\$0.00	\$0.00
Description: NUTRITION SERVICES								
PO - 20260112		01/20/2026	9865560	1300-5310-0-0000-37000-470002-096-0000	P	\$943.70	\$0.00	\$0.00
Description: NUTRITION SERVICES								
Total Amount for Warrant						\$2,703.49	\$0.00	\$0.00

* = Credit Card Payment

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI--TY	P/F	Amount	Use Tax Amount Taxable	Tax
Total Amount Per Vendor						\$2,703.49	\$0.00	\$0.00
9552 GOLDEN EAGLE CHARTER INC								
*	PO - 20261420	01/16/2026 27605		0100-0333-0-0000-36000-560000-000-0000	F	\$1,450.00	\$0.00	\$0.00
	Description: WRESTLING HW							
Total Amount of Payment						\$1,450.00	\$0.00	\$0.00
Total Amount Per Vendor						\$1,450.00	\$0.00	\$0.00
862 HANFORD ELEMENTARY SCHOOL DISTRICT								
	PO - 20260326	01/20/2026 260179		0100-0333-0-0000-36000-560000-000-0000	P	\$433.20	\$0.00	\$0.00
	Description: TRANSPORTATION HW & SP							
Total Amount for Warrant						\$433.20	\$0.00	\$0.00
Total Amount Per Vendor						\$433.20	\$0.00	\$0.00
3727 HANFORD HIGH SCHOOL ASB								
	PO - 20261494	12/16/2025 5261		0100-0000-0-1110-27000-430000-094-0000	F	\$390.00	\$0.00	\$0.00
	Description: ACCESS PROG TREATS-STAFF							
Total Amount for Warrant						\$390.00	\$0.00	\$0.00
Total Amount Per Vendor						\$390.00	\$0.00	\$0.00
868 HANFORD JT UNION HS DISTRICT BENEFIT FD								
	PV - 260604	01/30/2026 JAN 2025 BENEFITS		6700-0000-0-0000-93000-761900-000-0000		\$495,085.58	\$0.00	\$0.00
	Description: JAN 2025 HEALTH BENEFITS							
Total Amount for Warrant						\$495,085.58	\$0.00	\$0.00
Total Amount Per Vendor						\$495,085.58	\$0.00	\$0.00
12269 HERNANDEZ & SONS								
	PO - 20261376	01/14/2026 14342		0100-0333-0-0000-36000-560000-000-0000	P	\$125.00	\$0.00	\$0.00
	Description: EMISSIONS TESTING M.O.T.							
	PO - 20261376	01/14/2026 14343		0100-0333-0-0000-36000-560000-000-0000	P	\$125.00	\$0.00	\$0.00
	Description: EMISSIONS TESTING M.O.T.							
	PO - 20261376	01/15/2026 14344		0100-0333-0-0000-36000-560000-000-0000	P	\$125.00	\$0.00	\$0.00
	Description: EMISSIONS TESTING M.O.T.							
	PO - 20261376	01/15/2026 14345		0100-0333-0-0000-36000-560000-000-0000	P	\$125.00	\$0.00	\$0.00

* = Credit Card Payment

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN----OB-----SI--TY	P/F	Amount	Use Tax Amount Taxable	Amount Tax
12269 HERNANDEZ & SONS								
	Description: EMISSIONS TESTING M.O.T.							
	PO - 20261376	01/15/2026	14346	0100-0333-0-0000-36000-560000-000-0000	P	\$125.00	\$0.00	\$0.00
	Description: EMISSIONS TESTING M.O.T.							
Total Amount for Warrant						\$625.00	\$0.00	\$0.00
Total Amount Per Vendor						\$625.00	\$0.00	\$0.00
9876 IMPERIAL BAG & PAPER LLC								
*	CM - 260102	09/15/2025	39140300	1300-5310-0-0000-37000-430000-096-0000		-\$108.53	\$0.00	\$0.00
	Description: CM 39140300							
*	CM - 260102	09/15/2025	39062478	1300-5310-0-0000-37000-430000-096-0000		-\$645.15	\$0.00	\$0.00
	Description: CM 39062478							
*	CM - 260102	10/01/2025	39217373	1300-5310-0-0000-37000-430000-096-0000		-\$237.82	\$0.00	\$0.00
	Description: CM 39217373							
*	PO - 20260114	01/21/2026	40407540	1300-5310-0-0000-37000-430000-095-0000	P	\$1,034.04	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
*	PO - 20260115	01/21/2026	40407541	1300-5310-0-0000-37000-430000-096-0000	P	\$876.68	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
*	PO - 20260115	01/14/2026	40334015	1300-5310-0-0000-37000-430000-096-0000	P	\$837.64	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
Total Amount of Payment						\$1,756.86	\$0.00	\$0.00
Total Amount Per Vendor						\$1,756.86	\$0.00	\$0.00
5440 J.W. PEPPER & SON INC.								
*	PO - 20260559	01/26/2026	368228511	0100-0308-0-1110-10000-430000-094-8106	P	\$12.00	\$0.00	\$0.00
	Description: CHOIR SHEET MUSIC HH							
*	PO - 20260559	01/26/2026	368228512	0100-0308-0-1110-10000-430000-094-8106	P	\$38.00	\$0.00	\$0.00
	Description: CHOIR SHEET MUSIC HH							
Total Amount of Payment						\$50.00	\$0.00	\$0.00
Total Amount Per Vendor						\$50.00	\$0.00	\$0.00
1140 KINGS COUNTY PIPE AND SUPPLY								
	PO - 20260144	01/23/2026	2033655	0100-8150-0-0000-81100-430000-043-0000	P	\$216.72	\$0.00	\$0.00
	Description: SUPPLIES M.O.T.							

* = Credit Card Payment

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI--TY	P/F	Amount	Use Tax Amount Taxable	Amount Tax
1140 KINGS COUNTY PIPE AND SUPPLY								
PO - 20260144		01/23/2026	2033662	0100-8150-0-0000-81100-430000-043-0000	P	\$213.80	\$0.00	\$0.00
		Description:	SUPPLIES M.O.T.					
PO - 20260144		01/23/2026	2033670	0100-8150-0-0000-81100-430000-043-0000	P	\$4.60	\$0.00	\$0.00
		Description:	SUPPLIES M.O.T.					
Total Amount for Warrant						\$435.12	\$0.00	\$0.00
Total Amount Per Vendor						\$435.12	\$0.00	\$0.00
1143 KINGS COUNTY TROPHY & ENGRAVING								
PO - 20260180		01/21/2026	20515	0100-0000-0-0000-71500-430000-041-0000	P	\$43.30	\$0.00	\$0.00
		Description:	NAMEPLATES D.O.					
Total Amount for Warrant						\$43.30	\$0.00	\$0.00
Total Amount Per Vendor						\$43.30	\$0.00	\$0.00
1182 LAWMOWER MAN								
PO - 20261427		01/15/2026	34423	0100-0333-0-0000-36000-430000-000-0000	P	\$81.19	\$0.00	\$0.00
		Description:	SUPPLIES M.O.T.					
PO - 20261427		01/15/2026	34416	0100-0333-0-0000-36000-430000-000-0000	P	\$346.39	\$0.00	\$0.00
		Description:	SUPPLIES M.O.T.					
Total Amount for Warrant						\$427.58	\$0.00	\$0.00
Total Amount Per Vendor						\$427.58	\$0.00	\$0.00
1574 LINDE GAS & EQUIPMENT INC.								
* PO - 20260147		01/22/2026	54514626	0100-0000-0-0000-82000-430000-071-0000	P	\$410.54	\$0.00	\$0.00
		Description:	CO2 HH POOL					
* PO - 20260147		01/22/2026	54512795	0100-0000-0-0000-82000-430000-063-0000	P	\$359.35	\$0.00	\$0.00
		Description:	CO2 SP POOL					
* PO - 20260147		01/08/2026	54238079	0100-0000-0-0000-82000-430000-063-0000	P	\$334.87	\$0.00	\$0.00
		Description:	CO2 SP POOL					
* PO - 20260147		12/24/2025	54005249	0100-0000-0-0000-82000-430000-063-0000	P	\$281.03	\$0.00	\$0.00
		Description:	CO2 SP POOL					
Total Amount of Payment						\$1,385.79	\$0.00	\$0.00
Total Amount Per Vendor						\$1,385.79	\$0.00	\$0.00

* = Credit Card Payment

Requested By: akelly

For Payments Due By 1/30/2026

01/29/2026

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI--TY	P/F	Amount	Use Tax Amount Taxable	Amount Tax
1268 MAJOR SYSCO								
CM - 260100		01 / 27 / 2026	484830724	1300-5310-0-0000-37000-470001-096-0000		-\$59.58	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PO - 20260095		01 / 22 / 2026	484826252	1300-5310-0-0000-37000-470001-094-0000	P	\$2,447.67	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PO - 20260095		01 / 22 / 2026	484826251	1300-5310-0-0000-37000-470002-094-0000	P	\$769.47	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PO - 20260095		01 / 26 / 2026	484831799	1300-5310-0-0000-37000-430000-094-0000	P	\$34.45	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PO - 20260095		01 / 22 / 2026	484825768	1300-5310-0-0000-37000-430000-094-0000	P	\$375.84	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PO - 20260099		01 / 22 / 2026	484826384	1300-5310-0-0000-37000-470001-095-0000	P	\$3,188.37	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PO - 20260099		01 / 22 / 2026	484826385	1300-5310-0-0000-37000-470002-095-0000	P	\$1,308.47	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PO - 20260099		01 / 22 / 2026	484825767	1300-5310-0-0000-37000-430000-095-0000	P	\$375.84	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PO - 20260102		01 / 22 / 2026	484826381	1300-5310-0-0000-37000-470001-096-0000	P	\$5,574.51	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PO - 20260102		01 / 22 / 2026	484826380	1300-5310-0-0000-37000-470002-096-0000	P	\$3,338.59	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PO - 20260102		01 / 22 / 2026	484825766	1300-5310-0-0000-37000-430000-096-0000	P	\$375.84	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PO - 20260102		01 / 22 / 2026	484826379	1300-5310-0-0000-37000-430000-096-0000	P	\$323.61	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PO - 20260105		01 / 22 / 2026	484826253	1300-5310-0-0000-37000-470002-052-0000	P	\$214.58	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PO - 20260105		01 / 22 / 2026	484826253	1300-5310-0-0000-37000-470001-052-0000	P	\$563.13	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PV - 260599		01 / 23 / 2026	484827330	1300-5310-0-0000-37000-430000-052-0000		\$43.64	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
PV - 260599		01 / 22 / 2026	484825765	1300-5310-0-0000-37000-430000-052-0000		\$236.49	\$0.00	\$0.00
	Description:	NUTRITION SERVICES						
Total Amount for Warrant						\$19,110.92	\$0.00	\$0.00

* = Credit Card Payment

Requested By: akelly

For Payments Due By 1/30/2026

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN----OB-----SI--TY	P/F	Amount	Use Tax Taxable	Amount Tax
Total Amount Per Vendor						\$19,110.92	\$0.00	\$0.00
1291 MATSON ALARM CO. INC.								
PO - 20260337		01/01/2026	7805544	0100-0000-0-0000-83000-580000-047-0000	P	\$577.50	\$0.00	\$0.00
Description: ALARM SERVICE								
PO - 20260337		02/01/2026	7805605	0100-0000-0-0000-83000-580000-047-0000	P	\$577.50	\$0.00	\$0.00
Description: ALARM SERVICE								
Total Amount for Warrant						\$1,155.00	\$0.00	\$0.00
Total Amount Per Vendor						\$1,155.00	\$0.00	\$0.00
6562 MEDALLION SUPPLY INC								
* PO - 20260151		01/19/2026	2877-1051963	0100-8150-0-0000-81100-430000-043-0000	P	\$59.06	\$0.00	\$0.00
Description: SUPPLIES M.O.T.								
Total Amount of Payment						\$59.06	\$0.00	\$0.00
Total Amount Per Vendor						\$59.06	\$0.00	\$0.00
1363 MOBILE MODULAR MANAGEMENT CORP								
PO - 20260799		01/14/2026	2848964	3560-7710-0-0000-85000-560000-095-1365	P	\$970.10	\$0.00	\$0.00
Description: MONTHLY RENT FOR CLASSROOM								
PO - 20260799		01/14/2026	2848949	3560-7710-0-0000-85000-560000-095-1365	P	\$1,240.10	\$0.00	\$0.00
Description: MONTHLY RENT FOR CLASSROOM AND RAMP								
Total Amount for Warrant						\$2,210.20	\$0.00	\$0.00
Total Amount Per Vendor						\$2,210.20	\$0.00	\$0.00
11166 MUNDO CHARTERS								
PO - 20261404		01/16/2026	202001	0100-0333-0-0000-36000-560000-000-0000	P	\$1,600.00	\$0.00	\$0.00
Description: BOYS BASKETBALL HH								
PO - 20261404		01/16/2026	202002	0100-0333-0-0000-36000-560000-000-0000	F	\$1,600.00	\$0.00	\$0.00
Description: BOYS BASKETBALL HW								
PO - 20261410		01/15/2026	202004	0100-0333-0-0000-36000-560000-000-0000	F	\$1,600.00	\$0.00	\$0.00
Description: GIRLS SOCCER HH								
Total Amount for Warrant						\$4,800.00	\$0.00	\$0.00
Total Amount Per Vendor						\$4,800.00	\$0.00	\$0.00

8436 NafME

* = Credit Card Payment

Requested By: akelly

For Payments Due By 1/30/2026

01/29/2026

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI--TY	P/F	Amount	Use Tax Taxable	Amount Tax
8436 NAFME								
*	PO - 20261496	01/28/2026	000841370	0100-1100-0-1156-10000-530000-194-0000	F	\$160.00	\$0.00	\$0.00
	Description: MEMBERSHIP HH							
Total Amount of Payment						\$160.00	\$0.00	\$0.00
Total Amount Per Vendor						\$160.00	\$0.00	\$0.00
10785 NAPA COUNTY OFFICE OF EDUCATION								
	PO - 20261489	09/22/2025	409036	0100-6385-0-1110-10000-520000-095-0000	P	\$600.00	\$0.00	\$0.00
	Description: EDUCATING FOR CAREERS 2026 CONFERENCE REGISTRATION SP							
	PO - 20261489	10/07/2025	551852	0100-6385-0-1110-10000-520000-095-0000	P	\$600.00	\$0.00	\$0.00
	Description: EDUCATING FOR CAREERS 2026 CONFERENCE REGISTRATION SP							
	PO - 20261489	10/03/2025	792279	0100-6385-0-1110-10000-520000-095-0000	P	\$600.00	\$0.00	\$0.00
	Description: EDUCATING FOR CAREERS 2026 CONFERENCE REGISTRATION SP							
	PO - 20261489	10/07/2025	503556	0100-6385-0-1110-10000-520000-095-0000	P	\$600.00	\$0.00	\$0.00
	Description: EDUCATING FOR CAREERS 2026 CONFERENCE REGISTRATION SP							
	PO - 20261489	10/04/2025	509916	0100-6385-0-1110-10000-520000-095-0000	P	\$600.00	\$0.00	\$0.00
	Description: EDUCATING FOR CAREERS 2026 CONFERENCE REGISTRATION SP							
	PO - 20261489	10/13/2025	380612	0100-6385-0-1110-10000-520000-095-0000	P	\$600.00	\$0.00	\$0.00
	Description: EDUCATING FOR CAREERS 2026 CONFERENCE REGISTRATION SP							
	PO - 20261489	10/03/2025	881360	0100-6385-0-1110-10000-520000-095-0000	P	\$600.00	\$0.00	\$0.00
	Description: EDUCATING FOR CAREERS 2026 CONFERENCE REGISTRATION SP							
	PO - 20261489	12/02/2025	420124	0100-6385-0-1110-10000-520000-095-0000	P	\$600.00	\$0.00	\$0.00
	Description: EDUCATING FOR CAREERS 2026 CONFERENCE REGISTRATION SP							
	PO - 20261489	01/01/2026	188267	0100-6385-0-1110-10000-520000-095-0000	F	\$600.00	\$0.00	\$0.00
	Description: EDUCATING FOR CAREERS 2026 CONFERENCE REGISTRATION SP							
Total Amount for Warrant						\$5,400.00	\$0.00	\$0.00
Total Amount Per Vendor						\$5,400.00	\$0.00	\$0.00
11604 PEREIRRA, JESSICA								
	PV - 260611	01/22/2026	2/4-2/6/2026	0100-7010-0-3801-10000-520000-000-0000		\$188.00	\$0.00	\$0.00
	Description: BUTTE COLLEGE STATE OFFICER TRAINING							
Total Amount for Warrant						\$188.00	\$0.00	\$0.00
Total Amount Per Vendor						\$188.00	\$0.00	\$0.00

* = Credit Card Payment

Requested By: akelly

For Payments Due By 1/30/2026

01/29/2026

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI--TY	P/F	Amount	Use Tax Amount Taxable	Amount Tax
4725 PETERS, BOBBY								
	PV - 260609	09/29/2025	02/18-02/20/26	0100-0000-0-0000-21300-520000-085-0000		\$562.76	\$0.00	\$0.00
	Description: CISC LEADERSHIP CONFERENCE							
Total Amount for Warrant						\$562.76	\$0.00	\$0.00
Total Amount Per Vendor						\$562.76	\$0.00	\$0.00
10906 POWER DISTRIBUTORS, LLC								
	PO - 20261461	12/13/2025	INV103122338	0100-3550-0-3801-10000-430000-096-0102	P	\$41.68	\$0.00	\$0.00
	Description: SUPPLIES HW							
	PO - 20261461	12/26/2025	INV103133427	0100-3550-0-3801-10000-430000-096-0102	F	\$17.86	\$0.00	\$0.00
	Description: SUPPLIES HW							
Total Amount for Warrant						\$59.54	\$0.00	\$0.00
Total Amount Per Vendor						\$59.54	\$0.00	\$0.00
1589 PRODUCERS DAIRY FOODS INC								
	PO - 20260097	01/21/2026	59487334	1300-5310-0-0000-37000-470001-094-0000	P	\$159.14	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260097	01/21/2026	59487334	1300-5310-0-0000-37000-470002-094-0000	P	\$159.15	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260100	01/21/2026	59487344	1300-5310-0-0000-37000-470001-095-0000	P	\$53.70	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260100	01/21/2026	594876344	1300-5310-0-0000-37000-470002-095-0000	P	\$53.70	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260103	01/21/2026	59487333	1300-5310-0-0000-37000-470001-096-0000	P	\$73.22	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260103	01/16/2026	59482259	1300-5310-0-0000-37000-470001-096-0000	P	\$178.67	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260103	01/16/2026	59482259	1300-5310-0-0000-37000-470002-096-0000	P	\$178.68	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260103	01/21/2026	59487333	1300-5310-0-0000-37000-470002-096-0000	P	\$73.23	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260106	01/21/2026	59488805	1300-5310-0-0000-37000-470001-052-0000	P	\$52.40	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260106	01/21/2026	59488805	1300-5310-0-0000-37000-470002-052-0000	P	\$52.40	\$0.00	\$0.00

* = Credit Card Payment

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For Payments Due By 1/30/2026

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI--TY	P/F	Amount	Use Tax Taxable	Amount Tax
1589 PRODUCERS DAIRY FOODS INC								
Description: NUTRITION SERVICES								
Total Amount for Warrant						\$1,034.29	\$0.00	\$0.00
Total Amount Per Vendor						\$1,034.29	\$0.00	\$0.00
8775 QUADIENT FINANCE USA INC								
PO - 20260182	01/15/2026	7900 0440 4174 5450	0100-0000-0-0000-72000-590030-018-0000		P	\$4,000.00	\$0.00	\$0.00
Description: DISTRICT POSTAGE METER								
Total Amount for Warrant						\$4,000.00	\$0.00	\$0.00
Total Amount Per Vendor						\$4,000.00	\$0.00	\$0.00
9103 REFRIGERATION SUPPLY DISTRIBUTOR								
PO - 20260161	01/12/2026	35387607-00	0100-8150-0-0000-81100-430000-043-0000		P	\$158.90	\$0.00	\$0.00
Description: SUPPLIES M.O.T.								
Total Amount for Warrant						\$158.90	\$0.00	\$0.00
Total Amount Per Vendor						\$158.90	\$0.00	\$0.00
1666 ROE OIL CO								
PO - 20260303	01/20/2026	282882	0100-0333-0-0000-36000-430010-000-0000		P	\$285.26	\$0.00	\$0.00
Description: DIESEL M.O.T.								
Total Amount for Warrant						\$285.26	\$0.00	\$0.00
Total Amount Per Vendor						\$285.26	\$0.00	\$0.00
9261 ROUND TABLE PIZZA								
PO - 20260396	01/26/2026	614254	0100-0000-0-1110-27000-430000-096-0000		P	\$102.81	\$0.00	\$0.00
Description: SITE MEETINGS HW								
PO - 20260396	01/26/2026	7002	0100-0000-0-1110-27000-430000-096-0000		F	\$140.68	\$0.00	\$0.00
Description: SITE MEETINGS HW								
Total Amount for Warrant						\$243.49	\$0.00	\$0.00
Total Amount Per Vendor						\$243.49	\$0.00	\$0.00
11218 SKYLINE BUS CHARTER LLC								
PO - 20261405	01/15/2026	1919	0100-0333-0-0000-36000-560000-000-0000		P	\$1,500.00	\$0.00	\$0.00
Description: GIRLS BASKETBALL HH								

* = Credit Card Payment

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For Payments Due By 1/30/2026

01/29/2026

3:04:18PM

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN----OB-----SI--TY	P/F	Amount	Use Tax Amount Taxable	Amount Tax
11218 SKYLINE BUS CHARTER LLC								
PO - 20261405		01/15/2026 1918		0100-0333-0-0000-36000-560000-000-0000	F	\$1,600.00	\$0.00	\$0.00
		Description: GIRLS BASKETBALL HW						
PO - 20261408		01/23/2026 1922		0100-0333-0-0000-36000-560000-000-0000	F	\$1,600.00	\$0.00	\$0.00
		Description: GIRLS SOCCER SP						
PO - 20261409		01/23/2026 1923		0100-0333-0-0000-36000-560000-000-0000	F	\$1,450.00	\$0.00	\$0.00
		Description: GIRLS SOCCER HW						
PO - 20261485		01/16/2026 1926		0100-0333-0-0000-36000-560000-000-0000	F	\$1,600.00	\$0.00	\$0.00
		Description: BOYS BASKETBALL SP						
PO - 20261506		01/19/2026 1934		0100-0333-0-0000-36000-560000-000-0000	F	\$1,450.00	\$0.00	\$0.00
		Description: GIRL BASKETBALL HW						
Total Amount for Warrant						\$9,200.00	\$0.00	\$0.00
Total Amount Per Vendor						\$9,200.00	\$0.00	\$0.00
1804 SO CALIF EDISON CO								
PV - 260605		01/14/2026 700317015242		0100-0000-0-0000-82000-550020-033-0000		\$339.76	\$0.00	\$0.00
		Description: MONTHLY UTILITES						
PV - 260610		01/24/2026 700207035834		0100-0334-0-3200-82000-550020-033-0000		\$252.59	\$0.00	\$0.00
		Description: LATE FEE CHARGE						
Total Amount for Warrant						\$592.35	\$0.00	\$0.00
Total Amount Per Vendor						\$592.35	\$0.00	\$0.00
1805 SO CALIF GAS CO								
PV - 260606		01/20/2026 114-515-5700-0		0100-0334-0-3200-82000-550010-033-0000		\$955.82	\$0.00	\$0.00
		Description: MONTHLY UTILITES						
Total Amount for Warrant						\$955.82	\$0.00	\$0.00
Total Amount Per Vendor						\$955.82	\$0.00	\$0.00
5572 SOUTHWEST SCHOOL SUPPLY INC								
PO - 20260189		01/17/2026 6053220959		0100-0000-0-1110-27000-430000-096-0000	P	\$37.00	\$0.00	\$0.00
		Description: SUPPLIES HW						
PO - 20260189		01/16/2026 6053123261		0100-0000-0-1110-27000-430000-096-0000	P	\$32.46	\$0.00	\$0.00
		Description: SUPPLIES HW						
PO - 20260189		01/14/2026 6052923821		0100-0000-0-1110-27000-430000-096-0000	P	\$129.80	\$0.00	\$0.00

* = Credit Card Payment

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01/29/2026

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI--TY	P/F	Amount	Use Tax Taxable	Amount Tax
5572 SOUTHWEST SCHOOL SUPPLY INC								
		Description:	SUPPLIES HW					
PO -	20260189	01/17/2026	6053220960	0100-0000-0-1110-24202-430000-096-0000	P	\$235.04	\$0.00	\$0.00
		Description:	SUPPLIES HW					
PO -	20260189	01/14/2026	6052923822	0100-0000-0-1110-27000-430000-096-0000	P	\$29.54	\$0.00	\$0.00
		Description:	SUPPLIES HW					
PO -	20260189	01/22/2026	6053494776	0100-0000-0-1110-27000-430000-096-0000	P	\$24.83	\$0.00	\$0.00
		Description:	SUPPLIES HW					
Total Amount for Warrant						\$488.67	\$0.00	\$0.00
Total Amount Per Vendor						\$488.67	\$0.00	\$0.00
9740 SPENCE FENCE COMPANY ENTERPRISES								
PO -	20260162	01/12/2026	25591	0100-8150-0-0000-81100-560000-043-0000	P	\$495.00	\$0.00	\$0.00
		Description:	FENCE REPAIRS HH					
PO -	20260162	01/16/2026	25669	0100-8150-0-0000-81100-560000-043-0000	P	\$595.00	\$0.00	\$0.00
		Description:	FENCE REPAIRS HW					
Total Amount for Warrant						\$1,090.00	\$0.00	\$0.00
Total Amount Per Vendor						\$1,090.00	\$0.00	\$0.00
1860 STEVE WEISS MUSIC INC								
PO -	20261444	01/15/2026	INV1427716.1	0100-1100-0-1156-10000-430000-194-0000	F	\$1,024.56	\$0.00	\$0.00
		Description:	BAND INSTRUMENT SUPPLIES HH					
Total Amount for Warrant						\$1,024.56	\$0.00	\$0.00
Total Amount Per Vendor						\$1,024.56	\$0.00	\$0.00
7237 SUBWAY								
PO -	20260255	01/21/2026	634951	0100-0332-0-1110-10000-430000-095-0000	P	\$121.98	\$0.00	\$0.00
		Description:	MISC. SP					
Total Amount for Warrant						\$121.98	\$0.00	\$0.00
Total Amount Per Vendor						\$121.98	\$0.00	\$0.00
11775 TARLTON AND SON INC.								
PO -	20261472	01/31/2026	10293	1300-5310-0-0000-37000-580000-094-0000	F	\$6,011.31	\$0.00	\$0.00
		Description:	FOR WORK DONE ON THE HHS CAFETERIA DOORS					

* = Credit Card Payment

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For Payments Due By 1/30/2026

01/29/2026

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI--TY	P/F	Amount	Use Tax Taxable	Amount Tax
11775 TARLTON AND SON INC.								
Total Amount for Warrant						\$6,011.31	\$0.00	\$0.00
Total Amount Per Vendor						\$6,011.31	\$0.00	\$0.00
9384 THE HOME DEPOT PRO F/K/A SUPPLY WORKS								
PO - 20260847		01/06/2026	9244546016	0100-0000-0-0000-82000-430000-043-0000	P	\$350.65	\$0.00	\$0.00
Description: SUPPLIES M.O.T.								
Total Amount for Warrant						\$350.65	\$0.00	\$0.00
Total Amount Per Vendor						\$350.65	\$0.00	\$0.00
8276 TRANE U.S. INC								
* PO - 20261322		01/07/2026	990356091	0100-8150-0-0000-81100-560000-043-0000	F	\$3,036.00	\$0.00	\$0.00
Description: KITCHEN HEATER REPAIR HH								
Total Amount of Payment						\$3,036.00	\$0.00	\$0.00
Total Amount Per Vendor						\$3,036.00	\$0.00	\$0.00
7500 TULARE COUNTY OFFICE OF EDUCATION								
PO - 20261363		01/14/2026	261989	0100-0000-0-0000-74000-580000-024-0000	F	\$900.00	\$0.00	\$0.00
Description: RECRUITMENT FAIR TABLES								
Total Amount for Warrant						\$900.00	\$0.00	\$0.00
Total Amount Per Vendor						\$900.00	\$0.00	\$0.00
2044 W.W. GRAINGER INC.								
* PO - 20260754		01/21/2026	9779909176	0100-8150-0-0000-81100-430000-043-0000	P	\$11.04	\$0.00	\$0.00
Description: SUPPLIES M.O.T.								
Total Amount of Payment						\$11.04	\$0.00	\$0.00
Total Amount Per Vendor						\$11.04	\$0.00	\$0.00
5412 Walkingstick, Heather								
PV - 260613		12/08/2025	2/26-2/28/2026	0100-0332-0-1110-10000-520000-096-0000		\$545.60	\$0.00	\$0.00
Description: 2026 CAHPERD STATE CONFERENCE								
Total Amount for Warrant						\$545.60	\$0.00	\$0.00
Total Amount Per Vendor						\$545.60	\$0.00	\$0.00

* = Credit Card Payment

Requested By: akelly

For Payments Due By 1/30/2026

01/29/2026

3:04:18PM

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN----OB-----SI--TY	P/F	Amount	Use Tax Taxable	Amount Tax
2053 WALMART								
PO - 20260359		01/23/2026	56CA03F7	1300-5310-0-0000-37000-430000-095-0000	P	\$99.41	\$0.00	\$0.00
Description:		SUPPLIES FOOD SERVICES						
PO - 20260360		01/23/2026	56CA03F7	1300-5310-0-0000-37000-430000-096-0000	P	\$99.41	\$0.00	\$0.00
Description:		SUPPLIES FOOD SERVICES						
PO - 20260431		01/16/2026	3F8C8FB4	0100-0000-0-1110-27000-430000-096-0000	P	\$43.19	\$0.00	\$0.00
Description:		SUPPLIES HW						
PO - 20260510		01/22/2026	A7321A1D	0100-1100-0-1167-10000-430000-094-0000	P	\$43.24	\$0.00	\$0.00
Description:		SUPPLIES HH						
PO - 20260513		01/22/2026	309F6DC4	0100-3010-0-1110-10000-430000-094-4000	P	\$488.35	\$0.00	\$0.00
Description:		SUPPLIES HH						
PO - 20260731		01/23/2026	50E58577	0100-0000-0-1167-10000-430000-096-0000	P	\$25.26	\$0.00	\$0.00
Description:		SUPPLIES HW						
PO - 20260853		01/15/2026	2a2f2848	0100-0332-0-5760-11100-430000-096-8650	F	\$109.52	\$0.00	\$0.00
Description:		SUPPLIES HW						
Total Amount for Warrant						\$908.38	\$0.00	\$0.00
Total Amount Per Vendor						\$908.38	\$0.00	\$0.00
Total Amount of all Payments								\$740,112.36
Total Number of Checks to print:			60	\$730,792.30		Use Tax		
Total Number of Credit Card Payments:			11	\$9,320.06		Taxable Amount		Tax Amount
Total Transfer for Use Tax						\$0.00	\$0.00	

* = Credit Card Payment

Requested By: cestanislao

For Payments Due By 2/6/2026

02/05/2026

4:25:14PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---TY	P/F	Amount	Use Tax Amount Taxable	Amount Tax
11976 ABM PRINT SHOP								
	PO - 20261471	01/27/2026	848082	0100-0000-0-0000-73000-430000-042-0000	F	\$245.68	\$0.00	\$0.00
	Description: W2 ENVELOPES B.O							
Total Amount for Warrant						\$245.68	\$0.00	\$0.00
Total Amount Per Vendor						\$245.68	\$0.00	\$0.00
12193 AGPARTS WORLDWIDE INC								
	CM - 260112	12/30/2025	AR028950	0100-0000-0-0000-77000-430000-113-0000		-\$124.44	\$0.00	\$0.00
	Description: RETURN							
	PO - 20261331	01/20/2026	AR030422	0100-0000-0-0000-77000-430000-113-0000	F	\$3,775.23	\$0.00	\$0.00
	Description: AC ADAPTER I.T							
	PV - 260635	02/04/2026	AR031541	0100-0000-0-0000-77000-430000-113-0000		\$124.44	\$0.00	\$0.00
	Description: RETURN							
Total Amount for Warrant						\$3,775.23	\$0.00	\$0.00
Total Amount Per Vendor						\$3,775.23	\$0.00	\$0.00
12299 AGUILERA, JORGE								
	PV - 260655	02/05/2026	OUTLAWED WARF	0100-0199-0-0000-00000-869900-000-0000		\$13.25	\$0.00	\$0.00
	Description: 2ND ATTEMPT OUTLAWED WARRANT # 10440016							
Total Amount for Warrant						\$13.25	\$0.00	\$0.00
Total Amount Per Vendor						\$13.25	\$0.00	\$0.00
7456 AIRGAS USA LLC								
	PO - 20260566	02/22/2026	9168716060	0100-3550-0-3806-10000-430000-096-0000	P	\$73.84	\$0.00	\$0.00
	Description: SUPPLIES HW							
Total Amount for Warrant						\$73.84	\$0.00	\$0.00
Total Amount Per Vendor						\$73.84	\$0.00	\$0.00
12296 ALCALA, ANDREW								
	PV - 260638	02/05/2026	OUTLAWED WARF	0100-0199-0-0000-00000-869900-000-0000		\$647.11	\$0.00	\$0.00
	Description: 2ND ATTEMPT OUTLAWED WARRANT # 1044276							
Total Amount for Warrant						\$647.11	\$0.00	\$0.00
Total Amount Per Vendor						\$647.11	\$0.00	\$0.00

* = Credit Card Payment

Requested By: cestanislao

For Payments Due By 2/6/2026

02/05/2026

4:25:14PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
53 ALL VALLEY PRINTING INC.								
*	PO - 20261498	01/27/2026	2600042	0100-1100-0-1110-10000-430000-094-0000	P	\$476.30	\$0.00	\$0.00
	Description: CERTIFICATES FOR STUDENT ACADEMIC AWARDS HH							
Total Amount of Payment						\$476.30	\$0.00	\$0.00
Total Amount Per Vendor						\$476.30	\$0.00	\$0.00
3160 AMAZON BUSINESS								
CM - 260109	11/27/2025	1L9H-HL97-66WK	0100-0000-0-1110-10000-430000-096-0000			-\$594.29	\$0.00	\$0.00
	Description: RETURN FOR INVOICE 1KLM-46D3-VX9V							
CM - 260110	02/01/2026	177N-GMPG-FQ3F	0100-0000-0-0000-77000-430000-013-0000			-\$9.26	\$0.00	\$0.00
	Description: RETURN FOR INVOICE 1QJT-Q1QM-3GJQ							
CM - 260111	02/01/2026	1H9H-1QYY-H9WD	0100-0000-0-0000-77000-430000-013-0000			-\$9.26	\$0.00	\$0.00
	Description: RETURN FOR INVOICE 1QJT-Q1QM-3GJQ							
PO - 20260031	02/01/2026	1LNH-NG1H-CM4F	0100-0000-0-0000-73000-430000-042-0000		F	\$328.02	\$0.00	\$0.00
	Description: SUPPLIES B.O							
PO - 20260068	02/01/2026	1LNH-NG1H-CQ69	0100-0000-0-0000-21300-430000-085-0000		P	\$58.30	\$0.00	\$0.00
	Description: SUPPLIES ED SERVICES							
PO - 20260083	02/01/2026	1LNH-NG1H-3GTN	0100-0000-0-1110-10000-430000-094-0000		P	\$440.94	\$0.00	\$0.00
	Description: SUPPLIES HH							
PO - 20260414	02/01/2026	1VG7-VWCP-CDT4	1300-5310-0-0000-37000-430000-018-0000		F	\$658.32	\$0.00	\$0.00
	Description: SUPPLIES							
PO - 20261288	02/01/2026	1ICT-L63C-RTHY	1100-6391-0-4110-27000-430000-000-0000		P	\$81.26	\$0.00	\$0.00
	Description: SUPPLIES							
PO - 20261380	02/01/2026	1DGV-D7MJ-QPHR	0100-0000-0-1110-10000-430000-094-1822		F	\$582.17	\$0.00	\$0.00
	Description: SUPPLIES HH							
PO - 20261385	02/01/2026	1QJT-Q1QM-3GJQ	0100-0000-0-0000-77000-430000-013-0000		F	\$740.19	\$0.00	\$0.00
	Description: SUPPLIES I.T							
PO - 20261399	02/01/2026	1F9V-VXKP-XQXN	0100-0311-0-1110-10000-420000-095-0000		F	\$40.66	\$0.00	\$0.00
	Description: SUPPLIES SP							
PO - 20261402	02/01/2026	1XTT-1W7J-6T3W	0100-0302-0-3550-10000-430000-051-0000		F	\$36.93	\$0.00	\$0.00
	Description: SUPPLIES							
PO - 20261403	02/01/2026	1Y4H-MJP7-V9DR	0100-0302-0-3550-10000-430000-051-0000		F	\$45.44	\$0.00	\$0.00
	Description: SUPPLIES							
PO - 20261414	02/01/2026	1NFN-L64J-RCRW	0100-7399-0-1110-10000-430000-051-0000		F	\$206.64	\$0.00	\$0.00

* = Credit Card Payment

Requested By: cestanislao

For Payments Due By 2/6/2026

02/05/2026

4:25:14PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
3160 AMAZON BUSINESS								
		Description:	SUPPLIES					
PO - 20261441	02/01/2026	1M6C-M6RY-VK9J	0100-0000-0-1110-27000-430000-095-0000		F	\$39.77	\$0.00	\$0.00
		Description:	SUPPLIES SP					
PO - 20261456	02/01/2026	1L7F-GMC3-96GN	0100-0000-0-0000-82000-430000-043-0000		P	\$419.66	\$0.00	\$0.00
		Description:	SUPPLIES					
PO - 20261456	02/01/2026	1WM1-41L7-WY9D	0100-0000-0-0000-82000-430000-043-0000		P	\$121.79	\$0.00	\$0.00
		Description:	SUPPLIES					
PO - 20261456	02/01/2026	1NFN-L64J-TQ9J	0100-0000-0-0000-82000-430000-043-0000		P	\$41.12	\$0.00	\$0.00
		Description:	SUPPLIES					
PO - 20261462	02/01/2026	1PLH-NM3Y-1Q34	0100-3550-0-3830-10000-430000-096-0000		F	\$364.58	\$0.00	\$0.00
		Description:	SUPPLIES HW					
PO - 20261464	02/05/2026	1LNH-NG1H-1GCT	0100-6387-6-3808-10000-430000-094-2000		P	\$499.91	\$0.00	\$0.00
		Description:	SUPPLIES HH					
PO - 20261466	02/01/2026	1L7F-GMC3-C167	0100-3550-0-3801-10000-430000-095-0102		F	\$323.15	\$0.00	\$0.00
		Description:	SUPPLIES SP					
PO - 20261492	02/01/2026	1VG7-VWCP-3KCH	0100-0000-0-1110-10000-430000-052-1850		F	\$80.30	\$0.00	\$0.00
		Description:	SUPPLIES EFJ					
PO - 20261493	02/01/2026	13DN-W1K-61MQ	0100-6762-0-1110-10000-430000-052-0000		F	\$199.09	\$0.00	\$0.00
		Description:	SUPPLIES					
PV - 260621	12/01/2025	1KLM-46D3-VX9V	0100-0000-0-1110-10000-430000-096-0000			\$594.29	\$0.00	\$0.00
		Description:	CONVECTION OVEN HW					
Total Amount for Warrant						\$5,289.72	\$0.00	\$0.00
Total Amount Per Vendor						\$5,289.72	\$0.00	\$0.00
12226 APPLIED MAINTENANCE SUPPLIES & SOLUTIONS								
PO - 20261357	01/29/2026	7033835417	0100-0333-0-0000-36000-430000-000-0000		P	\$165.46	\$0.00	\$0.00
		Description:	PARTS AND REPAIRS					
Total Amount for Warrant						\$165.46	\$0.00	\$0.00
Total Amount Per Vendor						\$165.46	\$0.00	\$0.00
10158 BENEDICT AUTOMOTIVE SPECIALTIES								
PO - 20261523	01/29/2026	28778	0100-0333-0-0000-36000-560000-000-0000		F	\$6,963.04	\$0.00	\$0.00
		Description:	REPAIRS TRANSPORTATION					

* = Credit Card Payment

Requested By: cestanislao

For Payments Due By 2/6/2026

02/05/2026

4:25:14PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
10158 BENEDICT AUTOMOTIVE SPECIALTIES								
Total Amount for Warrant						\$6,963.04	\$0.00	\$0.00
Total Amount Per Vendor						\$6,963.04	\$0.00	\$0.00
10456 BIMBO BAKERIES USA								
PO - 20260092		01/26/2026	4846	1300-5310-0-0000-37000-470001-094-0000	P	\$177.00	\$0.00	\$0.00
Description: NUTRITION SERVICES								
PO - 20260108		01/26/2026	4848	1300-5310-0-0000-37000-470001-095-0000	P	\$276.10	\$0.00	\$0.00
Description: NUTRITION SERVICES								
PO - 20260109		01/26/2026	4847	1300-5310-0-0000-37000-470001-096-0000	P	\$296.40	\$0.00	\$0.00
Description: NUTRITION SERVICES								
Total Amount for Warrant						\$749.50	\$0.00	\$0.00
Total Amount Per Vendor						\$749.50	\$0.00	\$0.00
11307 BRIGAUD LLC								
PO - 20261033		01/30/2026	1674	1300-5310-0-0000-37000-580000-018-0000	P	\$6,875.00	\$0.00	\$0.00
Description: NUTRITION SERVICES								
Total Amount for Warrant						\$6,875.00	\$0.00	\$0.00
Total Amount Per Vendor						\$6,875.00	\$0.00	\$0.00
11967 CANON FINANCIAL SERVICES INC								
PV - 260622		08/22/2025	41707786	0100-7010-0-3801-10000-560000-000-0000		\$208.68	\$0.00	\$0.00
Description: HH AG								
PV - 260622		08/22/2025	41707786	0100-0302-0-3550-10000-560000-051-0000		\$56.32	\$0.00	\$0.00
Description: CDS								
PV - 260622		08/22/2025	41707786	0100-0000-0-1110-24202-560000-096-0000		\$15.24	\$0.00	\$0.00
Description: HW LIB								
PV - 260622		08/22/2025	41707786	0100-0000-0-1110-10000-560000-095-0000		\$379.32	\$0.00	\$0.00
Description: SP								
PV - 260622		08/22/2025	41707786	1100-6391-0-4110-27000-560000-000-0000		\$150.80	\$0.00	\$0.00
Description: HAS								
PV - 260631		11/11/2025	42133635	0100-0302-0-3550-10000-560000-051-0000		\$84.79	\$0.00	\$0.00
Description: CDS								
PV - 260631		11/11/2025	42133635	0100-0000-0-0000-72000-560000-159-0000		\$317.04	\$0.00	\$0.00

* = Credit Card Payment

Requested By: cestanislao

For Payments Due By 2/6/2026

02/05/2026

4:25:14PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
11967 CANON FINANCIAL SERVICES INC								
		Description: DO						
PV - 260631		11/11/2025 42133635		0100-0333-0-0000-36000-560000-000-0000		\$78.64	\$0.00	\$0.00
		Description: TRANS						
PV - 260631		11/11/2025 42133635		0100-8150-0-0000-81100-560000-043-0000		\$7.45	\$0.00	\$0.00
		Description: MAINT						
PV - 260631		11/11/2025 42133635		0100-0000-0-1110-27000-560000-094-0000		\$321.15	\$0.00	\$0.00
		Description: HH						
PV - 260631		11/11/2025 42133635		0100-1100-0-1143-10000-560000-094-0000		\$693.84	\$0.00	\$0.00
		Description: HH ENGLISH						
PV - 260631		11/11/2025 42133635		0100-7010-0-3801-10000-560000-000-0000		\$452.93	\$0.00	\$0.00
		Description: HH AG						
PV - 260631		11/11/2025 42133635		0100-0000-0-1110-27000-560000-096-0000		\$208.31	\$0.00	\$0.00
		Description: HW						
PV - 260631		11/11/2025 42133635		0100-1100-0-1110-10000-560000-096-0000		\$898.67	\$0.00	\$0.00
		Description: HW						
PV - 260631		11/11/2025 42133635		0100-0000-0-1110-24202-560000-096-0000		\$361.76	\$0.00	\$0.00
		Description: HW LIB						
PV - 260631		11/11/2025 42133635		0100-0000-0-1110-27000-560000-095-0000		\$135.01	\$0.00	\$0.00
		Description: SP						
PV - 260631		11/11/2025 42133635		0100-0000-0-1110-10000-560000-095-0000		\$1,936.40	\$0.00	\$0.00
		Description: SP						
PV - 260631		11/11/2025 42133635		0100-0334-0-3200-10000-560000-052-0000		\$43.55	\$0.00	\$0.00
		Description: EFJ						
PV - 260631		11/11/2025 42133635		0100-0334-0-3200-27000-560000-052-0000		\$59.49	\$0.00	\$0.00
		Description: EFJ						
PV - 260631		11/11/2025 42133635		0100-0000-0-1110-24202-560000-095-0000		\$6.59	\$0.00	\$0.00
		Description: SP LIB						
PV - 260631		11/11/2025 42133635		0100-0332-0-3300-10000-560000-020-0000		\$15.01	\$0.00	\$0.00
		Description: IS						
PV - 260631		11/11/2025 42133635		0100-0000-0-1110-10000-560000-094-0000		\$321.72	\$0.00	\$0.00
		Description: HH						
PV - 260631		11/11/2025 42133635		0900-0000-0-1110-10000-560000-000-0000		\$88.61	\$0.00	\$0.00
		Description: HOC						

* = Credit Card Payment

Requested By: cestanislao

For Payments Due By 2/6/2026

02/05/2026

4:25:14PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
11967 CANON FINANCIAL SERVICES INC								
	PV - 260631	11/11/2025	42133635	1100-6391-0-4110-10000-560000-000-0000		\$18.79	\$0.00	\$0.00
	Description: HAS							
	PV - 260631	11/11/2025	42133635	1100-6391-0-4110-27000-560000-000-0000		\$397.38	\$0.00	\$0.00
	Description: HAS							
Total Amount for Warrant						\$7,257.49	\$0.00	\$0.00
Total Amount Per Vendor						\$7,257.49	\$0.00	\$0.00
11803 CEN CAL BATTERIES								
	PO - 20261429	02/02/2026	2374	0100-0333-0-0000-36000-430000-000-0000	P	\$319.98	\$0.00	\$0.00
	Description: BATTERIES AND SUPPLIES							
	PO - 20261429	01/22/2026	2328	0100-0333-0-0000-36000-430000-000-0000	P	\$153.54	\$0.00	\$0.00
	Description: BATTERIES AND SUPPLIES							
	PO - 20261429	01/27/2026	2344	0100-0333-0-0000-36000-430000-000-0000	P	\$1,169.10	\$0.00	\$0.00
	Description: BATTERIES AND SUPPLIES							
Total Amount for Warrant						\$1,642.62	\$0.00	\$0.00
Total Amount Per Vendor						\$1,642.62	\$0.00	\$0.00
12291 CHAMPLIN, RYAN								
	PV - 260644	02/05/2026	OUTLAWED WARF	0100-0199-0-0000-00000-869900-000-0000		\$204.34	\$0.00	\$0.00
	Description: 2ND ATTEMPT OUTLAWED WARRANT # 10441517							
Total Amount for Warrant						\$204.34	\$0.00	\$0.00
Total Amount Per Vendor						\$204.34	\$0.00	\$0.00
6561 CHEMSEARCH								
*	PO - 20260128	02/01/2026	9489637	0100-8150-0-0000-81100-560000-043-0000	P	\$970.18	\$0.00	\$0.00
	Description: WATER TREATMENT							
*	PO - 20260128	02/01/2026	9491366	0100-8150-0-0000-81100-560000-043-0000	P	\$772.03	\$0.00	\$0.00
	Description: WATER TREATMENT							
Total Amount of Payment						\$1,742.21	\$0.00	\$0.00
Total Amount Per Vendor						\$1,742.21	\$0.00	\$0.00
391 CHILDS & CO INC								
*	PO - 20261396	02/03/2026	3134	0100-8150-0-0000-81100-430000-043-0000	F	\$5,998.11	\$0.00	\$0.00

* = Credit Card Payment

Requested By: cestanislao

For Payments Due By 2/6/2026

02/05/2026

4:25:14PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
391 CHILDS & CO INC								
		Description:	LOCKSETS M.O.T					
Total Amount of Payment						\$5,998.11	\$0.00	\$0.00
Total Amount Per Vendor						\$5,998.11	\$0.00	\$0.00
400 CITY OF HANFORD - UTILITIES								
PV - 260623		01/29/2026 12/31-1/31		0100-0000-0-0000-82000-550030-033-0000		\$23,888.15	\$0.00	\$0.00
		Description:	UTILITIES					
PV - 260623		01/29/2026 12/31-1/31		0100-0334-0-3200-82000-550030-033-0000		\$604.95	\$0.00	\$0.00
		Description:	UTILITIES EFJ					
PV - 260623		01/29/2026 12/31-1/31		1100-6391-0-0000-82000-550030-000-0000		\$536.63	\$0.00	\$0.00
		Description:	UTILITIES HAS					
Total Amount for Warrant						\$25,029.73	\$0.00	\$0.00
Total Amount Per Vendor						\$25,029.73	\$0.00	\$0.00
405 CLASSIC CHARTER INC.								
PO - 20261477		01/27/2026 183152		0100-0333-0-0000-36000-560000-000-0000	F	\$1,444.25	\$0.00	\$0.00
		Description:	GIRLS BASKETBALL					
PO - 20261478		01/27/2026 183153		0100-0333-0-0000-36000-560000-000-0000	F	\$1,325.25	\$0.00	\$0.00
		Description:	GIRLS SOCCER HH					
Total Amount for Warrant						\$2,769.50	\$0.00	\$0.00
Total Amount Per Vendor						\$2,769.50	\$0.00	\$0.00
5849 COOK'S COMMUNICATION								
PO - 20260551		08/19/2025 162432		0100-0307-0-0000-83000-430000-047-0000	F	\$93.69	\$0.00	\$0.00
		Description:	SUPPLIES					
Total Amount for Warrant						\$93.69	\$0.00	\$0.00
Total Amount Per Vendor						\$93.69	\$0.00	\$0.00
12034 CRISIS PREVENTION INSTITUTE INC								
PO - 20261543		01/17/2026 210053		0100-9010-0-1110-27000-530000-018-0000	P	\$200.00	\$0.00	\$0.00
		Description:	RENEWAL MEMBERSHIP					
Total Amount for Warrant						\$200.00	\$0.00	\$0.00

* = Credit Card Payment

Requested By: cestanislao

For Payments Due By 2/6/2026

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Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
Total Amount Per Vendor						\$200.00	\$0.00	\$0.00
12230 DANIEL GAVINI								
PO - 20261051		10/07/2026	001-DG-2025	0100-0308-0-1110-10000-440000-095-8106	F	\$1,250.00	\$0.00	\$0.00
Description:		SAXAPHONE SP						
Total Amount for Warrant						\$1,250.00	\$0.00	\$0.00
Total Amount Per Vendor						\$1,250.00	\$0.00	\$0.00
5157 DARDEN ARCHITECTS INC								
PV - 260633		01/20/2026	40684	2140-0000-0-0000-85000-620010-094-1376		\$20,340.00	\$0.00	\$0.00
Description:		HH ATHLETIC DARDEN PROJECT NO 2456						
PV - 260634		01/20/2026	40685	2140-0000-0-0000-85000-620010-094-1376		\$50,280.00	\$0.00	\$0.00
Description:		HH ATHLETIC PROJECT NO 2456						
PV - 260634		01/20/2026	40686	2140-0000-0-0000-85000-620010-094-1376		\$25,200.00	\$0.00	\$0.00
Description:		HH ATHLETIC PROJECT NO 2456						
PV - 260634		01/20/2026	40684	2140-0000-0-0000-85000-620010-094-1376		\$26,340.00	\$0.00	\$0.00
Description:		HH ATHLETIC PROJECT NO 2456						
Total Amount for Warrant						\$122,160.00	\$0.00	\$0.00
Total Amount Per Vendor						\$122,160.00	\$0.00	\$0.00
12288 DE LA TORRE LUNA, JUAN								
PV - 260647		02/05/2026	OUTLAWED WARF	0100-0199-0-0000-00000-869900-000-0000		\$4.22	\$0.00	\$0.00
Description:		2ND ATTEMPT OUTLAWED WARRANT # 10440000						
Total Amount for Warrant						\$4.22	\$0.00	\$0.00
Total Amount Per Vendor						\$4.22	\$0.00	\$0.00
12298 DODGE, DYLAN								
PV - 260656		02/05/2026	OUTLAWED WARF	0100-0199-0-0000-00000-869900-000-0000		\$4.42	\$0.00	\$0.00
Description:		2ND ATTEMPT OUTLAWED WARRANT # 10439999						
Total Amount for Warrant						\$4.42	\$0.00	\$0.00
Total Amount Per Vendor						\$4.42	\$0.00	\$0.00
12049 ELITE CORPORATE MEDICAL SERVICES INC								
PV - 260624		02/01/2026	9878	6700-0000-0-0000-60000-580000-000-0000		\$2,826.12	\$0.00	\$0.00

* = Credit Card Payment

Requested By: cestanislao

For Payments Due By 2/6/2026

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Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
12049 ELITE CORPORATE MEDICAL SERVICES INC								
	Description: CLINIC- JAN 2026 SECURITY							
PV - 260625		02/01/2026	9862	6700-0000-0-0000-60000-580000-000-0000		\$29,921.40	\$0.00	\$0.00
	Description: CLINIC- FEB 2026 OPERATIONS							
Total Amount for Warrant						\$32,747.52	\$0.00	\$0.00
Total Amount Per Vendor						\$32,747.52	\$0.00	\$0.00
2602 ENTERPRISE LEASING								
PO - 20260228		02/04/2026	1V8029	0100-0000-0-0000-36000-560000-044-0000	P	\$1,238.27	\$0.00	\$0.00
	Description: VEHICLE RENTALS							
PO - 20260228		02/04/2026	1V814L	0100-0000-0-0000-36000-560000-044-0000	P	\$877.61	\$0.00	\$0.00
	Description: VEHICLE RENTALS							
PO - 20260228		02/04/2026	1V8554	0100-0000-0-0000-36000-560000-044-0000	P	\$1,115.57	\$0.00	\$0.00
	Description: VEHICLE RENTALS							
PO - 20260228		02/04/2026	23Z946	0100-0000-0-0000-36000-560000-044-0000	P	\$274.93	\$0.00	\$0.00
	Description: VEHICLE RENTALS							
PO - 20260228		02/04/2026	23ZBLV	0100-0000-0-0000-36000-560000-044-0000	P	\$274.93	\$0.00	\$0.00
	Description: VEHICLE RENTALS							
Total Amount for Warrant						\$3,781.31	\$0.00	\$0.00
Total Amount Per Vendor						\$3,781.31	\$0.00	\$0.00
12258 ENVIROCLEAN SANITATION SUPPLY								
PO - 20261450		01/29/2026	0159817-IN	0100-0000-0-0000-82000-430000-043-0000	P	\$541.61	\$0.00	\$0.00
	Description: SUPPLIES AND EQUIPMENT REPAIRS M.O.T							
PO - 20261450		01/26/2026	0159807-IN	0100-0000-0-0000-82000-430000-043-0000	P	\$7,550.40	\$0.00	\$0.00
	Description: SUPPLIES AND EQUIPMENT REPAIRS M.O.T							
Total Amount for Warrant						\$8,092.01	\$0.00	\$0.00
Total Amount Per Vendor						\$8,092.01	\$0.00	\$0.00
8767 FOX INTERPRETING SERVICES								
PO - 20260206		02/01/2026	15321	0100-6500-0-5760-11100-580000-018-0000	P	\$6,094.26	\$0.00	\$0.00
	Description: SERVICES 25/26 SCHOOL YEAR							
PO - 20260206		02/01/2026	15320	0100-6500-0-5760-11100-580000-018-0000	P	\$5,624.01	\$0.00	\$0.00
	Description: SERVICES 25/26 SCHOOL YEAR							

* = Credit Card Payment

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Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
8767 FOX INTERPRETING SERVICES								
Total Amount for Warrant						\$11,718.27	\$0.00	\$0.00
Total Amount Per Vendor						\$11,718.27	\$0.00	\$0.00
11324 FURTADO WELDING & INDUSTRIAL SUPPLY INC								
PO - 20261205		02/02/2026	74367	0100-3550-0-3801-10000-430000-095-0102	F	\$1,021.69	\$0.00	\$0.00
Description: SUPPLIES SP								
PO - 20261470		02/02/2026	74367	0100-3550-0-3801-10000-430000-095-0102	F	\$2,000.00	\$0.00	\$0.00
Description: SUPPLIES SP								
Total Amount for Warrant						\$3,021.69	\$0.00	\$0.00
Total Amount Per Vendor						\$3,021.69	\$0.00	\$0.00
10211 GOLD STAR FOODS INC.								
PO - 20260093		01/27/2026	9886799	1300-5310-0-0000-37000-470001-094-0000	P	\$289.93	\$0.00	\$0.00
Description: NUTRITION SERVICES								
PO - 20260093		01/27/2026	9886799	1300-5310-0-0000-37000-470002-094-0000	P	\$324.75	\$0.00	\$0.00
Description: NUTRITION SERVICES								
PO - 20260111		01/27/2026	9864470	1300-5310-0-0000-37000-470001-095-0000	P	\$295.81	\$0.00	\$0.00
Description: NUTRITION SERVICES								
PO - 20260111		01/27/2026	9905741	1300-5310-0-0000-37000-470001-095-0000	P	\$93.75	\$0.00	\$0.00
Description: NUTRITION SERVICES								
PO - 20260111		01/27/2026	9887165	1300-5310-0-0000-37000-470002-095-0000	P	\$589.92	\$0.00	\$0.00
Description: NUTRITION SERVICES								
PO - 20260112		01/23/2026	9866131	1300-5310-0-0000-37000-470000-096-0000	P	\$68.10	\$0.00	\$0.00
Description: NUTRITION SERVICES								
PO - 20260112		01/27/2026	9885216	1300-5310-0-0000-37000-470001-096-0000	P	\$54.95	\$0.00	\$0.00
Description: NUTRITION SERVICES								
PO - 20260112		01/27/2026	9885216	1300-5310-0-0000-37000-470002-096-0000	P	\$567.72	\$0.00	\$0.00
Description: NUTRITION SERVICES								
Total Amount for Warrant						\$2,284.93	\$0.00	\$0.00
Total Amount Per Vendor						\$2,284.93	\$0.00	\$0.00
9552 GOLDEN EAGLE CHARTER INC								
* PO - 20261417		01/28/2026	27603	0100-0333-0-0000-36000-560000-000-0000	F	\$1,075.00	\$0.00	\$0.00

* = Credit Card Payment

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For Payments Due By 2/6/2026

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Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
9552 GOLDEN EAGLE CHARTER INC								
Description: GIRLS WRESTLING SP								
Total Amount of Payment						\$1,075.00	\$0.00	\$0.00
Total Amount Per Vendor						\$1,075.00	\$0.00	\$0.00
12287 GRAHAM, HEIDI								
PV - 260648	02/05/2026	OUTLAWED WARF	0100-0199-0-0000-00000-869900-000-0000			\$8.82	\$0.00	\$0.00
Description: 2ND ATTEMPT OUTLAWED WARRANT # 10439990								
Total Amount for Warrant						\$8.82	\$0.00	\$0.00
Total Amount Per Vendor						\$8.82	\$0.00	\$0.00
10099 HANFORD EQUIPMENT CO								
PO - 20260137	01/27/2026	28672	0100-0000-0-0000-82000-430000-043-0000		F	\$382.03	\$0.00	\$0.00
Description: SUPPLIES M.O.T								
Total Amount for Warrant						\$382.03	\$0.00	\$0.00
Total Amount Per Vendor						\$382.03	\$0.00	\$0.00
11365 HAWK ON HAND								
PO - 20260138	09/02/2025	HH1899	0100-8150-0-0000-81100-580000-043-0000		P	\$1,750.00	\$0.00	\$0.00
Description: PEST CONTROL M.O.T								
Total Amount for Warrant						\$1,750.00	\$0.00	\$0.00
Total Amount Per Vendor						\$1,750.00	\$0.00	\$0.00
973 HOLT LUMBER INC								
* PO - 20261368	01/26/2026	539387	0100-3550-0-3808-10000-430000-094-0000		F	\$3,099.20	\$0.00	\$0.00
Description: MATERIAL HH								
Total Amount of Payment						\$3,099.20	\$0.00	\$0.00
Total Amount Per Vendor						\$3,099.20	\$0.00	\$0.00
9876 IMPERIAL BAG & PAPER LLC								
* PO - 20260094	01/28/2026	40478969	1300-5310-0-0000-37000-430000-094-0000		P	\$2,127.33	\$0.00	\$0.00
Description: NUTRITION SERVICES								
* PO - 20260115	01/28/2026	40478967	1300-5310-0-0000-37000-430000-096-0000		P	\$1,012.97	\$0.00	\$0.00
Description: NUTRITION SERVICES								

* = Credit Card Payment

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
9876 IMPERIAL BAG & PAPER LLC								
Total Amount of Payment						\$3,140.30	\$0.00	\$0.00
Total Amount Per Vendor						\$3,140.30	\$0.00	\$0.00
12290 INIGUEZ, ARIANA								
PV - 260645		02/05/2026	OUTLAWED WARF	0100-0199-0-0000-00000-869900-000-0000		\$167.49	\$0.00	\$0.00
Description: 2ND ATTEMPT OUTLAWED WARRANT # 10441473								
Total Amount for Warrant						\$167.49	\$0.00	\$0.00
Total Amount Per Vendor						\$167.49	\$0.00	\$0.00
6540 INSTITUTE FOR CAMPUS SAFETY								
PO - 20261374		02/01/2026	3538	0100-0307-0-0000-83000-520000-047-0000	F	\$180.00	\$0.00	\$0.00
Description: ONLINE TRAINING CAMPUS SAFETY								
Total Amount for Warrant						\$180.00	\$0.00	\$0.00
Total Amount Per Vendor						\$180.00	\$0.00	\$0.00
12286 JIMENEZ, SAMUEL								
PV - 260649		02/05/2026	OUTLAWED WARF	0100-0199-0-0000-00000-869900-000-0000		\$4.42	\$0.00	\$0.00
Description: 2ND ATTEMPT OUTLAWED WARRANT # 10439985								
Total Amount for Warrant						\$4.42	\$0.00	\$0.00
Total Amount Per Vendor						\$4.42	\$0.00	\$0.00
6256 JOHNSON CONTROLS BUILDING SOLUTIONS LLC								
PO - 20261177		12/28/2025	1-136972575224	0100-8150-0-0000-81100-560000-043-0000	F	\$7,157.17	\$0.00	\$0.00
Description: SP LIGHTING CIRCUITS M.O.T								
Total Amount for Warrant						\$7,157.17	\$0.00	\$0.00
Total Amount Per Vendor						\$7,157.17	\$0.00	\$0.00
4861 KCSBA								
PO - 20261544		01/20/2026	KCSBA 25/26	0100-0000-0-0000-71100-530000-087-0000	F	\$250.00	\$0.00	\$0.00
Description: KCSBA MEMBERSHIP DUES 25/26 SCHOOL YEAR								
Total Amount for Warrant						\$250.00	\$0.00	\$0.00
Total Amount Per Vendor						\$250.00	\$0.00	\$0.00

* = Credit Card Payment

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Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
9620 Kenney, Brooke								
	PV - 260626	02/02/2026	RECIPE DEVELOP	1300-5310-0-0000-37000-430000-018-0000		\$40.00	\$0.00	\$0.00
	Description: PARTICIPATION INCENTIVE							
Total Amount for Warrant						\$40.00	\$0.00	\$0.00
Total Amount Per Vendor						\$40.00	\$0.00	\$0.00
12208 LAMPE CHRYSLER DODGE JEEP RAM								
	PO - 20260845	01/22/2026	5146645	0100-0333-0-0000-36000-430000-000-0000	P	\$286.44	\$0.00	\$0.00
	Description: PARTS AND SUPPLIES							
Total Amount for Warrant						\$286.44	\$0.00	\$0.00
Total Amount Per Vendor						\$286.44	\$0.00	\$0.00
1184 LAWRENCE TRACTOR CO. INC.								
	PO - 20260119	12/23/2025	780930	0100-0333-0-0000-36000-430000-000-0000	F	\$40.71	\$0.00	\$0.00
	Description: SUPPLIES							
	PO - 20260119	10/29/2025	771672	0100-0333-0-0000-36000-430000-000-0000	P	\$4,337.28	\$0.00	\$0.00
	Description: SUPPLIES							
	PO - 20260119	11/07/2025	773597	0100-0333-0-0000-36000-430000-000-0000	P	\$344.32	\$0.00	\$0.00
	Description: SUPPLIES							
	PO - 20260119	11/20/2025	775788	0100-0333-0-0000-36000-430000-000-0000	P	\$1,992.19	\$0.00	\$0.00
	Description: SUPPLIES							
Total Amount for Warrant						\$6,714.50	\$0.00	\$0.00
Total Amount Per Vendor						\$6,714.50	\$0.00	\$0.00
12283 MACEDO, DAKOTA								
	PV - 260652	02/05/2026	OUTLAWED WARF	0100-0199-0-0000-00000-869900-000-0000		\$9.23	\$0.00	\$0.00
	Description: 2ND ATTEMPT OUTLAWED WARRANT # 10439979							
	PV - 260653	02/05/2026	OUTLAWED WARF	0100-0199-0-0000-00000-869900-000-0000		\$323.22	\$0.00	\$0.00
	Description: 2ND ATTEMPT OUTLAWED WARRANT # 10440687							
Total Amount for Warrant						\$332.45	\$0.00	\$0.00
Total Amount Per Vendor						\$332.45	\$0.00	\$0.00
9187 MARTELLA, ALICIA								
	PV - 260620	02/03/2026	CSBA	0100-0000-0-0000-71100-520000-087-0082		\$239.68	\$0.00	\$0.00

* = Credit Card Payment

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Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
9187 MARTELLA, ALICIA								
Description: CSBA ANNUAL EDUCATION CONFERENCE								
Total Amount for Warrant						\$239.68	\$0.00	\$0.00
Total Amount Per Vendor						\$239.68	\$0.00	\$0.00
12284 MCWAY, MICHAEL								
PV - 260651	02/05/2026	OUTLAWED WARF	0100-0199-0-0000-00000-869900-000-0000			\$4.42	\$0.00	\$0.00
Description: 2ND ATTEMPT OUTLAWED WARRANT # 10439973								
Total Amount for Warrant						\$4.42	\$0.00	\$0.00
Total Amount Per Vendor						\$4.42	\$0.00	\$0.00
9080 MID VALLEY DISPOSAL								
PO - 20260282	02/01/2026	3429268	0100-8150-0-0000-81100-580000-043-0000		P	\$146.30	\$0.00	\$0.00
Description: TRASH M.O.T								
PO - 20260282	02/01/2026	3429043	0100-8150-0-0000-81100-580000-043-0000		P	\$236.50	\$0.00	\$0.00
Description: TRASH M.O.T								
Total Amount for Warrant						\$382.80	\$0.00	\$0.00
Total Amount Per Vendor						\$382.80	\$0.00	\$0.00
12293 MILLIORN, MADISON								
PV - 260641	02/05/2026	OUTLAWED WARF	0100-0199-0-0000-00000-869900-000-0000			\$39.42	\$0.00	\$0.00
Description: 2ND ATTEMPT OUTLAWED WARRANT # 1044276								
PV - 260642	02/05/2026	OUTLAWED WARF	0100-0199-0-0000-00000-869900-000-0000			\$67.75	\$0.00	\$0.00
Description: 2ND ATTEMPT OUTLAWED WARRANT # 10442874								
Total Amount for Warrant						\$107.17	\$0.00	\$0.00
Total Amount Per Vendor						\$107.17	\$0.00	\$0.00
1381 MORGAN & SLATES INC								
* PO - 20260154	02/03/2026	1859635	0100-8150-0-0000-81100-430000-043-0000		P	\$146.24	\$0.00	\$0.00
Description: SUPPLIES M.O.T								
* PO - 20260154	01/16/2026	1857769	0100-8150-0-0000-81100-430000-043-0000		P	\$350.87	\$0.00	\$0.00
Description: SUPPLIES M.O.T								
Total Amount of Payment						\$497.11	\$0.00	\$0.00

* = Credit Card Payment

Requested By: cestanislao

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Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
Total Amount Per Vendor						\$497.11	\$0.00	\$0.00
9406 MOUNTAIN VALLEY PEST CONTROL								
PO - 20260156	02/01/2026	15428		0100-8150-0-0000-81100-550070-043-0000	F	\$660.00	\$0.00	\$0.00
Description: PEST CONTROL M.O.T								
Total Amount for Warrant						\$660.00	\$0.00	\$0.00
Total Amount Per Vendor						\$660.00	\$0.00	\$0.00
11328 NORSTAR TECHNOLOGY GROUP LLC								
PO - 20260036	02/01/2026	NTG006943		0100-0000-0-0000-82000-590010-033-0000	P	\$588.00	\$0.00	\$0.00
Description: MONTHLY PHONE SERVICE								
Total Amount for Warrant						\$588.00	\$0.00	\$0.00
Total Amount Per Vendor						\$588.00	\$0.00	\$0.00
12245 ORCHID INTERPRETING INC								
PO - 20261202	02/01/2026	12704		0100-6500-0-5760-11100-580000-018-0000	P	\$225.00	\$0.00	\$0.00
Description: INTERPRETING SERVICES								
Total Amount for Warrant						\$225.00	\$0.00	\$0.00
Total Amount Per Vendor						\$225.00	\$0.00	\$0.00
12294 PAUL, KRISTOPHER								
PV - 260640	02/05/2026	OUTLAWED WARF		0100-0199-0-0000-00000-869900-000-0000		\$141.74	\$0.00	\$0.00
Description: 2ND ATTEMPT OUTLAWED WARRANT # 10442983								
Total Amount for Warrant						\$141.74	\$0.00	\$0.00
Total Amount Per Vendor						\$141.74	\$0.00	\$0.00
2784 PEREZ, FRED								
PV - 260627	01/28/2026	D.O.T PHYSICAL		0100-0333-0-0000-36000-580000-000-0000		\$100.00	\$0.00	\$0.00
Total Amount for Warrant						\$100.00	\$0.00	\$0.00
Total Amount Per Vendor						\$100.00	\$0.00	\$0.00
10072 PLATT ELECTRIC SUPPLY								
PO - 20261019	01/30/2026	7A22790		0100-8150-0-0000-81100-430000-043-0000	P	\$741.43	\$0.00	\$0.00
Description: MATERIALS M.O.T								

* = Credit Card Payment

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Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
10072 PLATT ELECTRIC SUPPLY								
	PO - 20261253	01/28/2026	2y17648	0100-8150-0-0000-81100-430000-043-0000	F	\$1,555.12	\$0.00	\$0.00
	Description: COMMERCIAL DOWN LIGHTS M.O.T							
Total Amount for Warrant						\$2,296.55	\$0.00	\$0.00
Total Amount Per Vendor						\$2,296.55	\$0.00	\$0.00
1568 PORT OF SUBS								
	PO - 20261524	01/16/2026	96	0100-0000-0-1110-27000-430000-096-0000	P	\$70.00	\$0.00	\$0.00
	Description: ADMIN HW							
Total Amount for Warrant						\$70.00	\$0.00	\$0.00
Total Amount Per Vendor						\$70.00	\$0.00	\$0.00
1589 PRODUCERS DAIRY FOODS INC								
	PO - 20260097	01/23/2026	59492056	1300-5310-0-0000-37000-470001-094-0000	P	\$137.66	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260097	01/27/2026	59495796	1300-5310-0-0000-37000-470001-094-0000	P	\$137.66	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260097	01/30/2026	59499521	1300-5310-0-0000-37000-470001-094-0000	P	\$231.72	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260097	01/23/2026	59492056	1300-5310-0-0000-37000-470002-094-0000	P	\$137.67	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260097	01/27/2026	59495796	1300-5310-0-0000-37000-470002-094-0000	P	\$137.67	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260097	01/30/2026	59499521	1300-5310-0-0000-37000-470002-094-0000	P	\$231.73	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260100	01/23/2026	59492061	1300-5310-0-0000-37000-470001-095-0000	P	\$116.18	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260100	01/27/2026	59495806	1300-5310-0-0000-37000-470001-095-0000	P	\$261.99	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260100	01/23/2026	59492061	1300-5310-0-0000-37000-470002-095-0000	P	\$116.19	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260100	01/27/2026	59495806	1300-5310-0-0000-37000-470002-095-0000	P	\$261.99	\$0.00	\$0.00
	Description: NUTRITION SERVICES							
	PO - 20260103	01/27/2026	59495795	1300-5310-0-0000-37000-470001-096-0000	P	\$94.05	\$0.00	\$0.00

* = Credit Card Payment

Requested By: cestanislao

For Payments Due By 2/6/2026

02/05/2026

4:25:14PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
1589 PRODUCERS DAIRY FOODS INC								
		Description:	NUTRITION SERVICES					
PO - 20260103		01/30/2026	59499520	1300-5310-0-0000-37000-470001-096-0000	P	\$189.41	\$0.00	\$0.00
		Description:	NUTRITION SERVICES					
PO - 20260103		01/23/2026	3422602319	1300-5310-0-0000-37000-470002-096-0000	P	\$95.36	\$0.00	\$0.00
		Description:	NUTRITION SERVICES					
PO - 20260103		01/27/2026	59495795	1300-5310-0-0000-37000-470002-096-0000	P	\$94.06	\$0.00	\$0.00
		Description:	NUTRITION SERVICES					
PO - 20260103		01/30/2026	59499520	1300-5310-0-0000-37000-470002-096-0000	P	\$189.42	\$0.00	\$0.00
		Description:	NUTRITION SERVICES					
PO - 20260103		01/23/2026	3422602319	1300-5310-0-0000-37000-470001-096-0000	P	\$95.36	\$0.00	\$0.00
		Description:	NUTRITION SERVICES					
PO - 20260106		01/28/2026	59497406	1300-5310-0-0000-37000-470001-052-0000	P	\$31.57	\$0.00	\$0.00
		Description:	NUTRITION SERVICES					
PO - 20260106		01/28/2026	59497406	1300-5310-0-0000-37000-470002-052-0000	P	\$31.57	\$0.00	\$0.00
		Description:	NUTRITION SERVICES					
Total Amount for Warrant						\$2,591.26	\$0.00	\$0.00
Total Amount Per Vendor						\$2,591.26	\$0.00	\$0.00
11695 PRO-SCREEN								
PO - 20260988		11/24/2025	67069011	0100-0000-0-1110-27000-430000-094-0000	F	\$3,495.47	\$0.00	\$0.00
		Description:	TESTING CENTER HH					
Total Amount for Warrant						\$3,495.47	\$0.00	\$0.00
Total Amount Per Vendor						\$3,495.47	\$0.00	\$0.00
12295 RAMIREZ, MARISSA								
PV - 260639		02/05/2026	OUTLAWED WARF	0100-0199-0-0000-00000-869900-000-0000		\$198.31	\$0.00	\$0.00
		Description:	OUTLAWED WARRANT 2ND ATTEMPT OUTLAWED WARRANT # 1044276					
Total Amount for Warrant						\$198.31	\$0.00	\$0.00
Total Amount Per Vendor						\$198.31	\$0.00	\$0.00
12285 RAMIREZ-SANCHEZ, CASANDRA								
PV - 260650		02/05/2026	OUTLAWED WARF	0100-0199-0-0000-00000-869900-000-0000		\$9.23	\$0.00	\$0.00
		Description:	2ND ATTEMPT OUTLAWED WARRANT # 10439958					

* = Credit Card Payment

Requested By: cestanislao

For Payments Due By 2/6/2026

02/05/2026

4:25:14PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
12285 RAMIREZ-SANCHEZ, CASANDRA								
Total Amount for Warrant						\$9.23	\$0.00	\$0.00
Total Amount Per Vendor						\$9.23	\$0.00	\$0.00
12289 RICO, ISABELLA								
PV - 260646		02/05/2026	OUTLAWED WARF	0100-0199-0-0000-00000-869900-000-0000		\$126.72	\$0.00	\$0.00
Description: 2ND ATTEMPT OUTLAWED WARRANT # 10441374								
Total Amount for Warrant						\$126.72	\$0.00	\$0.00
Total Amount Per Vendor						\$126.72	\$0.00	\$0.00
10770 ROCKWELL PRINTING INC								
PO - 20261508		02/02/2026	48878	0100-0311-0-1110-10000-580011-094-0000	F	\$6,067.88	\$0.00	\$0.00
Description: POSITIVE PREVENTION IND. STUDY HH								
PO - 20261508		02/02/2026	48878	0100-0311-0-1110-10000-580011-095-0000	F	\$6,066.06	\$0.00	\$0.00
Description: POSITIVE PREVENTION IND. STUDY HH								
PO - 20261508		02/02/2026	48878	0100-0311-0-1110-10000-580011-096-0000	F	\$6,066.06	\$0.00	\$0.00
Description: POSITIVE PREVENTION IND. STUDY HH								
Total Amount for Warrant						\$18,200.00	\$0.00	\$0.00
Total Amount Per Vendor						\$18,200.00	\$0.00	\$0.00
1666 ROE OIL CO								
PO - 20261251		01/31/2026	283086CT	0100-0000-0-0000-36000-430010-044-0000	P	\$4,485.42	\$0.00	\$0.00
Description: GAS FOR DISTRICT VEHICLES								
PO - 20261251		01/31/2026	283089CT	0100-0000-0-0000-36000-430010-044-0000	P	\$15.73	\$0.00	\$0.00
Description: GAS FOR DISTRICT VEHICLES								
PO - 20261251		01/31/2026	283090CT	0100-0000-0-0000-36000-430010-044-0000	P	\$1,196.44	\$0.00	\$0.00
Description: GAS FOR DISTRICT VEHICLES								
PO - 20261251		01/31/2026	283092CT	0100-0000-0-0000-36000-430010-044-0000	P	\$1,387.06	\$0.00	\$0.00
Description: GAS FOR DISTRICT VEHICLES								
Total Amount for Warrant						\$7,084.65	\$0.00	\$0.00
Total Amount Per Vendor						\$7,084.65	\$0.00	\$0.00
1710 SAVE MART								
PO - 20260943		02/02/2026	727226	0100-0332-0-1110-10000-430000-018-0000	P	\$81.05	\$0.00	\$0.00

* = Credit Card Payment

Requested By: cestanislao

For Payments Due By 2/6/2026

02/05/2026

4:25:14PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
1710 SAVE MART								
Description: FOOD AND REFRESHMENTS FOR DELAC PARENT MEETINGS								
Total Amount for Warrant						\$81.05	\$0.00	\$0.00
Total Amount Per Vendor						\$81.05	\$0.00	\$0.00
12297 SCOTT, DARIUS								
PV - 260654		02/05/2026	OUTLAWED WARE	0100-0199-0-0000-00000-869900-000-0000		\$6.62	\$0.00	\$0.00
Description: 2ND ATTEMPT OUTLAWED WARRANT # 10439954								
Total Amount for Warrant						\$6.62	\$0.00	\$0.00
Total Amount Per Vendor						\$6.62	\$0.00	\$0.00
7516 SIERRA PACIFIC ASB								
PO - 20261526		01/26/2026	007	0900-0000-0-1110-10000-430000-000-0000	F	\$602.00	\$0.00	\$0.00
Description: HOC MERCHANDISE								
Total Amount for Warrant						\$602.00	\$0.00	\$0.00
Total Amount Per Vendor						\$602.00	\$0.00	\$0.00
1804 SO CALIF EDISON CO								
PV - 260628		01/26/2026	700053544852	0100-0000-0-0000-82000-550020-033-0000		\$34,986.38	\$0.00	\$0.00
Description: MONTHLY UTILITIES								
Total Amount for Warrant						\$34,986.38	\$0.00	\$0.00
Total Amount Per Vendor						\$34,986.38	\$0.00	\$0.00
1805 SO CALIF GAS CO								
PV - 260629		01/30/2026	138-415-8874-5	0100-0000-0-0000-82000-550010-033-0000		\$11,774.48	\$0.00	\$0.00
Description: SO CAL GAS								
PV - 260629		01/30/2026	062-815-8816-7	0100-0000-0-0000-82000-550010-033-0000		\$477.23	\$0.00	\$0.00
Description: MONTHLY UTILITIES								
PV - 260629		01/30/2026	201-515-5995-0	0100-0000-0-0000-82000-550010-033-0000		\$64.79	\$0.00	\$0.00
Description: MONTHLY UTILITIES								
PV - 260629		01/30/2026	140-515-880-3	1100-6391-0-0000-82000-550010-000-0000		\$836.21	\$0.00	\$0.00
Description: MONTHLY UTILITES								
Total Amount for Warrant						\$13,152.71	\$0.00	\$0.00

* = Credit Card Payment

Requested By: cestanislao

For Payments Due By 2/6/2026

02/05/2026

4:25:14PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN-----OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
Total Amount Per Vendor						\$13,152.71	\$0.00	\$0.00
5572 SOUTHWEST SCHOOL SUPPLY INC								
PO - 20260198		01/27/2026	6054078354	0100-0000-0-1110-10000-430000-095-0000	P	\$77.07	\$0.00	\$0.00
Description: SUPPLIES SP								
PO - 20260198		01/28/2026	6054121626	0100-0000-0-1110-10000-430000-095-0000	P	\$80.08	\$0.00	\$0.00
Description: SUPPLIES SP								
Total Amount for Warrant						\$157.15	\$0.00	\$0.00
Total Amount Per Vendor						\$157.15	\$0.00	\$0.00
10795 STEPHEN L. HAHN								
PO - 20260800		02/01/2026	02-123102	3560-7710-0-0000-85000-620030-095-1365	P	\$7,575.00	\$0.00	\$0.00
Description: INSPECTION SERVICES SP BULDINGS PROJECT								
PV - 260636		02/01/2026	02-123604	0100-0000-0-0000-85000-620030-096-1308		\$1,500.00	\$0.00	\$0.00
Description: INSPECTION SERVICES HW CHILLER PROJECT								
Total Amount for Warrant						\$9,075.00	\$0.00	\$0.00
Total Amount Per Vendor						\$9,075.00	\$0.00	\$0.00
12292 STEWART, ETHAN								
PV - 260643		02/05/2026	OUTLAWED WARE	0100-0199-0-0000-00000-869900-000-0000		\$708.72	\$0.00	\$0.00
Description: 2ND ATTEMPT OUTLAWED WARRANT # 10442857								
Total Amount for Warrant						\$708.72	\$0.00	\$0.00
Total Amount Per Vendor						\$708.72	\$0.00	\$0.00
7484 SWEETWATER SOUND INC.								
PO - 20261446		01/20/2026	48800463	0100-6762-0-1110-10000-430000-086-0000	P	\$924.78	\$0.00	\$0.00
Description: MICROPHONE PRESENTATION CENTER								
Total Amount for Warrant						\$924.78	\$0.00	\$0.00
Total Amount Per Vendor						\$924.78	\$0.00	\$0.00
9384 THE HOME DEPOT PRO F/K/A SUPPLY WORKS								
PO - 20261293		01/18/2026	9244984636	0100-0000-0-0000-82000-430000-043-0000	P	\$122.66	\$0.00	\$0.00
Description: SUPPLIES M.O.T								
PO - 20261293		01/20/2026	9245062311	0100-0000-0-0000-82000-430000-043-0000	P	\$476.30	\$0.00	\$0.00

* = Credit Card Payment

Requested By: cestanislao

For Payments Due By 2/6/2026

02/05/2026

4:25:14PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB-----SI---TY	P/F	Amount	Use Tax Taxable	Amount Tax
9384 THE HOME DEPOT PRO F/K/A SUPPLY WORKS								
		Description:	SUPPLIES M.O.T					
Total Amount for Warrant						\$598.96	\$0.00	\$0.00
Total Amount Per Vendor						\$598.96	\$0.00	\$0.00
8906 THE SHERWIN-WILLIAMS COMPANY								
PO - 20260163	01/30/2026	75054		0100-8150-0-0000-81100-430000-043-0000	P	\$271.35	\$0.00	\$0.00
		Description:	SUPPLIES M.O.T					
Total Amount for Warrant						\$271.35	\$0.00	\$0.00
Total Amount Per Vendor						\$271.35	\$0.00	\$0.00
11153 T-MOBILE								
PO - 20260465	01/21/2026	970712329		0100-7435-0-1110-10000-590020-018-0000	P	\$3,462.00	\$0.00	\$0.00
		Description:	MIFI HOT SPOT SERVICE					
PO - 20260552	01/21/2026	970712329		0900-0000-0-1110-10000-590020-000-0000	P	\$670.00	\$0.00	\$0.00
		Description:	HOTSPOT SERVICE HOC					
Total Amount for Warrant						\$4,132.00	\$0.00	\$0.00
Total Amount Per Vendor						\$4,132.00	\$0.00	\$0.00
8276 TRANE U.S. INC								
* PO - 20260041	11/18/2025	315787987		0100-0000-0-0000-85000-620000-096-1308	P	\$484,181.75	\$0.00	\$0.00
		Description:	PAY APP #1					
* PO - 20260041	01/26/2025	315879321		4030-0000-0-0000-85000-620000-096-1308	P	\$610,567.85	\$0.00	\$0.00
		Description:	PAY APP # 3					
Total Amount of Payment						\$1,094,749.60	\$0.00	\$0.00
Total Amount Per Vendor						\$1,094,749.60	\$0.00	\$0.00
2053 WALMART								
PO - 20260540	01/29/2026	2251A1AC		0100-0332-0-5760-11100-430000-095-8650	P	\$30.13	\$0.00	\$0.00
		Description:	SUPPLIES SP					
PO - 20260647	01/27/2026	0823C0F2		0100-3550-0-3805-10000-430000-096-0000	P	\$105.37	\$0.00	\$0.00
		Description:	SUPPLIES HW					
PO - 20260647	01/21/2026	E888A3AF		0100-3550-0-3805-10000-430000-096-0000	P	\$11.13	\$0.00	\$0.00
		Description:	SUPPLIES HW					

* = Credit Card Payment

Requested By: cestanislao

For Payments Due By 2/6/2026

02/05/2026

4:25:14PM

Comments =

Vendor	Ref No	Inv. Date	Inv. No	FD---RE---Y-GO---FN---OB---SI---TY	P/F	Amount	Use Tax Amount Taxable	Amount Tax
2053 WALMART								
PO - 20260647	01/28/2026	2B69F091		0100-3550-0-3805-10000-430000-096-0000	P	\$18.00	\$0.00	\$0.00
Description: SUPPLIES HW								
PO - 20260670	02/03/2026	7AF1D008		0100-0332-0-1110-10000-430000-094-0000	F	\$112.48	\$0.00	\$0.00
Description: SUPPLIES HH								
PO - 20261411	01/23/2026	40221767		0100-3550-0-3801-10000-430000-096-0101	P	\$63.98	\$0.00	\$0.00
Description: SUPPLIES HW								
PO - 20261411	01/28/2026	E82E3E8A		0100-3550-0-3801-10000-430000-096-0101	P	\$81.34	\$0.00	\$0.00
Description: SUPPLIES HW								
PO - 20261411	01/23/2026	BEEC2BE3		0100-3550-0-3801-10000-430000-096-0101	P	\$28.85	\$0.00	\$0.00
Description: SUPPLIES HW								
Total Amount for Warrant						\$451.28	\$0.00	\$0.00
Total Amount Per Vendor						\$451.28	\$0.00	\$0.00
10740 WEST VALLEY SUPPLY, INC.								
PO - 20261430	02/04/2026	120821		0100-0000-0-0000-82000-430000-043-0000	P	\$63.67	\$0.00	\$0.00
Description: SUPPLIES M.O.T								
Total Amount for Warrant						\$63.67	\$0.00	\$0.00
Total Amount Per Vendor						\$63.67	\$0.00	\$0.00
4159 WHALEY, WARD								
PV - 260637	02/02/2026	1/27-1/30/26		0100-0000-0-0000-74000-520000-024-0000		\$356.34	\$0.00	\$0.00
Description: NATIONAL CONVENING APPRENTICESHIP CONFERENCE								
Total Amount for Warrant						\$356.34	\$0.00	\$0.00
Total Amount Per Vendor						\$356.34	\$0.00	\$0.00
Total Amount of all Payments							\$1,477,199.73	
Total Number of Checks to print:			72	\$366,421.90		Use Tax		
Total Number of Credit Card Payments:			8	\$1,110,777.83		Taxable Amount		
Total Transfer for Use Tax						\$0.00	Tax Amount	
						\$0.00		

* = Credit Card Payment

Consent Agenda #2

AGENDA: Action

TOPIC: Board Meeting Minutes

DESCRIPTION: Minutes of the Regular Meeting of January 27, 2026.

RECOMMENDATION: Administration recommends approval of this item as presented.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
BOARD OF TRUSTEE
Meeting of January 27, 2026
Hanford Joint Union High School District Office
300 W. 6th St., Hanford, California
5:30PM Closed Session • 6:00PM Open Session**

MINUTES

I. CALL TO ORDER

President Martella opened the meeting at 5:30 PM with Trustees present: Barbeiro, Chavarin, Gillum, Martella, and Robinson.

A. COMMENTS FROM THE PUBLIC ON CLOSED SESSION ITEMS

No comments from the public.

II. ADJOURN TO CLOSED SESSION

The meeting was adjourned to closed session at 5:30 PM by President Martella Trustees present: Barbeiro, Chavarin, Gillum, Martella and Robinson.

Discussion took place regarding:

- ≈ Public Employee Appointment (Certificated) (GC 54957)
- ≈ Public Employee Appointment (Classified) (GC 54957)
- ≈ Public Employee Discipline/Dismissal/Release (Classified)(GC 54957)
- ≈ Public Employee Discipline/Dismissal/Release (Certificated)(GC 54957)
- ≈ Conference with Labor Negotiators (Classified Non- Represented Employees) (Confidential Employees) GC 54957 and GC 54957.6) Agency Designated Representatives: Dr. Victor Rosa/ Renee Creech

III. RECONVENE TO OPEN MEETING, FLAG SALUTE AND WELCOME – 6:00PM

President Martella reconvened the open meeting at 6:15 PM. Trustees present: Barbeiro, Chavarin, Gillum, Martella, Robinson.

Administrators/staff present: Rosa, Creech, Peters, Dowd, Ede, Fagundes, Culver, Parson, Rogers, Keran, Bell, Braswell, Stidman, and Salazar.

President Martella led the flag salute.

IV. REPORTS / BUSINESS

A. REPORT OF CLOSED SESSION

President Martella reported that no action was taken during closed session.

B. COMMENTS FROM THE STAFF

No comments from the staff.

C. COMMENTS FROM THE PUBLIC

No comments from the public.

D. CORRESPONDENCE

Superintendent Rosa presented the annual letter from the Kings County Office of Education confirming the district's First Interim Financial Report for the period ending October 31, 2025, which supports the board's positive certification of the district's financial condition and ability to meet its financial obligations.

E. STUDENT BOARD REPORTS

1. Hanford High School Board Representative Analisa Botelho presented the student report.
2. Hanford West High School Board Representative Melany Lepez presented the student report
3. Sierra Pacific High School Board Representative Natalie Gonzalez presented the student report.

F. CONSENT AGENDA

1. Warrants – Payment of Warrant Requests: 01/14/2026; 01/16/2026; 01/23/2026
2. Minutes of Regular Board Meeting: 01/13/2026

Motion was made by Trustee Chavarin seconded by Trustee Barbeiro to approve the Consent Agenda items as presented.

Ayes:	Barbeiro, Chavarin, Gillum, Martella, Robinson
No:	None
Abstain:	None
Absent:	None

G. SUPERINTENDENT'S REPORT

1. Field Trips

Superintendent Rosa presented the following student field trips, description and fiscal impact as approved by the Superintendent.

1. HHS Choir – Sacramento, CA
2. HJUHS FFA – Stockton, CA
3. SPHS Adventure Club – Lakeshore, CA
4. HJUHS FFA – Chico, CA
5. SPHS Education Academy – Monterey, CA
6. HJUHS FFA – San Luis Obispo, CA

This item was presented for information only.

2. Board Policy Updates

The following CSBA recommended Board Policy Updates for November 2025 returned for approval as presented.

BP 1000	BP 5020	AR 6146.2
BP 1114	AR 5020	E(1) 6146.2
AR 1114	BP 5117	BP 7000
BP 2120	AR 5117	BP 7131
AR 3311.3	BP 6020	BB 9310
BP 3470	AR 6020	BB 9321
BP 4000	BP 6143	E(1) 9321
BP 5000	AR 6143	E(2) 9321

Motion was made by Trustee Barbeiro, seconded by Trustee Robinson to approve the recommended Board Policy updates as presented.

Ayes:	Barbeiro, Chavarin, Gillum, Martella, Robinson
No:	None
Abstain:	None
Absent:	None

3. Board Policy Deletions

The following Board Policy Deletions returned for approval as presented.

BP 5138	BP 6146.2
---------	-----------

Motion was made by Trustee Gillum seconded by Trustee Chavarin to approve the recommended Board Policy deletions as presented.

Ayes:	Barbeiro, Chavarin, Gillum, Martella, Robinson
No:	None
Abstain:	None
Absent:	None

4. Agreement Signed by Superintendent or Designee

- University of New England Agreement
- Los Angeles COE Genius Initiative MOU

Motion was made by Trustee Chavarin seconded by Trustee Gillum to approve the Agreement Signed by Superintendent as presented.

Ayes:	Barbeiro, Chavarin, Gillum, Martella, Robinson
No:	None
Abstain:	None
Absent:	None

H. FINANCIAL REPORT

1. Financial Report

Director of Business Fagundes presented the Financial report for the period of July 1, 2025 through December 31, 2025.

This report contains all funds of the district and shows the budget as well as the actuals for the year.

FISCAL IMPACT: The budgeted estimated ending balance for the General Fund is \$18,290,708.30.

This item was presented for information only.

2. Bond Update

Director Fagundes presented the Bond Update for Measure W for information only.

The 2016 Measure W Bonds, Series C funds were received in June 2023. The breakdown of Measure W, Series C proceeds was included in the Board packet including interest received and expenditures through January 1, 2026.

FISCAL IMPACT: The current Series C balance is \$3,106,614.

This item was presented for information only.

3. 2024/2025 Fiscal Audit

Loretta Mero, Senior Accountant from Christy White, presented the District's 2024/2025 Fiscal Audit report and briefly reviewed the audit process. Ms. Mero shared the different opinions provided by Christy White as required for state reporting.

This item will be brought back to the next regularly scheduled meeting for Board consideration.

4. Declaration of Surplus Property

Director Fagundes presented the Declaration of Surplus property for information and action. The District has several pieces of technology equipment (chromebooks) it would like to have declared as surplus. A list of these items was included in the Board packet. These items will be recycled with D&S Electronic Recycling, at no cost to the district.

FISCAL IMPACT: Not Applicable

Motion was made by Trustee Chavarin seconded by Trustee Barbeiro to approve the Declaration of Surplus Property as presented.

Ayes:	Barbeiro, Chavarin, Gillum, Martella, Robinson
No:	None

Abstain: None
Absent: None

5. Sierra Pacific High School Buildings J3 & M1 Project – Proposed Change Order (CCD #007)

Assistant Superintendent Creech presented Sierra Pacific High School Buildings J3 & M1 Project – Proposed Change Order (CCD #007) for information and action.

This proposed change for the new construction project at Sierra Pacific is for the installation of a new pull box and additional conduits to establish a continuous pathway with new electrical wiring to connect to the T4 pull box. The as-builts for the site showed existing conduit that could have been used; however, the conduit was non-existent. The cost for this work is \$26,888.67 with no additional days.

FISCAL IMPACT: Cost of \$26,888.67 to be paid from the School Facility Fund.

Motion was made by Trustee Gillum seconded by Trustee Robinson to approve Sierra Pacific High School Buildings J3 & M1 Project – Proposed Change Order (CCD #007) as presented.

Ayes: Barbeiro, Chavarin, Gillum, Martella, Robinson
No: None
Abstain: None
Absent: None

I. EDUCATIONAL SERVICES/SPECIAL PROGRAMS

1. 2024/2025 School Accountability Report Card (SARC)

- Hanford High School
- Hanford West High School
- Sierra Pacific High School
- Earl F. Johnson Continuation High School
- Community Day School
- Hanford Online Charter

The 2024/2025 School Accountability Report Card (SARC) returned for approval as presented.

Motion was made by Trustee Chavarin seconded by Trustee Robinson to approve the 2024/2025 School Accountability Report Card (SARC) as presented.

Ayes: Barbeiro, Chavarin, Gillum, Martella, Robinson
No: None
Abstain: None
Absent: None

2. HJUHS D Candidates for Early Diploma of Graduation for 2025/2026

Assistant Superintendent Peters presented the HJUHS D Candidates for Early Diploma of Graduation for 2025/2026.

HJUHS D allows students to apply for advanced graduation. Advanced graduation requests are submitted to the Advanced Graduation Committee (Site Principal, Student's Counselor, and Assistant Superintendent of Ed Services). The following criteria is necessary for consideration:

1. The student & parent will meet with the counselor to discuss the implications of Advanced graduation.
2. The student is on track to meet all graduation requirements and has a plan to meet additional requirements.
3. The student has a minimum of a 2.0 Grade Point Average (GPA)
4. The student will write a 250–500-word essay on the rationale for Advanced graduation.

The committee meets on the second Wednesday of October to review all candidates. The list of candidates was included in the Board packet and have been approved for Advanced Graduation.

Motion was made by Trustee Robinson seconded by Trustee Gillum to approve the HJUHS D Candidates for Early Diploma of Graduation 2025/2026 as presented.

Ayes:	Barbeiro, Chavarin, Gillum, Martella, Robinson
No:	None
Abstain:	None
Absent:	None

3. HJUHS D Student P.E. Exemptions

Assistant Superintendent Peters presented the HJUHS D Student P.E. Exemptions for information and action.

Per HJUHS D Board Policy 6142.7 and Education Code Section 51241, the following exemptions are allowed for students in regards to attending all required courses of physical education:

- Temporary (the student is ill/injured and a modified program to meet needs cannot be provided or the student is enrolled for one-half time or less)
- Two Year (the student has met at least five of the six standards of the FITNESSGRAM in grade 9, allowing for the student to be exempt from PE for any two years during grades 10-12.)
- Permanent (The student is 16 or older and has been enrolled in grade 10 for one or more academic years; the student is enrolled as a postgraduate student; the student is enrolled in a juvenile home, ranch, camp or forestry camp school with scheduled recreation and exercise).

The total number of waiver requests shall be reported to the board and

submitted for their approval.

Motion was made by Trustee Gillum seconded by Trustee Chavarin to approve the HJUHS Student P.E. Exemptions as presented.

Ayes:	Barbeiro, Chavarin, Gillum, Martella, Robinson
No:	None
Abstain:	None
Absent:	None

4. New Textbook Adoption

➤ Buried Onions

Assistant Superintendent Peters presented the following New Textbook Adoption for information.

➤ Buried Onions for English 3, Gary Soto, (English)

FISCAL IMPACT: \$5,000.00

This item will be brought back to the next regularly scheduled meeting for Board consideration.

5. Consolidated Application 2025/2026 – Winter Submission

Assistant Superintendent Peters presented the Consolidated Application 2025/2026 – Winter Submission for information.

The Consolidated Application is used by the CDE to distribute categorical funds from various federal programs to county offices, school districts and direct-funded charter schools throughout California. Annually, in February, each LEA submits the winter release of the application to document participation in these programs and provide assurances that the LEA will comply with the legal requirements of each program. Program entitlements are determined by formulas contained in the laws that created the programs.

FISCAL IMPACT: Categorical allocation will be determined by CDE based on information submitted in the winter release.

This item will be brought back to the next regularly scheduled meeting for Board consideration.

6. 2025/2026 Williams Act 2nd Quarter Report

Assistant Superintendent Creech presented the 2nd quarter report for Valenzuela/CAHSEE Lawsuit Settlement - Williams Uniform Complaint. The District is required to submit a quarterly report to the County Superintendent and the Governing Board on the nature and resolution of complaints related to insufficient textbooks and instructional materials, teacher vacancies and CAHSEE Intensive Instruction and Services.

The district is compliant in all areas.

This item is presented for information only.

J. ADMINISTRATIVE SERVICES / HUMAN RESOURCES

1. Personnel Assignments

Assistant Superintendent Creech presented the following revised Personnel Assignments for information and action:

Classified Resignation:

Felicia Fagundes, Nutrition Services Aide, SPSHS, effective 02/06/2026

Certificated Employment:

Candice Grant, 2026 English Teacher, SPSHS

Classified Extra-Curricular/Short-Term Employment:

RayShaun Barnes, 2026/2026 JV Head Boys Basketball Coach, HWHS

Motion was made by Trustee Gillum seconded by Trustee Barbeiro to approve the Personnel Assignments as revised.

Ayes:	Barbeiro, Chavarin, Gillum, Martella, Robinson
No:	None
Abstain:	None
Absent:	None

2. Spring Coaching Assignments for 2025/2026

Assistant Superintendent Creech presented the 2025/2026 Spring Coaching Assignments.

Included in the Board packet was a list of recommended paid and volunteer coaches for Hanford High School, Hanford West High School and Sierra Pacific High School for the 2025-2026 spring sport season.

All coaches, prior to board approval will have met the following requirements:

- Fingerprints
- Legal Orientation
- AB 1432 – California Educator: Mandated Reporter Training
- CIF Fundamentals of Coaching
- Positive Coaching Alliance
- Concussion Certification
- CPR/First Aid Certification
- TB Skin Test
- Heat & Illness Prevention Training
- Sexual Harassment Training

FISCAL IMPACT: There are 16 paid coaching positions allocated for each site for the fall sport season.

Certificated Bargaining Unit members who serve as coaches will be paid at Range V Step 4 of the Certificated salary schedule at the appropriate percentage unless they held a coaching position in 2013/14 and continues in that same position (grandfathered) during subsequent years. Grandfathered bargaining unit members will be paid at Class III Step 2 to Class V Step 6. Classified (Walk-on) coaching assignments will be paid from the Classified Coaches salary schedule.

With the exception of the head varsity stipend, which may not be split, all stipends may be split between no more than two people. In addition, a coach may receive no more than one stipend per season.

Volunteer coaches can assist with any sport but must meet the same requirements as a paid coach.

This item will be brought back to the next regularly scheduled meeting for Board consideration.

3. Proposed Job Description Revision for Intervention Coordinator Position

Assistant Superintendent Creech presented the Proposed Job Description Revision for Intervention Coordinator Position.

Included in the Board packet was a proposed job description for the position. The Intervention Coordinator is directly responsible to the Continuation High School Principal; develops, coordinates and supervises pupil personnel services and intervention support to students, staff and parents. The Intervention Coordinator works under the direct supervision of the Continuation High School Principal and helps to supervise school related activities both on and off of campus.

The Job Description has been revised to show that this position will serve as the HJUHSD Summer School Principal each year. The position will change from 200 days to 210 days.

FISCAL IMPACT: The cost for the proposed job description revision is \$3647.34 (Salary- \$2995 and other Statutory Benefits- \$652). These costs are net of the difference between the additional salary and the cost of the summer school principal stipend.

Student Behavioral Health Incentive Program (SBHIP) and LCAP funds will be utilized to fund this position.

This item will be brought back to the next regularly scheduled meeting for Board consideration.

4. Revised 2025/2026 Certificated Administration Salary Schedule

Assistant Superintendent Creech presented the Proposed Revised Management Salary Schedule 2025-2026.

The Certificated Management Salary Schedule has been revised to adjust the Intervention Coordinator position. The Job Description for this position has been revised to show that this position will serve as the HJUHSD Summer School Principal each year. The position will change from 200 days to 210 days.

FISCAL IMPACT: The cost for the proposed job description revision is \$3647.34 (Salary- \$2995 and other Statutory Benefits- \$652). These costs are net of the difference between the additional salary and the cost of the summer school principal stipend.

Student Behavioral Health Incentive Program (SBHIP) and LCAP funds will be utilized to fund this position.

This item will be brought back to the next regularly scheduled meeting for Board consideration.

5. Confidential Employees Salary Comparison 2025/2026

Superintendent Rosa presented the Confidential Employees Salary Comparison 2025/2026. The Confidential Employee Salary Comparison that was done by the District for 2025-26 with other Districts in our immediate area. The survey contains options for the Board to consider regarding the salaries of the District's Confidential Employees.

FISCAL IMPACT: Unknown at this time.

This item will be brought back to the next regularly scheduled meeting for Board consideration.

K. MAINTENANCE, OPERATIONS AND TRANSPORTATION REPORT

Director of MOT Stidman presented the MOT report:

The district will open bids in February for upcoming paint projects at Hanford High and Hanford West. Two job walks were held, both with strong turnout and significant contractor interest, so hopefully we will get competitive bids.

Additionally, staff are preparing to comply with SB 88, which affects training and regulations for non-school bus drivers such as van and coach drivers. Employees who transport students more than 40 hours in a school year must complete required training and follow additional rules. The district worked with the bus driver trainer to develop the course, covering topics like accident protocols and defensive driving, and will begin training staff during Friday's professional development session.

V. BOARD CALENDAR

Superintendent Rosa presented the board calendar noting the regular meeting dates and

student events through March 4, 2026.

VI. BOARD INFORMATION/DISCUSSIONS

A. BOARD COMMITTEE REPORTS AND UPDATES

No reports.

VII. ADJOURNMENT

President Martella adjourned the meeting at 6:44 PM.

As presented by:

Dr. Victor Rosa, Superintendent
Secretary of the Board

Alicia, Martella, President of the Board

Janet Barbeiro, Clerk of the Board

Superintendent Report #1

AGENDA: New Business / Information Only

TOPIC: Student Field Trips

DESCRIPTION: Below are the field trips as approved by the Superintendent:

1. HJUHSD FFA – Chico, CA
2. HJUHSD FFA – Davis, CA
3. HWHS Study Skills – Sacramento, CA
4. HWHS Choir/Musical Theater – Anaheim, CA
5. HJUHSD Migrant Ed – Washington DC
6. HHS Partnership – San Francisco, CA

A breakdown of the field trip by topic, description and fiscal impact is attached.

RECOMMENDATION: This item is being presented for information only.

FIELD TRIPS

Site: SPHS	Transportation: Program Funding
Date: 02/04/2026 – 02/06/2026	Lodging: Perkins
Group/Club: HJUHS FFA	Meals: Program Funding
Event: State Officer Training	Substitutes:
Destination: Butte College	Admission:
City: Chico, CA	Other: ----

Site: HHS/HWHS/SPHS	Transportation: Program Funding
Date: 03/05/2026 – 03/07/2026	Lodging: FFA Parent Club
Group/Club: HJUHS FFA	Meals: Program Funding
Event: FFA Field Day Contest	Substitutes: Program Funding
Destination: UC Davis	Admission:
City: Davis, CA	Other: ----

Site: HWHS	Transportation: Site Funding
Date: 03/16/2026	Lodging: n/a
Group/Club: HWHS Study Skills	Meals:
Event: College Tour	Substitutes:
Destination: CSU Sacramento	Admission:
City: Sacramento, CA	Other: ----

Site: HWHS	Transportation: Band Backers
Date: 03/19/2026 – 03/22/2026	Lodging: Band Backers
Group/Club: HWHS Choir & Musical Theater	Meals:
Event: College & Industry Tour	Substitutes:
Destination: CSU Fullerton & Disneyland	Admission: Band Backers
City: Anaheim, CA	Other: ----

Site: HHS/HWHS	Transportation: TCOE Migrant Ed
Date: 03/29/2026 – 04/05/2026	Lodging: TCOE Migrant Ed
Group/Club: HJUHS Migrant Ed	Meals: TCOE Migrant Ed
Event: Close Up High School Program	Substitutes: n/a
Destination: Washington DC & New York City	Admission:
City: Washington DC & New York, NY	Other: TCOE Migrant Ed

Site: HHS	Transportation: Program Funding
Date: 04/10/2026	Lodging: n/a
Group/Club: HHS Partnership	Meals:
Event: Enrichment Trip	Substitutes: Program Funding
Destination: Alcatraz Island & Pier 39	Admission:
City: San Francisco, CA	Other: ----

Superintendent Report #2

AGENDA: New Business/ Information

TOPIC: Recommended Board Policy Updates

DESCRIPTION: Attached are the California School Board Association recommended Board Policy updates from January 2026

District staff have taken the CSBA recommended updates, along with current HJUHSD policy and attached are the final recommended revisions.

FISCAL IMPACT: None

RECOMMENDATION: This item will be brought back to the next regularly scheduled meeting for Board consideration.

Policy Title List – CSBA January 2026	
BP 0450	Comprehensive Safety Plan
AR 0450	Comprehensive Safety Plan
BP 1340	Access to District Records
AR 1340	Access to District Records
BP 1445 (NEW POLICY)	Response to Immigration Enforcement
AR 1445 (NEW REGULATION)	Response to Immigration Enforcement
BP 5125	Student Records
AR 5125	Student Records
BP 5125.1	Release of Directory Information
AR 5125.1	Release of Directory Information
E(1) 5125.1	Release of Directory Information

CSBA POLICY GUIDE SHEET

January 2026

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes and minor revisions have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

Board Policy 0450 - Comprehensive Safety Plan

Policy updated in conjunction with the accompanying administrative regulation.

Administrative Regulation 0450 - Comprehensive Safety Plan

Regulation updated to reflect **NEW LAW (SB 848, 2025)** which (1) expands the list of persons who may cooperate in the review of the comprehensive school safety plan (CSSP) to include the district's public entity risk pool joint powers authority or insurance provider, (2) adds child neglect to the reporting procedures required to be included in the CSSP, (3) requires, when the CSSP is next reviewed and updated, or by no later than July 1, 2026, that the CSSP includes procedures specifically designed to address the supervision and protection of children from child abuse or neglect or sex offenses, (4) adds a sex offense that has occurred on campus to acts that the principal is authorized to notify parents/guardians and employees of, and (5) expands the definition of "violent crime." Additionally, regulation updated to reflect **NEW LAW (SB 98, 2025)**, which requires, when a CSPP is next reviewed and updated, but no later than March 1, 2026, to include procedures specifically designed to notify parents/guardians and district staff when the school confirms the presence of immigration enforcement on a school site. In addition, regulation updated to reflect **NEW LAW (AB 962, 2025)** which authorizes districts to prohibit a student from possessing or using a smartphone in the case of an emergency or in response to a perceived threat of danger, if the prohibition is explicitly addressed in the district's CSSP.

Board Policy 1340 - Access to District Records

Policy reviewed in conjunction with the accompanying administrative regulation.

Administrative Regulation 1340 - Access to District Records

Regulation updated to reflect **NEW LAW (AB 1004, 2025)** which provides that any record that contains financial information provided by an Indian tribe to a public agency as a condition of or requirement for receiving financial assistance is confidential, not considered to be a public record, and not be open to public inspection. Additionally, regulation updated to provide that an individual's immigration status may only be disclosed in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement. In addition, regulation updated to reflect **NEW LAW (AB 370, 2025)** which includes, in the definition of "unusual circumstances" whereby the Superintendent or designee may extend the 10-day limit to initially respond to a request for public records, (1) the inability to access electronic servers or systems due to a cyberattack, but only until the district regains its ability to search for and obtain electronic records, and (2) the need to search for, collect, and examine records when a state of emergency, in addition to currently affecting the district's ability to timely respond, directly affects this ability.

NEW - Board Policy 1445 - Response to Immigration Enforcement

New policy includes a significant amount of material that was formerly in Board Policy/Administrative Regulation 5145.13 - Response to Immigration Enforcement, and addresses a district's response to immigration enforcement including **NEW LAW (AB 495, 2025)** which requires districts to update their policies by March 1, 2026, with language that is equivalent to the model policy language developed by the California Attorney General in, "Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes." Additionally, new policy includes list of actions that district staff are prohibited from undertaking, unless an exception applies, related to (1) citizenship or immigration status of a student or the student's family members, (2) education records of or any information about a student or a student's family or household, (3) personnel records, personal information, or any other confidential information of an employee, and (4) permission to an officer or employee of an agency conducting immigration enforcement to enter a school bus or other transportation provided by the district, a nonpublic

area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring. In addition, new policy reiterates the prohibition against obstructing, interfering with, or otherwise impeding an officer or employee of an agency conducting immigration enforcement who nonetheless enters district-provided transportation, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring. New policy also includes that (1) the Superintendent or designee is required to report to the Governing Board any requests by an officer or employee of an agency conducting certain immigration enforcement actions, (2) students may not be denied equal rights and opportunities, or be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's immigration status, (3) resources and data collected by the district are prohibited from being used to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination, and (4) the Superintendent or designee is required to provide parents/guardians with specified information and notifications related to immigration status or religious beliefs and their rights related to immigration enforcement. Additionally, new policy provides that complaints alleging discrimination, harassment, intimidation, and bullying based on actual or perceived immigration status be filed in accordance with Board Policy/Administrative Regulation 1312.3 - Uniform Complaint Procedures and that the Superintendent or designee provide to the California Department of Education copies of this policy, any associated administrative regulation, and any other Board policies and administrative regulations required by Education Code 234.7.

NEW - Administrative Regulation 1445 - Response to Immigration Enforcement

New regulation includes a significant amount of material that was formerly in Board Policy/Administrative Regulation 5145.13 - Response to Immigration Enforcement, and addresses a district's response to immigration enforcement including **NEW LAW (AB 495, 2025)** which requires districts to update their policies by March 1, 2026, with language that is equivalent to the model policy language developed by the California Attorney General in, "Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes." Additionally, new regulation provides direction on responding to (1) requests by an officer or employee of an agency conducting immigration enforcement for information about a student, a student's family or household, or a district employee, (2) requests by an officer or employee of an agency conducting immigration enforcement for access to a student or permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring, (3) immigration enforcement when any officer or employee of an agency conducting immigration enforcement is actually or imminently present on district property, and (4) instances when a student's parent/guardian has been detained by an agency conducting immigration enforcement or deported.

Board Policy 5125 - Student Records

Policy updated to provide that an individual's immigration status may only be disclosed in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement, with applicable material from this policy moved to/already contained within Board Policy/Administrative Regulation 1445.

Administrative Regulation 5125 - Student Records

Regulation updated to define "district officials and employees," and, for accuracy, to use this term, rather than "school officials and employees." Additionally, regulation updated to reference **NEW LAW (AB 495, 2025)** which (1) requires districts to update their policies by March 1, 2026, with language that is equivalent to the model policy language developed by the California Attorney General in, "Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes," and (2) changes the definition of "relative", for purposes of a Caregiver's Authorization Affidavit, to include any adult who is related to the child by blood, adoption, or affinity within the fifth degree of kinship, including all stepparents, stepsiblings, and all relatives whose status is preceded by the words "great," "great-great," or "grand." In addition, regulation updated to (1) add that a request for student records by an officer or employee of an agency conducting immigration enforcement be denied except in accordance with Board

Policy/Administrative Regulation 1445 - Response to Immigration Enforcement, and (2) clarify that the annual parent/guardian notification includes a statement that a student's citizenship status, immigration status, place of birth, or any other information indicating national origin will only be released in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement.

Board Policy 5125.1 - Release of Directory Information

Policy reviewed due to **NEW LAW (AB 495, 2025)** which requires districts to update their policies by March 1, 2026, with language that is equivalent to the model policy language developed by the California Attorney General in, "Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes."

Administrative Regulation 5125.1 - Release of Directory Information

Regulation reviewed due to **NEW LAW (AB 495, 2025)** which requires districts to update their policies by March 1, 2026, with language that is equivalent to the model policy language developed by the California Attorney General in, "Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes." Additionally, regulation updated to reflect **NEW LAW (AB 677, 2025)** which provides an exception to the consent requirement for release of directory information for a student experiencing homelessness by authorizing disclosure to facilitate an eye examination by a nonprofit eye examination provider or a free oral health assessment hosted by a school, unless consent is not given to the physical examination.

Exhibit(1) 5125.1 - Release of Directory Information

Exhibit updated due to **NEW LAW (AB 495, 2025)** which requires districts to update their policies by March 1, 2026, with language that is equivalent to the model policy language developed by the California Attorney General in, "Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes."

Policy 0450: Comprehensive Safety Plan

Status: DRAFT

Original Adopted Date: 02/12/2019 | **Last Revised Date:** 09/09/2025

The Governing Board recognizes that students and staff have the right to a safe and secure campus where they are free from physical and psychological harm. The Board is fully committed to maximizing school safety and to creating a positive learning environment that includes strategies for violence prevention and high expectations for staff and student conduct, responsible behavior, and respect for others.

OPTION 1: (Districts with more than 2,500 ADA, and districts with 2,500 or less ADA that choose to develop school site plans)

The school site council at each district school shall develop a comprehensive school safety plan (CSSP) relevant to the needs and resources of that particular school. New school campuses shall develop a CSSP within one year of initiating operations. (Education Code 32281, 32286)

The CSSP shall take into account the school's staffing, available resources, and building design, as well as other factors unique to the school site.

OPTION 1 ENDS HERE

OPTION 2: (Districts with 2,500 or less ADA that choose to develop a districtwide plan)

The Superintendent or designee shall be responsible for the development of a districtwide comprehensive safety plan that is applicable to each school site. (Education Code 32281)

OPTION 2 ENDS HERE

The CSSP(s) shall be reviewed and updated by March 1 of each year and forwarded to the Board for approval. (Education Code 32286, 32288)

The Board shall review the comprehensive safety plan(s) in order to ensure compliance with state law, Board policy, and administrative regulation and shall approve the plan(s) at a regularly scheduled meeting.

As necessary, the Superintendent or designee shall provide training on the CSSP to all school staff.

By October 15 of each year, the Superintendent or designee shall notify the California Department of Education (CDE) of any schools that have not complied with the requirements of Education Code 32281. (Education Code 32288)

Tactical Response Plan

Notwithstanding the process described above, any portion of a CSSP that addresses tactical responses to criminal incidents that may result in death or serious bodily injury at the school site, including steps to safeguard students and staff, secure affected school premises, and apprehend criminal perpetrator(s), shall be developed by the Superintendent or designee in accordance with Education Code 32281. In developing such strategies, the Superintendent or designee shall consult with law enforcement officials and with representative(s) of employee bargaining unit(s), if they choose to participate.

When reviewing the tactical response plan, the Board may meet in closed session to confer with law enforcement officials and approve the tactical response plan, provided that any vote to approve the tactical response plan is announced in open session following the closed session. (Education Code 32281)

Safety Plan(s) Access and Reporting

The Superintendent or designee shall ensure that an updated file of all safety-related plans and materials is readily available for inspection by the public. (Education Code 32282)

However, those portions of the CSSP that include tactical responses to criminal incidents need not be publicly disclosed.

The Superintendent or designee shall share the CSSPs and any updates to the plans with local law enforcement, the local fire department, and other first responder entities. (Education Code 32281)

Additionally, the Superintendent or designee shall provide data to CDE pertaining to lockdown or multi-option response drills conducted at district schools in accordance with Education Code 32289.5. (Education Code 32289.5)

DRAFT

Regulation 0450: Comprehensive Safety Plan

Status: DRAFT

Original Adopted Date: 02/12/2019 | **Last Revised Date:** 09/09/2025

Development and Review of Comprehensive School Safety Plan

The school site council shall consult with local law enforcement, the local fire department, and other first responders in the writing and development of the comprehensive school safety plan (CSSP). When practical, the school site council shall also consult with other school site councils and safety planning committees. (Education Code 32281, 32282)

Additionally, the school site council may invite community leaders, local emergency medical services personnel, the district's public entity risk pool joint powers authority or insurance provider, and other persons who may be interested in the health and safety of students and the prevention of campus crime and violence to participate in the planning process. (Education Code 32280)

The school site council may delegate the responsibility for developing a CSSP to a school safety planning committee composed of the following members: (Education Code 32281)

1. The principal or designee
2. One teacher who is a representative of the recognized certificated employee organization
3. One parent/guardian whose child attends the school
4. One classified employee who is a representative of the recognized classified employee organization
5. Other members, if desired

Before adopting the CSSP, the school site council or school safety planning committee shall hold a public meeting at the school in order to allow members of the public the opportunity to express an opinion about the plan. (Education Code 32288)

The school site council or safety planning committee shall notify, in writing, the following persons and entities of the public meeting, if available: (Education Code 32288)

1. The local mayor
2. A representative of the local school employee organization
3. A representative of each parent/guardian organization at the school, including the parent teacher association and parent teacher clubs
4. A representative of each teacher organization at the school
5. A representative of the school's student body government
6. All persons who have indicated that they want to be notified

Additionally, the school site council or safety planning committee may notify, in writing, the following entities of the public meeting: (Education Code 32288)

1. Representatives of local religious organizations
2. Local civic leaders
3. Local business organizations

After the first evaluation or review is conducted, and after each annual evaluation or review, a school employee, a

student's parent/guardian or educational rights holder, or a student may bring concerns about an individual student's ability to access disaster safety procedures described in the CSSP to the principal. (Education Code 32282)

If the principal determines there is merit to a concern, the principal shall direct the school site council or school safety planning committee to make appropriate modifications to the CSSP during the evaluation of the CSSP. The principal may direct the school site council or the school safety planning committee to make such modifications before the evaluation, as appropriate. (Education Code 32282)

Content of the Comprehensive Safety Plan

Each CSSP shall include an assessment of the current status of any crime committed on campus and at school-related functions. (Education Code 32282)

The assessment may include, but not be limited to, law enforcement crime data, suspension and expulsion rates, and surveys of students, parents/guardians, and staff regarding their perceptions of school safety.

The plan shall identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety, including all of the following: (Education Code 32282)

1. Child abuse or neglect reporting procedures consistent with Penal Code 11164-11174.3, including procedures specifically designed to address the supervision and protection of children from child abuse or neglect or sex offenses
2. Routine and emergency disaster procedures including, but not limited to:
 - a. Adaptations for students with disabilities in accordance with the Americans with Disabilities Act, the federal Individuals with Disabilities Education Act, and Section 504 of the federal Rehabilitation Act of 1973
 - b. An earthquake emergency procedure system as specified
 - c. A procedure to allow public agencies, including the American Red Cross, to use school buildings, grounds, and equipment for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare
 - d. Commencing with the 2026-27 school year, a procedure to identify appropriate refuge shelter for all students and staff to be used in the event of an evacuation order and, for any school in a high or very high fire hazard severity zone, a communication and evacuation plan to be used in the event of an early notice evacuation warning that allows enough time to evacuate all students and staff
3. Policies pursuant to Education Code 48915(d) for students who commit an act listed in Education Code 48915(c) and other school-designated serious acts that would lead to suspension, expulsion, or mandatory expulsion recommendations
4. Procedures to notify teachers of dangerous students pursuant to Education Code 49079
5. A policy consistent with the prohibition against discrimination, harassment, intimidation, and bullying pursuant to Education Code 200-262.4
6. If the school has adopted a dress code prohibiting students from wearing "gang-related apparel" pursuant to Education Code 35183, the provisions of that dress code and the definition of "gang-related apparel"
7. Procedures for safe ingress and egress of students, parents/guardians, and employees to and from school
8. A safe and orderly school environment conducive to learning
9. The rules and procedures on school discipline adopted pursuant to Education Code 35291 and 35291.5

10. Procedures for conducting tactical responses to criminal incidents, including procedures related to individuals with guns on campus and at school-related functions
11. If procedures to prepare for active shooters or other armed assailants by conducting a drill are included in the CSSP, the CSSP shall specify that:
 - a. The school will not conduct a high-intensity drill, as defined in Education Code 32282
 - b. Real weapons, gunfire blanks, or explosions will not be used in the conducting of the drill
 - c. A trauma-informed approach as specified in Education Code 32282 will be used in the design and execution of any drill
12. Procedures to assess and respond to reports of any dangerous, violent, or unlawful activity that is being conducted or threatened to be conducted at the school, at an activity sponsored by the school, or on a school bus serving the school
13. Procedures to respond to incidents involving an individual experiencing a sudden cardiac arrest or a similar life-threatening medical emergency while on school grounds
14. Procedures specifically designed to notify parents/guardians and district staff when the school confirms that an officer or employee of an agency conducting immigration enforcement is on school grounds as specified in Education Code 32282
15. For schools that serve students in any of grades 7-12, a protocol in the event a student is suffering or is reasonably believed to be suffering from an opioid overdose
16. An instructional continuity plan to establish communication with students and their families and provide instruction to students when in-person instruction is disrupted due to an emergency, as specified in Education Code 32282
17. Explicit procedures to prohibit the use of smartphones in the case of an emergency or in response to a perceived threat of danger if such use is prohibited in Board Policy 5131.8 - Mobile Communication Devices (Education Code 48901.7)

Among the strategies for providing a safe environment, the CSSP may also include:

1. Development of a positive school climate that promotes respect for diversity, personal and social responsibility, effective interpersonal and communication skills, self-esteem, anger management, and conflict resolution
2. Disciplinary policies and procedures that contain prevention strategies, such as strategies to prevent bullying, hazing, and cyberbullying, as well as behavioral expectations and consequences for violations
3. Strategies aimed at preventing potential incidents involving crime and violence on school campuses, including vandalism, drug and alcohol abuse, gang membership and violence, hate crimes, bullying, including bullying committed personally or by means of an electronic act, teen relationship violence, and discrimination and harassment, including sexual harassment
4. Curriculum that emphasizes prevention and alternatives to violence, such as multicultural education and literacy, character/values education, social and emotional learning, media analysis skills, conflict resolution, community service learning, and education related to the prevention of dating violence
5. Parent/guardian and community involvement strategies, including strategies to help ensure parent/guardian support and reinforcement of the school's rules and increase the number of adults on campus
6. Provision of safety materials and emergency communications in language(s) understandable to parents/guardians
7. Annual notification to parents/guardians related to the safe storage of firearms

8. Prevention and intervention strategies related to the sale or use of drugs and alcohol which shall reflect expectations for drug-free schools and support for recovering students
9. Collaborative relationships among the city, county, community agencies, local law enforcement, the judicial system, and the schools that lead to the development of a set of common goals and community strategies for violence prevention instruction
10. District policy prohibiting the possession of firearms and ammunition on school grounds
11. Measures to prevent or minimize the influence of gangs on campus
12. Procedures for receiving verification from law enforcement when a violent crime or sex offense has occurred on school grounds and for promptly notifying parents/guardians and employees of that crime
13. Procedures for the early identification and threat assessment of, and appropriate response to, suspicious and/or threatening digital media content
14. Assessment of the school's physical environment, including a risk management analysis and development of ground security measures such as procedures for closing campuses to outsiders, installing surveillance systems, securing the campus perimeter, protecting buildings against vandalism, and providing for a law enforcement presence on campus
15. Independent security assessment of the school's network infrastructure and selected web applications to identify vulnerabilities and provide recommendations to improve cybersecurity
16. Guidelines for the roles and responsibilities of mental health professionals, athletic coaches, community intervention professionals, school counselors, school resource officers, and police officers on school campuses

Guidelines may include, but are not limited to, the following:

- a. Strategies to create and maintain a positive school climate, promote school safety, and increase student achievement
 - b. Strategies to prioritize mental health and intervention services, restorative and transformative justice programs, and positive behavior interventions and support
 - c. Protocols to address the mental health care of students who have witnessed a violent act at any time, including, but not limited to, while on school grounds, while coming or going from school, during a lunch period whether on or off campus, or during or while going to or coming from a school-sponsored activity
17. Strategies for suicide prevention and intervention
 18. District policy and/or plan related to pandemics
 19. Procedures to implement when a person interferes with or disrupts a school activity, remains on campus after having been asked to leave, or creates a disruption with the intent to threaten the immediate physical safety of students or staff
 20. Crisis prevention and intervention strategies, which may include the following:
 - a. Identification of possible crises that may occur, determination of necessary tasks that need to be addressed, and development of procedures relative to each crisis, including the involvement of law enforcement and other public safety agencies as appropriate
 - b. Threat assessment strategies to determine the credibility and seriousness of a threat and provide appropriate interventions for the potential offender(s)
 - c. Assignment of staff members responsible for each identified task and procedure
 - d. Development of an evacuation plan based on an assessment of buildings and grounds and opportunities

for students and staff to practice the evacuation plan

- e. Coordination of communication to schools, Governing Board members, parents/guardians, and the media
- f. Communication with parents/guardians of reunification plans and the necessity of cooperating with first responders
- g. Development of a method for the reporting of violent incidents
- h. Development of follow-up procedures that may be required after a crisis has occurred, such as counseling

21. Training on assessment and reporting of potential threats, violence prevention, and intervention techniques

Such training shall include preparation to implement the elements of the CSSP

22. Environmental safety strategies, including, but not limited to, procedures for preventing and mitigating exposure to toxic pesticides, lead, asbestos, vehicle emissions, and other hazardous substances and contaminants

23. Continuity of operations procedures to ensure that the district's essential functions are not disrupted during an emergency, to the extent possible

DRAFT

Policy 1340: Access To District Records

Status: DRAFT

Original Adopted Date: 08/08/2017 | **Last Revised Date:** 05/27/2025

The Governing Board recognizes the right of members of the public to have access to public records of the district. The district shall provide any member of the public reasonable access to the public records of the district during normal business hours and within the requirements of law. Public access shall not be given to records that are exempt from public disclosure pursuant to the California Public Records Act or other state or federal law.

In response to a public records request, the Superintendent or designee shall make reasonable efforts to locate the requested records, including, but not limited to, any electronic communication substantively related to the records, such as email, text messages, instant messages, and other electronic communications, regardless of whether they are transmitted through a district-provided device or account or through an employee's or Board member's personal device or account.

The district may charge for copies of public records or other materials requested by individuals or groups, in accordance with law and as specified in the accompanying administrative regulation.

In order to help maintain the security of district records, members of the public granted access shall examine records in the presence of a district staff member.

DRAFT

Regulation 1340: Access To District Records

Status: DRAFT

Original Adopted Date: 05/28/2019 | **Last Revised Date:** 05/27/2025

This administrative regulation is a non-exhaustive list of records that may be defined as either public or exempt and/or confidential. Other records which fall into these definitions may exist and may be identified in the future.

Definitions

Public records include any writing containing information relating to the conduct of the district's business prepared, owned, used, or retained by the district regardless of physical form or characteristics. (Government Code 7920.530)

Writing means any handwriting, typewriting, printing, photostating, photographing, photocopying, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored. (Government Code 7920.545)

Member of the public means any person, except a member, agent, officer, or employee of the district or a federal, state, or other local agency acting within the scope of such membership, agency, office, or employment. (Government Code 7920.515)

Public Records

Unless otherwise exempt from disclosure, public records to which members of the public shall have access include, but are not limited to:

1. Proposed and approved district budgets and annual audits (Education Code 41020, 42103)
2. Statistical compilations
3. Reports and memoranda
4. Notices and bulletins
5. Minutes of public meetings (Education Code 35145)
6. Meeting agendas (Government Code 54957.5)
7. Official communications between the district and other government agencies
8. District and school plans, and the information and data relevant to the development and evaluation of such plans, unless otherwise prohibited by law
9. Initial proposals of exclusive employee representatives and of the district, once presented at a district Governing Board meeting (Government Code 3547)
10. Records pertaining to claims and litigation against the district which have been adjudicated or settled (Government Code 7927.200, 7927.205)
11. Statements of economic interests required by the Conflict of Interest Code (Government Code 81008)
12. Documents containing names, salaries, and pension benefits of district employees
13. Employment contracts and settlement agreements (Government Code 53262)
14. Instructional materials including, but not limited to, textbooks (Education Code 49091.10)
15. Executed contracts for the purchase of goods or services, even if the contract contains provisions specifying

that the contract is confidential or a proprietary record of the vendor (Government Code 7928.801)

Access to public records of the district shall be granted to Board members on the same basis as any other member of the public. When Board members are authorized to access public records in the administration of their duties, the Superintendent or designee shall not discriminate among any of the Board members as to which record, or portion of the record, will be made available, or when it will be made available. (Government Code 7921.305, 7921.310)

Exempt and Confidential Public Records

Records exempt from disclosure under the California Public Records Act (CPRA) include, but are not limited to:

1. Preliminary drafts, notes, and interagency or intradistrict memoranda that are not retained by the district in the ordinary course of business, provided that the public interest in withholding these records clearly outweighs the public interest in disclosure (Government Code 7927.500)
2. Records specifically generated in connection with or prepared for use in litigation to which the district is a party or to respond to claims made against the district pursuant to the Tort Claims Act, until the litigation or claim has been finally adjudicated or otherwise settled, or beyond, if the records are protected by some other provision of law (Government Code 7927.200, 7927.205)
3. Personnel records, medical records, or similar materials, the disclosure of which would constitute an unwarranted invasion of personal privacy (Government Code 7927.700)

The home addresses, home telephone numbers, personal cell phone numbers, or birth date of employees shall only be disclosed as follows: (Government Code 7928.300)

- a. To an agent or a family member of the employee
 - b. To an officer or employee of a state agency or another school district or county office of education when necessary for the performance of official duties
 - c. To an employee organization pursuant to regulations and decisions of the Public Employment Relations Board, except that the home address and any telephone number for an employee who performs law enforcement-related functions, or the birth date of any employee, shall not be disclosed
 - d. Upon written request of any employee, the district shall not disclose the employee's home address, home telephone number, personal cell phone number, personal email address, or birth date, and the district shall remove the home address, home telephone number, and personal cell phone number from any mailing list of the district except a list used exclusively to contact the employee
 - e. To an agent or employee of a health benefit plan providing health services or administering claims for health services to district employees and their enrolled dependents, for the purpose of providing the health services or administering claims for employees and their enrolled dependents
4. The home address, telephone number, or both the name and assessor parcel number associated with the home address of any elected or appointed official posted by the district online without first obtaining the written permission of that individual (Government Code 7928.205)
 5. Student records, except directory information and other records to the extent permitted by law and district policy (Education Code 49073, 49076; 20 USC 1232g; 34 CFR 99.1-99.8)
 6. Test questions, scoring keys, and other examination data except as provided by law (Government Code 7929.605)
 7. Without affecting the law of eminent domain, the contents of real estate appraisals or engineering or feasibility estimates and evaluations made for or by the district relative to the acquisition of property, or to prospective public supply and construction contracts, until all of the property has been acquired or all of the contract agreement obtained (Government Code 7928.705)
 8. Information required from any taxpayer in connection with the collection of local taxes that is received in confidence and the disclosure of the information to other persons would result in an unfair competitive disadvantage to the person supplying the information (Government Code 7925.000)

9. Library circulation and patron use records of a borrower or patron including, but not limited to, name, address, telephone number, email address, borrowing information, or use of library information resources, except when disclosure is to persons acting within the scope of their duties in the administration of the library; to persons authorized in writing, by the individual to whom the records pertain, to inspect the records; or by court order (Government Code 7927.100, 7927.105)
10. Records for which the disclosure is exempted or prohibited pursuant to state or federal law, including, but not limited to, provisions of the Evidence Code relating to privilege (Government Code 7927.705)
11. Documents prepared by or for the district to assess its vulnerability to terrorist attack or other criminal acts intended to disrupt district operations and that are for distribution or consideration in closed session (Government Code 7929.200)
12. Information security record if disclosure of that record would reveal vulnerabilities to, or otherwise increase the potential for an attack on, an information technology system of the district (Government Code 7929.210)
13. Recall petitions, petitions for special elections to fill Board vacancies, or petitions for the reorganization of the school district (Government Code 7924.110)
14. Minutes of Board meetings held in closed session (Government Code 54957.2)
15. Computer software developed by the district (Government Code 7922.585)
16. 16. Records that contain individually identifiable health information, including records that may be exempt pursuant to physician-patient privilege, the Confidentiality of Medical Information Act, and the Health Insurance Portability and Accountability Act (Government Code 7926.400, 7930.000-7930.215)
17. 17. Tribal financial information as a condition of or requirement for receiving financial assistance (Government Code 7930.205, 8450)
18. Any other records listed as exempt from public disclosure in the CPRA or other statutes
19. Any other records for which the district can demonstrate that, based on the particular facts of the case, the public interest served by not disclosing the record clearly outweighs the public interest served by disclosure of the record (Government Code 7922.000)

When disclosing to a member of the public any record that contains personal information, including, but not limited to, an employee's home address, home telephone number, social security number, personal cell phone number, or birth date, the Superintendent or designee shall ensure that such personal information is redacted from that record. (Government Code 7922.200, 7928.300)

Unless otherwise authorized or required by law, information regarding an individual's religious beliefs, practices, or affiliation shall not be disclosed. (Government Code 8310.3)

Additionally, an individual's immigration status shall only be disclosed in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement.

Inspection of Records, Requests for Copies, and Recovery of Costs

Any person may request a copy or inspection of any district record that is not exempt from disclosure. (Government Code 7922.530)

Within 10 days of receiving any request to inspect or copy a district record, the Superintendent or designee shall determine whether the request seeks release of a disclosable public record in the district's possession. The Superintendent or designee shall promptly inform the person making the request of the determination and the reasons for the decision. (Government Code 7922.535)

In unusual circumstances, the Superintendent or designee may extend the 10-day limit for up to 14 days by providing

written notice to the requester setting forth the reasons for the extension and the date on which a determination is expected to be made. Unusual circumstances include the following, but only to the extent reasonably necessary to properly process the request: (Government Code 7922.535)

1. The need to search for and collect the requested records from field facilities or other establishments that are separate from the office processing the request
2. The need to search for, collect, and appropriately examine a voluminous amount of separate and distinct records which are demanded in a single request
3. The need for consultation, which shall be conducted with all practicable speed, with another agency, such as a state agency or city, having a substantial interest in the determination of the request or among two or more components of the district, such as two different school sites, with substantial interest in the request
4. In the case of electronic records, the need to compile data, write programming language or a computer program, or construct a computer report to extract data
5. In the case of electronic records, the inability to access its electronic servers or systems due to a cyberattack in order to search for and obtain a record that the district believes is responsive to a request and is maintained on the servers or systems in an electronic format, and only until the district regains its ability to access its electronic servers or systems and search for and obtain electronic records that may be responsive to a request
6. The need to search for, collect, and appropriately examine records during a state of emergency proclaimed by the Governor pursuant to the California Emergency Services Act in the jurisdiction where the district is located when the state of emergency currently and directly affects, due to the state of emergency, the district's ability to timely respond to staffing shortages or closure of facilities where the requested records are located (Government Code 8567)

If the Superintendent or designee determines that the request seeks disclosable public records, the determination shall state the estimated date and time when the records will be made available. (Government Code 7922.535)

Public records shall be open to inspection at all times during district office hours. If a portion of the requested record(s) is exempt from disclosure, any non-exempt, reasonably segregable portion of the record shall be made available for inspection after deletion of the portions exempted by law. (Government Code 7922.525)

Upon request for a copy that reasonably describes an identifiable, non-exempt record, an exact copy shall be promptly provided unless it is impracticable to do so. (Government Code 7922.530)

If only a portion of the identified record is exempt from disclosure, the record's exempt material shall be redacted prior to disclosure.

The Superintendent or designee shall charge an amount for copies that reflects the direct costs of duplication in accordance with law. Written requests to waive the fee shall be submitted to the Superintendent or designee.

Without charging any fees or costs, the Superintendent or designee shall allow members of the public to use their own equipment on district premises to photograph or otherwise copy or reproduce a disclosable record as long as the means of copy or reproduction: (Government Code 7922.530)

1. Do not require the equipment to make physical contact with the record
2. Will not result in damage to the record
3. Will not result in unauthorized access to the district's computer systems or secured networks by using software, equipment, or any other technology capable of accessing, altering, or compromising the district's electronic records

The Superintendent or designee may impose any reasonable limit on the use of personal equipment to photograph, copy, or reproduce a disclosable record that is necessary to protect the safety of the records, or to prevent the copying of records from being an unreasonable burden to the orderly function of the district and its employees. Additionally, the Superintendent or designee may impose any limit that is necessary to maintain the integrity of, or

ensure the long-term preservation of, historic or high-value records. (Government Code 7922.530)

In addition to maintaining public records for public inspection during district office hours, the district may comply with public records requests by posting any public record on the district's website and, in response to a public records request, directing the member of the public to the location on the website where the record can be found. However, if the member of the public is unable to access or reproduce the record from the website, the district shall promptly provide an exact copy of the public record upon payment of duplication fees, if applicable, unless it is impracticable to provide an exact copy. (Government Code 7922.545)

If any person requests that a public record be provided in an electronic format, the district shall make that record available in any electronic format in which it holds the information. The district shall provide a copy of the electronic record in the format requested as long as the requested format is one that has been used by the district to create copies for its own use or for use by other agencies. (Government Code 7922.570)

The cost of duplicating an electronic record shall be limited to the direct cost of producing a copy of the record in electronic format. However, the requester shall bear the cost of producing the copy of the electronic record, including the cost to construct the record and the cost of programming and computer services necessary to produce the copy, under the following circumstances: (Government Code 7922.575)

1. The electronic record is one that is produced only at otherwise regularly scheduled intervals
2. The request would require data compilation, extraction, or programming to produce the record

Assistance in Identifying Requested Records

If the Superintendent or designee denies a request for disclosable records, the requester shall be assisted in making a focused and effective request that reasonably describes an identifiable record. To the extent reasonable under the circumstances, the Superintendent or designee shall do all of the following: (Government Code 7922.600)

1. Assist in identifying records and information responsive to the request or the purpose of the request, if specified

If, after making a reasonable effort to elicit additional clarifying information from the requester to help identify the record, the Superintendent or designee is still unable to identify the information, this requirement shall be deemed satisfied.

2. Describe the information technology and physical location in which the records exist
3. Provide suggestions for overcoming any practical basis for denying access to the records or information sought

Provisions of the CPRA shall not be construed so as to delay or obstruct the inspection or copying of public records. Any notification denying a request for public records shall state the name and title of each person responsible for the denial. (Government Code 7922.500, 7922.540)

Policy 1445: Response To Immigration Enforcement

Status: DRAFT

Original Adopted Date: Pending

The Governing Board is committed to the success of all students and to providing a safe and welcoming place for students, their families, and staff irrespective of their citizenship or immigration status.

Unless required by state or federal law, required to administer a state or federally supported educational program, or presented with a valid judicial subpoena, judicial warrant, or court order, district staff shall not do any of the following:

1. Solicit or collect information or documents regarding the citizenship or immigration status of a student or the student's family members (Education Code 234.7)
2. Seek or require information or documents, to the exclusion of other permissible information or documents, regarding the citizenship or immigration status of a student or the student's family members (Education Code 234.7)
3. To the extent practicable, disclose or provide in writing, verbally, or in any other manner to an officer or employee of an agency conducting immigration enforcement:
 - a. The education records of or any information about a student or a student's family or household such as personal information as defined in Civil Code 1798.3, information about a student's home, or information about a student's travel schedule without parent/guardian written consent (Education Code 234.7)
 - b. The personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information (Education Code 234.7; Government Code 7285.2)
4. Grant permission to an officer or employee of an agency conducting immigration enforcement to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring (Education Code 234.7; Government Code 7285.1)

However, district staff shall not obstruct, interfere with, or otherwise impede an officer or employee of an agency conducting immigration enforcement who nonetheless enters district-provided transportation, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring.

The Superintendent or designee shall report to the Board in a timely manner any requests by an officer or employee of an agency conducting immigration enforcement for any of the following: (Education Code 234.7)

1. Education records of or any information about a student or a student's family or household
2. Personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information
3. Permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring

Such reports shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)

In accordance with law, Board Policy 0410 - Nondiscrimination in District Programs and Activities, and Board Policy 5145.3 - Nondiscrimination/Harassment, no student shall be denied equal rights and opportunities, nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's immigration status. (Education Code 200, 220, 234.1)

Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination. (Government Code 8310.3)

The Superintendent or designee shall provide parents/guardians with information and notifications as specified in Education Code 234.7, including information regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement.

The Superintendent or designee shall develop procedures for, and may provide training to staff on, interactions with an officer or employee of an agency conducting immigration enforcement, including a request for any of the following:

1. Education records of or any information about a student or a student's family or household
2. Personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information
3. Permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring

Complaints alleging discrimination, harassment, intimidation, and bullying based on actual or perceived immigration status shall be filed in accordance with Board Policy/Administrative Regulation 1312.3 - Uniform Complaint Procedures.

The Superintendent or designee shall provide to the California Department of Education, upon request and in the manner requested, copies of this policy, any associated administrative regulation, and any other Board policies and administrative regulations required by Education Code 234.7.

Regulation 1445: Response To Immigration Enforcement

Status: DRAFT

Original Adopted Date: Pending

Responding to Requests for Information or Documents

Upon receiving any request by an officer or employee of an agency conducting immigration enforcement for information about a student, a student's family or household, or a district employee as described in the accompanying Board policy, district staff shall deny the request, to the extent practicable, unless any of the following apply: (Education Code 234.7; 34 CFR 99.30, 34 CFR 99.31)

1. The request is for student directory information

District staff shall respond to the request in accordance with Board Policy/Administrative Regulation 5125.1 - Release of Directory Information.

2. The district is required to release the records or information by state or federal law, in order to administer a state or federally supported educational program, or due to a valid judicial subpoena, judicial warrant, or court order
3. For records or information about a student or a student's family or household, the parent/guardian has provided written consent unless prohibited by a valid judicial subpoena, judicial warrant, or court order, or in cases involving investigation of child abuse, neglect, or dependency or, if the student is at least 18 years age, the student has provided written consent

Such written consent shall include all of the following: (34 CFR 99.30)

- a. The signature and signature date of the parent/guardian, or student if the student is at least 18 years of age
 - b. A description of the records to be disclosed
 - c. The reason for the release of information
 - d. The parties or class of parties receiving the information
 - e. A copy of the records to be released, if requested by the parent/guardian or student
4. For records or information about a district employee, the employee has provided written consent and the district's human resource department or equivalent has been consulted

Such written consent shall include all of the following:

- a. The signature and signature date of the employee
- b. A description of the records to be disclosed
- c. The reason for the release of information
- d. The parties or class of parties receiving the information
- e. A copy of the records to be released, if requested by the employee

Regardless of whether the district discloses the requested records or information, district staff shall do all of the following when such a request has been received:

1. Make a copy of the request and notify the Superintendent or designee
2. For requests regarding student information, provide the student's parent/guardian, or the student, if the

student is at least 18 years of age, with notice, a description of the request, and any documentation provided to the district describing the request, unless prohibited by a valid judicial subpoena, judicial warrant, or court order, or in cases involving investigation of child abuse, neglect, or dependency

3. For requests regarding district employee information, provide the employee with notice, a description of the request, and any documentation provided to the district describing the request, unless prohibited by a valid judicial subpoena, judicial warrant, or court order

In accordance with law and Board Policy 5125 - Student Records, the Superintendent or designee shall annually notify parents/guardians that the district will not release student information to third parties for immigration enforcement purposes, unless the parent/guardian consents or as required to do so by a valid judicial subpoena, judicial warrant or court order.

Responding to Requests for Access to Students or for Access to District-Provided Transportation, Nonpublic Area of District Property or Facility, or Nonpublic Area in which District-Sponsored Activity is Occurring

If an officer or employee of an agency conducting immigration enforcement requests access to a student, such as for purposes of interviewing, searching, or detaining the student, or permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring, district staff shall take the following actions:

1. Advise the officer or employee that before district staff can respond to the request, they must first receive notification and direction from the Superintendent, principal, or designee
2. Request to see and record or otherwise document the officer's or employee's valid identification, including the officer's or employee's name and, if applicable, badge number, the phone number of the officer's or employee's supervisor
3. Request that the officer or employee produce any documentation that authorizes the officer's or employee's request, make copies of all such documentation, and retain at least one copy for district records
4. Contact and consult with the district's legal counsel or Superintendent or designee
5. Follow the direction from the district's legal counsel or Superintendent or designee

For a request to access a student, the district shall deny the request unless any of the following apply: (Education Code 234.7)

1. The officer or employee provides a valid judicial warrant or court order
2. District staff receives parent/guardian consent or, if the student is at least 18 years of age, the student's consent, unless the officer or employee presents a valid judicial warrant or court order that authorizes and directs the district to give such permission without parent/guardian consent or, if the student is at least 18 years of age, the student's consent

Regardless of whether the officer or employee is given access to the student, the student's parent/guardian shall be immediately notified, unless prohibited by a valid judicial warrant or court order, or in cases involving investigations of child abuse, neglect, or dependency. (Education Code 48906)

Additionally, district staff shall notify the Superintendent or designee as early as possible of any request by an officer or employee of an agency conducting immigration enforcement for access to a student. (Education Code 234.7)

For a request for permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring, the district shall deny the request unless any of the following apply: (Education 234.7)

1. The officer or employee provides a valid judicial warrant or court order
2. Permission is required to be granted by state or federal law or in order to administer a state or federally supported educational program

3. The officer or employee is a sworn law enforcement officer, declares that exigent circumstances exist, and demands immediate access

In this situation, district staff shall comply with the officer's or employee's orders and immediately contact the Superintendent or designee and then the district's legal counsel.

An officer or employee of an agency conducting immigration enforcement who, pursuant to this administrative regulation, is granted permission to enter district property or facilities which are not open to all visitors shall first register in accordance with Board Policy 1250 - Visitors/Outsiders, except in cases where the officer or employee is a sworn law enforcement officer and states that exigent circumstances exist. (Penal Code 627.2, 627.3)

The Superintendent or designee shall email the Bureau of Children's Justice in the California Department of Justice (BCJ@doj.ca.gov) regarding any attempt by a law enforcement officer to access a student or a school site for immigration enforcement purposes.

Responding to Immigration Enforcement Activity on District Property

When any officer or employee of an agency conducting immigration enforcement is actually or imminently present on district property, district staff shall notify staff working at the property and, if the district property is a school, the parents/guardians of students at the school in accordance with Board Policy/Administrative Regulation 0450 - Comprehensive Safety Plan.

District staff shall report the presence of any officer or employee of an agency conducting immigration enforcement on district property to district police and other appropriate administrators.

District staff shall not obstruct, interfere with, or otherwise impede, or attempt to obstruct, interfere with, or otherwise impede, any officer or employee of an agency conducting immigration enforcement, even if the officer or employee appears to be acting outside the law or in excess of the stated or documented authorization. If such an officer or employee enters the premises without consent, district staff shall document their actions but only to the extent that documentation does not impede their actions and shall, at all times, obey any direction from such officers or employees.

After all officers and employees of an agency conducting immigration enforcement leave, each district staff member who observed or interacted with them shall promptly provide the following to the district's legal counsel or other district official designated by the Superintendent:

1. Copies of any information and documents collected from the officers or employees such as valid identification, name, badge number, phone number of the officer's or employee's supervisor, and documentation that authorizes the officer's or employee's request
2. The identity of all other district staff known to have communicated with the officers or employee
3. A description of all requests and activities by the officers and employees
4. The type of documentation, such as a warrant or subpoena, that authorized the officer's or employee's request or actions
5. District staff's response to the officer's or employee's request
6. Written notes of any other actions taken by and any other interactions with any officer or employee

Responding to the Detention or Deportation of Student's Parent/Guardian

The Superintendent or designee shall encourage parents/guardians to update their emergency contact information as needed at any time. The Superintendent or designee shall notify parents/guardians that the district will only use

information provided on the emergency cards in response to specific emergency situations and not for any other purpose. (Education Code 234.7)

Additionally, the Superintendent or designee may encourage all students and families to learn their emergency phone numbers and be aware of the location of important documentation, including birth certificates, passports, social security cards, physicians' contact information, medication lists, lists of allergies, and other such information that would allow the students and families to be prepared in the event that a student's parent/guardian is detained or deported.

In the event that a student's parent/guardian is detained or deported, the Superintendent or designee shall release the student to the person(s) designated in the student's emergency contact information or to any individual who presents a caregiver's authorization affidavit on behalf of the student. The Superintendent or designee shall only contact child protective services if district personnel are unable to arrange for the timely care of the student by the person(s) designated in the emergency contact information maintained by the school or identified on a caregiver's authorization affidavit. (Education Code 234.7)

In an instance where a student's parent/guardian was detained or deported, the Superintendent or designee shall notify the student, as well as the individuals designated in the student's emergency contact information and any individual who presented a caregiver's authorization affidavit on behalf of the student, that the student continues to meet the residency requirements for attendance in the district if the student and the student's parent/guardian who was detained or deported satisfy the conditions as specified in Education Code 48204.4.

The Superintendent or designee may refer a student or the student's family members to other resources for assistance, including, but not limited to, an U.S. Immigrant and Customs Enforcement detainee locator, legal assistance, or the consulate or embassy of the parent/guardian's country of origin.

Policy 5125: Student Records

Status: DRAFT

Original Adopted Date: 06/26/2018 | **Last Revised Date:** 05/27/2025

The Governing Board recognizes the importance of keeping accurate, comprehensive student records as required by law. The Superintendent or designee shall establish administrative regulations governing the identification, collection, retention, disclosure, and security of student records. These regulations shall ensure the rights of authorized persons to have timely access to student records while maintaining the confidentiality of student records in accordance with state and federal law.

The Superintendent or designee shall designate a certificated employee to serve as custodian of records with responsibility for student records at the district level. At each school, the principal or a certificated employee shall be designated as custodian of records for students enrolled at that school. The custodian of records shall be responsible for implementing Board policy and administrative regulation regarding student records. (5 CCR 431)

If student records containing covered information which is not subject to the California Consumer Privacy Act are under the control of the operator of a website, online service or application, or mobile application, and the student's parent/guardian or the student, if 18 years of age or older, requests deletion of such records, the Superintendent or designee shall provide documentation to the operator that the student has not been enrolled in the district for at least 60 days. (Business and Professions Code 22584)

All appropriate personnel shall receive training regarding district policies and procedures for gathering and handling sensitive student information, including which information should not be solicited.

The district shall not collect or solicit social security numbers or the last four digits of social security numbers of students or their parents/guardians, unless otherwise required to do so by state or federal law. (Education Code 49076.7)

The immigration or citizenship status of a student or a student's family member may only be collected and disclosed in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement.

The district or any district employee shall not compile a list, registry, or database based on students' national origin, ethnicity, or religious belief, practice, or affiliation, or disclose student information to federal government authorities for the purpose of compiling such a list, registry, or database for purposes of immigration enforcement. This prohibition does not apply to information that is aggregated and is not personally identifiable. (Government Code 8310.3)

The Superintendent or designee shall develop protocols to comply with a court's restraining order that prohibits a party from accessing specified records and information pertaining to a student. (Family Code 6323.5)

Student Records from Social Media

The Superintendent or designee may gather and maintain information from the social media of any district student, provided that the district first notifies students and parents/guardians about the proposed program, offers an opportunity for public comment at a regularly scheduled Board meeting, and gathers only information that directly pertains to school safety or student safety. (Education Code 49073.6)

Retention, Disclosure, and Security of Student Records

The Superintendent or designee shall ensure the confidentiality of student records as required by law and shall establish processes and procedures to safeguard data against damage, loss, or theft, including damage, loss, or theft which may be caused by the use of technology, including artificial intelligence and breaches to the district's digital infrastructure, in the retention or disclosure of student records.

The Superintendent or designee shall ensure that employees receive information and training about cybersecurity,

including ways to protect student records from breaches to the district's digital infrastructure.

If the district experiences a cyberattack that impacts more than 500 students or personnel, the Superintendent or designee shall report the cyberattack to the California Cybersecurity Integration Center. (Education Code 35266)

The Superintendent or designee may enter into a contract with a third party for the digital storage, management, and retrieval of student records and/or to authorize a third party provider of digital software to access, store, and use student records, provided that the contract meets the requirements of Education Code 49073.1 and other applicable state and federal laws

DRAFT

Regulation 5125: Student Records

Status: DRAFT

Original Adopted Date: 06/26/2018 | **Last Revised Date:** 05/27/2025

Definitions

Access means a personal inspection and review of a record or an accurate copy of a record, or receipt of an accurate copy of a record or an oral description or communication of a record, and a request to release a copy of any record. (Education Code 49061)

Adult student is a person who is or was enrolled in the district and who is at least 18 years of age. (5 CCR 430)

Attendance includes, but is not limited to, attendance in person or by paper correspondence, videoconference, satellite, Internet, or other electronic information and telecommunication technologies for students who are not physically present in the classroom, and the period during which a person is working under a work-study program. (34 CFR 99.3)

Contractor or consultant is anyone with a formal written agreement or contract with the district regarding the provision of services or functions outsourced by the district. Contractor or consultant shall not include a volunteer or other party. (Education Code 49076)

County placing agency means the county social service department or county probation department. (Education Code 49061)

Custodian of records is the employee responsible for the security of student records maintained by the district and for devising procedures for assuring that access to such records is limited to authorized persons. (5 CCR 433)

Disclosure means to permit access to, or the release, transfer, or other communication of, personally identifiable information contained in student records to any party, except the party that provided or created the record, by any means including oral, written, or electronic. (34 CFR 99.3)

District officials and employees are officials or employees, including teachers, whose duties and responsibilities to the district, whether routine or as a result of special circumstances, require access to student records. (34 CFR 99.31)

Legitimate educational interest is an interest held by any district official, employee, contractor, or consultant whose official duties, responsibilities, or contractual obligations to the district, whether routine or as a result of special circumstances, require access to information contained in student records.

Mandatory interim student records are those records which the district is directed to compile and maintain for specified periods of time and are then destroyed in accordance with state law, regulation, or administrative directive. (5 CCR 430)

Mandatory permanent student records are those records which are maintained in perpetuity and which the district has been directed to compile by state law, regulation, or administrative directive. (5 CCR 430)

Parent/guardian means a natural parent, an adopted parent, legal guardian, surrogate parent, or foster parent. (Education Code 49061, 56050, 56055)

Permitted student records are those records having clear importance only to the current educational process of the student. (5 CCR 430)

Personally identifiable information includes, but is not limited to: (34 CFR 99.3)

1. The student's name
2. The name of the student's parent/guardian or other family members
3. The address of the student or student's family

4. A personal identifier, such as the student's social security number, student number, or biometric record (e.g., fingerprints, retina and iris patterns, voiceprints, DNA sequence, facial characteristics, and handwriting)
5. Other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name
6. Other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty
7. Information requested by a person who the district reasonably believes knows the identity of the student to whom the student record relates

Student means any individual who is or has been in attendance at the district and regarding whom the district maintains student records. (34 CFR 99.3)

Student records are any items of information (in handwriting, print, tape, film, computer, or other medium) gathered within or outside the district that are directly related to an identifiable student and maintained by the district, required to be maintained by an employee in the performance of the employee's duties, or maintained by a party acting for the district. Any information maintained for the purpose of second-party review is considered a student record. Student records include the student's health record. (Education Code 49061, 49062; 5 CCR 430; 34 CFR 99.3)

Student records do not include: (Education Code 49061, 49062; 34 CFR 99.3)

1. Directory information
2. Informal notes compiled by a district official or employee which remain in the sole possession of the maker, are used only as a personal memory aid, and are not accessible or revealed to any other person except a substitute employee
3. Records of the law enforcement unit of the district, as specified in 34 CFR 99.8
4. Records created or received by the district after an individual is no longer a student and that are not directly related to the individual's attendance as a student
5. Grades on peer-graded papers before they are collected and recorded by a teacher

Persons Granted Absolute Access

In accordance with law, absolute access to any student records shall be granted to:

1. Parents/guardians of students younger than 18 years of age, including the parent who is not the student's custodial parent (Education Code 49069.7; Family Code 3025)

However, the district shall not disclose student records to a party, including a parent/guardian, who is legally prohibited from accessing records and information of a student pursuant to a restraining order. (Family Code 6323.5)

2. An adult student, or a student under 18 years of age, who attends a postsecondary institution, in which case the student alone shall exercise rights related to the student's records and grant consent for the release of records (34 CFR 99.3, 99.5)
3. Parents/guardians of an adult student with exceptional needs who is 18 years of age or older and has been declared incompetent under state law (Education Code 56041.5)

Access for Limited Purpose/Legitimate Educational Interest

The following persons or agencies shall have access to those particular records that are relevant to their legitimate

educational interest or other legally authorized purpose:

1. Parents/guardians of a student 18 years of age or older who is a dependent child as defined in 26 USC 152 (Education Code 49076; 34 CFR 99.31)
2. Students who are 16 years of age or older or who have completed the 10th grade (Education Code 49076)
3. District officials and employees, consistent with the definition provided in "Definitions," above (Education Code 49076; 34 CFR 99.31)
4. Members of a school attendance review board (SARB) appointed pursuant to Education Code 48321 who are authorized representatives of the district and any volunteer aide 18 years of age or older who has been investigated, selected, and trained by the SARB to provide follow-up services to a referred student (Education Code 49076)
5. Officials and employees of other districts, school systems, or postsecondary institutions where the student intends or is directed to enroll, including local, county, or state correctional facilities where educational programs leading to high school graduation are provided, or where the student is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer (Education Code 49076; 34 CFR 99.31)

Unless the annual parent/guardian notification issued pursuant to Education Code 48980 includes a statement that the district may disclose students' personally identifiable information to officials of another district, school system, or postsecondary institution where the student seeks or intends to enroll, the Superintendent or designee shall, when such a disclosure is made, make a reasonable attempt to notify the parent/guardian or adult student at the last known address, provide a copy of the record that is disclosed, and give the parent/guardian or adult student an opportunity for a hearing to challenge the record. (34 CFR 99.34)

6. The Student Aid Commission, to provide the grade point average (GPA) of all district students in grade 12 and, when required, verification of high school graduation or its equivalent of all students who graduated in the prior academic year, for use in the Cal Grant postsecondary financial aid program

However, such information shall not be submitted when students opt out or are permitted by the rules of the Student Aid Commission to provide test scores in lieu of the GPA. (Education Code 69432.9, 69432.92)

No later than January 1 each year, the Superintendent or designee shall notify each student in grade 11, and the student's parents/guardians if the student is under 18 years of age, that the student's GPA will be forwarded to the Student Aid Commission by October 1, unless the student opts out within a period of time specified in the notice, which shall not be less than 30 days. (Education Code 69432.9)

Students' social security numbers shall not be included in the submitted information unless the Student Aid Commission deems it necessary to complete the financial aid application and the Superintendent or designee obtains permission from the student's parent/guardian, or from the adult student, to submit the social security number. (Education Code 69432.9)

7. The California College Guidance Initiative (CCGI) in accordance with a data sharing agreement pursuant to Education Code 60900, to provide data for use when planning for and applying to California public colleges and universities (Education Code 60900, 60900.5)
8. Federal, state, and local officials, as needed for an audit or evaluation of, or compliance with, a state or federally funded education program and in accordance with a written agreement developed pursuant to 34 CFR 99.35 (Education Code 49076; 34 CFR 99.3, 99.31, 99.35)
9. Any county placing agency acting as an authorized representative of a state or local educational agency which is required to audit or evaluate a state or federally supported education program pursuant to Item #8 above (Education Code 49076)
10. Any person, agency, or organization authorized in compliance with a court order or lawfully issued subpoena (Education Code 49077; 5 CCR 435; 34 CFR 99.31)

Unless otherwise instructed by the court, the Superintendent or designee shall, prior to disclosing a record pursuant to a court order or subpoena, give the parent/guardian or adult student at least three days' notice of the name of the requesting agency and the specific record requested, if lawfully possible within the requirements of the judicial order. (Education Code 49077; 5 CCR 435; 34 CFR 99.31)

11. Any district attorney who is participating in or conducting a truancy mediation program or participating in the presentation of evidence in a truancy petition (Education Code 49076)
12. A district attorney's office for consideration against a parent/guardian for failure to comply with compulsory education laws (Education Code 49076)
13. Any probation officer, district attorney, or counsel of record for a student who is a minor for the purposes of conducting a criminal investigation or an investigation in regards to declaring the minor a ward of the court or involving a violation of a condition of probation, subject to evidentiary rules specified in Welfare and Institutions Code 701 (Education Code 49076)

When disclosing records for these purposes, the Superintendent or designee shall obtain written certification from the recipient of the records that the information will not be disclosed to another party without prior written consent of the student's parent/guardian or the holder of the student's educational rights, unless specifically authorized by state or federal law. (Education Code 49076)

14. Any judge or probation officer for the purpose of conducting a truancy mediation program for a student or for the purpose of presenting evidence in a truancy petition pursuant to Welfare and Institutions Code 681 (Education Code 49076)

In such cases, the judge or probation officer shall certify in writing to the Superintendent or designee that the information will be used only for truancy purposes. Upon releasing student information to a judge or probation officer, the Superintendent or designee shall inform, or provide written notification to, the student's parent/guardian within 24 hours. (Education Code 49076)

15. A foster family agency with jurisdiction over a currently enrolled or former student; short-term residential treatment program staff responsible for the education or case management of a student; or a caregiver who has direct responsibility for the care of a student, including a certified or licensed foster parent, an approved relative or nonrelated extended family member, or a resource family, as defined (Education Code 49076)

Such individuals shall have access to the student's current or most recent records of grades, transcripts, attendance, discipline, online communication on platforms established by the district for students and parents/guardians, and any individualized education program or Section 504 plan developed and maintained by the district. (Education Code 49069.3)

16. A student 14 years of age or older who is an unaccompanied minor experiencing homelessness as defined in 42 USC 11434a (Education Code 49076)
17. An individual who completes items #1-4 of the Caregiver's Authorization Affidavit pursuant to Family Code 6552 and signs the affidavit for the purpose of enrolling a minor in school (Education Code 49076)
18. A caseworker or other representative of a state or local child welfare agency or tribal organization that has legal responsibility in accordance with state or tribal law for the care and protection of a student, provided that the individual is authorized by the agency or organization to receive the records and the information requested is directly related to providing assistance to address the student's educational needs (Education Code 49076; 20 USC 1232g)
19. Appropriate law enforcement authorities, in circumstances where Education Code 48902 requires that the district provide special education and disciplinary records of a student with exceptional needs who is suspended or expelled for committing an act violating Penal Code 245 (Education Code 48902, 49076)

When disclosing such records, the Superintendent or designee shall obtain written certification by the recipient of the records as described in Item #13 above. (Education Code 49076)

20. Designated peace officers or law enforcement agencies in cases where the district is authorized by law to assist law enforcement in investigations of suspected criminal conduct or kidnapping and a written consent by

a parent/guardian, lawfully issued subpoena, or court order is submitted to the district, or information is provided to it indicating that an emergency exists in which the student's information is necessary to protect the health or safety of the student or other individuals (Education Code 49076.5)

In such cases, the Superintendent or designee shall provide information about the identity and location of the student as it relates to the transfer of that student's records to another district in California or any other state or to a California private school. (Education Code 49076.5)

When disclosing records for the above purposes, the Superintendent or designee shall obtain the necessary documentation to verify that the person, agency, or organization is a person, agency, or organization that is permitted to receive such records.

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student unless specifically allowed by state law or the federal Family Educational Rights and Privacy Act (FERPA). (Education Code 49076; 20 USC 1232g; 34 CFR 99.1-99.8)

Additionally, the parent/guardian or adult student may provide written consent for access to be granted to persons, agencies, or organizations not afforded access rights by law. The written consent shall specify the records to be released and the party or parties to whom they may be released. (Education Code 49061, 49075)

Only a parent/guardian having legal custody of the student may consent to the release of records to others. Either parent/guardian may grant consent if both parents/guardians notify the district, in writing, that such an agreement has been made. (Education Code 49061)

Discretionary Access

At the discretion of the Superintendent or designee, information may be released from a student's records to the following:

1. Appropriate persons, including parents/guardians of a student, in connection with an emergency if the knowledge of the information is necessary to protect the health or safety of the student or other persons (Education Code 49076; 34 CFR 99.31, 99.32, 99.36)

When releasing information to any such appropriate person, the Superintendent or designee shall record information about the threat to the health or safety of the student or any other person that formed the basis for the disclosure and the person(s) to whom the disclosure was made. (Education Code 49076; 34 CFR 99.32)

Unless it would further endanger the health or safety of the student or other persons, the Superintendent or designee shall inform the parent/guardian or adult student within one week of the disclosure that the disclosure was made, of the articulable and significant threat to the health or safety of the student or other individuals that formed the basis for the disclosure, and of the parties to whom the disclosure was made.

2. Accrediting associations in order to carry out their accrediting functions (Education Code 49076; 34 CFR 99.31)
3. Organizations conducting studies on behalf of educational institutions or agencies for the purpose of developing, validating, or administering predictive tests, administering student aid programs, or improving instruction, provided that: (Education Code 49076; 34 CFR 99.31)
 - a. The study is conducted in a manner that does not permit personal identification of students or parents/guardians by individuals other than representatives of the organization who have legitimate interests in the information
 - b. The information is destroyed when no longer needed for the purposes for which the study is conducted
 - c. The district enters into a written agreement with the organization that complies with 34 CFR 99.31
4. Officials and employees of other districts, private schools, or school systems where the student is enrolled or intends to enroll, subject to the rights of parents/guardians as provided in Education Code 49068 and in compliance with 34 CFR 99.34 (Education Code 49076; 34 CFR 99.31, 99.34)

5. Local health departments operating countywide or regional immunization information and reminder systems and the California Department of Public Health, unless the parent/guardian has requested that no disclosures of this type be made (Health and Safety Code 120440)
6. Contractors and consultants having a legitimate educational interest based on services or functions which have been outsourced to them through a formal written agreement or contract with the district, excluding volunteers or other parties (Education Code 49076)
7. Agencies or organizations in connection with the student's application for or receipt of financial aid, provided that information permitting the personal identification of a student or the student's parents/guardians for these purposes is disclosed only as may be necessary to determine the eligibility of the student for financial aid, determine the amount of financial aid, determine the conditions which will be imposed regarding the financial aid, or enforce the terms or conditions of the financial aid (Education Code 49076; 34 CFR 99.31)
8. County elections officials for the purpose of identifying students eligible to register to vote or offering such students an opportunity to register, subject to the limits set by 34 CFR 99.37 and under the condition that any information provided on this basis shall not be used for any other purpose or transferred to any other person or agency (Education Code 49076; 34 CFR 99.37)

When disclosing records for the above purposes, the Superintendent or designee shall obtain the necessary documentation to verify that the person, agency, or organization is a person, agency, or organization that is permitted to receive such records.

Any person, agency, or organization granted access is prohibited from releasing information to another person, agency, or organization without written permission from the parent/guardian or adult student unless specifically allowed by state law or FERPA. (Education Code 49076; 20 USC 1232g; 34 CFR 99.1-99.8)

Persons Generally Denied Access

A request for student records by an officer or employee of an agency conducting immigration enforcement shall be denied except in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement.

De-identification of Records

When authorized by law for any program audit, educational research, or other purpose, the Superintendent or designee may release information from a student record without prior consent of the parent/guardian or adult student after the removal of all personally identifiable information. Prior to releasing such information, the Superintendent or designee shall make a reasonable determination that the student's identity is not personally identifiable, whether through single or multiple releases and taking into account other reasonably available information. (Education Code 49074, 49076; 20 USC 1232g; 34 CFR 99.31)

Process for Providing Access to Records

Student records shall be maintained in a central file at the school attended by the student or, when records are maintained at different locations, a notation shall be placed in the central file indicating where other records may be found. Parents/guardians and adult students shall be notified of the location of student records if not centrally located. (Education Code 49069.7; 5 CCR 433)

The custodian of records shall be responsible for the security of student records and shall ensure that access is limited to authorized persons. (5 CCR 433)

The custodian of records shall develop reasonable methods, including physical, technological, and administrative policy controls, to ensure that district officials and employees obtain access to only those student records in which they have legitimate educational interests. (Education Code 49076; 5 CCR 431; 34 CFR 99.31)

To inspect, review, or obtain copies of student records, authorized persons shall submit a request to the custodian of

records. Prior to granting the request, the custodian of records shall authenticate the individual's identity. For any individual granted access based on a legitimate educational interest, the request shall specify the interest involved.

Within five business days following the date of request, the authorized person shall be granted access to inspect, review, and obtain copies of student records during regular school hours. (Education Code 49069.7; 5 CCR 431)

When required by law, a student's parent/guardian or an adult student shall provide written, signed, and dated consent before the district discloses the student record. Such consent may be given through electronic means in those cases where it can be authenticated. The district's consent form shall specify the records that may be disclosed, state the purpose of the disclosure, and identify the party or class of parties to whom the disclosure may be made. Upon request by the parent/guardian or adult student, the district shall provide a copy of the records disclosed. (34 CFR 99.30)

If the parent/guardian or adult student refuses to provide written consent for the release of student information, the Superintendent or designee shall not release the information, unless it is otherwise subject to release based on a court order or a lawful subpoena.

Qualified certificated personnel shall be available to interpret records when requested. (Education Code 49069.7)

The custodian of records or the Superintendent or designee shall prevent the alteration, damage, or loss of records during inspection. (5 CCR 435)

Access Log

A log shall be maintained for each student's record which lists all persons, agencies, or organizations requesting or receiving information from the record and the legitimate educational interest of the requester. (Education Code 49064)

In every instance of inspection by persons who do not have assigned educational responsibility, the custodian of records shall make an entry in the log indicating the record inspected, the name of the person granted access, the reason access was granted, and the time and circumstances of inspection. (5 CCR 435)

Additionally, the custodian of records shall make an entry in the log regarding any request for record(s) that was denied and the reason for the denial.

The log need not include requests for access to records by: (Education Code 49064)

1. Parents/guardians or adult students
2. Students who are 16 years of age or older or who have completed the 10th grade
3. Parties obtaining district-approved directory information
4. Parties who have received written consent by a parent/guardian and have provided it to the district, in which case the consent notice shall be filed with the record pursuant to Education Code 49075
5. District officials and employees who have a legitimate educational interest

The log shall be open to inspection only by the parent/guardian, adult student, dependent adult student, custodian of records, and certain state or federal officials specified in Education Code 49064. (Education Code 49064; 5 CCR 432)

Duplication of Student Records

To provide copies of any student record, the district may charge a reasonable fee not to exceed the actual cost of providing the copies. No charge shall be made for providing up to two transcripts or up to two verifications of

various records for any former student. No charge shall be made to locate or retrieve any student record. (Education Code 49065)

Changes to Student Records

Only a parent/guardian having legal custody of a student or a student who is 18 years of age or is attending an institution of postsecondary education may challenge the content of a record or offer a written response to a record. (Education Code 49061)

No addition or change shall be made to a student's record after high school graduation or permanent departure, other than routine updating, unless required by law or with prior consent of the parent/guardian or adult student. (Education Code 49070; 5 CCR 437)

Any request to change a student's legal name in the student's mandatory permanent student record shall be accompanied with appropriate documentation.

Any challenge to the content of a student's record shall be filed in accordance with Education Code 49070 and the process specified in Administrative Regulation 5125.3 - Challenging Student Records.

Retention and Destruction of Student Records

All anecdotal information and assessment reports maintained as student records shall be dated and signed by the individual who originated the data. (5 CCR 431)

The following mandatory permanent student records shall be kept indefinitely: (5 CCR 432, 437)

1. Legal name of student
2. Date and place of birth and method of verifying birth date
3. Sex of student
4. Name and address of parent/guardian of minor student
 - a. Address of minor student if different from the above
 - b. Annual verification of parent/guardian's name and address and student's residence
5. Entrance and departure dates of each school year and for any summer session or other extra session
6. Subjects taken during each year, half-year, summer session, or quarter, and marks or credits given towards graduation
7. Verification of or exemption from required immunizations
8. Date of high school graduation or equivalent

Mandatory interim student records, unless forwarded to another district, shall be maintained subject to destruction during the third school year after the school year in which they originated, following a determination that their usefulness has ceased or the student has left the district. These records include: (Education Code 48918, 51747; 5 CCR 432, 437, 16027)

1. Expulsion orders and the causes therefor
2. A log identifying persons or organizations who request or receive information from the student record
3. Health information, including verification or waiver of the health screening for school entry
4. Information on participation in special education programs, including required tests, case studies, authorizations, and actions necessary to establish eligibility for admission or discharge

5. Language training records
6. Progress slips/notices required by Education Code 49066 and 49067
7. Parent/guardian restrictions/stipulations regarding access to directory information
8. Parent/guardian or adult student rejoinders to challenged records and to disciplinary action
9. Parent/guardian authorization or prohibition of student participation in specific programs
10. Results of standardized tests administered within the past three years
11. Written findings resulting from an evaluation conducted after a specified number of missed assignments to determine whether it is in a student's best interest to remain in independent study

Permitted student records may be destroyed six months after the student completes or withdraws from the educational program and their usefulness ceases, including: (5 CCR 432, 437)

1. Objective counselor and/or teacher ratings
2. Standardized test results older than three years
3. Routine discipline data
4. Verified reports of relevant behavioral patterns
5. All disciplinary notices
6. Supplementary attendance records

Records shall be destroyed in a way that assures they will not be available to possible public inspection in the process of destruction. (5 CCR 437)

Transfer of Student Records

When a student transfers into the district from any other district, a private school, or school system, the Superintendent or designee shall inform the student's parent/guardian of rights regarding student records, including a parent/guardian's right to review, challenge, and receive a copy of student records. (Education Code 49068; 5 CCR 438)

When a student transfers into this district from another district, the Superintendent or designee shall request that the student's previous district provide any records, either maintained by that district in the ordinary course of business or received from a law enforcement agency, regarding acts committed by the transferring student that resulted in the student's suspension or expulsion. (Education Code 48201)

When a student transfers from this district to another school district or to a private school, the Superintendent or designee shall forward a copy of the student's mandatory permanent record within 10 school days of the district's receipt of the request for the student's records. The original record or a copy shall be retained permanently by this district. If the transfer is to another California public school, the student's entire mandatory interim record shall also be forwarded. If the transfer is out of state or to a private school, the mandatory interim record may be forwarded. Permitted student records may be forwarded to any other district or private school. (Education Code 48918, 49068; 5 CCR 438)

Upon receiving a request from a county placing agency to transfer a student in foster care out of a district school, the Superintendent or designee shall transfer the student's records to the next educational placement within two business days. (Education Code 49069.5)

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

All student records shall be updated before they are transferred. (5 CCR 438)

Student records shall not be withheld from the requesting district because of any charges or fees owed by the student or parent/guardian. (5 CCR 438)

If the district is withholding grades, diploma, or transcripts from the student because of damage or loss of district property, this information shall be sent to the requesting district along with the student's records.

Notification of Parents/Guardians

Upon any student's initial enrollment, and at the beginning of each school year thereafter, the Superintendent or designee shall notify parents/guardians and eligible students, in writing, of their rights related to student records. If 15 percent or more of the students enrolled in the district speak a single primary language other than English, then the district shall provide these notices in that language. Otherwise, the district shall provide these notices in the student's home language insofar as practicable. The district shall effectively notify parents/guardians or eligible students with exceptional needs. (Education Code 48985, 49063; 5 CCR 431; 34 CFR 99.7)

The notice shall include: (Education Code 49063, 60900.5; 34 CFR 99.7, 99.34)

1. The types of student records kept by the district and the information contained therein
2. The title(s) of the official(s) responsible for maintaining each type of record
3. The location of the log identifying those who request information from the records
4. District criteria for defining district officials and employees and for determining legitimate educational interest
5. District policies for reviewing and expunging student records
6. The right to inspect and review student records and the procedures for doing so
7. The right to challenge and the procedures for challenging the content of a student record that the parent/guardian or student believes to be inaccurate, misleading, or otherwise in violation of the student's privacy rights
8. The cost, if any, charged for duplicating copies of records
9. The categories of information defined as directory information pursuant to Education Code 49073
10. The right to consent to disclosures of personally identifiable information contained in the student's records except when disclosure without consent is authorized by law
11. Availability of the curriculum prospectus developed pursuant to Education Code 49091.14 containing the titles, descriptions, and instructional aims of every course offered by the school
12. The sharing with CCGI of specified district data and data collected by the California Department of Education for the purposes of college admissions, academic placement, and eligibility for student financial aid (Education Code 60900)
13. Any other rights and requirements set forth in Education Code 49060-49085, and the right of parents/guardians to file a complaint with the U.S. Department of Education concerning an alleged failure by the district to comply with 20 USC 1232g
14. A statement that the district forwards education records to other agencies or institutions that request the records and in which the student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment

Additionally, the annual parent/guardian notification shall include a statement that a student's citizenship status, immigration status, place of birth, or any other information indicating national origin will only be released in

accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement.

Student Records from Social Media

For the purpose of gathering and maintaining records of students' social media activity, the Superintendent or designee shall: (Education Code 49073.6)

1. Gather or maintain only information that pertains directly to school safety or student safety
2. Provide a student with access to any information that the district obtained from the student's social media activity and an opportunity to correct or delete such information
3. Destroy information gathered from social media and maintained in student records within one year after a student turns 18 years of age or within one year after the student is no longer enrolled in the district, whichever occurs first
4. Notify each parent/guardian that the student's information is being gathered from social media and that any information maintained in the student's records shall be destroyed as provided in Item #3 above

Additionally, the notification shall include, but is not limited to, an explanation of the process by which a student or the student's parent/guardian may access the student's records for examination of the information gathered or maintained and the process by which removal of the information may be requested or corrections to the information may be made. The notification may be provided as part of the annual parent/guardian notification required pursuant to Education Code 48980.

5. If the district contracts with a third party to gather information on a student from social media, ensure that the contract:
 - a. Prohibits the third party from using the information for purposes other than those specified in the contract or from selling or sharing the information with any person or entity other than the district, the student, or the student's parent/guardian
 - b. Requires the third party to destroy the information immediately upon satisfying the terms of the contract, or when the district notifies the third party that the student has turned 18 years of age or is no longer enrolled in the district, whichever occurs first

Updating Name and/or Gender of Former Students

When a former student submits a state-issued driver's license, birth certificate, passport, social security card, court order, or other government-issued documentation demonstrating that the former student's legal name and/or gender has changed, the district shall update the former student's records to include the updated legal name and/or gender. Upon request by the former student, the district shall reissue any documents conferred upon the former student, including, but not limited to, a transcript, a high school diploma, a high school equivalency certificate, or other similar documents. (Education Code 49062.5)

If the former student's name or gender is changed and the requested records are reissued, a new document shall be added to the former student's file that includes all of the following information: (Education Code 49062.5)

1. The date of the request
2. The date the requested records were reissued to the former student
3. A list of the records that were requested by and reissued to the former student
4. The type of documentation, if any, provided by the former student to demonstrate a legal change to the student's name and/or gender
5. The name of the employee who completed the request
6. The current and former names and/or genders of the student

Any former student who submits a request to change the legal name and/or gender on the student's records but is unable to provide any government-issued documentation demonstrating the legal name or gender change, may request a name or gender change through the process described in Education Code 49070 and Administrative Regulation 5125.3 - Challenging Student Records. (Education Code 49062.5)

DRAFT

Policy 5125.1: Release Of Directory Information

Status: DRAFT

Original Adopted Date: 09/27/2005 | **Last Revised Date:** 09/09/2025

The Governing Board recognizes the importance of maintaining the confidentiality of directory information and therefore authorizes the release of such information, including to news media or nonprofit organizations, in accordance with law, Board policy, and administrative regulation.

The Superintendent or designee may limit or deny the release of specific categories of directory information to any public or private nonprofit organization based on a determination of the best interests of district students. (Education Code 49073)

A student's directory information shall only be included in the minutes of the Board's meeting in accordance with Board Bylaw 9324 - Minutes and Recordings.

Colleges and prospective employers, including military recruiters, shall have access to a student's name, address, email address, and telephone number, unless the student's parent/guardian, or the student, if the student is 18 years of age or older, has requested that such information not be released. (10 USC 503, 20 USC 7908)

Under no circumstances shall directory information be disclosed to a private profit-making entity, except for representatives of the news media and employers, including prospective employers, in accordance with law, Board policy, and administrative regulation. Private schools and colleges may be given the names and addresses of 12th-grade students and students who are no longer enrolled, provided that they use this information only for purposes directly related to the institution's academic or professional goals. (Education Code 49073)

Regulation 5125.1: Release Of Directory Information

Status: DRAFT

Original Adopted Date: 06/26/2018 | **Last Revised Date:** 09/09/2025

Definition

Directory information means information contained in a student record that would not generally be considered harmful or an invasion of privacy if disclosed. Such student information includes: (Education Code 49061; 20 USC 1232g; 34 CFR 99.3)

1. Name
2. Address
3. Telephone number
4. Email address
5. Date of birth
6. Major field of study
7. Participation record in officially recognized activities and sports
8. Weight and height of athletic team members
9. Dates of attendance
10. Degrees and awards received
11. Most recent previous school attended

Directory information does not include a student's social security number or student identification number. However, for purposes of accessing or communicating in electronic systems, directory information may include a student identification number, user identification, or other personal identifier used by the student provided that the identifier cannot be used to gain access to education records except when used in conjunction with a personal identification number, password, or other factor known or possessed only by the authorized user. (34 CFR 99.3)

Directory information does not include the citizenship status, immigration status, place of birth, or any other information indicating national origin of a student or the student's family member.

Notification to Parents/Guardians

At the beginning of each school year, all parents/guardians shall be notified as to the categories of directory information the district plans to release and the recipients of the information. Additionally, the notification shall inform parents/guardians of their right to refuse to let the district designate any or all types of information about their student as directory information, how to refuse release of directory information about their student, and the period of time within which a parent/guardian must notify the district in writing that the parent/guardian does not want a certain category of information about their student designated as directory information. (Education Code 49063, 49073; 20 USC 1232g; 34 CFR 99.37)

In addition, the annual parent/guardian notification shall include a statement that directory information does not include citizenship status, immigration status, place of birth, or any other information indicating national origin and that the district will not release such information without parent/guardian consent or a court order.

The Superintendent or designee shall notify parents/guardians that they may request that the district not release the

name, address, email address, and telephone number of their child to military recruiters, employers, or institutions of higher education without prior written consent. (10 USC 503, 20 USC 7908)

Parent/Guardian Consent

A student's directory information shall not be released if the student's parent/guardian has notified the district in writing that such information shall not be disclosed. (Education Code 49073; 20 USC 1232g, 7908)

The directory information of a student identified as a student experiencing homelessness shall not be released, unless the student's parent/guardian, or the student if 18 years of age or older, has provided written consent that directory information may be released. However, the directory information of a student experiencing homelessness may be disclosed for the purpose of facilitating an eye examination by a nonprofit eye examination provider or a free oral health assessment hosted by a district school, unless the student's parent/guardian, or student accorded parental rights, has provided written notice to the school that consent to such exam(s) is not given. (Education Code 49073; 20 USC 1232g, 7908; 42 USC 11434a)

For a former student, the district shall continue to honor any valid request to opt out of the disclosure of directory information made while the student was in attendance at the district, unless the opt-out request has been rescinded. (34 CFR 99.37)

DRAFT

Exhibit 5125.1-E(1): Release Of Directory Information

Status: DRAFT

Original Adopted Date: 09/09/2025

**PARENT/GUARDIAN NOTICE
RELEASE OF DIRECTORY INFORMATION**

The Family Educational Rights and Privacy Act (FERPA), a federal law, requires that **Hanford Joint Union High School District**, with certain exceptions, obtain your written consent prior to the disclosure of personally identifiable information from your child's education records. However, the district may disclose appropriately designated "directory information" without written consent, unless you have advised the district to the contrary in accordance with district procedures. The primary purpose of directory information is to allow the district to include information from your child's education records in certain school and/or district publications. Examples include:

- a playbill, showing your child's role in a drama production
- the annual yearbook
- honor roll or other recognition lists
- graduation programs
- sports activity sheets, such as for wrestling, showing weight and height of team members

Directory information, which is information that is generally not considered harmful or an invasion of privacy if released, can also be disclosed to outside organizations without a parent/guardian's prior written consent. Outside organizations include, but are not limited to, companies that manufacture class rings or publish yearbooks. Additionally, two federal laws require districts receiving assistance under the Elementary and Secondary Education Act of 1965 (ESEA), as amended, to provide military recruiters, upon request, with students' names, addresses, and telephone listings, unless parents/guardians have advised the district that they do not want their child's information disclosed without their prior written consent.

If you do not want the district to disclose any or all of the information designated below as directory information from your child's education records without your prior written consent, you must notify the district in writing by _____ (insert date). Notifying the district by this date is the only way to prevent the release of directory information. The district has designated the following information as directory information:

1. Student's name
2. Address
3. Telephone number
4. Email address
5. Date of birth
6. Major field of study
7. Participation in officially recognized activities and sports
8. Weight and height of athletic team members
9. Dates of attendance
10. Degrees and awards received
11. Most recent previous school attended

Additionally, the district may disclose your child's student identification number, user identification, or other unique personal identifier used to communicate in electronic systems, but only if the identifier cannot be used to gain access to education records except when used in conjunction with one or more factors that authenticate the user's identity, such as a personal identification number (PIN), password, or other factor known or possessed only by the authorized user.

In addition, the district may disclose a student identification number or other unique personal identifier that is displayed on a student identification badge, but only if the identifier cannot be used to gain access to education records except when used in conjunction with one or more factors that authenticate the user's identity, such as a PIN, password, or other factor known or possessed only by the authorized user.

The district may not disclose a student's Social Security number. Directory information does not include your child's citizenship status, immigration status, place of birth, or any other information indicating national origin.

DRAFT

Superintendent Report #3

AGENDA: New Business / Information

TOPIC: Recommended Board Policy Deletions

DESCRIPTION: Attached are the recommended Board Policy deletions.

Board Policy 5145.13 - Response to Immigration Enforcement: Policy deleted, as being too narrowly focused on students given NEW LAW (AB 495, 2025) which expands requirement to develop policies in response to immigration enforce to encompass protections for staff, with significant amount of material added to new Board Policy 1445 - Response to Immigration Enforcement.

Administrative Regulation 5145.13 - Response to Immigration Enforcement: Regulation deleted, as being too narrowly focused on students given NEW LAW (AB 495, 2025) which expands requirement to develop policies in response to immigration enforce to encompass protections for staff, with significant amount of material added to new Administrative Regulation 1445 - Response to Immigration Enforcement.

Policy Title List – CSBA January 2026	
BP 5145.13	Response to Immigration Enforcement
AR 5145.13	Response to Immigration Enforcement

FISCAL IMPACT: None

RECOMMENDATION: This item will be brought back to the next regularly scheduled meeting for Board consideration.

Policy 5145.13: Response To Immigration Enforcement

Status: DRAFT

Original Adopted Date: 06/26/2018 | **Last Revised Date:** 05/27/2025 | **Last Reviewed Date:** 05/27/2025

The Governing Board is committed to the success of all students and believes that every school site should be a safe and welcoming place for all students and their families irrespective of their citizenship or immigration status. District staff shall not solicit or collect information or documents, and shall not seek or require information or documents to the exclusion of other permissible information or documents, regarding the citizenship or immigration status of a student or the student's family members. (Education Code 234.7) In accordance with law, Board Policy 0410 – Nondiscrimination in District Programs and Activities, and Board Policy 5145.3 – Nondiscrimination/Harassment, no student shall be denied equal rights and opportunities, nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's immigration status. (Education Code 200, 220, 234.1) Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination. (Government Code 8310.3) The Superintendent or designee shall notify parents/guardians regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement. (Education Code 234.7) The Superintendent or designee shall develop procedures for addressing any immigration-related requests by a law enforcement officer for access to district records, school sites, or students. The Superintendent or designee may provide training to staff regarding immigration issues, including information on responding to a request from a law enforcement officer to visit a school site or to have access to a student. The Superintendent or designee shall report to the Board in a timely manner any requests for information or access to a school site by a law enforcement officer for the purpose of enforcing the immigration laws. Such notification shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)

Regulation 5145.13: Response To Immigration Enforcement

Status: DRAFT

Original Adopted Date: 06/26/2018 | **Last Revised Date:** 05/27/2025 | **Last Reviewed Date:** 05/27/2025

Responding to Requests for Immigration-Related Information or Documents

Upon receiving any verbal or written request for information or documents related to a student's or family's immigration or citizenship status, district staff shall:

1. Record or otherwise document the request and notify the Superintendent or designee about the request
2. Provide the student's parent/guardian or, if the student is at least 18 years old, the student, with notice, a description of the request, and any documentation provided to the district describing the request, unless prohibited by a court order, judicial subpoena/warrant, or in cases involving investigation of child abuse, neglect, or dependency

Information or documents related to a student's immigration or citizenship status shall not be disclosed to a law enforcement officer without consent by the parent/guardian or, if the student is at least 18 years old, by the student, a court order, or judicial subpoena/warrant. To obtain written consent, the release of student information shall include the following information:

1. The signature and signature date of the parent/guardian, or student if the student is at least 18 years old
2. A description of the records to be disclosed
3. The reason for the release of information
4. The parties or class of parties receiving the information
5. A copy of the records to be released, if requested by the parent/guardian or student

In accordance with law and Board Policy 5125 – Student Records, the Superintendent or designee shall annually notify parents/guardians that the district will not release student information to third parties for immigration enforcement purposes, unless the parent/guardian consents or as required to do so by a court order or judicial subpoena/warrant.

Responding to Requests for Access to Students or School Grounds

District staff shall receive parent/guardian consent or, if the student is at least 18 years old, the student's consent, before the student is interviewed or searched by any law enforcement officer for immigration enforcement purposes, unless the officer presents a court order or a judicial warrant.

A student's parent/guardian shall be immediately notified when a law enforcement officer requests or is able to interview, search, detain, or otherwise interact with the student for immigration enforcement purposes, unless prohibited by a court order or a judicial warrant, or in cases involving investigations of child abuse, neglect, or dependency. (Education Code 48906)

A law enforcement officer who requests to enter district property which is not open to all visitors shall register in accordance with Board Policy 1250 – Visitors/Outsiders, except in cases where the officer states that exigent circumstances exist or as stated in a court order or judicial warrant. (Penal Code 627.2, 627.3)

As early as possible, district staff shall notify the Superintendent or designee of any immigration enforcement-related request by a law enforcement officer for access to a student or to district property, including service of lawful warrants, subpoenas, petitions, complaints, or other similar documents.

Responding to Law Enforcement Officers on District Property

District staff shall report the presence of any law enforcement officer on district property for immigration

enforcement purposes to on-site district police and other appropriate administrators.

Unless a law enforcement officer declares that exigent circumstances exist and demands immediate access to the campus, district staff shall take the following actions when such an officer is actually or imminently present on district property for immigration enforcement purposes:

1. Advise the officer that before school personnel can respond to the officer's request, they must first receive notification and direction from the Superintendent, principal, or designee, except under exigent circumstances that necessitate immediate action
2. Request to see and record or otherwise document the officer's credentials, including the officer's name and badge number, and the phone number of the officer's supervisor, and note or make a copy of all such information
3. Ask the officer for, and then record or otherwise document, the officer's reason for being on district property
4. Request that the officer produce any documentation that authorizes the officer's school access, make copies of all such documentation, and retain at least one copy for district records
5. Contact and consult with the district's legal counsel or Superintendent or designee
6. Follow the direction from the district's legal counsel or Superintendent or designee

If the officer declares that exigent circumstances exist and demands immediate access to the campus, district staff shall comply with the officer's orders and immediately contact the Superintendent or designee and then the district's legal counsel.

Regardless of whether the officer declares that exigent circumstances exist, district staff shall not attempt to physically impede the officer, even if the officer appears to be acting outside the law or in excess of the officer's stated or documented authorization. If an officer enters the premises without consent, district staff shall document the officer's actions while on campus but only to the extent that it does not impede the officer's actions.

After the officer leaves district property, district staff shall promptly make written notes of all interactions with the officer, including:

1. A list or copy of the officer's credentials and contact information, if known
2. The identity of all other district staff known to have communicated with the officer
3. A description of the officer's request and activities
4. The type of documentation, such as a warrant or subpoena, that authorized the officer's request or actions, what was requested by the documentation, and whether the documentation was signed by a judge
5. District staff's response to the officer's request
6. Any further action taken by the officer
7. Copies of any documents presented by the officer

District staff shall promptly provide a copy of these notes and any associated documents district staff has collected from the officer to the district's legal counsel or other district official designated by the Superintendent.

The district's legal counsel or the Superintendent or designee shall submit a timely report to the Governing Board regarding the officer's requests and actions and the district's response. (Education Code 234.7)

The Superintendent or designee shall also email the Bureau of Children's Justice in the California Department of Justice (BCJ@doj.ca.gov) regarding any attempt by a law enforcement officer to access a school site or a student for immigration enforcement purposes.

Responding to the Detention or Deportation of Student's Parent/Guardian

The Superintendent or designee shall encourage parents/guardians to update their emergency contact information as needed at any time. The Superintendent or designee shall notify parents/guardians that the district will only use information provided on the emergency cards in response to specific emergency situations and not for any other purpose.

The Superintendent or designee may also encourage all students and families to learn their emergency phone numbers and be aware of the location of important documentation, including birth certificates, passports, social security cards, physicians' contact information, medication lists, lists of allergies, and other such information that would allow the students and families to be prepared in the event that a student's parent/guardian is detained or deported.

In the event that a student's parent/guardian is detained or deported, the Superintendent or designee shall release the student to the person(s) designated in the student's emergency contact information or to any individual who presents a caregiver's authorization affidavit on behalf of the student. The Superintendent or designee shall only contact child protective services if district personnel are unable to arrange for the timely care of the student by the person(s) designated in the emergency contact information maintained by the school or identified on a caregiver's authorization affidavit.

In an instance where a student's parent/guardian was detained or deported, the Superintendent or designee shall notify the student, as well as the individuals designated in the student's emergency contact information and any individual who presented a caregiver's authorization affidavit on behalf of the student, that the student continues to meet the residency requirements for attendance in the district if the student and the student's parent/guardian who was detained or deported satisfy the conditions as specified in Education Code 48204.4.

The Superintendent or designee may refer a student or the student's family members to other resources for assistance, including, but not limited to, an U.S. Immigrant and Customs Enforcement detainee locator, legal assistance, or the consulate or embassy of the parent/guardian's country of origin.

Financial Report #1

AGENDA: New Business / Information Only

TOPIC: Quarterly Portfolio Compliance Report

DESCRIPTION: This report is provided quarterly by the Kings County Treasurer's Office to show investment activity. This report is for the quarter ending December 31, 2025.
The Pooled Investment Account produced the following for the quarter:

Net Interest Earnings Apportioned	\$	8,177,946
Net Yield on Investments		3.6577%
Net Yield on Pooled Treasury Funds		3.6505%
Total Average Funds Invested		\$887,029,586

FISCAL IMPACT: Hanford Joint Union High School District funds in the Pool as of December 31, 2025, were \$79,398,472. The interest rate earned was 3.6505%.

RECOMMENDATION: This item is presented for information only.



COUNTY OF KINGS DEPARTMENT OF FINANCE

Erik Ureña, CPA – Director of Finance
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(559) 852-2455 ▪ FAX: (559) 587-9935

TAX COLLECTOR ▪ TREASURER DIVISION
TAX: (559) 852-2479 ▪ TREASURER (559) 852-2477
FAX: (559) 582-1236

DATE: January 26, 2026

TO: Treasury Depositors
Board of Supervisors
County Treasury Oversight Committee

FROM: Erik Ureña, CPA, Director of Finance 

SUBJECT: Quarterly Portfolio Compliance Report

Enclosed is the Kings County Treasurer's - Quarterly Compliance Report for the period October 1 – December 31, 2025. The interest rate for the quarter for funds held by the Treasury was 3.6505%.

If you have any questions on the report or the portfolio, please feel free to call Tammy Phelps, Assistant Director of Finance – Treasury and Tax, at 852-2462.

Encl. 1

Kings County Treasurer's Statement of Interest Earnings

For the Period October 1, 2025 -December 31, 2025	
<u>POOLED INVESTMENT ACCOUNT:</u>	
Gross Interest Earnings (on Accrual Basis)	\$8,305,624
Less: Administrative Expenses	(110,893)
Gains/Losses	
Banking Expenses	(26,274)
Prior Qtr/yr int adjustments	9,490
Net Interest Earnings Apportioned	\$8,177,946
Portfolio Return of Investment:	
Average Pooled Funds Invested	\$887,029,586
Gross Yield on Investments	3.7148%
Net Yield on Investments	3.6577%
Treasury Return on Investment:	
Average Pooled Funds In Treasury	\$888,795,804
Gross Yield Pooled Treas Funds	3.7074%
Net Yield on Pooled Treasury Funds	3.6505%
<u>DIRECT INVESTMENT ACCOUNT:</u>	
Average Direct Funds Invested	\$0
TOTAL AVERAGE FUNDS INVESTED:	\$887,029,586

YIELD TRENDS Gross Yield History*		
Quarter	Pool	LAIF
Dec-25	3.7148%	4.2019%
Sep-25	3.8329%	4.3411%
Jun-25	3.5763%	4.4018%
Mar-25	3.6998%	4.4772%
Dec-24	3.2407%	4.6224%
Sep-24	3.3716%	4.7129%
Jun-24	3.0055%	4.5454%
Mar-24	2.9005%	4.3000%
Dec-23	2.5577%	3.9904%
Sep-23	2.3832%	3.5914%
Jun-23	2.2199%	3.1522%
Mar-23	1.8470%	2.7353%
Dec-22	1.3220%	2.0735%
Sep-22	1.0753%	1.3503%
Jun-22	0.8680%	0.7510%
Mar-22	0.7687%	0.3196%
Dec-21	0.7776%	0.2284%
Sep-21	0.7267%	0.2416%

*The yield history represents gross portfolio yields; costs have not been deducted.

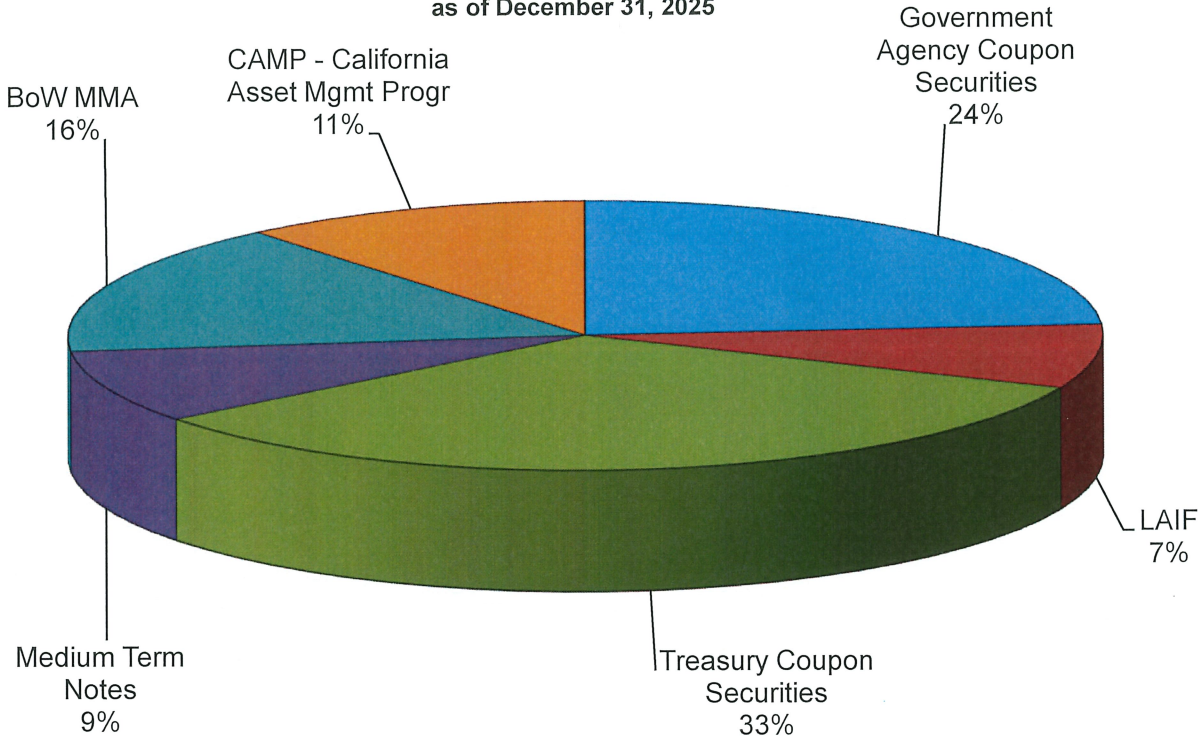
Kings County Treasurer's Liquidity Projections for the Period January 1, 2026 - December 31, 2026 (In Thousands)

ACTUAL MONTH/ YEAR	A	B	C	D				E	F	G
	TREASURER'S RECEIPTS ACTUAL	TREASURER'S DISBURSEMENTS ACTUAL	TREASURER'S SURPLUS or (DEFICIT) (A-B)	INVESTMENTS				LAIF	TOTAL (D+E)	ESTIMATE SURPLUS (F+C)
				MONTH YEAR	PORTFOLIO MATURITIES					
Jul-25	60,002	111,295	(51,293)	Jul-26	10,000	75,000	85,000			33,707
Aug-25	85,655	105,345	(19,690)	Aug-26	8,000	33,707	41,707			22,017
Sep-25	105,890	94,682	11,208	Sep-26	20,000	22,017	42,017			53,225
Oct-25	89,866	104,187	(14,321)	Oct-26	5,000	53,225	58,225			43,904
Nov-25	108,223	95,089	13,134	Nov-26	10,000	43,904	53,904			67,038
Dec-25	195,533	100,813	94,720	Dec-26	10,000	67,038	77,038			171,758
Jan-25	120,548	136,468	(15,920)	Jan-26	15,000	75,000	90,000			74,080
Feb-25	77,946	91,991	(14,045)	Feb-26	13,000	74,080	87,080			73,035
Mar-25	102,780	97,863	4,917	Mar-26	17,000	73,035	90,035			94,952
Apr-25	138,305	97,968	40,337	Apr-26	14,000	75,000	89,000			129,337
May-25	95,691	125,099	(29,408)	May-26	5,000	75,000	80,000			50,592
Jun-25	120,893	106,352	14,541	Jun-26	15,000	50,592	65,592			80,133
TOTALS	1,301,332	1,267,152	34,180		142,000					

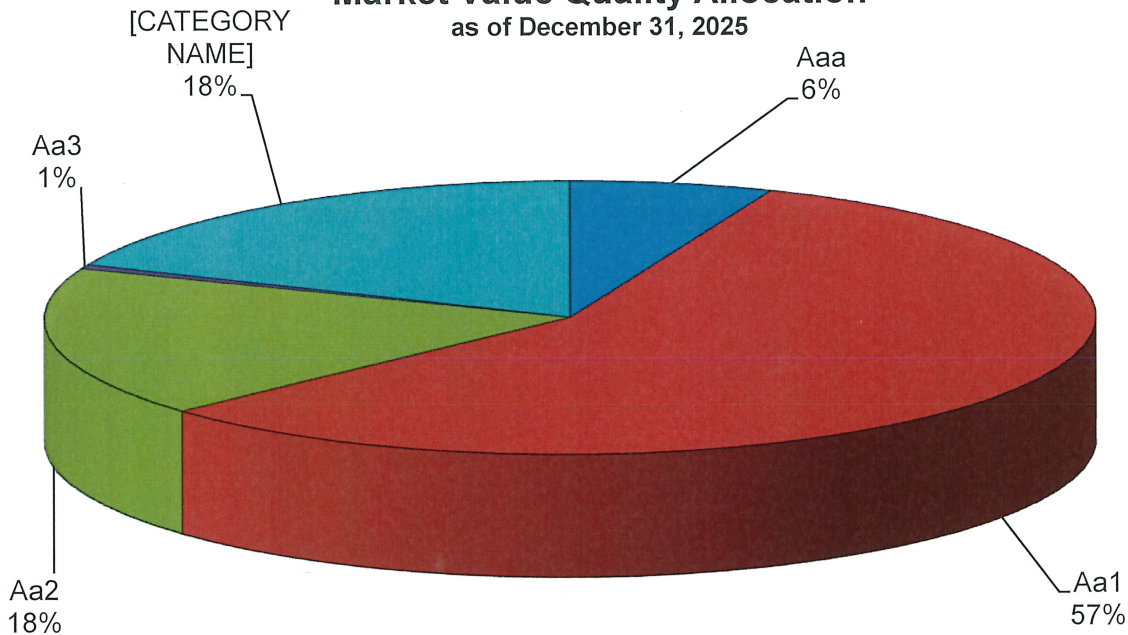
Sufficient liquidity exists to meet the mandated six months cash flow expenditure requirements. The historical receipts have been adjusted for expected non-re-occurring participant activity.

KINGS COUNTY POOLED INVESTMENTS
PORTFOLIO STATISTICS

Book Value by Investment Type
as of December 31, 2025



Market Value Quality Allocation
as of December 31, 2025





**Kings County Investment Pool
Portfolio Management
Portfolio Summary
December 31, 2025**

Kings County
1400 W. Lacey Blvd.
Kings County Govt. Center
Hanford, CA
(559)582-3211

Investments	Par Value	Market Value	Book Value	% of Portfolio	Days to Maturity	YTM 365 Equiv.	YTM 360 Equiv.
Government Agency Coupon Securities	234,000,000.00	234,284,860.00	233,945,955.21	23.90	1,136	3.851	3.798
LAIF - Local Agency Investment Pool	75,000,000.00	75,000,000.00	75,000,000.00	7.66	1	4.212	4.154
Treasury Coupon Securities	330,000,000.00	325,633,200.00	322,470,103.61	32.94	848	3.880	3.827
Medium Term Notes	88,000,000.00	86,382,320.00	85,620,255.22	8.75	651	3.879	3.826
BofW MMA Deposit Account	154,763,564.98	154,763,564.98	154,763,564.98	15.81	1	3.370	3.324
CAMP - California Asset Mgmt Progr	107,112,084.42	107,112,084.42	107,112,084.42	10.94	1	4.100	4.044
Investments	988,875,649.40	983,176,029.40	978,911,963.44	100.00%	608	3.842	3.789
Cash and Accrued Interest							
Accrued Interest at Purchase *		0.00	0.00				
Ending Accrued Interest		5,361,397.66	5,361,397.66				
Subtotal		5,361,397.66	5,361,397.66				
Total Cash and Investments	988,875,649.40	988,537,427.06	984,273,361.10		608	3.842	3.789

Total Earnings	December 31	Month Ending	Fiscal Year To Date	
Current Year		3,066,947.60	16,825,534.80	* 279,612.93 Accrued at Purchase is Included in Book Value.

Average Daily Balance 933,567,432.93 884,297,298.20
Effective Rate of Return 3.87% 3.77%

The Pooled Portfolio was in compliance during the quarter ending December 31, 2025, with California Government Code Sections 53601 et.seq. and 53635, and the Director of Finance's Statement of Investment Policy dated January 1, 2025. Market prices are provided by U.S. Bank and are as of the last business day of the month. Ratings listed in the Portfolio Reports are issued by Moody's Rating Agency. If you have any questions about the Pooled Investment Fund, please call Tammy Phelps, Assistant Director of Finance - Treasury & Tax, at (559) 852-2462.


Erik Urefia, CPA, Director of Finance 1/26/26

Reporting period 12/01/2025-12/31/2025

Run Date: 01/05/2026 - 14:49

Portfolio POOL
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Kings County Investment Pool
Portfolio Management
Portfolio Details - Investments
December 31, 2025

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	YTM 360	Days to Maturity	Maturity Date
Government Agency Coupon Securities												
3130AXVC9	230012	Federal Home Loan Banks		11/20/2023	5,000,000.00	5,001,050.00	5,000,000.00	4.740	Aa1	4.678	8	01/09/2026
3130AXVB1	230013	Federal Home Loan Banks		11/20/2023	5,000,000.00	5,003,050.00	5,000,000.00	4.730	Aa1	4.668	22	01/23/2026
3130ALB94	200041	Federal Home Loan Banks		02/26/2021	3,000,000.00	2,986,380.00	3,000,000.00	0.630	Aa1	0.621	56	02/26/2026
3133EMSU7	200047	Federal Farm Credit Bank		03/09/2021	3,000,000.00	2,984,460.00	3,000,000.00	0.800	Aa1	0.789	67	03/09/2026
3130ALDN1	200042	Federal Home Loan Banks		03/16/2021	3,000,000.00	2,982,720.00	3,000,000.00	0.800	Aa1	0.789	74	03/16/2026
3130ALGB4	200044	Federal Home Loan Banks		03/17/2021	3,000,000.00	2,982,870.00	3,000,000.00	0.800	Aa1	0.789	75	03/17/2026
3133EMUK6	200049	Federal Farm Credit Bank		03/25/2021	3,000,000.00	2,982,720.00	3,000,000.00	1.050	Aa1	1.036	83	03/25/2026
3130ALS47	200048	Federal Home Loan Banks		04/07/2021	3,000,000.00	2,976,300.00	3,000,000.00	1.020	Aa1	1.006	96	04/07/2026
3130ALTE4	200052	Federal Home Loan Banks		04/21/2021	3,000,000.00	2,976,090.00	3,000,000.00	1.000	Aa1	0.986	110	04/21/2026
3130ALXV1	200055	Federal Home Loan Banks		04/22/2021	3,000,000.00	2,975,970.00	3,000,000.00	1.100	Aa1	1.085	111	04/22/2026
3130AWLZ1	230014	Federal Home Loan Banks		11/20/2023	5,000,000.00	5,024,250.00	5,001,142.08	4.750	Aa1	4.636	162	06/12/2026
3130ANN48	210008	Federal Home Loan Banks		09/09/2021	5,000,000.00	4,911,350.00	5,000,000.00	1.000	Aa1	0.986	251	09/09/2026
3130AXU63	230015	Federal Home Loan Banks		11/20/2023	5,000,000.00	5,042,700.00	4,998,146.52	4.625	Aa1	4.601	320	11/17/2026
3133EPW76	230027	Federal Farm Credit Bank		01/19/2024	5,000,000.00	5,015,150.00	4,980,650.00	3.875	Aa1	4.095	383	01/19/2027
3133EPX91	230031	Federal Farm Credit Bank		01/25/2024	5,000,000.00	5,030,950.00	4,996,875.00	4.125	Aa1	4.113	389	01/25/2027
3130AYMV5	230033	Federal Home Loan Banks		01/24/2024	5,000,000.00	5,022,350.00	5,000,000.00	4.450	Aa1	4.389	935	07/24/2028
3130AWTR1	230001	Federal Home Loan Banks		09/22/2023	5,000,000.00	5,106,950.00	4,959,636.06	4.375	Aa1	4.613	981	09/08/2028
3133EPWK7	230002	Federal Farm Credit Bank		09/22/2023	5,000,000.00	5,122,200.00	4,980,140.00	4.500	Aa1	4.586	995	09/22/2028
3130AXQK7	230025	Federal Home Loan Banks		01/18/2024	5,000,000.00	5,152,550.00	5,092,045.45	4.750	Aa1	4.009	1,072	12/08/2028
3130AY3Z7	230023	Federal Home Loan Banks		12/18/2023	5,000,000.00	5,015,650.00	5,000,000.00	4.750	Aa1	4.685	1,082	12/18/2028
3130AYLD6	230028	Federal Home Loan Banks		01/19/2024	5,000,000.00	5,028,950.00	5,000,000.00	4.250	Aa1	4.192	1,092	12/28/2028
3130AYJ31	230029	Federal Home Loan Banks		01/19/2024	5,000,000.00	5,009,150.00	4,993,973.30	4.375	Aa1	4.353	1,112	01/17/2029
3133EPW84	230026	Federal Farm Credit Bank		01/18/2024	5,000,000.00	5,050,250.00	4,971,825.00	3.875	Aa1	3.999	1,113	01/18/2029
3130AYNX0	230034	Federal Home Loan Banks		02/02/2024	5,000,000.00	5,002,350.00	5,000,000.00	4.625	Aa1	4.562	1,128	02/02/2029
3130B2XY6	240016	Federal Home Loan Banks		10/02/2024	5,000,000.00	4,983,350.00	5,000,000.00	3.900	Aa1	3.848	1,278	07/02/2029
3130B2P58	240013	Federal Home Loan Banks		09/26/2024	5,000,000.00	4,997,800.00	5,000,000.00	3.875	Aa1	3.822	1,348	09/10/2029
3130B2V77	240014	Federal Home Loan Banks		09/26/2024	5,000,000.00	4,966,350.00	5,000,000.00	3.750	Aa1	3.699	1,350	09/12/2029
3130B2XB6	240015	Federal Home Loan Banks		09/27/2024	5,000,000.00	4,981,800.00	5,000,000.00	4.000	Aa1	3.945	1,355	09/17/2029
3130B3NF6	240017	Federal Home Loan Banks		11/08/2024	5,000,000.00	5,021,800.00	5,000,000.00	4.500	Aa1	4.438	1,405	11/06/2029
3134HAYY9	240018	Federal Home Loan Mort. Co.		11/12/2024	10,000,000.00	9,999,300.00	10,000,000.00	4.670	Aa1	4.606	1,406	11/07/2029
3134HAYW7	240019	Federal Home Loan Mort. Co.		11/13/2024	10,000,000.00	10,025,500.00	10,000,000.00	4.550	Aa1	4.488	1,412	11/13/2029
3136GAEL9	240042	Federal Nat'l Mortgage Assoc.		04/01/2025	5,000,000.00	5,023,750.00	5,000,000.00	4.460	Aa1	4.399	1,544	03/25/2030
3133ETAW7	240036	Federal Farm Credit Bank		03/28/2025	5,000,000.00	5,004,750.00	4,992,116.24	4.650	Aa1	4.625	1,545	03/26/2030
3136GC2C8	250006	Federal Nat'l Mortgage Assoc.		10/29/2025	5,000,000.00	4,988,100.00	5,000,000.00	4.010	Aa1	3.956	1,637	06/26/2030
3136GAVA4	250003	Federal Nat'l Mortgage Assoc.		09/26/2025	5,000,000.00	4,984,800.00	4,967,650.00	3.700	Aa1	3.798	1,650	07/09/2030
3136GC2G9	250009	Federal Nat'l Mortgage Assoc.		10/30/2025	5,000,000.00	4,993,800.00	5,000,000.00	4.000	Aa1	3.946	1,700	08/28/2030
3136GAUX5	250004	Federal Nat'l Mortgage Assoc.		09/26/2025	5,000,000.00	5,004,850.00	5,000,000.00	4.130	Aa1	4.073	1,729	09/26/2030
3134HBW31	250011	Federal Home Loan Mort. Co.		10/31/2025	5,000,000.00	4,992,650.00	5,012,777.78	4.000	Aa1	3.945	1,741	10/08/2030

Portfolio POOL
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Run Date: 01/05/2026 - 14:49

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Kings County Investment Pool
Portfolio Management
Portfolio Details - Investments
December 31, 2025

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	YTM 360	Days to Maturity	Maturity Date
Government Agency Coupon Securities												
3134HBX48	250012	Federal Home Loan Mort. Co.		10/31/2025	5,000,000.00	4,999,350.00	5,012,222.22	4.000	Aa1	3.945	1,742	10/09/2030
3136GAZZ5	250007	Federal Nat'l Mortgage Assoc.		10/29/2025	5,000,000.00	4,982,250.00	5,000,000.00	4.000	Aa1	3.945	1,749	10/16/2030
3133ETJ73	250005	Federal Farm Credit Bank		10/28/2025	5,000,000.00	4,988,600.00	5,000,255.56	4.120	Aa1	4.080	1,754	10/21/2030
3136GAZY8	250008	Federal Nat'l Mortgage Assoc.		10/30/2025	5,000,000.00	4,989,150.00	4,986,500.00	3.950	Aa1	3.955	1,763	10/30/2030
3136GC2F5	250010	Federal Nat'l Mortgage Assoc.		11/05/2025	5,000,000.00	5,007,800.00	5,000,000.00	4.100	Aa1	4.044	1,769	11/05/2030
3136GC3P8	250013	Federal Nat'l Mortgage Assoc.		11/10/2025	5,000,000.00	4,994,700.00	5,000,000.00	4.030	Aa1	3.975	1,772	11/08/2030
3136GCAG0	250015	Federal Nat'l Mortgage Assoc.		12/10/2025	5,000,000.00	5,001,200.00	5,000,000.00	4.000	Aa1	3.945	1,804	12/10/2030
3136GCAH8	250016	Federal Nat'l Mortgage Assoc.		12/11/2025	5,000,000.00	4,985,000.00	5,000,000.00	4.000	Aa1	3.945	1,804	12/10/2030
3136GCAK1	250017	Federal Nat'l Mortgage Assoc.		12/16/2025	5,000,000.00	4,987,750.00	5,000,000.00	3.970	Aa1	3.916	1,810	12/16/2030
3130B8VB5	250014	Federal Home Loan Banks		12/23/2025	5,000,000.00	4,994,050.00	5,000,000.00	3.950	Aa1	3.896	1,817	12/23/2030
Subtotal and Average			230,079,986.01		234,000,000.00	234,284,860.00	233,945,955.21			3.798	1,136	
LAIF - Local Agency Investment Pool												
SYS990001	990001	Local Agency Investment Fund			75,000,000.00	75,000,000.00	75,000,000.00	4.212	N/R	4.154	1	
Subtotal and Average			75,000,000.00		75,000,000.00	75,000,000.00	75,000,000.00			4.154	1	
Treasury Coupon Securities												
91282CGE5	230037	United States Treasury		05/21/2024	5,000,000.00	5,000,200.00	4,975,010.35	3.875	Aa1	4.851	14	01/15/2026
91282CBT7	210045	United States Treasury		01/31/2022	5,000,000.00	4,967,100.00	4,980,168.59	0.750	Aa1	1.554	89	03/31/2026
91282CBW0	210016	United States Treasury		08/26/2021	5,000,000.00	4,954,150.00	4,999,668.84	0.750	Aa1	0.754	119	04/30/2026
912828R36	210017	United States Treasury		08/26/2021	5,000,000.00	4,964,850.00	5,020,845.73	1.625	Aa1	0.757	134	05/15/2026
91282CHH7	230038	United States Treasury		05/21/2024	5,000,000.00	5,013,900.00	4,984,368.79	4.125	Aa1	4.724	165	06/15/2026
91282CCJ8	210018	United States Treasury		08/26/2021	5,000,000.00	4,934,950.00	5,001,998.39	0.875	Aa1	0.782	180	06/30/2026
91282CHM6	230039	United States Treasury		05/21/2024	5,000,000.00	5,025,650.00	4,987,467.66	4.500	Aa1	4.699	195	07/15/2026
91282CCP4	210046	United States Treasury		01/31/2022	5,000,000.00	4,916,150.00	4,952,763.40	0.625	Aa1	1.586	211	07/31/2026
91282CCW9	210047	United States Treasury		01/31/2022	5,000,000.00	4,908,550.00	4,958,922.50	0.750	Aa1	1.585	242	08/31/2026
91282CCZ2	210048	United States Treasury		01/31/2022	5,000,000.00	4,901,350.00	4,964,669.43	0.875	Aa1	1.590	272	09/30/2026
91282CJC6	230040	United States Treasury		05/21/2024	5,000,000.00	5,040,300.00	4,996,098.20	4.625	Aa1	4.642	287	10/15/2026
91282CJP7	240020	United States Treasury		11/14/2024	5,000,000.00	5,039,200.00	5,005,152.30	4.375	Aa1	4.206	348	12/15/2026
91282CME8	240028	United States Treasury		01/15/2025	5,000,000.00	5,034,900.00	4,994,316.82	4.250	Aa1	4.309	364	12/31/2026
91282CJT9	230041	United States Treasury		05/21/2024	5,000,000.00	5,024,000.00	4,953,524.09	4.000	Aa1	4.599	379	01/15/2027
91282CKE0	230042	United States Treasury		05/21/2024	5,000,000.00	5,042,400.00	4,973,443.58	4.250	Aa1	4.567	438	03/15/2027
91282CEF4	230043	United States Treasury		05/21/2024	5,000,000.00	4,938,100.00	4,853,049.42	2.500	Aa1	4.551	454	03/31/2027
91282CKJ9	230044	United States Treasury		05/21/2024	5,000,000.00	5,061,550.00	4,991,929.30	4.500	Aa1	4.552	469	04/15/2027
91282CEN7	230045	United States Treasury		05/21/2024	5,000,000.00	4,951,550.00	4,870,522.00	2.750	Aa1	4.557	484	04/30/2027
91282CET4	240029	United States Treasury		01/15/2025	5,000,000.00	4,940,250.00	4,874,658.99	2.625	Aa1	4.343	515	05/31/2027
91282CKV2	240021	United States Treasury		11/14/2024	5,000,000.00	5,079,900.00	5,026,624.02	4.625	Aa1	4.187	530	06/15/2027
91282CEW7	240034	United States Treasury		01/17/2025	5,000,000.00	4,982,800.00	4,930,576.24	3.250	Aa1	4.177	545	06/30/2027

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Kings County Investment Pool
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Portfolio Details - Investments
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	YTM 360	Days to Maturity	Maturity Date
Treasury Coupon Securities												
91282CKZ3	240022	United States Treasury		11/14/2024	5,000,000.00	5,066,400.00	5,010,550.49	4.375	Aa1	4.202	560	07/15/2027
91282CFH9	230046	United States Treasury		05/21/2024	5,000,000.00	4,971,300.00	4,866,117.12	3.125	Aa1	4.519	607	08/31/2027
91282CLL3	240030	United States Treasury		01/15/2025	5,000,000.00	4,990,800.00	4,901,235.71	3.375	Aa1	4.372	622	09/15/2027
91282CFM8	230047	United States Treasury		05/23/2024	5,000,000.00	5,053,500.00	4,959,496.17	4.125	Aa1	4.502	637	09/30/2027
91282CLQ2	240023	United States Treasury		11/14/2024	5,000,000.00	5,033,400.00	4,963,853.44	3.875	Aa1	4.204	652	10/15/2027
9128283F5	230048	United States Treasury		05/23/2024	5,000,000.00	4,889,050.00	4,788,656.82	2.250	Aa1	4.499	683	11/15/2027
91282CFZ9	230049	United States Treasury		05/23/2024	5,000,000.00	5,035,550.00	4,938,245.71	3.875	Aa1	4.488	698	11/30/2027
91282CMB4	240031	United States Treasury		01/15/2025	5,000,000.00	5,048,450.00	4,958,191.38	4.000	Aa1	4.388	713	12/15/2027
91282CBB6	240024	United States Treasury		11/14/2024	5,000,000.00	4,726,550.00	4,661,657.87	0.625	Aa1	4.218	729	12/31/2027
91282CGH8	230050	United States Treasury		05/23/2024	5,000,000.00	5,001,000.00	4,881,872.45	3.500	Aa1	4.473	760	01/31/2028
9128283W8	230051	United States Treasury		05/23/2024	5,000,000.00	4,924,600.00	4,796,730.56	2.750	Aa1	4.471	775	02/15/2028
91282CGP0	230052	United States Treasury		05/23/2024	5,000,000.00	5,052,150.00	4,939,460.78	4.000	Aa1	4.469	789	02/29/2028
91282CMS7	240037	United States Treasury		03/28/2025	5,000,000.00	5,040,250.00	4,986,842.11	3.875	Aa1	3.933	804	03/15/2028
91282CGT2	230053	United States Treasury		05/23/2024	5,000,000.00	5,013,300.00	4,898,428.35	3.625	Aa1	4.456	820	03/31/2028
9128284N7	230054	United States Treasury		05/23/2024	5,000,000.00	4,928,700.00	4,815,132.48	2.875	Aa1	4.447	865	05/15/2028
91282CHE4	230055	United States Treasury		05/23/2024	5,000,000.00	5,013,100.00	4,900,703.87	3.625	Aa1	4.441	881	05/31/2028
91282CHK0	230056	United States Treasury		05/23/2024	5,000,000.00	5,058,600.00	4,943,437.29	4.000	Aa1	4.439	911	06/30/2028
91282CCR0	240025	United States Treasury		11/14/2024	5,000,000.00	4,691,400.00	4,548,809.96	1.000	Aa1	4.224	942	07/31/2028
9128284V9	230057	United States Treasury		05/23/2024	5,000,000.00	4,919,750.00	4,782,058.05	2.875	Aa1	4.423	957	08/15/2028
91282CHX2	230058	United States Treasury		05/23/2024	5,000,000.00	5,105,650.00	4,983,544.20	4.375	Aa1	4.434	973	08/31/2028
91282CJF9	240026	United States Treasury		11/14/2024	5,000,000.00	5,177,150.00	5,078,997.50	4.875	Aa1	4.237	1,034	10/31/2028
9128285M8	240027	United States Treasury		11/14/2024	5,000,000.00	4,944,150.00	4,841,576.18	3.125	Aa1	4.227	1,049	11/15/2028
91282CDL2	240001	United States Treasury		09/24/2024	5,000,000.00	4,719,150.00	4,724,436.56	1.500	Aa1	3.442	1,064	11/30/2028
91282CDW8	240002	United States Treasury		09/24/2024	5,000,000.00	4,737,500.00	4,718,238.99	1.750	Aa1	3.450	1,126	01/31/2029
9128286B1	240003	United States Treasury		09/24/2024	5,000,000.00	4,861,700.00	4,858,878.51	2.625	Aa1	3.453	1,141	02/15/2029
91282CEB3	240004	United States Treasury		09/24/2024	5,000,000.00	4,748,850.00	4,738,562.27	1.875	Aa1	3.453	1,154	02/28/2029
91282CEM9	240005	United States Treasury		09/24/2024	5,000,000.00	4,889,450.00	4,900,174.96	2.875	Aa1	3.449	1,215	04/30/2029
9128286T2	240006	United States Treasury		09/24/2024	5,000,000.00	4,807,400.00	4,820,227.53	2.375	Aa1	3.449	1,230	05/15/2029
91282CES6	240007	United States Treasury		09/24/2024	5,000,000.00	4,866,000.00	4,879,720.39	2.750	Aa1	3.453	1,246	05/31/2029
91282CKX8	240032	United States Treasury		01/15/2025	5,000,000.00	5,105,650.00	4,946,039.49	4.250	Aa1	4.531	1,276	06/30/2029
91282CFC0	240008	United States Treasury		09/24/2024	5,000,000.00	4,835,550.00	4,837,586.46	2.625	Aa1	3.466	1,307	07/31/2029
912828YB0	240009	United States Treasury		09/24/2024	5,000,000.00	4,667,400.00	4,663,202.08	1.625	Aa1	3.422	1,322	08/15/2029
91282CFJ5	240010	United States Treasury		09/24/2024	5,000,000.00	4,915,650.00	4,929,691.40	3.125	Aa1	3.462	1,338	08/31/2029
91282CLR0	240035	United States Treasury		01/17/2025	5,000,000.00	5,085,550.00	4,951,679.60	4.125	Aa1	4.334	1,399	10/31/2029
91282CGB1	240038	United States Treasury		03/28/2025	5,000,000.00	5,042,400.00	4,961,274.89	3.875	Aa1	4.033	1,460	12/31/2029
91282CMG3	240039	United States Treasury		03/28/2025	5,000,000.00	5,111,150.00	5,032,310.43	4.250	Aa1	4.033	1,491	01/31/2030
912828Z94	240040	United States Treasury		03/28/2025	5,000,000.00	4,592,600.00	4,476,217.84	1.500	Aa1	4.034	1,506	02/15/2030
91282CGQ8	240041	United States Treasury		03/28/2025	5,000,000.00	5,063,650.00	4,983,233.55	4.000	Aa1	4.027	1,519	02/28/2030

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Kings County Investment Pool
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	YTM 360	Days to Maturity	Maturity Date
Treasury Coupon Securities												
912828ZQ6	250019	United States Treasury		12/24/2025	5,000,000.00	4,387,700.00	4,386,179.21	0.625	Aa1	3.645	1,595	05/15/2030
91282CHF1	250020	United States Treasury		12/24/2025	5,000,000.00	5,012,300.00	5,022,909.52	3.750	Aa1	3.647	1,611	05/31/2030
91282CNK3	250021	United States Treasury		12/24/2025	5,000,000.00	5,037,700.00	5,035,007.01	3.875	Aa1	3.654	1,641	06/30/2030
91282CNN7	250022	United States Treasury		12/24/2025	5,000,000.00	5,036,900.00	5,111,633.84	3.875	Aa1	3.658	1,672	07/31/2030
91282CAE1	250023	United States Treasury		12/24/2025	5,000,000.00	4,350,800.00	4,358,975.88	0.625	Aa1	3.657	1,687	08/15/2030
91282CPA3	250024	United States Treasury		12/24/2025	5,000,000.00	4,980,650.00	5,020,645.17	3.625	Aa1	3.673	1,733	09/30/2030
91282CAV3	250025	United States Treasury		12/24/2025	5,000,000.00	4,370,900.00	4,371,900.90	0.875	Aa1	3.678	1,779	11/15/2030
Subtotal and Average			304,710,837.35		330,000,000.00	325,633,200.00	322,470,103.61			3.827	848	
Medium Term Notes												
037833EB2	200038	Apple Inc		02/08/2021	3,000,000.00	2,990,520.00	3,000,000.00	0.700	Aaa	0.690	38	02/08/2026
037833EB2	200046	Apple Inc		03/01/2021	2,000,000.00	1,993,680.00	1,997,911.31	0.700	Aaa	0.902	38	02/08/2026
037833BY5	230036	Apple Inc		02/09/2024	5,000,000.00	4,994,950.00	4,970,290.19	3.250	Aaa	4.445	53	02/23/2026
037833BZ2	230018	Apple Inc		12/08/2023	3,000,000.00	2,977,920.00	2,941,334.31	2.450	Aaa	4.485	215	08/04/2026
037833DN7	210049	Apple Inc		04/05/2022	5,000,000.00	4,944,000.00	4,966,785.71	2.050	Aaa	2.722	253	09/11/2026
931142ER0	210043	Wal-Mart Stores		01/31/2022	5,000,000.00	4,910,550.00	4,964,723.89	1.050	Aa2	1.764	259	09/17/2026
002824BF6	230016	Abbott Laboratories		11/20/2023	5,000,000.00	4,999,850.00	4,951,152.29	3.750	Aa3	4.745	333	11/30/2026
594918BY9	230006	Microsoft Corp		10/02/2023	5,000,000.00	4,980,650.00	4,886,460.96	3.300	Aaa	4.892	401	02/06/2027
037833CJ7	240011	Apple Inc		09/26/2024	5,000,000.00	4,984,000.00	4,981,356.39	3.350	Aaa	3.561	404	02/09/2027
037833CR9	240012	Apple Inc		09/26/2024	5,000,000.00	4,972,600.00	4,970,828.57	3.200	Aaa	3.561	495	05/11/2027
478160CP7	230007	JOHNSON & JOHNSON		10/02/2023	5,000,000.00	4,787,650.00	4,640,357.70	0.950	Aaa	4.882	608	09/01/2027
037833EC0	230035	Apple Inc		02/09/2024	5,000,000.00	4,755,600.00	4,648,818.62	1.200	Aaa	4.231	768	02/08/2028
931142FB4	230008	Wal-Mart Stores		10/02/2023	5,000,000.00	5,026,350.00	4,877,207.59	3.900	Aa2	4.941	835	04/15/2028
037833ET3	230030	Apple Inc		01/22/2024	5,000,000.00	5,038,000.00	4,981,598.84	4.000	Aaa	4.104	860	05/10/2028
931142EE9	230009	Wal-Mart Stores		10/02/2023	5,000,000.00	5,009,650.00	4,870,625.00	3.700	Aa2	4.803	907	06/26/2028
037833EH9	230032	Apple Inc		01/23/2024	5,000,000.00	4,724,200.00	4,613,456.62	1.400	Aaa	4.203	947	08/05/2028
931142EN9	250001	Wal-Mart Stores		09/24/2025	5,000,000.00	4,923,100.00	4,948,305.56	3.250	Aa2	3.689	1,284	07/08/2029
037833EN6	250018	Apple Inc		12/24/2025	5,000,000.00	4,910,150.00	4,968,988.89	3.250	Aaa	3.748	1,315	08/08/2029
478160CQ5	250002	JOHNSON & JOHNSON		09/24/2025	5,000,000.00	4,458,900.00	4,440,052.78	1.300	Aaa	3.778	1,704	09/01/2030
Subtotal and Average			81,912,719.11		88,000,000.00	86,382,320.00	85,620,255.22			3.826	651	
BofW MMA Deposit Account												
SYS999993	999993	Bank of the West		07/01/2019	154,763,564.98	154,763,564.98	154,763,564.98	3.370	Aa2	3.324	1	
Subtotal and Average			135,098,023.98		154,763,564.98	154,763,564.98	154,763,564.98			3.324	1	
CAMP - California Asset Mgmt Progr												
999995	999995	California Asset Mgmt Program		01/27/2023	107,112,084.42	107,112,084.42	107,112,084.42	4.100		4.044	1	

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	YTM 360	Days to Maturity
Subtotal and Average			106,765,866.49		107,112,084.42	107,112,084.42	107,112,084.42			4.044	1
Total and Average			933,567,432.93		988,875,649.40	983,176,029.40	978,911,963.44			3.789	608

Financial Report #2

AGENDA: Old Business / Action

TOPIC: Fiscal Audit- Year Ending June 30, 2025

DESCRIPTION: The Financial Statements and Auditor's Report for the fiscal year ending June 30, 2025, as prepared by our external audit firm, Christy White, Inc., are enclosed. The lead auditor, Loretta Mero, provided a summary of the audit report at the January 27, 2026, Board meeting.

FISCAL IMPACT: No findings reported.

RECOMMENDATION: Administration recommends approval of this item as presented

January 19, 2026

Board of Education
Hanford Joint Union High School District
Hanford, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hanford Joint Union High School District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 18, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Hanford Joint Union High School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by Hanford Joint Union High School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

Management's estimate of depreciation and amortization of capital and lease assets is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of compensated absences is based on an analysis of past leave usage to determine which portion is more likely than not to be used for time off. We evaluated the calculation prepared in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows of resources and deferred inflows of resources are based on actuarial valuations and pension contributions made during the year. We evaluated the key factors, assumptions, and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of total other postemployment benefits (OPEB) obligation is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the total OPEB obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

Significant Audit Matters (continued)***Qualitative Aspects of Accounting Practices (continued)***

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements were:

The disclosure of capital assets in Note 4 to the financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of compensated absences in Note 8 to the financial statements represents management's estimates based on a calculation prepared by management. Actual results could differ depending on the actual leave balances earned and used.

The disclosure of the pension plans, net pension liability and related deferred outflows of resources and deferred inflows of resources in Note 11 to the financial statements represents management's estimates based on actuarial valuations and pension contributions made during the year. Actual results could differ depending on the key factors, and assumptions and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources.

The disclosure of other postemployment benefits and the total OPEB obligation in Note 10 to the financial statements represents management's estimate based on an actuarial valuation. Actual results could differ depending on the key factors and assumptions used for the actuarial valuation.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 19, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Hanford Joint Union High School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Hanford Joint Union High School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the required supplementary information section, which are (is) required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Local Education Agency Organization Structure, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Hanford Joint Union High School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Christy White, Inc." in a cursive script.

Christy White, Inc.
San Diego, California

HANFORD JOINT UNION HIGH SCHOOL DISTRICT

**AUDIT REPORT
JUNE 30, 2025**

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
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FINANCIAL SECTION

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTSIndependent Auditors' Report

Governing Board
Hanford Joint Union High School District
Hanford, California

Report on the Audit of the Financial Statements***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hanford Joint Union High School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Hanford Joint Union High School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Hanford Joint Union High School District, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Hanford Joint Union High School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Hanford Joint Union High School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hanford Joint Union High School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Hanford Joint Union High School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of changes in total OPEB liability and related ratios, schedules of proportionate share of net pension liability, and schedules of district contributions for pensions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Hanford Joint Union High School District's basic financial statements. The supplementary information listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Local Education Agency Organization Structure but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2026 on our consideration of the Hanford Joint Union High School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Hanford Joint Union High School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hanford Joint Union High School District's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Christy White, Inc".

San Diego, California
January 19, 2026

HANFORD JOINT UNION HIGH SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

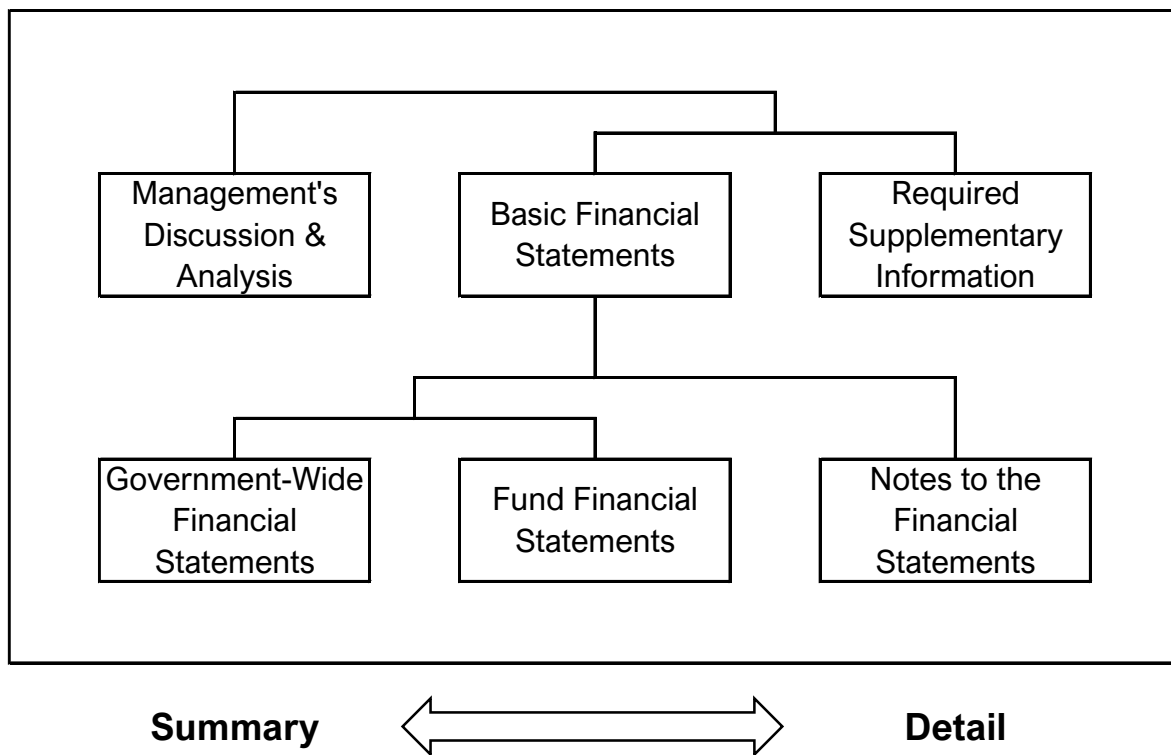
Our discussion and analysis of Hanford Joint Union High School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2025. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position was \$56,499,161 at June 30, 2025. This was an increase of \$7,963,528 from the prior year.
- Overall revenues were \$96,904,429 which exceeded expenses of \$88,940,901.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financial Section



**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2025**

OVERVIEW OF FINANCIAL STATEMENTS (continued)

Components of the Financial Section (continued)

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ▶ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- ▶ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
 - ▶ **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.
 - ▶ **Proprietary Funds** report services for which the District charges customers a fee. Like the government-wide statements, they provide both long- and short-term financial information.
 - ▶ **Fiduciary Funds** report resources held for the benefit of parties outside of the District. Fiduciary funds are not reflected in the government-wide statement because the resources of the fund are not available to support the District's own programs.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local control formula funding and federal and state grants finance most of these activities.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2025**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's net position was \$56,499,161 at June 30, 2025, as reflected in the table below. Of this amount, \$(47,582,140) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	Governmental Activities		
	2025	2024	Net Change
ASSETS			
Current and other assets	\$ 76,903,282	\$ 78,299,393	\$ (1,396,111)
Capital assets	127,691,057	122,650,173	5,040,884
Total Assets	204,594,339	200,949,566	3,644,773
DEFERRED OUTFLOWS OF RESOURCES	18,785,200	17,246,235	1,538,965
LIABILITIES			
Current liabilities	13,673,829	15,381,658	(1,707,829)
Long-term liabilities	146,193,605	150,453,697	(4,260,092)
Total Liabilities	159,867,434	165,835,355	(5,967,921)
DEFERRED INFLOWS OF RESOURCES	7,012,944	3,824,813	3,188,131
NET POSITION			
Net investment in capital assets	53,908,256	50,020,126	3,888,130
Restricted	49,773,045	46,747,486	3,025,559
Unrestricted	(47,182,140)	(48,231,979)	1,049,839
Total Net Position	\$ 56,499,161	\$ 48,535,633	\$ 7,963,528

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2025**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges it slightly, so you can see our total revenues and expenses for the year.

	Governmental Activities		
	2025	2024	Net Change
REVENUES			
Program revenues			
Charges for services	\$ 1,915,432	\$ 1,807,541	\$ 107,891
Operating grants and contributions	15,581,465	20,401,184	(4,819,719)
Capital grants and contributions	105,535	106,884	(1,349)
General revenues			
Property taxes	12,463,549	10,445,420	2,018,129
Unrestricted federal and state aid	59,486,680	58,351,969	1,134,711
Other	7,351,768	3,804,153	3,547,615
Total Revenues	96,904,429	94,917,151	1,987,278
EXPENSES			
Instruction	35,770,526	36,604,994	(834,468)
Instruction-related services	8,105,231	8,074,468	30,763
Pupil services	11,314,505	11,107,592	206,913
General administration	5,591,793	5,281,022	310,771
Plant services	19,651,801	13,112,773	6,539,028
Ancillary and community services	2,183,765	2,021,790	161,975
Debt service	4,014,302	3,966,986	47,316
Other outgo	2,308,978	1,846,548	462,430
Total Expenses	88,940,901	82,016,173	6,924,728
Change in net position	7,963,528	12,900,978	(4,937,450)
Net Position - Beginning	48,535,633	35,634,655	12,900,978
Net Position - Ending	\$ 56,499,161	\$ 48,535,633	\$ 7,963,528

The cost of all our governmental activities this year was \$88,940,901 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only \$12,463,549 because a portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2025**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position (continued)

In the table below, we have presented the net cost of each of the District's functions. Net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	Net Cost of Services	
	2025	2024
Instruction	\$ 30,109,239	\$ 29,247,556
Instruction-related services	7,241,267	6,979,288
Pupil services	6,354,177	6,086,313
General administration	4,912,466	5,033,125
Plant services	19,482,687	8,792,678
Ancillary and community services	590,730	723,922
Debt service	4,014,302	3,966,986
Transfers to other agencies	(1,366,399)	(1,129,304)
Total	\$ 71,338,469	\$ 59,700,564

FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$68,665,938, which is more than last year's ending fund balance of \$67,480,179. The District's General Fund had \$1,977,309 more in operating revenues than expenditures for the year ended June 30, 2025. The District's Special Reserve Fund for Capital Outlay Projects had \$6,011,901 less in operating revenues than expenditures for the year ended June 30, 2025.

CURRENT YEAR BUDGET 2024-2025

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval on a regular basis to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District's financial projections and current budget based on State and local financial information.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2025**

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of 2024-2025 the District had invested \$127,691,057 in capital assets, net of accumulated depreciation and amortization.

	Governmental Activities		
	2025	2024	Net Change
CAPITAL ASSETS			
Land	\$ 2,531,468	\$ 2,531,468	\$ -
Construction in progress	8,520,053	19,096,091	(10,576,038)
Land improvements	136,744,492	116,992,743	19,751,749
Buildings & improvements	54,842,076	54,201,492	640,584
Furniture & equipment	17,039,141	15,411,364	1,627,777
Less: Accumulated depreciation	(91,997,213)	(85,605,071)	(6,392,142)
Lease assets - furniture & equipment	44,178	44,178	-
Less: Accumulated amortization (lease assets)	(33,138)	(22,092)	(11,046)
Subscription assets	-	81,853	(81,853)
Less: Accumulated amortization (subscription assets)	-	(81,853)	81,853
Total	\$ 127,691,057	\$ 122,650,173	\$ 5,040,884

Long-Term Liabilities

At year-end, the District had \$146,193,605 in long-term liabilities, a decrease of 2.83% from last year – as shown in the table below. More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.

	Governmental Activities		
	2025	2024	Net Change
LONG-TERM LIABILITIES			
Total general obligation bonds	\$ 69,421,316	\$ 71,890,232	\$ (2,468,916)
Total certificates of participation	18,683,852	19,360,987	(677,135)
Leases	-	11,545	(11,545)
Compensated absences	416,376	289,703	126,673
Total OPEB liability	14,828,082	14,831,726	(3,644)
Net pension liability	47,398,815	47,920,847	(522,032)
Less: current portion of long-term liabilities	(4,554,836)	(3,851,343)	(703,493)
Total	\$ 146,193,605	\$ 150,453,697	\$ (4,260,092)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Several economic and fiscal factors could influence the District's financial condition in the coming year, including continued enrollment declines, uncertain Federal and State revenues, high pension obligations, and a cooling California economy.

Long-Term Declining Enrollment

California's K–12 system continues to experience enrollment decline. Statewide enrollment fell another 0.5% in 2024–25 to about 5.8 million students, roughly 420,000 fewer than a decade ago. The Department of Finance projects an additional 586,000-student decline by 2033–34. Lower birth rates, high housing costs, and out-migration are key drivers, along with growing competition from charter and private schools. Because many costs—such as staffing and facilities—cannot easily adjust, revenue loss from declining Average Daily Attendance (ADA) creates structural fiscal challenges that require multi-year planning.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2025**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (continued)

Revenue Uncertainties

- **Status of Proposition 98:** The 2025–26 State Budget sets the Proposition 98 guarantee at \$114.6 billion, slightly below earlier projections. To maintain K–12 funding commitments amid weaker tax receipts, the State relied on reserve drawdowns, internal borrowing, and limited deferrals. The outlook remains fragile since Proposition 98 revenues are highly sensitive to income-tax and capital-gains fluctuations. A market slowdown could trigger future adjustments. The Legislative Analyst's Office urges districts to budget cautiously and preserve flexibility given ongoing volatility.
- **Federal Funding Uncertainties:** Federal funding for K–12 education remains uncertain heading into 2025–26. Several large federal programs—including Title I, Title II, IDEA, and after-school and enrichment grants—face potential reductions or delays under current federal budget proposals and continuing appropriations negotiations. The U.S. Department of Education has also paused or delayed disbursement of certain previously approved formula and competitive grants, creating short-term cash-flow and planning challenges for districts. Analyses by nonpartisan agencies such as the Congressional Budget Office and the Learning Policy Institute note that up to \$5–6 billion in K-12 formula funds nationwide remain at risk of reduction or deferral if congressional appropriations are not finalized. While districts are expected to continue receiving baseline allocations during temporary funding resolutions, long-term federal support levels for education could decline modestly in real terms, requiring districts to plan for possible funding interruptions or reductions in future years.

Pension Liabilities and Employer Rates

The District participates in CalSTRS and CalPERS, both of which remain underfunded and continue to exert upward pressure on budgets. For 2025–26, the CalSTRS employer rate is 19.10%, and the CalPERS Schools Pool rate is 26.81%. These elevated rates—well above pre-2014 levels—will likely persist through the decade as both systems address unfunded liabilities. Districts must continue to account for escalating pension costs in long-range projections.

Economic and Market Conditions

California's economy has cooled following its post-pandemic rebound. High interest rates, weaker venture investment, and commercial-real-estate softness have slowed growth, especially in tech-dependent regions. The UCLA Anderson Forecast (Fall 2025) expects subdued growth into 2026, with unemployment near 5%. Inflation has eased, but interest-rate uncertainty continues to constrain housing and business investment.

Because the State's tax base depends heavily on capital-gains income, stock-market volatility remains a major risk to General Fund and Proposition 98 revenues. Fiscal advisors therefore recommend that districts maintain prudent reserves and avoid long-term commitments based on one-time revenue gains.

Summary

Declining enrollment, volatile revenues, persistent pension costs, and broader economic uncertainty all contribute to a challenging fiscal environment for California school districts. The District's 2025–26 budget reflects these conditions through conservative revenue assumptions, strong reserves, and continued monitoring of State fiscal trends.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Julie Fagundes, Business Director, at (559) 583-5901 ext. 3112.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Activities
ASSETS	
Cash and investments	\$ 73,900,766
Accounts receivable	2,923,665
Inventory	78,851
Capital assets:	
Capital assets, not depreciated	11,051,521
Capital assets, net of accumulated depreciation	116,628,496
Lease assets, net of accumulated amortization	11,040
Total Assets	204,594,339
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	17,771,301
Deferred outflows related to OPEB	587,946
Deferred amount on refunding	425,953
Total Deferred Outflows of Resources	18,785,200
LIABILITIES	
Accrued liabilities	8,663,297
Unearned revenue	455,696
Long-term liabilities, current portion	4,554,836
Long-term liabilities, non-current portion	146,193,605
Total Liabilities	159,867,434
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	3,494,129
Deferred inflows related to OPEB	2,565,283
Deferred amount on refunding	953,532
Total Deferred Inflows of Resources	7,012,944
NET POSITION	
Net investment in capital assets	53,908,256
Restricted:	
Capital projects	31,258,988
Debt service	5,212,628
Educational programs	9,172,054
Food service	3,117,301
Associated student body	1,012,074
Unrestricted	(47,182,140)
Total Net Position	\$ 56,499,161

The accompanying notes are an integral part of these financial statements.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

Function/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
GOVERNMENTAL ACTIVITIES					Governmental Activities
Instruction	\$ 35,770,526	\$ 26,903	\$ 5,528,849	\$ 105,535	\$ (30,109,239)
Instruction-related services					
Instructional supervision and administration	1,918,816	-	250,162	-	(1,668,654)
Instructional library, media, and technology	411,915	-	20,690	-	(391,225)
School site administration	5,774,500	15,283	577,829	-	(5,181,388)
Pupil services					
Home-to-school transportation	2,600,458	-	186,552	-	(2,413,906)
Food services	3,047,388	58,987	3,570,504	-	582,103
All other pupil services	5,666,659	132,224	1,012,061	-	(4,522,374)
General administration					
Centralized data processing	309,237	-	149,560	-	(159,677)
All other general administration	5,282,556	6,375	523,392	-	(4,752,789)
Plant services	19,651,801	7,654	3,729,284	-	(15,914,863)
Ancillary services	2,169,473	-	1,593,035	-	(576,438)
Community services	14,292	-	-	-	(14,292)
Interest on long-term debt	4,014,302	-	-	-	(4,014,302)
Other outgo	2,308,978	1,668,006	2,007,371	-	1,366,399
Total Governmental Activities	\$ 88,940,901	\$ 1,915,432	\$ 19,149,289	\$ 105,535	(67,770,645)
General revenues					
Taxes and subventions					
Property taxes, levied for general purposes					7,706,242
Property taxes, levied for debt service					4,692,532
Property taxes, levied for other specific purposes					64,775
Federal and state aid not restricted for specific purposes					59,486,680
Interest and investment earnings					2,614,691
Interagency revenues					76,855
Miscellaneous					1,092,398
Subtotal, General Revenue					75,734,173
CHANGE IN NET POSITION					7,963,528
Net Position - Beginning					48,535,633
Net Position - Ending					\$ 56,499,161

The accompanying notes are an integral part of these financial statements.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2025**

	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 31,026,677	\$ 12,720,213	\$ 29,620,736	\$ 73,367,626
Accounts receivable	1,690,631	1,150	1,231,884	2,923,665
Due from other funds	-	5,995,505	1,526,131	7,521,636
Stores inventory	-	-	78,851	78,851
Total Assets	\$ 32,717,308	\$ 18,716,868	\$ 32,457,602	\$ 83,891,778
LIABILITIES				
Accrued liabilities	\$ 5,087,421	\$ 1,126,681	\$ 457,330	\$ 6,671,432
Due to other funds	6,704,805	-	1,393,907	8,098,712
Unearned revenue	455,696	-	-	455,696
Total Liabilities	12,247,922	1,126,681	1,851,237	15,225,840
FUND BALANCES				
Nonspendable	345	-	81,376	81,721
Restricted	6,799,657	17,590,187	29,399,504	53,789,348
Committed	7,249,310	-	1,125,485	8,374,795
Assigned	2,881,012	-	-	2,881,012
Unassigned	3,539,062	-	-	3,539,062
Total Fund Balances	20,469,386	17,590,187	30,606,365	68,665,938
Total Liabilities and Fund Balances	\$ 32,717,308	\$ 18,716,868	\$ 32,457,602	\$ 83,891,778

The accompanying notes are an integral part of these financial statements.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET
POSITION
JUNE 30, 2025

Total Fund Balance - Governmental Funds \$ 68,665,938

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets, lease assets, accumulated depreciation and accumulated amortization:

Capital assets	\$ 219,677,230	
Lease assets	44,178	
Accumulated depreciation	(91,997,213)	
Accumulated amortization (lease assets)	(33,138)	127,691,057

Deferred amount on refunding:

In governmental funds, the net effect of refunding bonds is recognized when debt is issued, whereas this amount is deferred and amortized in the government-wide financial statements:

(527,579)

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:

(917,677)

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Total general obligation bonds	\$ 69,421,316	
Total certificates of participation	18,683,852	
Compensated absences	416,376	
Total OPEB liability	14,828,082	
Net pension liability	47,398,815	(150,748,441)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources related to pensions	\$ 17,771,301	
Deferred inflows of resources related to pensions	(3,494,129)	14,277,172

Deferred outflows and inflows of resources relating to OPEB:

In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources related to OPEB	\$ 587,946	
Deferred inflows of resources related to OPEB	(2,565,283)	(1,977,337)

Internal service funds:

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

36,028

Total Net Position - Governmental Activities		\$ 56,499,161
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The accompanying notes are an integral part of these financial statements.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025**

	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Funds
REVENUES				
LCFF sources	\$ 62,863,383	\$ -	\$ 2,170,472	\$ 65,033,855
Federal sources	3,741,619	-	2,241,978	5,983,597
Other state sources	7,180,982	-	2,578,778	9,759,760
Other local sources	5,369,010	1,204,436	13,112,593	19,686,039
Total Revenues	79,154,994	1,204,436	20,103,821	100,463,251
EXPENDITURES				
Current				
Instruction	37,339,332	-	2,141,931	39,481,263
Instruction-related services				
Instructional supervision and administration	1,928,199	-	-	1,928,199
Instructional library, media, and technology	383,529	-	-	383,529
School site administration	5,407,381	-	833,544	6,240,925
Pupil services				
Home-to-school transportation	2,978,975	-	-	2,978,975
Food services	67,332	-	2,960,222	3,027,554
All other pupil services	6,026,596	-	160,715	6,187,311
General administration				
Centralized data processing	333,898	-	-	333,898
All other general administration	3,711,626	-	162,878	3,874,504
Plant services	9,315,281	-	179,579	9,494,860
Facilities acquisition and construction	5,301,823	6,702,114	2,579,223	14,583,160
Ancillary services	750,442	-	1,429,472	2,179,914
Community services	14,292	-	-	14,292
Transfers to other agencies	2,766,179	-	-	2,766,179
Debt service				
Principal	166,545	465,000	2,098,803	2,730,348
Interest and other	686,255	49,223	2,572,700	3,308,178
Total Expenditures	77,177,685	7,216,337	15,119,067	99,513,089
Excess (Deficiency) of Revenues Over Expenditures	1,977,309	(6,011,901)	4,984,754	950,162
Other Financing Sources (Uses)				
Transfers in	5,967	2,525,000	2,973,945	5,504,912
Other sources	-	-	14,237,782	14,237,782
Transfers out	(2,525,000)	-	(2,979,912)	(5,504,912)
Other uses	-	-	(14,002,185)	(14,002,185)
Net Financing Sources (Uses)	(2,519,033)	2,525,000	229,630	235,597
NET CHANGE IN FUND BALANCE	(541,724)	(3,486,901)	5,214,384	1,185,759
Fund Balance - Beginning	21,011,110	21,077,088	25,391,981	67,480,179
Fund Balance - Ending	\$ 20,469,386	\$ 17,590,187	\$ 30,606,365	\$ 68,665,938

The accompanying notes are an integral part of these financial statements.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025**

Net Change in Fund Balances - Governmental Funds \$ 1,185,759

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets, including lease assets and subscription assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets, including lease assets and subscription assets are allocated over their estimated useful lives as depreciation expense and amortization expense, respectively. The difference between capital outlay expenditures and depreciation expense and amortization expense for the period is:

Expenditures for capital outlay:	\$	11,444,072	
Depreciation expense:		(6,392,142)	
Amortization expense (lease assets):		(11,046)	5,040,884

Debt service:

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

2,730,348

Debt proceeds:

In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:

(235,597)

Deferred amounts on refunding:

In governmental funds, deferred amounts on refunding are recognized in the period they are incurred. In the government-wide statements, the deferred amounts on refunding are amortized over the life of the debt. The net effect of the deferred amounts on refunding during the period was:

(38,096)

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:

90,906

Accreted interest on long-term debt:

In governmental funds, accreted interest on capital appreciation bonds is not recorded as an expenditure from current sources. In the government-wide statement of activities, however, this is recorded as interest expense for the period.

(785,485)

(continued on next page)

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES, continued
FOR THE YEAR ENDED JUNE 30, 2025**

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:

(126,673)

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:

(1,215,854)

Pensions:

In governmental funds, pension costs are recognized when employer contributions are made. In the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was:

1,083,992

Amortization of debt issuance premium or discount:

In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized over the life of the debt. Amortization of premium or discount for the period is:

494,798

Internal Service Funds:

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:

(261,454)

Change in Net Position of Governmental Activities

\$ 7,963,528

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Activities Internal Service Fund
ASSETS	
Current assets	
Cash and investments	\$ 533,140
Due from other funds	577,076
Total Assets	1,110,216
LIABILITIES	
Current liabilities	
Accrued liabilities	1,074,188
Total Liabilities	1,074,188
NET POSITION	
Restricted	36,028
Total Net Position	\$ 36,028

The accompanying notes are an integral part of these financial statements.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED JUNE 30, 2025**

	Governmental Activities Internal Service Fund
OPERATING REVENUES	
Charges for services	\$ 7,257,570
Other local revenues	1,860,504
Total operating revenues	<u>9,118,074</u>
OPERATING EXPENSES	
Professional services	9,381,908
Total operating expenses	<u>9,381,908</u>
Operating income/(loss)	<u>(263,834)</u>
NON-OPERATING REVENUES/(EXPENSES)	
Interest income	2,380
Total non-operating revenues/(expenses)	<u>2,380</u>
CHANGE IN NET POSITION	(261,454)
Net Position - Beginning	297,482
Net Position - Ending	<u>\$ 36,028</u>

The accompanying notes are an integral part of these financial statements.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
 PROPRIETARY FUNDS
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED JUNE 30, 2025**

	Governmental Activities Internal Service Fund
Cash flows from operating activities	
Cash received from user charges	\$ 7,257,570
Cash received (paid) from assessments made to (from) other funds	1,283,428
Cash payments for payroll, insurance, and operating costs	(9,311,715)
Net cash provided by (used for) operating activities	(770,717)
Cash flows from investing activities	
Interest received	2,380
Net cash provided by (used for) investing activities	2,380
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(768,337)
CASH AND CASH EQUIVALENTS	
Beginning of year	1,301,477
End of year	\$ 533,140
Reconciliation of operating income (loss) to cash provided by (used for) operating activities	
Operating income/(loss)	\$ (263,834)
Changes in assets and liabilities:	
(Increase) decrease in due from other funds	(577,076)
Increase (decrease) in accrued liabilities	70,193
Net cash provided by (used for) operating activities	\$ (770,717)

The accompanying notes are an integral part of these financial statements.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
FIDUCIARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2025**

	Private-Purpose Trust Fund
ASSETS	
Cash and investments	\$ 1,578,223
Accounts receivable	332
Total Assets	<u>1,578,555</u>
NET POSITION	
Unrestricted	1,578,555
Total Net Position	<u>\$ 1,578,555</u>

The accompanying notes are an integral part of these financial statements.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
FIDUCIARY FUNDS
STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2025**

	Private-Purpose Trust Fund
ADDITIONS	
Investment earnings	47,582
Other	327,909
Total Additions	<u>375,491</u>
DEDUCTIONS	
Other trust activities	81,501
Total Deductions	<u>81,501</u>
CHANGE IN NET POSITION	293,990
Net Position - Beginning	<u>1,284,565</u>
Net Position - Ending	<u>\$ 1,578,555</u>

The accompanying notes are an integral part of these financial statements.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Hanford Joint Union High School District (the “District”) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District operates under a locally elected Board form of government and provides educational services to grades 9-12 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

B. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has no such component units.

C. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Fund Financial Statements. The fund financial statements provide information about the District's funds, including its proprietary and fiduciary funds. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the District, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the District that cannot be used to support the District's own programs.

Major Governmental Funds

General Fund: The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

Special Reserve Fund for Capital Outlay Projects: This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (*Education Code Section 42840*).

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Non-Major Governmental Funds

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following special revenue funds:

Student Activity Fund: This fund may be used to account for student body activities that do not meet the fiduciary criteria established in GASB Statement No. 84.

Charter School Fund: This fund may be used by authorizing District's to account separately for the activities of District-operated charter schools that would otherwise be reported in the authorizing District's General Fund.

Adult Education Fund: This fund is used to account separately for federal, state, and local revenues for adult education programs. Money in this fund shall be expended for adult education purposes only. Moneys received for programs other than adult education shall not be expended for adult education (*Education Code Sections 52616[b] and 52501.5[a]*).

Cafeteria Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections 38090–38093*). The Cafeteria Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code Sections 38091 and 38100*).

Capital Project Funds: Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Building Fund: This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code Section 15146*) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code Section 17462*) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code Section 41003*).

Capital Facilities Fund: This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections 17620–17626*). The authority for these levies may be county/city ordinances (*Government Code Sections 65970–65981*) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section 66006*).

County School Facilities Fund: This fund is established pursuant to *Education Code Section 17070.43* to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code Section 17070 et seq.*).

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Non-Major Governmental Funds (continued)

Debt Service Funds: Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

Bond Interest and Redemption Fund: This fund is used for the repayment of bonds issued for the District (*Education Code Sections 15125–15262*). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund of the District. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the District. The county auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

Proprietary Funds

Internal Service Funds: Internal service funds are created principally to render services to other organizational units of the District on a cost-reimbursement basis. These funds are designed to be self-supporting with the intent of full recovery of costs, including some measure of the cost of capital assets, through user fees and charges.

Self-Insurance Fund: Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of the District. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code Section 17566*).

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

Foundation Private-Purpose Trust Fund: This fund is used to account separately for gifts or bequests per *Education Code Section 41031* that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the District's own programs.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus

Government-Wide, Proprietary, and Fiduciary Financial Statements

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide, proprietary, and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the internal service fund are charges to other funds for self-insurance costs. Operating expenses for internal service funds include the costs of insurance premiums and claims related to self-insurance.

Governmental Funds

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, "available" means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus (continued)

Revenues – Exchange and Non-Exchange Transactions, continued

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position

Cash and Cash Equivalents

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

Investments

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

Inventories

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of \$5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets.

Included in capital assets are right to use lease assets as a result of implementing GASB Statement No. 87. The right to use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, plus ancillary charges necessary to place the lease into service. The right to use lease assets are amortized on a straight-line basis over the life of the related lease.

The District records the value of right-to-use subscription IT assets based on the underlying subscription asset in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The right-to-use subscription IT asset is amortized each year for the term of the contract or useful life of the underlying asset.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Capital Assets (continued)

Depreciation and amortization is computed using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Buildings	20 to 50 years
Improvements	5 to 50 years
Equipment	2 to 15 years

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

Compensated Absences

In accordance with GASB Statement No. 101, *Compensated Absences*, accumulated unpaid employee vacation and sick leave benefits are accrued as a liability in the government-wide financial statements as the benefits are earned, provided they accumulate and are more likely than not to be used or paid. The measurement of this liability includes estimated salary amounts and the employer's share of related taxes and benefits, as applicable, that are directly related to these compensated absences.

For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are recorded in the fund from which the employees who have accumulated leave are paid. For accumulated sick leave benefits, a liability is recognized for the portion that employees have earned and that are more likely than not to be used or paid. The District's policy for sick leave recognition aligns with this criterion, accruing the liability based on historical usage patterns and other relevant factors.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	July 1, 2023
Measurement Date	June 30, 2025
Measurement Period	July 1, 2024 – June 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Postemployment Benefits Other Than Pensions (OPEB) (continued)

Gains and losses related to changes in total OPEB liability are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

Premiums and Discounts

In the government-wide and proprietary fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

Deferred Outflows/Deferred Inflows of Resources

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, lease receivables (net of related deferred inflows), prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

Restricted - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

Assigned - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

Unassigned - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

G. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

H. Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

I. Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements

GASB Statement No. 101 – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for periods beginning after December 15, 2023. The District has implemented this Statement as of June 30, 2025.

GASB Statement No. 102 – In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. This statement is effective for periods beginning after June 15, 2024. The District has implemented this Statement as of June 30, 2025.

GASB Statement No. 103 – In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The statement is effective for periods beginning after June 15, 2025. The District has not yet determined the impact on the financial statements.

GASB Statement No. 104 – In September 2024, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. The statement is effective for periods beginning after June 15, 2025. The District has not yet determined the impact on the financial statements.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 2 – CASH AND INVESTMENTS

A. Summary of Cash and Investments

	Governmental Funds	Internal Service Fund	Governmental Activities	Fiduciary Funds
Investment in county treasury	\$ 69,351,598	\$ 504,364	\$ 69,855,962	\$ 1,578,223
Fair value adjustment	129,795	18	129,813	-
Cash on hand and in banks	1,012,074	22,107	1,034,181	-
Cash with fiscal agent	2,871,289	6,651	2,877,940	-
Cash in revolving fund	2,870	-	2,870	-
Total	\$ 73,367,626	\$ 533,140	\$ 73,900,766	\$ 1,578,223

B. Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

Investment in County Treasury – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The Kings County Treasurer’s pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County’s investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District's investment in the pool is based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Cash with Fiscal Agent – Cash with fiscal agent consists of the debt service for the certificates of participation held at US Bank.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 2 – CASH AND INVESTMENTS (continued)

C. General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$71,563,998. The average weighted maturity for this pool is 545 days.

E. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 2 – CASH AND INVESTMENTS (continued)

F. Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2025, the District's bank balance of \$439,942 was exposed to custodial credit risk.

G. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Kings County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2025 were as follows:

	<u>Uncategorized</u>
Investment in county treasury	\$ 71,563,998
Total	<u>\$ 71,563,998</u>

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2025 consisted of the following:

	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Governmental Activities	Fiduciary Funds
Federal Government					
Categorical aid	\$ 767,568	\$ -	\$ 429,305	\$ 1,196,873	\$ -
State Government					
Apportionment	-	-	11,097	11,097	-
Categorical aid	267,970	-	331,502	599,472	-
Lottery	294,372	-	-	294,372	-
Local Government					
Other local sources	360,721	1,150	459,980	821,851	332
Total	\$ 1,690,631	\$ 1,150	\$ 1,231,884	\$ 2,923,665	\$ 332

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 was as follows:

	Balance July 01, 2024	Additions	Deletions	Balance June 30, 2025
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 2,531,468	\$ -	\$ -	\$ 2,531,468
Construction in progress	19,096,091	9,698,460	20,274,498	8,520,053
Total capital assets not being depreciated	21,627,559	9,698,460	20,274,498	11,051,521
Capital assets being depreciated				
Land improvements	116,992,743	19,751,749	-	136,744,492
Buildings & improvements	54,201,492	640,584	-	54,842,076
Furniture & equipment	15,411,364	1,627,777	-	17,039,141
Total capital assets being depreciated	186,605,599	22,020,110	-	208,625,709
Less: Accumulated depreciation				
Land improvements	49,363,667	4,703,206	-	54,066,873
Buildings & improvements	25,275,182	1,035,997	-	26,311,179
Furniture & equipment	10,966,222	652,939	-	11,619,161
Total accumulated depreciation	85,605,071	6,392,142	-	91,997,213
Total capital assets being depreciated, net	101,000,528	15,627,968	-	116,628,496
Lease assets being amortized				
Furniture & equipment	44,178	-	-	44,178
Total lease assets being amortized	44,178	-	-	44,178
Less: Accumulated amortization for lease assets				
Furniture & equipment	22,092	11,046	-	33,138
Total accumulated amortization for lease assets	22,092	11,046	-	33,138
Total lease assets being amortized, net	22,086	(11,046)	-	11,040
Subscription assets being amortized	81,853	-	81,853	-
Less: Accumulated amortization for subscription assets	81,853	-	81,853	-
Total subscription assets being amortized, net	-	-	-	-
Governmental Activities				
Capital Assets, net	\$ 122,650,173	\$ 25,315,382	\$ 20,274,498	\$ 127,691,057

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 4 – CAPITAL ASSETS (continued)

Depreciation and amortization expenses were charged to governmental functions as follows:

Governmental Activities	
Instruction	\$ 227,024
School site administration	1,505
Home-to-school transportation	189,157
Food services	45,107
Centralized data processing	11,830
All other general administration	9,655
Plant services	5,918,038
Ancillary services	872
Total	\$ 6,403,188

NOTE 5 – INTERFUND TRANSACTIONS

A. Interfund Receivables/Payables (Due From/Due To)

Individual interfund receivable and payable balances at June 30, 2025 were as follows:

Due To Other Funds	Due From Other Funds			
	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Internal Service Fund	Total
General Fund	\$ 5,995,505	\$ 132,224	\$ 577,076	\$ 6,704,805
Non-Major Governmental Funds	-	1,393,907	-	1,393,907
Total	\$ 5,995,505	\$ 1,526,131	\$ 577,076	\$ 8,098,712
Due from the General Fund to the Charter Schools Fund for In-Leiu Property Tax 24-25.				
			\$	126,264
Due from the General Fund to the Cafeteria Fund for indirect costs.				
				5,960
Due from the General Fund to the Special Reserve Fund for Capital Outlay Projects to correct project expenditures, energy savings				
				5,995,505
Due from the General Fund to the Self Insurance Fund for a loan and a temporary transfer for IBNR.				
				577,076
Due from the County School Facilities Fund to the Capital Facilities Fund to correct project expenditures.				
				643,907
Due from the Capital Facilities Fund to the County School Facilities Fund for the SPSHS Building M&J SPF project costs.				
				750,000
Total			\$	8,098,712

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 5 – INTERFUND TRANSACTIONS (continued)

B. Operating Transfers

Interfund transfers for the year ended June 30, 2025 consisted of the following:

Interfund Transfers Out	Interfund Transfers In			
	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total
General Fund	\$ -	\$ 2,525,000	\$ -	\$ 2,525,000
Total	\$ 5,967	\$ 2,525,000	\$ 2,973,945	\$ 5,504,912

The General Fund transferred to the Special Reserve Fund for Capital Outlay Projects for capital outlay projects (JEDR, Energy Savings and Band).	\$ 2,525,000
The Charter School Fund transferred to the General Fund for OPEB estimate.	2,670
The Adult Education Fund transferred to the General Fund for OPEB estimate.	1,372
The Cafeteria Fund transferred to the General Fund for OPEB estimate.	1,925
The Capital Facilities Fund transferred to the County School Facilities Fund for SPHS Building M&J SFP project.	750,000
The Building Fund transferred to the County School Facilities Fund for SFP contribution.	2,223,945
Total	\$ 5,504,912

NOTE 6 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2025 consisted of the following:

	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Internal Service Fund	District-Wide	Governmental Activities
Payroll	\$ 1,126,836	\$ -	\$ -	\$ -	\$ -	\$ 1,126,836
Vendors payable	3,960,585	1,126,681	457,330	1,074,188	-	6,618,784
Unmatured interest	-	-	-	-	917,677	917,677
Total	\$ 5,087,421	\$ 1,126,681	\$ 457,330	\$ 1,074,188	\$ 917,677	\$ 8,663,297

NOTE 7 – UNEARNED REVENUE

Unearned revenue at June 30, 2025 consisted of the following:

	General Fund
Federal sources	\$ 70,397
State categorical sources	385,299
Total	\$ 455,696

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 8 – LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2025 consisted of the following:

	Balance July 01, 2024	Additions	Deductions	Balance June 30, 2025	Balance Due In One Year
Governmental Activities					
General obligation bonds	\$ 56,273,758	\$ 13,305,000	\$ 15,823,803	\$ 53,754,955	\$ 3,570,125
Unamortized premium	4,650,639	932,782	1,668,380	3,915,041	437,663
Accreted interest	10,965,835	1,411,682	626,197	11,751,320	-
Total general obligation bonds	71,890,232	15,649,464	18,118,380	69,421,316	4,007,788
Certificates of participation	17,845,000	-	620,000	17,225,000	365,000
Unamortized premium	1,610,876	-	64,435	1,546,441	64,435
Unamortized discount	(94,889)	-	(7,300)	(87,589)	(7,300)
Total certificates of participation	19,360,987	-	677,135	18,683,852	422,135
Leases	11,545	-	11,545	-	-
Compensated absences	289,703	126,673	-	416,376	124,913
Total OPEB liability	14,831,726	-	3,644	14,828,082	-
Net pension liability	47,920,847	-	522,032	47,398,815	-
Total	\$ 154,305,040	\$ 15,776,137	\$ 19,332,736	\$ 150,748,441	\$ 4,554,836

- Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund with local tax revenues.
- The Capital Facilities Fund and General Fund makes payments for the certificates of participation. The premiums and discounts are being amortized over the life of the related debt.
- The leases are paid by the General Fund.

A. General Obligation Bonds

On March 16, 2000, the District issued \$7,000,000 in Election of 1998 General Obligation Bonds, Series B. The Bonds were issued as Capital Appreciation Bonds and do not bear current interest, but accrete interest from the date of delivery through maturity. The Bonds were issued in order to finance the cost of certain capital improvements for the District and to pay certain costs of the issuance.

On July 23, 2008, the District issued \$6,500,000 in Election of 2004 General Obligation Bonds, Series B. The Bonds were issued as Current Interest Bonds in the amount of \$1,840,000 and as Capital Appreciation Bonds in the amount of \$4,660,000. Interest on the Current Interest Bonds accrues from the date of delivery, and is payable semiannually on February 1 and August 1 of each year, commencing February 1, 2009. The Capital Appreciation Bonds accrete interest from the date of delivery through maturity. The Bonds were issued in order to finance a portion of the construction of Sierra Pacific High School and to pay certain costs of the issuance. On March 23, 2016, the District issued General Obligation Refunding Bonds to advance refund the District's outstanding Election of 2004 General Obligation Bonds, Series B Current Interest Bonds maturing on and after August 1, 2019.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 8 – LONG-TERM LIABILITIES (continued)

A. General Obligation Bonds (continued)

On May 26, 2010, the District issued \$5,595,000 in 2010 General Obligation Refunding Bonds. The Bonds were issued as Current Interest Bonds. Interest accrues from the date of delivery, and is payable semiannually on February 1 and August 1 of each year, commencing August 1, 2010. The Bonds were issued to refund a portion of the District's outstanding Election of 1998 General Obligation Bonds, Series A, and to pay the costs of issuing the bonds. The bonds were issued at a premium of \$136,982 which is being amortized annually at \$10,377 over the life of the debt. On June 26, 2014, the District issued \$2,835,000 in 2014 General Obligation Refunding Bonds. The Bonds were issued as Current Interest Term Bonds. Interest accrues from the date of delivery, and is payable semiannually on February 1 and August 1 of each year, commencing August 1, 2014. The Bonds were issued to refund a portion of the District's outstanding Election of 1998 General Obligation Bonds, Series C, and to pay the costs of issuing the bonds.

On March 23, 2016, the District issued 2016 General Obligation Refunding Bonds in the principal amount of \$23,495,000 to advance refund a portion of the District's outstanding Election of 2004 General Obligation Bonds, Series A, advance refund a portion of the District's outstanding Election of 2004 General Obligation Bonds, Series B, and pay the cost of issuance of the bonds. The net proceeds from the sale of the bonds were deposited into an escrow fund. The amount deposited was used to purchase certain Federal Securities, of which the principal and interest will be sufficient to enable the escrow agent to pay the principal and interest on the refunded Series A Bonds on their redemption date of February 1, 2017 and the principal and interest on the refunded Series B Bonds on their redemption date of August 1, 2018. As of June 30, 2024, the balance in the escrow fund was \$1,391,287. The advance refunding resulted in a deferred charge on refunding in the amount of \$764,317 that is being amortized over life of the debt.

On May 22, 2018, the District issued \$12,999,993 in Election of 2016 General Obligation Bonds, Series A. The Bonds were issued as Current Interest Bonds in the amount of \$7,065,000 and as Capital Appreciation Bonds in the amount of \$5,934,993. Interest on the Current Interest Bonds accrues from the date of delivery, and is payable semiannually on February 1 and August 1 of each year, commencing August 1, 2018. The Capital Appreciation Bonds accrete interest from the date of delivery through maturity. The Bonds were issued to repair and upgrade high school facilities and to pay certain costs of the issuance.

On July 8, 2020, the District issued \$10,999,962 in Election of 2016 General Obligation Bonds, Series B. The Bonds were issued as Current Interest Bonds in the amount of \$1,950,000 and as Capital Appreciation Bonds in the amount of \$9,049,962. Interest on the Current Interest Bonds accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing February 1, 2021. The Capital Appreciation Bonds accrete interest from the date of delivery through maturity. The Bonds were issued to finance the acquisition, construction, modernization and equipping of District Sites and facilities and to pay costs of issuance of the Series B Bonds. On July 8, 2020, the District issued \$1,555,000 of General Obligation Refunding Bonds to advance refund the District's outstanding Election of 2010 General Obligation Refunding Bonds. The bond mature through August 1, 2024.

On June 29, 2023, the District issued \$9,000,000 in Election of 2016 General Obligation Bonds, Series C. The Bonds were issued as Current Interest Bonds. Interest accrues from the date of delivery and is payable semiannually on February 1 and August 1 of each year, commencing August 1, 2023. The Bonds were issued to finance the repair, upgrading, acquisition, constructing and equipping of certain District property and facilities and pay the costs of issuance of the bonds. The bonds were issued at a premium of \$1,197,893 which is being amortized annually at \$99,824 over the life of the debt. The bond mature through August 1, 2034.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 8 – LONG-TERM LIABILITIES (continued)

A. General Obligation Bonds (continued)

On June 4, 2025, the District issued 2025 General Obligation Refunding Bonds totaling \$13,305,000. The proceeds were used to advance refund a portion of the District's 2016 Refunding Bonds. The Refunding Bonds bear interest rate of 5.34% and are scheduled to mature through August 1, 2031. The refunding resulted in a net present value of savings of \$732,918.

The outstanding general obligation bonded debt is as follows:

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding		Additions	Deductions	Bonds Outstanding	
					July 01, 2024				June 30, 2025	
Election of 1998, Series B	2000	2025	4.60% - 6.00%	\$ 7,000,000	\$ 188,803	\$ -	\$ 188,803	\$ -		
Accreted Interest - 1998, Series B					626,197	-	626,197	-		
Election of 2004, Series B	2009	2037	6.00%	4,660,000	4,659,999	-	-	-	4,659,999	
Accreted Interest - 2004, Series B					7,707,822	793,646	-	-	8,501,468	
2014 Refunding	2014	2029	3.00%	2,835,000	1,980,000	-	400,000	-	1,580,000	
2016 Refunding	2016	2037	1.50% - 5.00%	24,495,000	16,970,000	-	15,000,000	-	1,970,000	
Election 2016, Series A	2018	2039	2.00% - 5.00%	12,999,993	12,574,993	-	-	-	12,574,993	
Accreted Interest - 2016, Series A					1,752,327	355,602	-	-	2,107,929	
Election 2016, Series B	2021	2046	4.00%	10,999,963	10,899,963	-	-	-	10,899,963	
Accreted Interest - 2016, Series B					879,489	262,434	-	-	1,141,923	
Election 2016, Series C	2023	2035	5.00%	9,000,000	9,000,000	-	235,000	-	8,765,000	
2025 Refunding	2025	2031	5.00%	13,305,000	-	13,305,000	-	-	13,305,000	
					\$ 67,239,593	\$ 14,716,682	\$ 16,450,000	\$ -	\$ 65,506,275	

The bonds mature as follows:

Year Ended June 30,	Principal	Interest	Total
2026	\$ 3,570,125	\$ 1,732,856	\$ 5,302,981
2027	3,506,689	2,448,061	5,954,750
2028	3,582,323	3,780,038	7,362,361
2029	3,936,869	4,951,569	8,888,438
2030	4,218,743	6,019,826	10,238,569
2031 - 2035	14,887,606	4,182,858	19,070,464
2036 - 2040	9,984,071	4,405,214	14,389,285
2041 - 2045	8,218,529	12,126,471	20,345,000
2041 - 2045	1,850,000	74,000	1,924,000
Accretion	11,751,320	(11,751,320)	-
Total	\$ 65,506,275	\$ 27,969,573	\$ 93,475,848

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 8 – LONG-TERM LIABILITIES (continued)

B. Certificates of Participation

On August 1, 2008, the District issued \$15,000,000 Certificates of Participation (2008 Financing Project) to finance a portion of the construction of Sierra Pacific High School. The Certificates were executed and delivered pursuant to a Trust Agreement with Wells Fargo Bank, National Association, the California School Boards Association Finance Corporation and the District. The interest rates vary from 3.0% to 5.125% and run for 30 years.

On July 8, 2020, the District issued \$17,510,000 Certificates of Participation (2020 Financing Project) to finance capital improvements to District sites and facilities, purchase insurance policy for deposit into a debt service reserve fund established for the Certificates, fund capitalized interest through December 1, 2021, and pay certain related costs related to the execution and delivery of the Certificates. The Certificates were executed and delivered pursuant to a Trust Agreement with U.S Bank National Association, the Local Facilities Finance Corporation, and the District. The interest rate is 4.0% and runs for 29 years.

The certificates mature through 2049 as follows:

Year Ended June 30,	Principal	Interest	Total
2026	\$ 365,000	\$ 1,166,043	\$ 1,531,043
2027	215,000	684,400	899,400
2028	245,000	675,800	920,800
2029	280,000	666,000	946,000
2030	310,000	654,800	964,800
2031 - 2035	2,150,000	2,512,800	4,662,800
2036 - 2040	3,360,000	2,716,800	6,076,800
2041 - 2045	4,925,000	1,744,000	6,669,000
2046 - 2049	4,975,000	581,600	5,556,600
Total	\$ 16,825,000	\$ 11,402,243	\$ 28,227,243

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 8 – LONG-TERM LIABILITIES (continued)

C. Compensated Absences

Beginning total unpaid employee compensated absences was \$289,703 and increased by a net amount of \$126,673 during the year ended June 30, 2025. The ending compensated absences at June 30, 2025 amounted to \$416,376. This amount is included as part of long-term liabilities in the government-wide financial statements.

D. Other Postemployment Benefits

The District's restated beginning total OPEB liability was \$14,831,726 and decreased by \$3,644 during the year ended June 30, 2025. The ending total OPEB liability at June 30, 2025 was \$14,828,082. See Note 10 for additional information regarding the total OPEB liability.

E. Net Pension Liability

The District's beginning net pension liability was \$47,920,847 and decreased by \$522,032 during the year ended June 30, 2025. The ending net pension liability at June 30, 2025 was \$47,398,815. See Note 11 for additional information regarding the net pension liability.

NOTE 9 – FUND BALANCES

Fund balances were composed of the following elements at June 30, 2025:

	General Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable				
Revolving cash	\$ 345	\$ -	\$ 2,525	\$ 2,870
Stores inventory	-	-	78,851	78,851
Total non-spendable	345	-	81,376	81,721
Restricted				
Educational programs	6,799,657	-	2,372,397	9,172,054
Food service	-	-	3,117,301	3,117,301
Associated student body	-	-	1,012,074	1,012,074
Capital projects	-	17,590,187	16,767,427	34,357,614
Debt service	-	-	6,130,305	6,130,305
Total restricted	6,799,657	17,590,187	29,399,504	53,789,348
Committed				
Other commitments	7,249,310	-	1,125,485	8,374,795
Total committed	7,249,310	-	1,125,485	8,374,795
Assigned				
Other assignment	2,881,012	-	-	2,881,012
Total assigned	2,881,012	-	-	2,881,012
Unassigned	3,539,062	-	-	3,539,062
Total	\$ 20,469,386	\$ 17,590,187	\$ 30,606,365	\$ 68,665,938

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than three percent of General Fund expenditures and other financing uses.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

A. Plan Description

The Hanford Joint Union High School District's defined benefit OPEB plan, Hanford Joint Union High School District Retiree Benefit Plan (the Plan) is described below. The Plan is a single-employer defined benefit plan administered by the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB

B. OPEB Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately-issued the Plan Annual Financial Report that includes financial statements and required supplementary information. That report may be obtained by contacting the District.

C. Benefits Provided

The District's Health & Welfare Benefits include medical, dental, vision and hearing insurance benefits to eligible retirees and their spouses.

D. Contributions

For the measurement period, the District contributed \$363,574 to the Plan, all of which was used for current premiums. There is no actuarially determined contribution, nor any contribution requirement established by statute or contract. The District's contribution is currently based on a projected pay as-you-go funding method, that is, benefits are payable when due.

E. Plan Membership

Membership of the Plan consisted of the following:

	<u>Number of participants</u>
Inactive employees receiving benefits	9
Inactive employees entitled to but not receiving benefits*	-
Participating active employees	<u>351</u>
Total number of participants**	<u>360</u>

*Information not provided

**As of the July 1, 2023 valuation date

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

F. Total OPEB Liability

The Hanford Joint Union High School District's total OPEB liability of \$14,818,082 was measured as of June 30, 2024 and was determined by an actuarial valuation as of July 1, 2023.

G. Actuarial Assumptions and Other Inputs

The total OPEB liability as of June 30, 2025 was determined by an actuarial valuation as of July 1, 2023 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2025.

Economic assumptions:

Inflation	2.50%
Salary increases	3.00%
Discount rate	5.20%
Healthcare cost trend rate	5.50%

Non-economic assumptions:

Mortality:

Certificated	2000-2019 CalSTRS Mortality Table
Classified	2000-2019 CalPERS Active Mortality for Miscellaneous Employees Table

Retirement rates:

Certificated	2000-2019 CalSTRS Retirement Rates Table
Classified	2000-2019 CalPERS Retirement Rates for School Employees Table

The actuarial assumptions used in the July 1, 2023 valuation were based on a review of plan experience during the period July 1, 2021 to June 30, 2023.

For OPEB Plans that are not administered through trusts that meet the criteria in Paragraph 4, GASB 75 requires a discount rate that is a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

H. Changes in Total OPEB Liability

	<u>June 30, 2025</u>
Total OPEB Liability	
Service cost	\$ 1,142,770
Interest on total OPEB liability	627,041
Changes of assumptions	(1,409,881)
Benefits payments	<u>(363,574)</u>
Net change in total OPEB liability	(3,644)
Total OPEB liability - beginning	<u>14,821,726</u>
Total OPEB liability - ending	<u>\$ 14,818,082</u>
 Covered-employee payroll	 N/A*

*The OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay; therefore, no measure of payroll is presented.

I. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Hanford Joint Union High School District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	1% Decrease	Valuation Discount Rate	1% Increase
	(4.20%)	(5.20%)	(6.20%)
Total OPEB liability	\$ 15,965,698	\$ 14,828,082	\$ 13,767,424

J. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the Hanford Joint Union High School District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
	(4.50%)	(5.50%)	(6.50%)
Total OPEB liability	\$ 13,096,830	\$ 14,828,082	\$ 16,871,634

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

K. OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the Hanford Joint Union High School District recognized OPEB expense of \$1,579,428. At June 30, 2025, the Hanford Joint Union High School District reported deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 922,279
Changes in assumptions	587,946	1,643,004
Total	<u>\$ 587,946</u>	<u>\$ 2,565,283</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2026	\$ 146,929	\$ 337,312
2027	99,742	337,312
2028	87,944	337,312
2029	87,946	337,315
2030	34,813	261,274
Thereafter	130,572	954,758
Total	<u>\$ 587,946</u>	<u>\$ 2,565,283</u>

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 11 – PENSION PLANS

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	Net pension liability	Deferred outflows related to pensions	Deferred inflows related to pensions	Pension expense
CalSTRS Pension	\$ 26,076,147	\$ 9,712,451	\$ 3,337,591	\$ 3,217,364
CalPERS Pension	21,322,668	8,058,850	156,538	3,877,091
Total	\$ 47,398,815	\$ 17,771,301	\$ 3,494,129	\$ 7,094,455

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate annual comprehensive financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, P.O. Box 15275, Sacramento, CA 95851-0275.

Benefits Provided

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Contributions

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2025, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2025 was 18.54% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$4,814,095 for the year ended June 30, 2025.

On-Behalf Payments

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$2,415,737 to CalSTRS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 26,076,147
State's proportionate share of the net pension liability associated with the District	21,709,363
Total	\$ 47,785,510

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2023 and rolling forward the total pension liability to June 30, 2024. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2024, the District's proportion was 0.039 percent, which was a decrease of 0.003 from its proportion measured as of June 30, 2023.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2025, the District recognized pension expense of \$3,217,364. In addition, the District recognized pension expense and revenue of \$(1,143,085) for support provided by the State. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 105,216
Differences between expected and actual experience	2,949,548	1,140,295
Changes in assumptions	114,146	1,780,910
Changes in proportion and differences between District contributions and proportionate share of contributions	1,834,662	311,170
District contributions subsequent to the measurement date	4,814,095	-
Total	<u>\$ 9,712,451</u>	<u>\$ 3,337,591</u>

The \$4,814,095 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2026	\$ 1,097,873	\$ 2,584,264
2027	982,947	(1,373,185)
2028	856,084	852,272
2029	856,082	679,826
2030	745,840	296,624
2031	359,530	297,790
Total	<u>\$ 4,898,356</u>	<u>\$ 3,337,591</u>

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Growth	3.50%

* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2021 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2022.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance–PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2024 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2024, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return*
Public Equity	38%	5.25%
Real Estate	15%	4.05%
Private Equity	14%	6.75%
Fixed Income	14%	2.45%
Risk Mitigating Strategies	10%	2.25%
Inflation Sensitive	7%	3.65%
Cash/Liquidity	2%	0.05%
	<u>100%</u>	

*Real return is net of assumed 2.75% inflation.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability	\$ 54,191,324	\$ 26,076,147	\$ 14,128,328

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate annual comprehensive financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 Q Street, CA 95811.

Benefits Provided

The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Contributions

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 8.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2025 was 27.05% of annual payroll. Contributions to the plan from the District were \$3,364,352 for the year ended June 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the District reported a liability of \$20,346,379 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2023 and rolling forward the total pension liability to June 30, 2024. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2024, the District's proportion was 0.060 percent, which was an increase of 0.003 percent from its proportion measured as of June 30, 2023.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2025, the District recognized pension expense of \$3,877,091. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ 828,263	\$ -
Differences between expected and actual experience	1,787,594	152,606
Changes in assumptions	471,303	-
Changes in proportion and differences between District contributions and proportionate share of contributions	1,607,338	3,932
District contributions subsequent to the measurement date	3,364,352	-
Total	<u>\$ 8,058,850</u>	<u>\$ 156,538</u>

The \$3,364,352 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2026	\$ 1,908,294	\$ 156,538
2027	2,420,273	-
2028	628,006	-
2029	(262,075)	-
Total	<u>\$ 4,694,498</u>	<u>\$ 156,538</u>

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees’ Retirement System (CalPERS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Discount Rate	6.90%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS’ membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 80% of scale MP 2020.

The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the period from 2000 through 2019.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS) (continued)

Actuarial Assumptions (continued)

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1 – 10*
Global Equity – cap-weighted	30.0%	4.54%
Global Equity – non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	(5.0)%	(0.59)%
	<u>100.0%</u>	

*An expected inflation of 2.30% used for this period. Figures are based on the 2021-22 CalPERS Asset Liability Management Study.

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS' website.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	\$ 37,412,182	\$ 21,322,668	\$ 16,344,356

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025**

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Grants

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2025.

B. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2025.

C. Construction Commitments

As of June 30, 2025, the District had commitments with respect to unfinished capital projects as follows:

	Remaining Construction Commitment
Capital Projects	
District Office Improvement Project	\$ (3,139,168)
HOC Remodel Project	166,340
SPHS Building J3 & M1 Project	18,202,766
Total	\$ 15,229,938

NOTE 13 – PARTICIPATION IN JOINT POWERS AUTHORITIES

The District participates in three joint ventures under joint powers authorities (JPAs), Kings County Self-Insured Schools (KCSIS), Self-Insured Schools of California II (SISC II), and the Kings Schools Transportation Authority (KTSA) joint powers authorities (JPAs). The relationships between the District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs have budgeting and financial reporting requirements independent of member units, and their financial statements are not presented in these financial statements. However, fund transactions between the JPAs and the District are included in these statements. The audited financial statements are generally available from the respective entities.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

A. Pension Plans

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 11. At June 30, 2025, total deferred outflows related to pensions was \$17,771,301 and total deferred inflows related to pensions was \$3,494,129.

B. Other Postemployment Benefits

Pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the District recognized deferred outflows of resources related to other postemployment benefits and deferred inflows of resources related to other postemployment benefits in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 10. At June 30, 2025, total deferred outflows related to other postemployment benefits was \$587,946 and total deferred inflows related to other postemployment benefits was \$2,565,283.

C. Refunded Debt

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognized deferred outflows or inflows of resources in the District-wide financial statements. The deferred outflow of resources pertains to the difference in the carrying value of the refunded debt and its reacquisition price (deferred amount on refunding). Previous financial reporting standards require this to be presented as part of the District's long-term debt. This deferred outflow of resources is recognized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the new debt, whichever is shorter. At June 30, 2025, the deferred outflow amount on refunding was \$425,953 and the deferred inflow amount on refunding was \$953,532.

REQUIRED SUPPLEMENTARY INFORMATION

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual*	Variances -
	Original	Final	(Budgetary Basis)	Final to Actual
REVENUES				
LCFF sources	\$ 62,184,300	\$ 61,863,948	\$ 62,863,383	\$ 999,435
Federal sources	2,315,942	2,912,459	3,741,619	829,160
Other state sources	6,612,530	6,580,974	7,180,982	600,008
Other local sources	2,666,979	2,668,978	5,314,884	2,645,906
Total Revenues	73,779,751	74,026,359	79,100,868	5,074,509
EXPENDITURES				
Certificated salaries	26,114,205	26,034,781	26,143,481	(108,700)
Classified salaries	10,635,245	10,902,565	11,635,070	(732,505)
Employee benefits	18,531,450	18,750,634	17,555,666	1,194,968
Books and supplies	3,640,402	3,922,253	3,377,403	544,850
Services and other operating expenditures	7,450,871	7,359,424	9,023,026	(1,663,602)
Capital outlay	4,152,500	4,708,105	5,986,938	(1,278,833)
Other outgo				
Excluding transfers of indirect costs	4,065,632	3,568,433	3,618,979	(50,546)
Transfers of indirect costs	(153,150)	(153,150)	(162,878)	9,728
Total Expenditures	74,437,155	75,093,045	77,177,685	(2,084,640)
Excess (Deficiency) of Revenues Over Expenditures	(657,404)	(1,066,686)	1,923,183	2,989,869
Other Financing Sources (Uses)				
Transfers in	60,000	-	-	-
Other sources	(1,788,000)	(1,788,000)	-	1,788,000
Transfers out	-	-	(2,600,557)	(2,600,557)
Net Financing Sources (Uses)	(1,728,000)	(1,788,000)	(2,600,557)	(812,557)
NET CHANGE IN FUND BALANCE	(2,385,404)	(2,854,686)	(677,374)	2,177,312
Fund Balance - Beginning	19,979,199	19,979,199	19,979,199	-
Fund Balance - Ending	\$ 17,593,795	\$ 17,124,513	\$ 19,301,825	\$ 2,177,312

* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reasons:

- Actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Special Reserve Fund for Postemployment Benefits in accordance with the fund type definitions promulgated by GASB Statement No. 54.
- The schedule above does not reflect reclassifying journal entries.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2025

	<u>June 30, 2025</u>	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Total OPEB Liability								
Service cost	\$ 1,142,770	\$ 1,130,067	\$ 780,572	\$ 986,039	\$ 739,093	\$ 717,566	\$ 593,914	\$ 576,615
Interest on total OPEB liability	627,041	561,779	485,062	299,364	256,841	241,631	339,359	317,835
Changes of benefit terms	-	-	500,239	-	-	-	-	-
Difference between expected and actual experience	-	(732,574)	-	(28,486)	-	(760,383)	-	-
Changes of assumptions	(1,409,881)	348,195	(181,494)	(418,294)	37,276	531,272	483,678	-
Benefits payments	(363,574)	(320,340)	(207,182)	(193,421)	(293,026)	(285,650)	(305,161)	(294,638)
Net change in total OPEB liability	(3,644)	987,127	1,377,197	645,202	740,184	444,436	1,111,790	599,812
Total OPEB liability - beginning	14,821,726	13,844,599	12,467,402	11,822,200	11,082,016	10,637,580	9,525,790	8,925,978
Total OPEB liability - ending	<u>\$ 14,818,082</u>	<u>\$ 14,831,726</u>	<u>\$ 13,844,599</u>	<u>\$ 12,467,402</u>	<u>\$ 11,822,200</u>	<u>\$ 11,082,016</u>	<u>\$ 10,637,580</u>	<u>\$ 9,525,790</u>
Covered-employee payroll	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*
District's total OPEB liability as a percentage of covered-employee payroll	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*

*The OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay; therefore, no measure of payroll is presented.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2025**

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
District's proportion of the net pension liability	0.042%	0.036%	0.036%	0.034%	0.034%	0.034%	0.033%	0.032%	0.033%	0.034%
District's proportionate share of the net pension liability	\$ 26,076,147	\$ 27,574,468	\$ 25,005,683	\$ 15,653,465	\$ 33,587,704	\$ 30,558,258	\$ 30,229,096	\$ 29,863,274	\$ 27,027,567	\$ 22,907,262
State's proportionate share of the net pension liability associated with the District	21,709,363	13,211,942	12,522,748	7,876,217	17,314,465	16,671,570	17,307,571	17,666,861	15,386,312	12,115,416
Total	\$ 47,785,510	\$ 40,786,410	\$ 37,528,431	\$ 23,529,682	\$ 50,902,169	\$ 47,229,828	\$ 47,536,667	\$ 47,530,135	\$ 42,413,879	\$ 35,022,678
District's covered payroll	\$ 25,214,777	\$ 22,299,466	\$ 20,577,086	\$ 18,775,666	\$ 18,616,485	\$ 18,361,173	\$ 17,602,578	\$ 17,375,946	\$ 17,042,637	\$ 15,449,167
District's proportionate share of the net pension liability as a percentage of its covered payroll	103.42%	123.66%	121.52%	83.37%	180.42%	166.43%	171.73%	171.87%	158.59%	148.28%
Plan fiduciary net position as a percentage of the total pension liability	83.55%	80.60%	81.20%	87.20%	71.80%	72.60%	71.00%	69.46%	70.04%	74.02%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS
FOR THE YEAR ENDED JUNE 30, 2025**

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
District's proportion of the net pension liability	0.071%	0.056%	0.055%	0.054%	0.053%	0.053%	0.051%	0.051%	0.051%	0.050%
District's proportionate share of the net pension liability	\$ 21,322,668	\$ 20,346,379	\$ 19,041,631	\$ 10,929,044	\$ 16,206,327	\$ 15,489,892	\$ 13,639,440	\$ 12,217,576	\$ 10,091,844	\$ 7,326,695
District's covered payroll	\$ 11,778,267	\$ 9,702,192	\$ 8,472,903	\$ 7,708,415	\$ 7,600,989	\$ 7,355,110	\$ 6,721,254	\$ 6,518,786	\$ 6,124,580	\$ 5,504,664
District's proportionate share of the net pension liability as a percentage of its covered payroll	181.03%	209.71%	224.74%	141.78%	213.21%	210.60%	202.93%	187.42%	164.78%	133.10%
Plan fiduciary net position as a percentage of the total pension liability	72.29%	70.00%	69.80%	81.00%	70.00%	70.00%	70.80%	71.87%	73.90%	79.43%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2025**

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Contractually required contribution	\$ 4,814,095	\$ 4,673,805	\$ 4,259,198	\$ 3,481,643	\$ 3,032,270	\$ 3,183,419	\$ 2,989,199	\$ 2,540,052	\$ 2,185,894	\$ 1,828,675
Contributions in relation to the contractually required contribution*	(4,814,095)	(4,673,805)	(4,259,198)	(3,481,643)	(3,032,270)	(3,183,419)	(2,989,199)	(2,540,052)	(2,185,894)	(1,828,675)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 25,661,116	\$ 25,214,777	\$ 22,299,466	\$ 20,577,086	\$ 18,775,666	\$ 18,616,485	\$ 18,361,173	\$ 17,602,578	\$ 17,375,946	\$ 17,042,637
Contributions as a percentage of covered payroll	18.76%	18.54%	19.10%	16.92%	16.15%	17.10%	16.28%	14.43%	12.58%	10.73%

*Amounts do not include on-behalf contributions

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS
FOR THE YEAR ENDED JUNE 30, 2025**

	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016
Contractually required contribution	\$ 3,364,352	\$ 3,132,868	\$ 4,259,198	\$ 3,481,643	\$ 3,032,270	\$ 3,183,419	\$ 2,989,199	\$ 2,540,052	\$ 2,185,894	\$ 1,828,675
Contributions in relation to the contractually required contribution*	(3,364,352)	(3,132,868)	(4,259,198)	(3,481,643)	(3,032,270)	(3,183,419)	(2,989,199)	(2,540,052)	(2,185,894)	(1,828,675)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 12,483,708	\$ 11,778,267	\$ 9,702,192	\$ 8,472,903	\$ 7,708,415	\$ 7,600,989	\$ 7,355,110	\$ 6,721,254	\$ 6,518,786	\$ 6,124,580
Contributions as a percentage of covered payroll	26.95%	26.60%	43.90%	41.09%	39.34%	41.88%	40.64%	37.79%	33.53%	29.86%

*Amounts do not include on-behalf contributions

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

Schedule of Changes in Total OPEB Liability and Related Ratios

This 10-year schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 75 was applicable. The schedule presents the sources of change in the total OPEB liability, and the components of the total OPEB liability and related ratios, including the total OPEB liability as a percentage of covered-employee payroll.

Changes in Benefit Terms

There were no changes in benefit terms since the previous measurement.

Changes in Assumptions

The discount rate increased from 3.97% to 5.20% from the previous measurement.

Schedule of the District's Proportionate Share of the Net Pension Liability

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuations for CalSTRS or CalPERS.

Changes in Assumptions

There were no changes in economic assumptions since the previous valuations for CalSTRS or CalPERS.

Schedule of District Contributions

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered payroll.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION, continued
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2025, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund			
Certificated salaries	\$ 26,034,781	\$ 26,143,481	\$ 108,700
Classified salaries	\$ 10,902,565	\$ 11,635,070	\$ 732,505
Services and other operating expenditures	\$ 7,359,424	\$ 9,023,026	\$ 1,663,602
Capital outlay	\$ 4,708,105	\$ 5,986,938	\$ 1,278,833
Other outgo			
Excluding transfers of indirect costs	\$ 3,568,433	\$ 3,618,979	\$ 50,546

SUPPLEMENTARY INFORMATION

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 1,459,827
Comprehensive Support and Improvement for LEAs	84.010	15438	155,160
Subtotal Title I, Part A			<u>1,614,987</u>
Adult Education			
Adult Education: Adult Basic Education & ESL	84.002A	14508	68,916
Adult Education: Adult Secondary Education	84.002	13978	240,950
Subtotal Adult Education			<u>309,866</u>
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	154,407
Title III, English Learner Student Program	84.365	14346	65,313
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	95,362
Special Education Cluster			
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	194,965
IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	84.027A	15197	48,803
Subtotal Special Education Cluster			<u>243,768</u>
Strengthening Career and Technical Education for the 21st Century (Perkins V)	84.048	14894	180,143
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants:			
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425	15559	1,088,377
American Rescue Plan - Homeless Children and Youth II (ARP HYC II) Program	84.425	15566	16,147
Subtotal Education Stabilization Fund Discretionary Grants			<u>1,104,524</u>
Total U. S. Department of Education			<u><u>3,768,370</u></u>
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
Child Nutrition Cluster			
School Breakfast Program - Needy	10.553	13526	739,181
National School Lunch Program	10.555	13391	1,037,779
USDA Commodities	10.555	*	146,723
Local Food for Schools	10.555	15708	6,513
Subtotal Child Nutrition Cluster			<u>1,930,196</u>
Pandemic EBT Local Administrative Grant	10.649	15644	285,031
Total U. S. Department of Agriculture			<u><u>2,215,227</u></u>
Total Federal Expenditures			<u><u>\$ 5,983,597</u></u>

* - Pass-Through Entity Identifying Number not available or not applicable

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
FOR THE YEAR ENDED JUNE 30, 2025**

	Second Period Report	Annual Report
HANFORD JOINT UNION HIGH SCHOOL DISTRICT		
Ninth through Twelfth		
Regular ADA	3,801.73	3,764.05
Special Education - Nonpublic Schools	1.09	1.11
Community Day School	21.71	20.36
Total Ninth through Twelfth	3,824.53	3,785.52
TOTAL SCHOOL DISTRICT	3,824.53	3,785.52

	Second Period Report	Annual Report
HANFORD ONLINE CHARTER SCHOOL		
Nonclassroom-based Ninth through Twelfth		
Regular ADA	134.19	142.71
Total Nonclassroom-based Ninth through Twelfth	134.19	142.71
TOTAL CHARTER SCHOOL	134.19	142.71

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2025**

Grade Level	Minutes Requirement	2024-25 Actual Instructional Minutes	Number of Days	Status
Grade 9	64,800	65,123	180	Complied
Grade 10	64,800	65,123	180	Complied
Grade 11	64,800	65,123	180	Complied
Grade 12	64,800	65,123	180	Complied

See accompanying notes to supplementary information.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2025**

	2026 (Budget)	2025	2024	2023
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	\$ 77,882,273	\$ 79,100,868	\$ 80,994,396	\$ 74,921,716
Expenditures And Other Financing Uses	76,190,112	79,778,242	81,474,723	66,726,551
Net change in Fund Balance	\$ 1,692,161	\$ (677,374)	\$ (480,327)	\$ 8,195,165
Ending Fund Balance	\$ 20,993,986	\$ 19,301,825	\$ 19,979,199	\$ 20,459,527
Available Reserves*	\$ 4,948,813	\$ 3,539,062	\$ 2,464,118	\$ 2,876,207
Available Reserves As A Percentage Of Outgo	6.50%	4.44%	3.02%	4.31%
Long-term Liabilities	\$ 146,193,605	\$ 150,748,441	\$ 154,305,040	\$ 152,088,042
Average Daily Attendance At P-2	3,823	3,825	3,729	3,773

The General Fund ending fund balance has decreased by \$1,157,702 over the past two years. However, the fiscal year 2025-26 budget projects an increase of \$1,692,161. For a District this size, the State recommends available reserves of at least 3% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating deficits in two of the past three years but anticipates incurring an operating surplus during the 2025-26 fiscal year. Total long-term obligations have decreased by \$1,339,601 over the past two years.

Average daily attendance has increased by 52 ADA over the past two years. A slight decrease of 2 ADA is anticipated during the 2025-26 fiscal year.

*Available reserves consist of all unassigned fund balance within the General Fund.

**The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Special Reserve Fund for Postemployment Benefits in accordance with the fund type definitions promulgated by GASB Statement No. 54.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025**

	General Fund	Cafeteria Fund	Special Reserve Fund for Postemployment Benefits
June 30, 2025, annual financial and budget report fund balance	\$ 19,301,825	\$ 3,462,088	\$ 1,167,561
Adjustments and reclassifications:			
Increase (decrease) in total fund balances:			
Accounts receivable	-	(263,461)	-
Fund balance transfer (GASB 54)	1,167,561	-	(1,167,561)
Net adjustments and reclassifications	1,167,561	(263,461)	(1,167,561)
June 30, 2025, audited financial statement fund balance	\$ 20,469,386	\$ 3,198,627	\$ -

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2025**

Charter #	Charter School	Status	Included in Audit Report
1997	Hanford Online Charter School	Active	Yes

See accompanying notes to supplementary information.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
COMBINING BALANCE SHEET
JUNE 30, 2025

	Student Activity Fund	Charter Schools Fund	Adult Education Fund	Cafeteria Fund	Building Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds
ASSETS									
Cash and investments	\$ 1,012,074	\$ 1,681,831	\$ 1,773,019	\$ 2,446,361	\$ 3,098,626	\$ 6,674,600	\$ 6,803,920	\$ 6,130,305	\$ 29,620,736
Accounts receivable	-	11,097	102,180	671,590	-	447,017	-	-	1,231,884
Due from other funds	-	126,264	-	5,960	-	643,907	750,000	-	1,526,131
Stores inventory	-	-	-	78,851	-	-	-	-	78,851
Total Assets	\$ 1,012,074	\$ 1,819,192	\$ 1,875,199	\$ 3,202,762	\$ 3,098,626	\$ 7,765,524	\$ 7,553,920	\$ 6,130,305	\$ 32,457,602
LIABILITIES									
Accrued liabilities	\$ -	\$ 137,335	\$ 59,124	\$ 4,135	\$ -	\$ 256,736	\$ -	\$ -	\$ 457,330
Due to other funds	-	-	-	-	-	750,000	643,907	-	1,393,907
Total Liabilities	-	137,335	59,124	4,135	-	1,006,736	643,907	-	1,851,237
FUND BALANCES									
Non-spendable	-	-	50	81,326	-	-	-	-	81,376
Restricted	1,012,074	556,372	1,816,025	3,117,301	3,098,626	6,758,788	6,910,013	6,130,305	29,399,504
Committed	-	1,125,485	-	-	-	-	-	-	1,125,485
Total Fund Balances	1,012,074	1,681,857	1,816,075	3,198,627	3,098,626	6,758,788	6,910,013	6,130,305	30,606,365
Total Liabilities and Fund Balances	\$ 1,012,074	\$ 1,819,192	\$ 1,875,199	\$ 3,202,762	\$ 3,098,626	\$ 7,765,524	\$ 7,553,920	\$ 6,130,305	\$ 32,457,602

See accompanying notes to supplementary information.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2025**

	Student Activity Fund	Charter Schools Fund	Adult Education Fund	Cafeteria Fund	Building Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds
REVENUES									
LCFF sources	\$ -	\$ 2,170,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,170,472
Federal sources	-	-	311,784	1,930,194	-	-	-	-	2,241,978
Other state sources	-	175,524	1,094,372	1,285,064	-	-	-	23,818	2,578,778
Other local sources	1,595,545	82,365	132,579	204,468	302,460	1,956,122	3,936,810	4,902,244	13,112,593
Total Revenues	1,595,545	2,428,361	1,538,735	3,419,726	302,460	1,956,122	3,936,810	4,926,062	20,103,821
EXPENDITURES									
Current									
Instruction	-	1,457,417	684,514	-	-	-	-	-	2,141,931
Instruction-related services									
School site administration	-	426,703	406,841	-	-	-	-	-	833,544
Pupil services									
Food services	-	-	-	2,960,222	-	-	-	-	2,960,222
All other pupil services	-	120,991	39,724	-	-	-	-	-	160,715
General administration									
All other general administration	-	62,782	36,693	63,403	-	-	-	-	162,878
Plant services	-	30,900	148,466	213	-	-	-	-	179,579
Facilities acquisition and construction	-	166,450	(2,503)	-	2,182,722	-	232,554	-	2,579,223
Ancillary services	1,429,472	-	-	-	-	-	-	-	1,429,472
Debt service									
Principal	-	-	-	-	-	-	-	2,098,803	2,098,803
Interest and other	-	-	-	-	-	-	-	2,572,700	2,572,700
Total Expenditures	1,429,472	2,265,243	1,313,735	3,023,838	2,182,722	-	232,554	4,671,503	15,119,067
Excess (Deficiency) of Revenues Over Expenditures	166,073	163,118	225,000	395,888	(1,880,262)	1,956,122	3,704,256	254,559	4,984,754
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	-	-	2,973,945	-	2,973,945
Other sources	-	-	-	-	-	-	-	14,237,782	14,237,782
Transfers out	-	(2,670)	(1,372)	(1,925)	(2,223,945)	(750,000)	-	-	(2,979,912)
Other uses	-	-	-	-	-	-	-	(14,002,185)	(14,002,185)
Net Financing Sources (Uses)	-	(2,670)	(1,372)	(1,925)	(2,223,945)	(750,000)	2,973,945	235,597	229,630
NET CHANGE IN FUND BALANCE	166,073	160,448	223,628	393,963	(4,104,207)	1,206,122	6,678,201	490,156	5,214,384
Fund Balance - Beginning	846,001	1,521,409	1,592,447	2,804,664	7,202,833	5,552,666	231,812	5,640,149	25,391,981
Fund Balance - Ending	\$ 1,012,074	\$ 1,681,857	\$ 1,816,075	\$ 3,198,627	\$ 3,098,626	\$ 6,758,788	\$ 6,910,013	\$ 6,130,305	\$ 30,606,365

See accompanying notes to supplementary information.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2025**

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The District has not elected to use the de minimis indirect cost rate of up to 15 percent.

Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the article 8 (commencing with section 46200) of chapter 2 of part 26 of the *Education Code*.

Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

Schedule of Charter Schools

This schedule lists all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

Combining Statements – Non-Major Funds

These statements provide information on the District's non-major funds.

OTHER INFORMATION

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2025**

The Hanford Joint Union High School District was established in 1892 and is comprised of an area of approximately 248.5 square miles located in Kings County. There were no changes in the boundaries of the District during the current year. The District operates three comprehensive high schools, a community day school, a continuation school, an adult school and one online charter school.

GOVERNING BOARD

Member	Office	Term Expires
Paul Gillum	President	2028
Melonie Robinson	Clerk	2026
Lisa Chavarin	Member	2026
Alicia Martella	Member	2026
Janet Barbeiro	Member	2028

DISTRICT ADMINISTRATORS

Dr. Victor Rosa
Superintendent

Renee Creech
*Assistant Superintendent
of Business and Operations*

Julie Fagundes
Director of Business

OTHER INDEPENDENT AUDITORS' REPORTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Independent Auditors' Report

Governing Board
Hanford Joint Union High School District
Hanford, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hanford Joint Union High School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Hanford Joint Union High School District's basic financial statements, and have issued our report thereon dated January 19, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Hanford Joint Union High School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hanford Joint Union High School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Hanford Joint Union High School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hanford Joint Union High School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California
January 19, 2026

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**Independent Auditors' Report

Governing Board
Hanford Joint Union High School District
Hanford, California

Report on Compliance for Each Major Federal Program***Opinion on Each Major Federal Program***

We have audited Hanford Joint Union High School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Hanford Joint Union High School District's major federal programs for the year ended June 30, 2025. Hanford Joint Union High School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Hanford Joint Union High School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Hanford Joint Union High School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of Hanford Joint Union High School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Hanford Joint Union High School District's federal programs.

Auditor's Responsibilities for the Audit for Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Hanford Joint Union High School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the report on compliance about Hanford Joint Union High School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Hanford Joint Union High School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Hanford Joint Union High School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Hanford Joint Union High School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Report on Internal Control Over Compliance (continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California
January 19, 2026

**REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL
OVER COMPLIANCE FOR STATE PROGRAMS**Independent Auditors' Report

Governing Board
Hanford Joint Union High School District
Hanford, California

Report on State Compliance***Opinion on State Compliance***

We have audited Hanford Joint Union High School District's compliance with the requirements specified in the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to Hanford Joint Union High School District's state program requirements as identified in the table in the Auditor's Responsibilities for the Audit of State Compliance section of our report for the year ended June 30, 2025.

In our opinion, Hanford Joint Union High School District complied, in all material respects, with the laws and regulations of the applicable laws and regulations of the applicable state programs for the year ended June 30, 2025.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2024-2025 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of Hanford Joint Union High School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of Hanford Joint Union High School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Hanford Joint Union High School District's state programs.

Auditor's Responsibilities for the Audit of State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Hanford Joint Union High School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Hanford Joint Union High School District's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Hanford Joint Union High School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of Hanford Joint Union High School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Hanford Joint Union High School District's internal control over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine Hanford Joint Union High School District's compliance with the state laws and regulations applicable to the following items:

PROGRAM NAME	PROCEDURES PERFORMED
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Independent Study	No
Continuation Education	No
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools or Programs	Not Applicable
K-3 Grade Span Adjustment	Not Applicable
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
Home to School Transportation Reimbursement	Yes

Auditor's Responsibilities for the Audit of State Compliance (continued)

PROGRAM NAME	PROCEDURES PERFORMED
School Districts, County Offices of Education, and Charter Schools	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Not Applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
Expanded Learning Opportunities Program	Not Applicable
Transitional Kindergarten	Not Applicable
Kindergarten Continuance	Not Applicable
Charter Schools	
Attendance; for charter schools	Yes
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Yes
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Yes
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

We did not perform testing for Independent Study and Continuation Education because the ADA was not material.

The term "Not Applicable" is used above to mean either the District did not offer the program during the current fiscal year, the District did not participate in the program during the current fiscal year, or the program applies to a different type of local education agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Report on Internal Control Over Compliance (continued)

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California
January 19, 2026

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2025**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>	
84.010	Title I, Part A, Basic Grants Low-Income and Neglected	
Dollar threshold used to distinguish between Type A and Type B programs:	\$	<u>750,000</u>
Auditee qualified as low-risk auditee?		<u>Yes</u>

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with <i>2024-25 Guide for Annual Audits of California K-12 Local Education Agencies ?</i>	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

FIVE DIGIT CODE

20000
30000

AB 3627 FINDING TYPE

Inventory of Equipment
Internal Control

There were no financial statement findings for the year ended June 30, 2025.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

FIVE DIGIT CODE

50000

AB 3627 FINDING TYPE

Federal Compliance

There were no federal award findings or questioned costs for the year ended June 30, 2025.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

FIVE DIGIT CODE

10000
40000
42000
43000
60000
61000
62000
70000
71000
72000

AB 3627 FINDING TYPE

Attendance
State Compliance
Charter School Facilities Programs
Apprenticeship: Related and Supplemental Instruction
Miscellaneous
Classroom Teacher Salaries
Local Control Accountability Plan
Instructional Materials
Teacher Misassignments
School Accountability Report Card

There were no state award findings or questioned costs for the year ended June 30, 2025.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

There were no findings or questioned costs for the year ended June 30, 2024.

Financial Report #3

AGENDA: New Business / Information

TOPIC: Exterior Painting at Hanford High School Project

DESCRIPTION: Bids for the Exterior Painting at Hanford High School Project are due by 2:00 p.m. on February 17, 2026.

The basis for award of this project is established as the base bid.

FISCAL IMPACT: This project is funded through bond funds.

RECOMMENDATION: Bid results will be presented at the next meeting for action.

Financial Report #4

AGENDA: New Business / Information

TOPIC: Exterior Painting at Hanford West High School Project

DESCRIPTION: Bids for the Exterior Painting at Hanford West High School Project are due by 2:00 p.m. on February 17, 2026.

The basis for award of this project is established as the base bid.

FISCAL IMPACT: This project is funded through bond funds.

RECOMMENDATION: Bid results will be presented at the next meeting for action.

Financial Report #5

AGENDA:	New Business/Action
TOPIC:	Sierra Pacific High School Buildings J3 & M1 Project – Change Order #3
DESCRIPTION:	This change order for the new construction project at Sierra Pacific is for work approved in the field as per Construction Change Directives (CCD) #006 and 008. The total cost for Change Order #3 is \$10,522.27 with no additional days.
FISCAL IMPACT:	Cost of \$10,522.27 to be paid from the School Facility Fund
RECOMMENDATION:	Administration recommends approval of Sierra Pacific Buildings J3 & M Project – Change Order #3.

CHANGE ORDER

PROJECT:

Hanford Sierra Pacific High School Buildings J & M

CHANGE ORDER NO.:

03

DATE OF ISSUANCE:**OWNER:**

Hanford Joint Union High School District
823 W. Lacey Blvd.
Hanford CA 93230-

CONTRACT DATE:

10/9/2025

NOTICE TO PROCEED:

10/9/2025

CONTRACTOR:

Ardent General, Inc.
2960 N. Burl Ave
Fresno CA 93727-

Architect Project No.:

2278

DSA Appl. No.:**DSA File No.:****OPSC Appl. No.:****OSHPD No.:**

The Contract is changed as follows:

Description:

CCD 006/COR 006: Labor and Materials to change the toilet partition doors from Fiberglass to Hollow Metal with custom paint color. \$1,618.20

CCD 008/COR 008: Irrigation tie-in location conflict \$8,904.37

It is mutually agreed that the affixed signature to this Change Order is evidence that all compensation with respects to the changes defined herein have been satisfied with the execution of this document. Furthermore, no additional compensation either monetarily or via time extension to this contract will be sought in respect to this Change Order.

The Original Contract Sum and Contract Completion Date:	\$16,195,000.00	3/26/2027
Net change (Contract Sum and Contract Time) by previous Change Orders:	(\$13,412.55)	0 days
Contract Sum and Contract Completion Date prior to this Change Order:	\$16,181,587.45	3/26/2027
Contract Sum and Contract Time (increased or decreased) by this Change Order:	\$10,522.57	0 days
New Contract Sum and Contract Completion Date including this Change Order:	\$16,192,110.02	3/26/2027

CONTRACTOR

Ardent General, Inc.

2960 N. Burl Ave

Fresno CA 93727-

By:

Date:


1-29-26

ARCHITECT

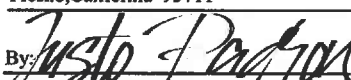
Darden Architects

6790 N. West Ave

Fresno, California 93711

By:

Date: 1/28/26


1/28/26

OWNER

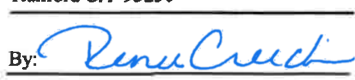
Hanford Joint Union High School District

823 W. Lacey Blvd.

Hanford CA 93230-

By:

Date: 02.02.2026


02.02.2026

☒ OWNER ☒ CONTRACTOR ☒ ARCHITECT ☐ CONSULTANT ☐ INSPECTOR ☐ OTHER



6790 N. West Ave
Fresno, California 93711
559.448.8051
559.446.1765

www.dardenarchitects.com

CONSTRUCTION CHANGE DIRECTIVE

PROJECT:

Hanford Sierra Pacific High School Buildings J & M

DIRECTIVE NO.:

006

DATE OF ISSUANCE:

1/8/2026

OWNER:

Hanford Joint Union High School District
823 W. Lacey Blvd.
Hanford CA 93230-

CONTRACT DATE:

10/9/2025

NOTICE TO PROCEED:

10/9/2025

CONTRACTOR:

Ardent General, Inc.
2960 N. Burl Ave
Fresno CA 93727-

Architect Project No.:

2278

DSA Appl. No.:

DSA File No.:

OPSC Appl. No.:

OSHDP No.:

You are hereby directed to make the following change(s) in this Contract:

Replace RR Doors to Hollow Metal

Labor and materials to change the toilet partition doors from Fiberglass to Hollow Metal with custom paint color as selected by the owner.

CONTRACT ADJUSTMENT

1. The proposed basis of adjustment to the Contract Sum or Guaranteed Maximum Price is:

- ☒ Lump Sum (increase) of \$1,618.20
☐ Unit Price of \$0.00
☐ As provided for in General Conditions and the Supplemental Conditions of the contract.
☐ As Follows:

2. The Contract Time is proposed to (be adjusted). The proposed adjustment, if any, is increase of 0 days)

When signed by the Owner and Architect and received by the Contractor, this document becomes effective IMMEDIATELY as a Construction Change Directive (CCD), and the Contractor shall proceed with the change(s) described above.

Signature by the Contractor indicates the Contractor's agreement with the proposed adjustments in Contract Sum and Contract Time set forth in this Construction Change Directive.

ARCHITECT

Darden Architects

6790 N. West Ave

Fresno, California 93711

OWNER

Hanford Joint Union High School District

823 W. Lacey Blvd.

Hanford CA 93230-

CONTRACTOR

Ardent General, Inc.

2960 N. Burl Ave

Fresno CA 93727-

By:

Date: 1-8-2026

By:

Date: 01.09.2026

By:

Date: 1-9-26

☒ OWNER

☒ CONTRACTOR

☒ ARCHITECT

☐ CONSULTANT

☐ INSPECTOR

☐ OTHER



6790 N. West Ave
Fresno, California 93711
Tel: 559.448.8051
Fax: 559.446.1765

CHANGE ORDER REQUEST REVIEW

www.dardenarchitects.com

PROJECT: Hanford Sierra Pacific High School Buildings J & M
CHANGE ORDER REQUEST NO.: 006

DATE OF ISSUANCE: 1/8/2026

OWNER:
Hanford Joint Union High School District
823 W. Lacey Blvd.
Hanford CA 93230-

Architect Project No.: 2278
DSA Appl. No.:
DSA File No.:
OPSC Appl. No.:
OSHDP No.:

CONTRACTOR:

Ardent General, Inc.
2960 N. Burl Ave
Fresno CA 93727-

DESCRIPTION OF PROPOSED CHANGE:

Requested By:

Scope:
Replace RR Doors to Hollow Metal

Necessary for:

DESIGN CONSULTANT'S REVIEW:

Date Sent: 1/8/2026
Referred To: Darden
Date Returned: 1/8/2026

ACTION:

- ☐ NO EXCEPTION TAKEN RELATIVE TO COST
- ☐ NO EXCEPTION TAKEN RELATIVE TO TIME
- ☐ AMEND AS NOTED AND RESUBMIT
- ☐ REJECTED

Consultants Remarks

ARCHITECT'S REVIEW:

Date Returned: 1/8/2026

ACTION:

- ☒ NO EXCEPTION TAKEN RELATIVE TO COST
- ☒ NO EXCEPTION TAKEN RELATIVE TO TIME
- ☐ AMEND AS NOTED AND RESUBMIT
- ☐ REJECTED

Architects Remarks:

Attachments:

REVIEWED:

Darden Architects
6790 N. West Ave
Fresno, California 93711

Darden Architects : Date : 1-8-2026

APPROVED:

Hanford Joint Union High School District
823 W. Lacey Blvd.
Hanford CA 93230-

01.09.2026

Owner : Date :

The Architect is hereby directed to instruct the Contractor to make the above changes in the Project and to include these changes in a subsequent Change Order:

- ☒ OWNER
- ☒ CONTRACTOR
- ☐ INSPECTOR
- ☐ STRUCTURAL
- ☐ MECHANICAL
- ☐ ELECTRICAL
- ☒ OTHER



PCO #006

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

Project: 25-09 - 25-09 Sierra Pacific High School Buildings J3 and M1
Project
1259 13th Ave
Hanford, California 93230

Prime Contract Potential Change Order #006: RFP#5 Replace RR Doors to Hollow Metal

TO:	Hanford Joint Union High School 823 West Lacey Boulevard Hanford California, 93230	FROM:	
PCO NUMBER/REVISION:	006 / 0	CONTRACT:	1 - Standard Template [Change Name]
REQUEST RECEIVED FROM:		CREATED BY:	Stephanie Perkins (Ardent General, Inc.)
STATUS:	Pending - In Review	CREATED DATE:	12/30 /2025
REFERENCE:	RFP#5	PRIME CONTRACT CHANGE ORDER:	
FIELD CHANGE:	No		
LOCATION:		ACCOUNTING METHOD:	Amount Based
SCHEDULE IMPACT:		PAID IN FULL:	No
		TOTAL AMOUNT:	\$1,618.20

POTENTIAL CHANGE ORDER TITLE: RFP#5 Replace RR Doors to Hollow Metal

CHANGE REASON: Design Development

POTENTIAL CHANGE ORDER DESCRIPTION: (The Contract Is Changed As Follows)

CE #013 - RFP#5 Replace RR Doors to Hollow Metal

Eliminate fiberglass doors and change to HM doors. Prime and paint HM doors.

ATTACHMENTS:

[JND Drywall.pdf](#) [Credit 01 - Sierra Pacific.pdf](#) [RFP#5 Replace RR Doors to Hollow Metal.pdf](#)

#	Cost Code	Description	Type	Amount
1	08-1100 - Metal Doors and Frames	Credit	Other	(\$3,600.00)
2	09-2500 - Drywall	Paint Doors	Commitment	\$ 4,680.00
Subtotal:				\$1,080.00
OH&P: 10.00% Includes Cost Type (2)				\$ 468.00
Bond: 1.50% Includes Cost Type (2)				\$ 70.20
Grand Total:				\$1,618.20

Hanford Joint Union High School
823 West Lacey Boulevard
Hanford California 93230

 01.09.2026

SIGNATURE

DATE

SIGNATURE

DATE



6790 N. West Ave
Fresno, California 93711
Tel: 559.448.8051
Fax: 559.446.1765
www.dardenarchitects.com

REQUEST FOR PROPOSAL

PROJECT:

Hanford Sierra Pacific High School Buildings J & M

REQUEST FOR PROPOSAL NO.: 005

DATE OF ISSUANCE: 12/11/2025

OWNER:

Hanford Joint Union High School District
823 W. Lacey Blvd.
Hanford CA 93230-

CONTRACT DATE:

NOTICE TO PROCEED:

CONTRACTOR:

Ardent General, Inc.
2960 N. Burl Ave
Fresno CA 93727-

Architect Project No.: 2278
DSA Appl. No.:
DSA File No.:
OPSC Appl. No.:
OSHPD No.:

Please submit an itemized proposal for change in the Contract Sum and Contract Time for proposed modifications to the Contract Documents described herein. Submit proposal promptly or notify the Architect in writing of the date on which you anticipate submitting your proposal.

This is not a Change Order, Construction Change Directive, or a direction to proceed with the Work described in the proposed modifications.

Description:

Change Doors in the Restrooms from Fiberglass to Hollow Metal Doors.

Please provide cost proposals for the following items so we can perform a comparison:

1. Custom Color for Fiberglass Doors

Provide a cost proposal for manufacturing the Fiberglass Doors in a custom color as required by the Architect and Owner.

2. Alternative Option – Hollow Metal Doors

Provide a cost proposal to change the doors from Fiberglass to Hollow Metal construction. Proposal should also include the cost to prep and paint the Hollow Metal Doors to match the color selected by the Architect and Owner.

These two cost proposals will be evaluated side by side to determine which option is more feasible for the project.

Attachments

Darden Architects, Inc.

ISSUED BY:


Justo Padron, Architect

☒ OWNER ☒ CONTRACTOR ☒ ARCHITECT ☐ CONSULTANT ☐ INSPECTOR ☐ OTHER



CHANGE ORDER/ CREDIT FORM

DATE: 12/19/2025
C.C.D 01

The Description of Vendor Partner Change Order Request is as follows:

Material Breakdown:

Materials	\$	(3,600.00)
Sub Total:		\$ (3,600.00)

CONTRACTOR _____
NAME _____
DATE _____

SUBCONTRACTOR
NAME
DATE

Katherine Harris

Katherine Harris
12/19/2025

JND Drywall Inc.

California License # 1062336

DIR # 1000799383

1442 E. Mesa Ave.

Fresno, CA 93710

559-355-1567

inddrywallinc@gmail.com

RFP 5

Project: Sierra Pacific HS Bldgs J3 & M1

Bid Date: 9/16/2025

Wages: Prevailing

Addendums: 1, 2, 3

Scope:

09 91 00 Painting

\$4,680

Inclusions:

Paint 9 new HM doors per RFP 5 that were previously scheduled to be FF fiberglass
Clean up of this bidders construction waste and spoils; deposited into containers supplied
by General Contractor.

Exclusions:

Skilled and trained requirements
Track and bleacher painting by supplier/installer
Parking lot striping and traffic paint
Patch, repair and/or replacement of finishes not specifically shown as such.
Temporary partitions and dust cover, ALL demolition, covering & protection of existing
finishes to remain.
All costs for: trash chutes, containers for this subcontractor's construction waste & spoils,
security, shop drawings, engineered shop drawings & engineering, testing, permits,
Inspections, Bonds & Risk Insurance.
All costs associated with overtime, shift work, acceleration, and multiple mobilizations.



6790 N. West Ave
Fresno, California 93711
559.448.8051
559.446.1765

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CONSTRUCTION CHANGE DIRECTIVE

PROJECT:

Hanford Sierra Pacific High School Buildings J & M

DIRECTIVE NO.:

008

DATE OF ISSUANCE:

1/21/2026

OWNER:

Hanford Joint Union High School District
823 W. Lacey Blvd.
Hanford CA 93230-

CONTRACT DATE:

10/9/2025

NOTICE TO PROCEED:

10/9/2025

CONTRACTOR:

Ardent General, Inc.
2960 N. Burl Ave
Fresno CA 93727-

Architect Project No.:

2278

DSA Appl. No.:

DSA File No.:

OPSC Appl. No.:

OSHPD No.:

You are hereby directed to make the following change(s) in this Contract:

Irrigation Tie-In Conflict

The irrigation tie-in location contains existing utilities that conflict with the proposed irrigation line alignment. Due to required clearance requirements from the existing gas line, the irrigation line cannot be installed as originally planned and must be rerouted to maintain proper separation and comply with safety and utility clearance standards.

CONTRACT ADJUSTMENT

1. The proposed basis of adjustment to the Contract Sum or Guaranteed Maximum Price is:

- ☒ Lump Sum (increase) of \$8,904.37
☐ Unit Price of \$0.00
☐ As provided for in General Conditions and the Supplemental Conditions of the contract.
☐ As Follows:

2. The Contract Time is proposed to (be adjusted) . The proposed adjustment, if any, is increase of 0 days)

When signed by the Owner and Architect and received by the Contractor, this document becomes effective IMMEDIATELY as a Construction Change Directive (CCD), and the Contractor shall proceed with the change(s) described above.

Signature by the Contractor indicates the Contractor's agreement with the proposed adjustments in Contract Sum and Contract Time set forth in this Construction Change Directive.

ARCHITECT

Darden Architects
6790 N. West Ave
Fresno, California 93711

OWNER

Hanford Joint Union High School District
823 W. Lacey Blvd.
Hanford CA 93230-

CONTRACTOR

Ardent General, Inc.
2960 N. Burl Ave
Fresno CA 93727-

By:

Date: 1-21-26

By:

Date: 01.21.2026

By:

Date: 1-21-2026

☒ OWNER ☒ CONTRACTOR ☒ ARCHITECT ☐ CONSULTANT ☐ INSPECTOR ☐ OTHER



6790 N. West Ave

Fresno, California 93711

Tel: 559.448.8051

Fax: 559.446.1765

www.dardenarchitects.com

CHANGE ORDER REQUEST REVIEW**PROJECT:**

Hanford Sierra Pacific High School Buildings J & M

CHANGE ORDER REQUEST NO.: 008**DATE OF ISSUANCE:** 1/19/2026**OWNER:**Hanford Joint Union High School District
823 W. Lacey Blvd.
Hanford CA 93230-**Architect Project No.:** 2278**DSA Appl. No.:****DSA File No.:****OPSC Appl. No.:****OSHDP No.:****CONTRACTOR:**Arden General, Inc.
2960 N. Burl Ave
Fresno CA 93727-**DESCRIPTION OF PROPOSED CHANGE:****Requested By:****Scope:**

Irrigation Tie-In Conflict

Necessary for:**DESIGN CONSULTANT'S REVIEW:****Date Sent:** 1/19/2026**ACTION:****Referred To:** BCF**Date Returned:** 1/21/2026

- ☒ NO EXCEPTION TAKEN RELATIVE TO COST
☐ NO EXCEPTION TAKEN RELATIVE TO TIME
☐ AMEND AS NOTED AND RESUBMIT
☐ REJECTED

Consultants Remarks**ARCHITECT'S REVIEW:****Date Returned:** 1/21/2026**ACTION:****Architects Remarks:**

- ☒ NO EXCEPTION TAKEN RELATIVE TO COST
☒ NO EXCEPTION TAKEN RELATIVE TO TIME
☐ AMEND AS NOTED AND RESUBMIT
☐ REJECTED

Attachments:**REVIEWED:**Darden Architects
6790 N. West Ave
Fresno, California 93711**Darden Architects :****Date : 1-21-26****APPROVED:**Hanford Joint Union High School District
823 W. Lacey Blvd.
Hanford CA 93230-

01.21.2026

Owner :**Date :**

The Architect is hereby directed to instruct the Contractor to make the above changes in the Project and to include these changes in a subsequent Change Order:

- ☒ OWNER ☒ CONTRACTOR ☐ INSPECTOR ☐ STRUCTURAL ☐ MECHANICAL ☐ ELECTRICAL ☒ OTHER



PCO #008

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

Project: 25-09 - 25-09 Sierra Pacific High School Buildings J3 and M1
Project
1259 13th Ave
Hanford, California 93230

Prime Contract Potential Change Order #008: Irrigation Tie-In Conflict

TO:	Hanford Joint Union High School 823 West Lacey Boulevard Hanford California, 93230	FROM:	
PCO NUMBER/REVISION:	008 / 0	CONTRACT:	1 - Standard Template [Change Name]
REQUEST RECEIVED FROM:		CREATED BY:	Stephanie Perkins (Ardent General, Inc.)
STATUS:	Pending - In Review	CREATED DATE:	1/19 /2026
REFERENCE:	RFI#46	PRIME CONTRACT CHANGE ORDER:	
FIELD CHANGE:	No		
LOCATION:		ACCOUNTING METHOD:	Amount Based
SCHEDULE IMPACT:		PAID IN FULL:	No
		TOTAL AMOUNT:	\$8,904.37

POTENTIAL CHANGE ORDER TITLE: Irrigation Tie-In Conflict

CHANGE REASON: Allowance

POTENTIAL CHANGE ORDER DESCRIPTION: (The Contract Is Changed As Follows)

CE #017 - Irrigation Tie-In Conflict

Rerouting irrigation line due to existing elevation.

ATTACHMENTS:

[New vision Proposal RFI 46.pdf](#) [RFI#46 Response.pdf](#)

#	Cost Code	Description	Type	Amount
1	32-9000 - Planting/Landscape		Commitment	\$ 7,975.25
Subtotal:				\$7,975.25
OH&P: 10.00% Includes Cost Type (13)				\$ 797.53
Insurance: 1.50% Includes Cost Type (13)				\$ 131.59
Grand Total:				\$8,904.37

SUBMITTAL REVIEW

REVIEW IS ONLY FOR GENERAL COMPLIANCE
WITH CONTRACT DOCUMENTS AND GENERAL
ARRANGEMENT OF FACILITIES.

QUANTITIES, DIMENSIONS AND JOB
CONDITIONS ARE THE RESPONSIBILITY OF
THE CONTRACTOR.

- ☒ NO EXCEPTIONS TAKEN
- ☐ NO EXCEPTIONS EXCEPT AS NOTED
- ☐ AMEND AS NOTED AND RESUBMIT
- ☐ REJECTED - SEE REMARKS

BLAIR, CHURCH & FLYNN
CONSULTING ENGINEERS
451 CLOVIS AVENUE, SUITE 200
CLOVIS, CA 93612
(559) 326-1400

Hanford Joint Union High School
823 West Lacey Boulevard
Hanford California 93230

Renee Creech 01.21.2026

SIGNATURE

DATE

BY: C. Heskett DATE: 01/21/26

SIGNATURE

DATE



Landscape Bid Proposal

New Vision Landscape & Designers, Inc

4376 N Gregory Ave

Fresno, CA 93722

License #: 1096708 DIR# PW-LR: 1001186909

Ph: 559-765-7963 Email: nvlandscape.co@gmail.com

Project information

Project Name: 25-09 Sierra Pacific High School
Buildings J3 and M1 Project

Bid Date 1/19/2026

Address 1259 13th Ave

Bidding To: Ardent General

Addendums

Project Type: Prevailing Wage

Bulletins/Memos: RFI 46

Spec Sections: irrigation

Scope of work

Materials- Fittings, additional 6" pipe, 8" Materials, sand.

3,515

Labor- Additional labor for changes

2,460

Equipment F350

960

Total

6,935

15% Mark up

1,040.25

See Break down sheet.

0

Total 7,975.25

Exclusions:

Company Proposal:

New Vision Landscape Designers, Inc. propose to furnish the above scope of work, Labor, Materials, tools, equipment, supervision.

Submitted by: Jose Flores - President

Date

New vision Break down/ Sierra Pacific HS

Irrigation Materials

1. 45 degree 6" fittings. Quantity 3
2. 20' of 6" class 200.
3. Upsize 40' of 6" to 8" class 200.
4. Up size tee from 6" to 8."
5. Sand for Backfill.

Equipment

1. Ford F-350
2. Mini Exc.
3. Dump Trailer.
4. Ford F-250

Labor

- 1.4 Labor's 8hrs each. Mainline Work.
- 2.1 Labor 8hrs. Materials, pick up sand and deliver, pick up pipe Materials and deliver.



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

**Project: 25-09 25-09 Sierra Pacific High School
Buildings J3 and M1 Project**
1259 13th Ave
Hanford, California 93230

RFI #46: Irrigation Tie-In Conflict

Revision	0	Status	Closed on 01/16/26
To	Justo Padron (Darden Architects)	From	Stephanie Perkins (Ardent General, Inc.) 2960 N Burl Ave Fresno, California 93727
Date Initiated	Jan 12, 2026	Due Date	Jan 15, 2026
Location		Project Stage	Course of Construction
Cost Impact	TBD	Schedule Impact	TBD
Spec Section		Cost Code	
Drawing Number		Reference	
Linked Drawings			
Received From	Jose Flores (New Vision Landscape Designers Inc.) Sub Job		
Copies To	Alex Aguilar (Ardent General, Inc.), Richard Braswell (Hanford Joint Union High School), Renee Creech (Hanford Joint Union High School), Jennifer Diaz (Darden Architects), Grant Dodson (Darden Architects), Julie Fagundes (Hanford Joint Union High School), Marc Lopez (Ardent General, Inc.), Chris Pavone (Ardent General, Inc.), Ben Stidman (Hanford Joint Union High School), Ricky Teter (Ardent General, Inc.)		

Activity

Question

Question from Stephanie Perkins Ardent General, Inc. on Monday, Jan 12, 2026 at 01:59 PM PST

Location 1 at the N/E irrigation tie-in utilities in conflict see attached pictures and elevations.
Location 2 has no conflict
Location 3 to the south has a 3inch gas line
Please verify pipe size at location 2 see plans below.

Attachments

[sierra pacific RFI.pdf](#)

Official Response

Response from Justo Padron Darden Architects on Friday, Jan 16, 2026 at 03:02 PM PST

Comments Location 1: see Detail A/RFI 46 below. Location 2: Yes, this section should be 8". Location 3: Contractor shall ensure the irrigation main line and the gas main line do not touch. Contractor shall backfill sand underneath the irrigation main line to the top of the utilities below.

Cato M. Heskett, PLA
BC&F 01/16/26

Attachments

[2278_RFI 046.pdf](#)

All Replies

Response from Justo Padron Darden Architects on Friday, Jan 16, 2026 at 03:02 PM PST

Comments Location 1: see Detail A/RFI 46 below. Location 2: Yes, this section should be 8". Location 3: Contractor shall ensure the irrigation main line and the gas main line do not touch. Contractor shall backfill sand underneath the irrigation main line to the top of the utilities below.

Cato M. Heskett, PLA
BC&F 01/16/26

Attachments

[2278_RFI 046.pdf](#)

Ardent General, Inc.

2960 N. Burl Ave

Fresno CA 93727-

6790 N. West Ave
Fresno, California 93711
559.448.8051
559.446.1765
www.dardenarchitects.com

REQUEST FOR INFORMATION

RFI No.: 046

To: Darden Architects

6790 N. West Ave

Fresno, California 93711

Date: 1/12/2026

Respond By: 1/19/2026

Attn: Justo Padron

Architect Project No.

2278

DSA/OSHPD Review Yes No Apprd
Required ☐ ☒ ☐

Project: Hanford Sierra Pacific High School Buildings J
Dsa No.:

INFORMATION REQUESTED:

Irrigation Tie-In Conflict

Location 1 at the N/E irrigation tie-in utilities in conflict see attached pictures and elevations.

Location 2 has no conflict

Location 3 to the south has a 3inch gas line

Please verify pipe size at location 2 see plans below.

Cost Impact: \$0.00

Schedule Impact: 0 Days

Signature: _____

Pages Attached: 10

Trade/Contractor: New Vision Landscape Designer Schedule Task No/Item: _____

The Work shall be carried out in accordance with the following supplemental instructions issued in accordance with the Contract Documents without change in the Contract Sum or Contract Time. Proceeding with the Work in accordance with these instructions indicates your acknowledgement that there will be no change in the Contract Sum or Contract Time.

If the Contractor considers that this supplemental instruction requires a change in the Contract Sum or Contract Time, the Contractor shall not proceed with this Work and shall promptly submit an itemized proposal to the Architect for doing this work. If your proposal is found to be satisfactory and in order, this supplemental instruction will be superseded by a Construction Change Directive.

Referred To: BC&F

Referred Date: 1/12/2026 Return Date: 1/16/2026

SUPPLEMENTAL INSTRUCTIONS:

Irrigation Tie-In Conflict

Comments

Location 1: see Detail A/RFI 46 bew

Location 2: Yes, this section should be "

Location 3: Contractor shall ensure the irrigation main line and the gas main line do not touch.

Contractor shall backfill sand underneath the irrigation main line to the top of the utilities below.

Cato M. HeskPLA

BC&F01/16/26

Consultant : _____

Date: 1/16/2026

Architect

Date

1/16/2026

Copy: ☒ Owner ☒ Inspector ☐ Testing Lab ☐ Structural ☐ Mech. ☐ Elec ☒ File ☒ Other Pages Attached: 10



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

**Project: 25-09 25-09 Sierra Pacific High School
Buildings J3 and M1 Project**
1259 13th Ave
Hanford, California 93230

RFI #46: Irrigation Tie-In Conflict

Revision	0	Status	Open
To	Justo Padron (Darden Architects)	From	Stephanie Perkins (Ardent General, Inc.) 2960 N Burl Ave Fresno, California 93727
Date Initiated	Jan 12, 2026	Due Date	Jan 15, 2026
Location		Project Stage	Course of Construction
Cost Impact	TBD	Schedule Impact	TBD
Spec Section		Cost Code	
Drawing Number		Reference	
Linked Drawings			
Received From	Jose Flores (New Vision Landscape Designers Inc.)	Sub Job	
Copies To	Alex Aguilar (Ardent General, Inc.), Richard Braswell (Hanford Joint Union High School), Renee Creech (Hanford Joint Union High School), Jennifer Diaz (Darden Architects), Grant Dodson (Darden Architects), Julie Fagundes (Hanford Joint Union High School), Marc Lopez (Ardent General, Inc.), Chris Pavone (Ardent General, Inc.), Ben Stidman (Hanford Joint Union High School), Ricky Teter (Ardent General, Inc.)		

Activity

Question

Question from Stephanie Perkins Ardent General, Inc. on Monday, Jan 12, 2026 at 01:59 PM PST

Location 1 at the N/E irrigation tie-in utilities in conflict see attached pictures and elevations.
Location 2 has no conflict
Location 3 to the south has a 3inch gas line
Please verify pipe size at location 2 see plans below.

Attachments

[sierra pacific RFI.pdf](#)

Awaiting an Official Response

New vision Landscape Designers inc.

REQUEST FOR INFORMATION

RFI NO: 2

PROJECT: SIERRA PACIFIC HIGH SCHOOL BUILDINGS J3
AND M1 PROJECT

DATE: 1/11/25

TO: Ardent General
CARE OF: Sierra pacific high

FROM: New vision landscape
4376 N Gregory AVE
Fresno, CA 93722
Attn: XXXXXX
Nvlandscape.co@gmail.com

FILING: RFI# 02

ATTN: Ardent

REF. SPECIFICATION: N/A

DRAWING:

POTENTIAL IMPACTS:

☐ SCHED ☒ LABOR
☒ MAT'L ☐ NO IMPACT
☐ OTHER

RFI SUBMITTED BY: Jose Flores

NEED REPLY BY:

Location 1 at the N/E irrigation tie-in has utilities in conflict see attached pictures and elevations. Location 2 has no conflict. Location 3 to the south has a 3inch gas line.
please verify pipe size at location 2 see plans below.

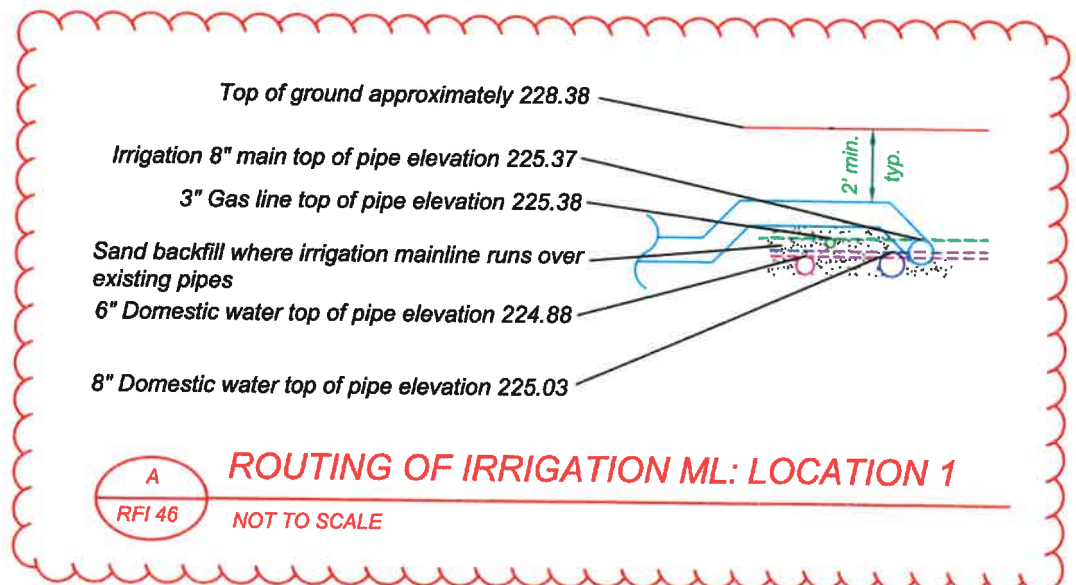
Comments

Location 1: see Detail A/RFI 46 below.

Location 2: Yes, this section should be 8".

Location 3: Contractor shall ensure the irrigation main line and the gas main line do not touch. Contractor shall backfill sand underneath the irrigation main line to the top of the utilities below.

Cato M. Heskett, PLA
BC&F
01/16/26



FIRM:

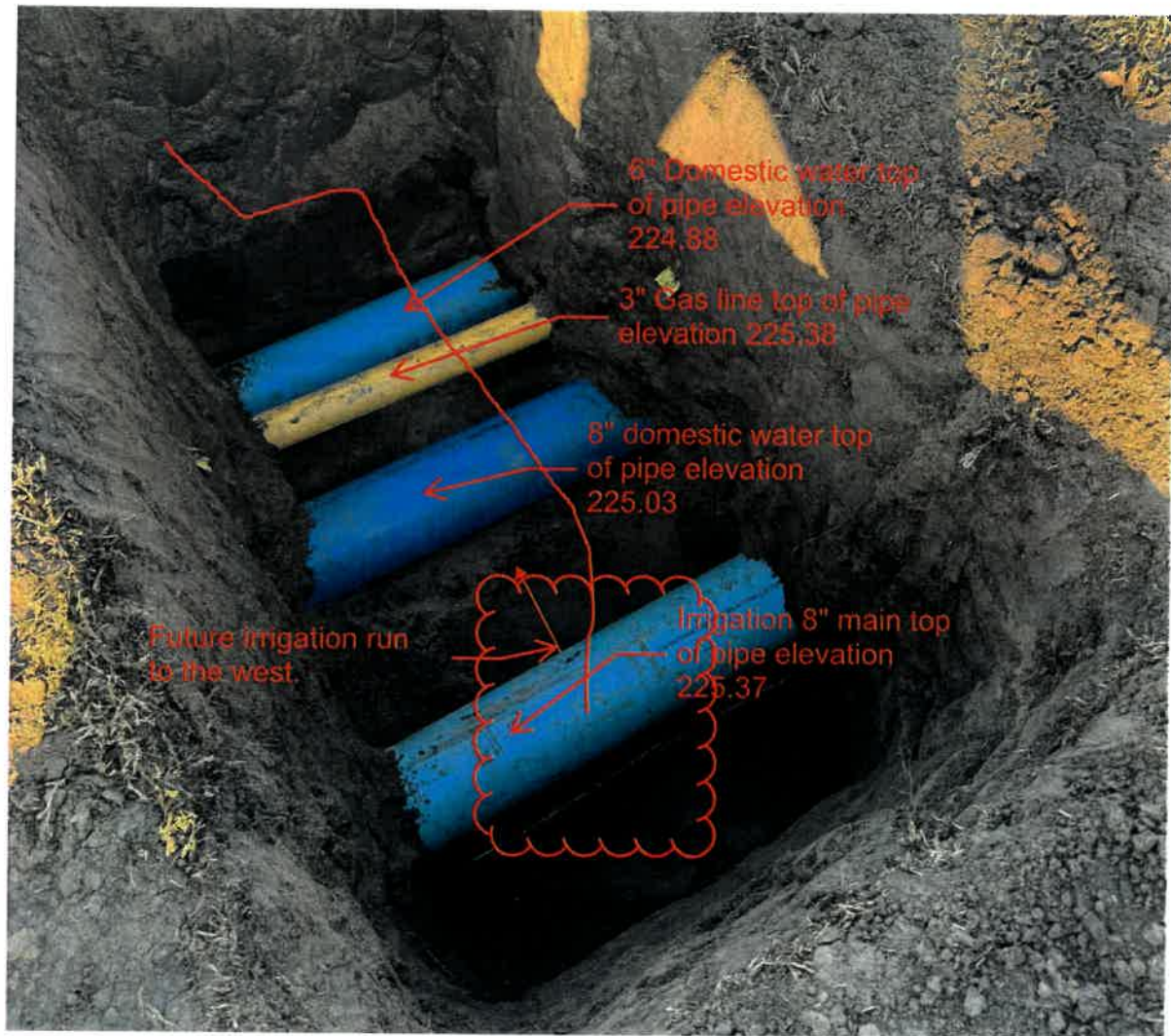
SIGNED:

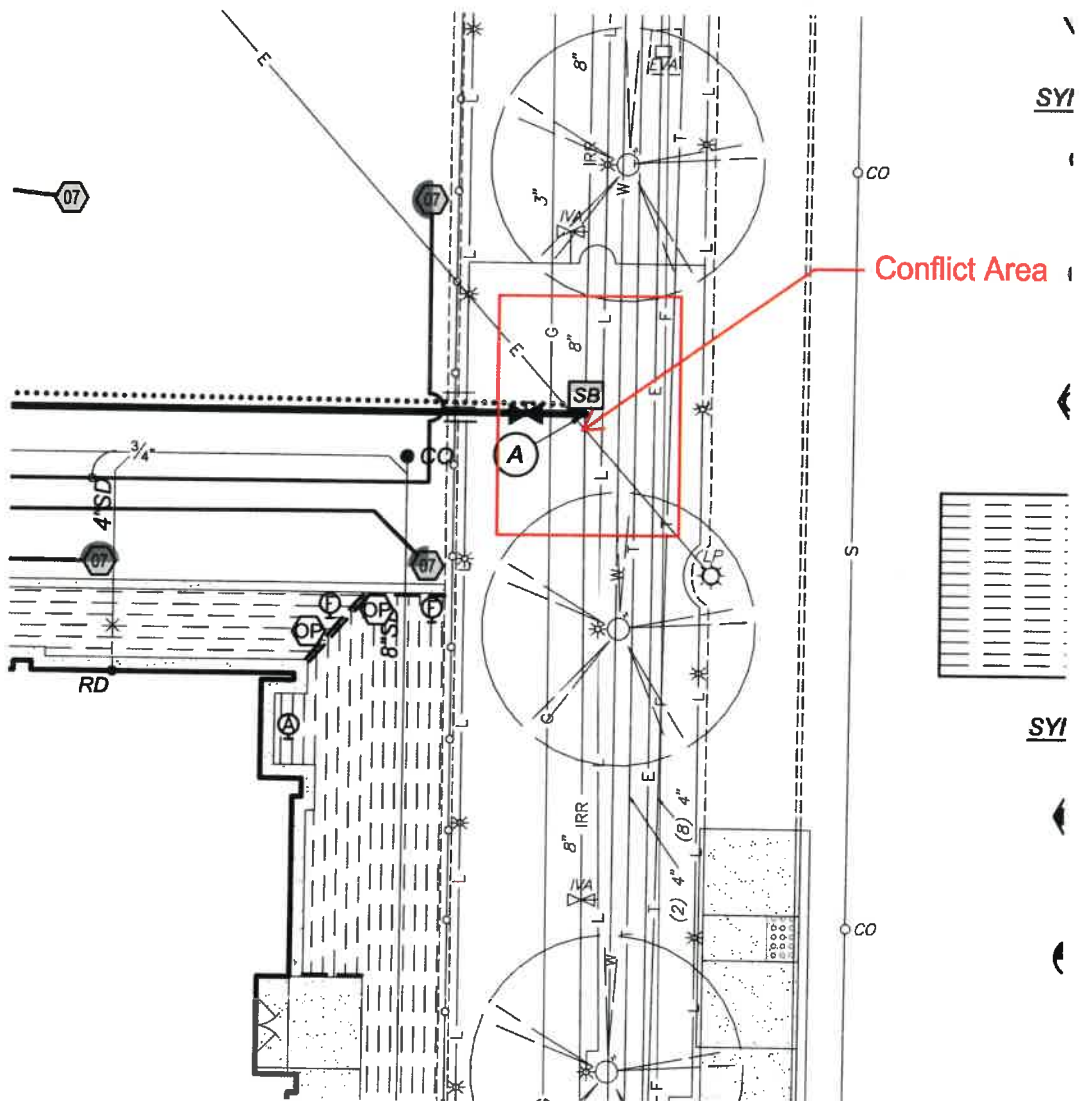
DATE:

CC:

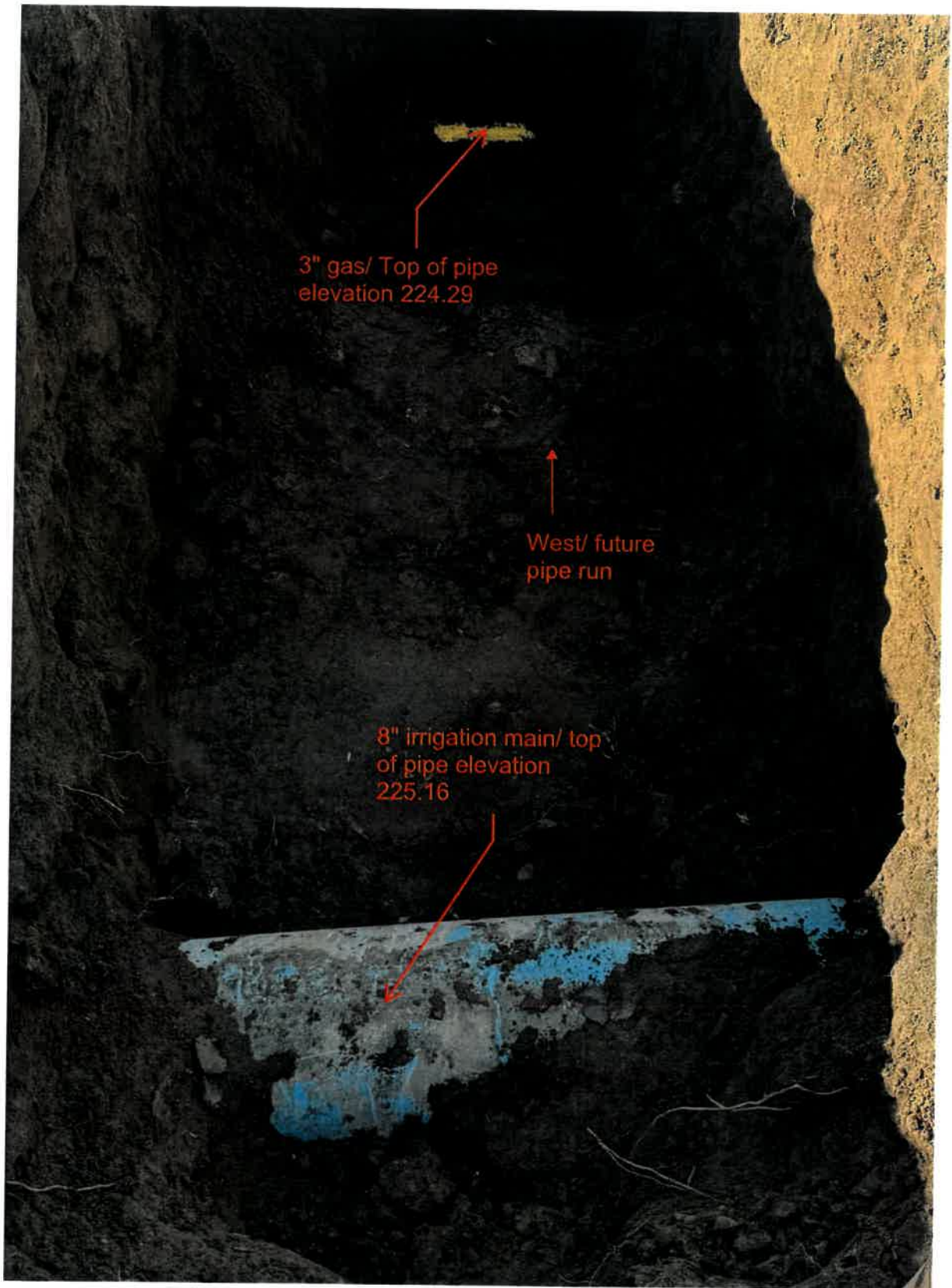
- ☒ CLARIFICATION ONLY
- ☐ CHANGE IN CONTRACT
- ☐ ENGINEER CHANGE
- ☐ OTHER _____

Location 1 conflict area see plan sheet below photo for reference. Elevations provided.

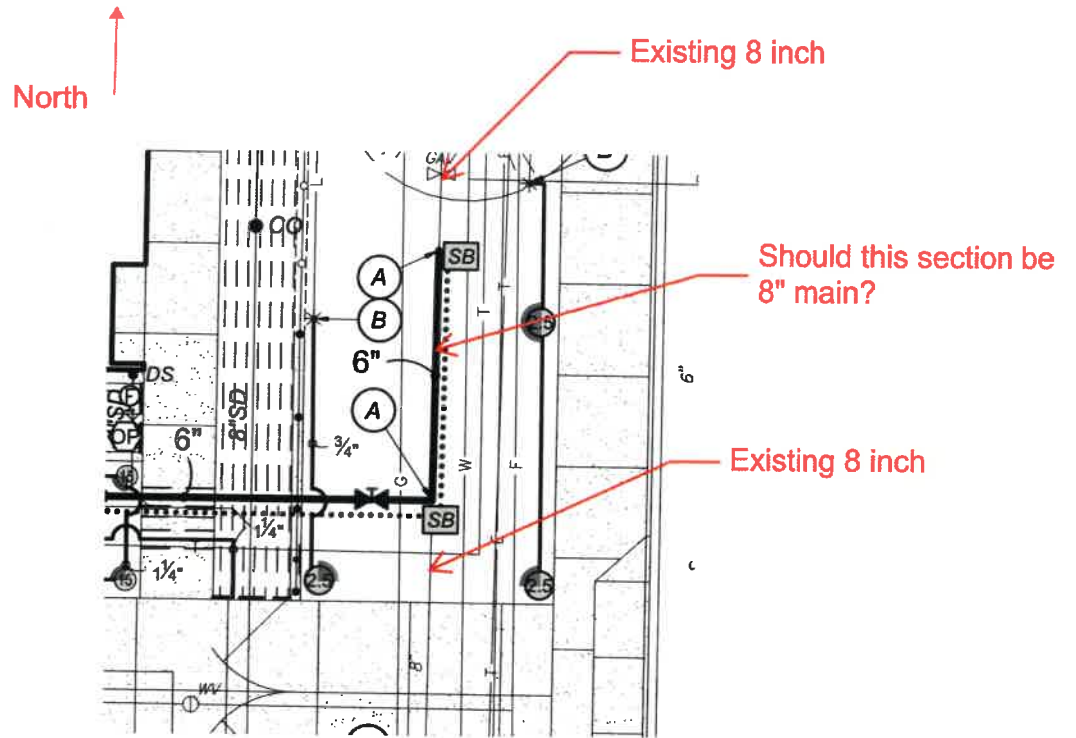




Location 3 conflict. 3 inch gas main will have less than 2 inch clearance under the irrigation main.



Location 2 shows 6inch north and south, should this be 8" Main?



New vision Landscape Designers inc.

REQUEST FOR INFORMATION

RFI NO: 2

PROJECT: SIERRA PACIFIC HIGH SCHOOL BUILDINGS J3
AND M1 PROJECT

DATE: 1/11/25

TO: Ardent General
CARE OF: Sierra pacific high

FROM: New vision landscape
4376 N Gregory AVE
Fresno, CA 93722
Attn: XXXXXX
Nvlandscape.co@gmail.com

FILING: RFI# 02

ATTN: Ardent

REF. SPECIFICATION: N/A

DRAWING:

POTENTIAL IMPACTS:

☐ SCHED	☒ LABOR
☒ MAT'L	☐ NO IMPACT
☐ OTHER	

RFI SUBMITTED BY: Jose Flores

NEED REPLY BY:

Location 1 at the N/E irrigation tie-in has utilities in conflict see attached pictures and elevations. Location 2 has no conflict. Location 3 to the south has a 3inch gas line.
please verify pipe size at location 2 see plans below.

REPLY:

FIRM:

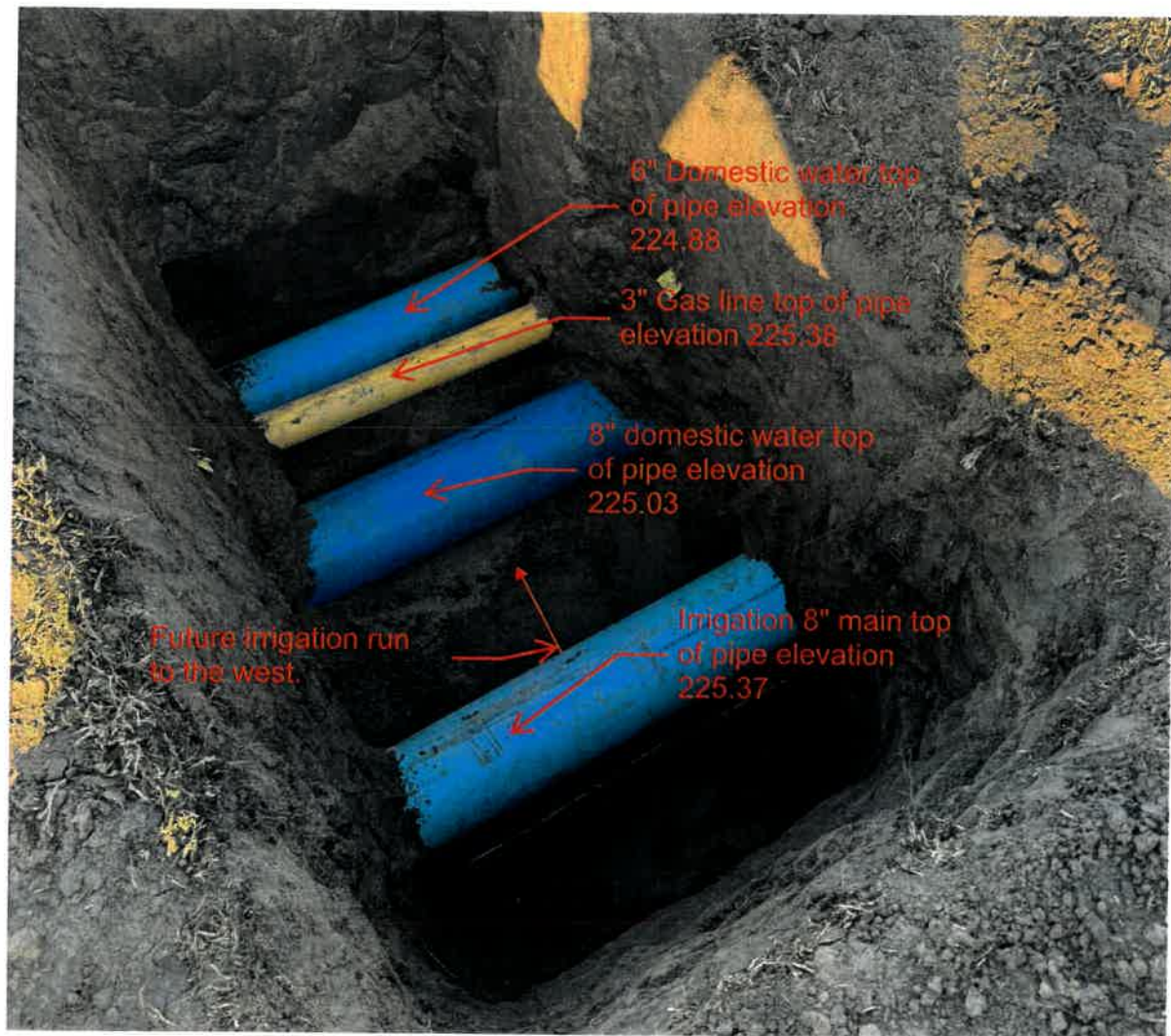
SIGNED:

DATE:

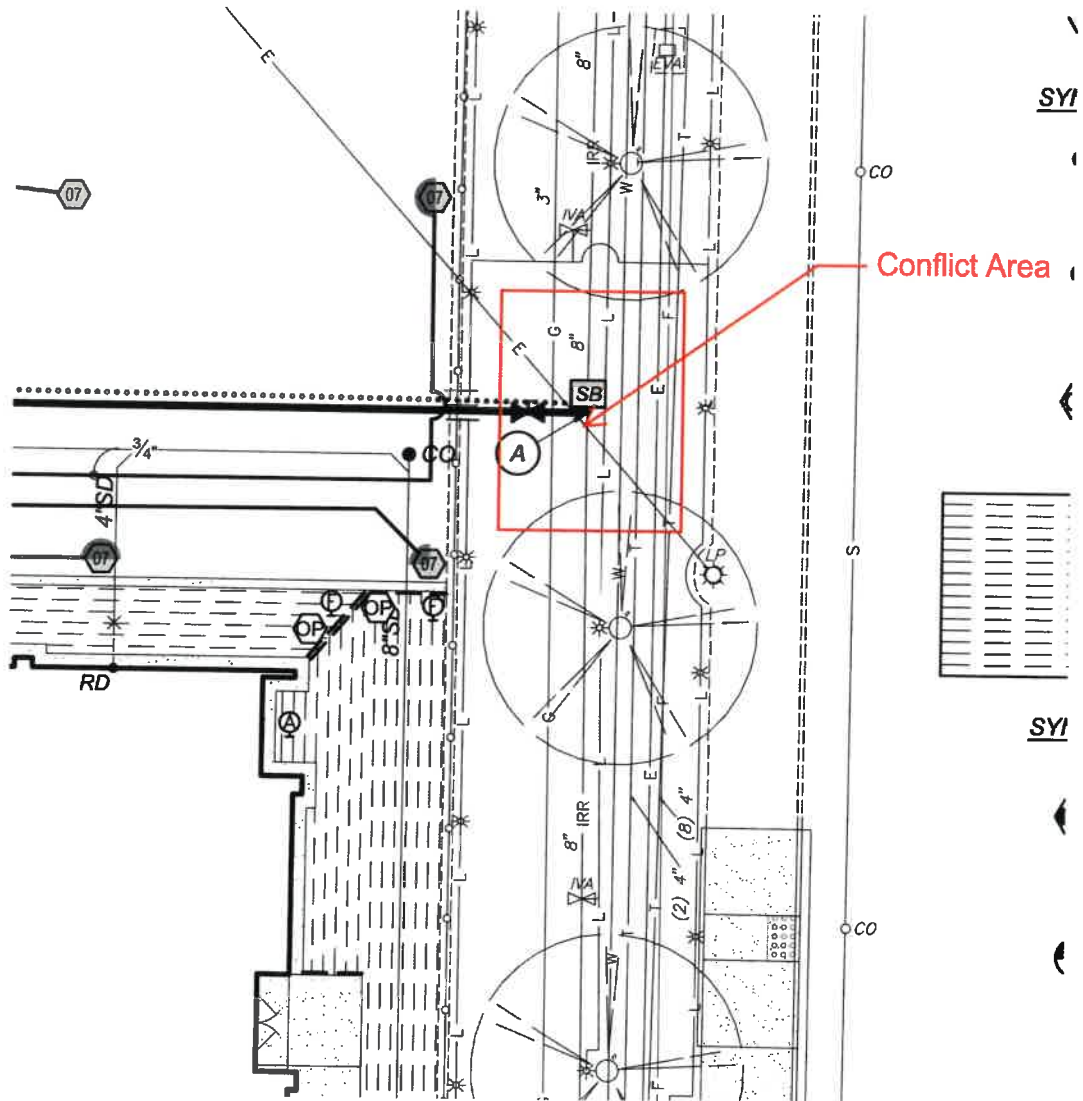
CC:

☒ CLARIFICATION ONLY
☐ CHANGE IN CONTRACT
☐ ENGINEER CHANGE
☐ OTHER _____

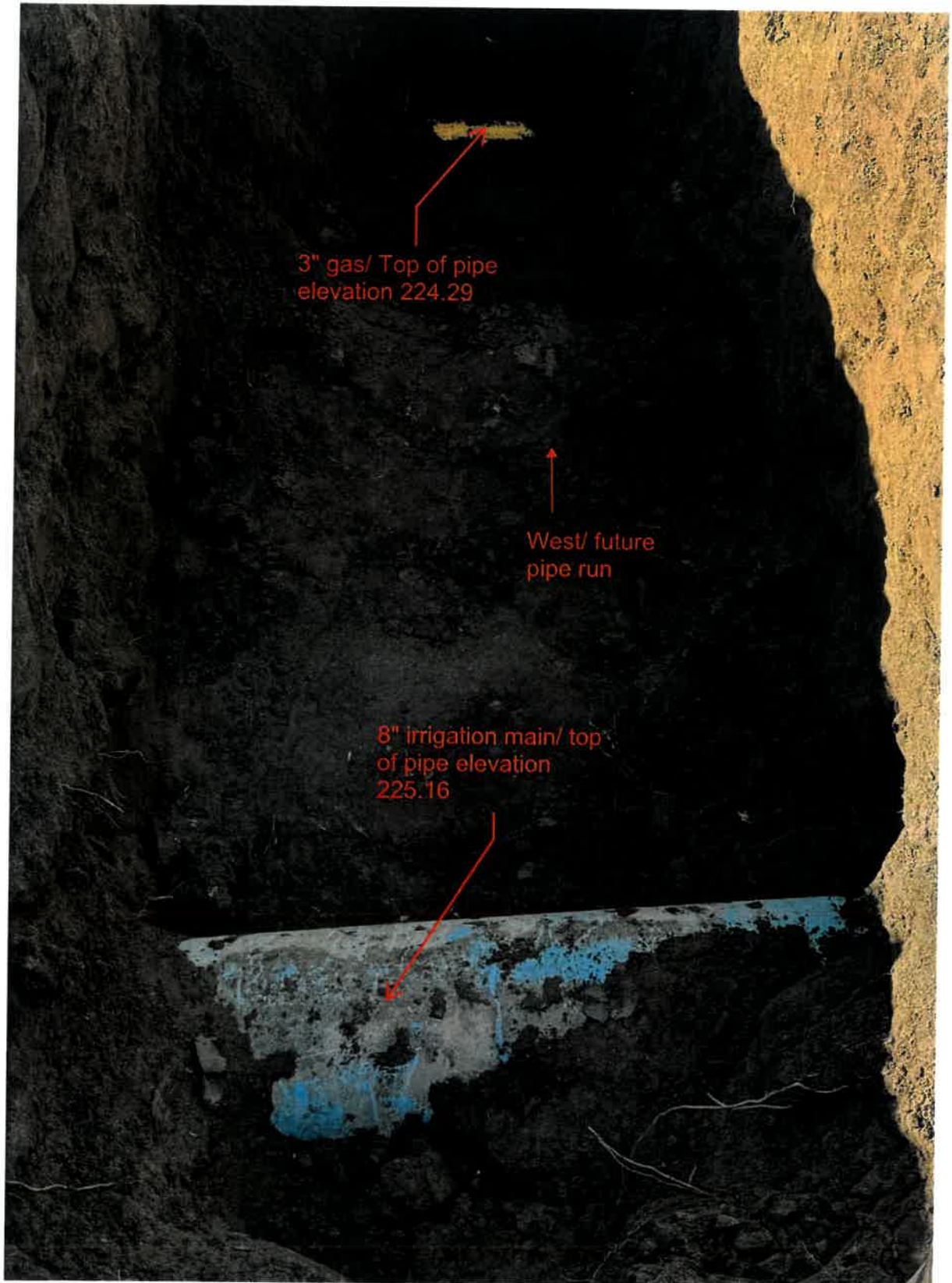
Location 1 conflict area see plan sheet below photo for reference. Elevations provided.



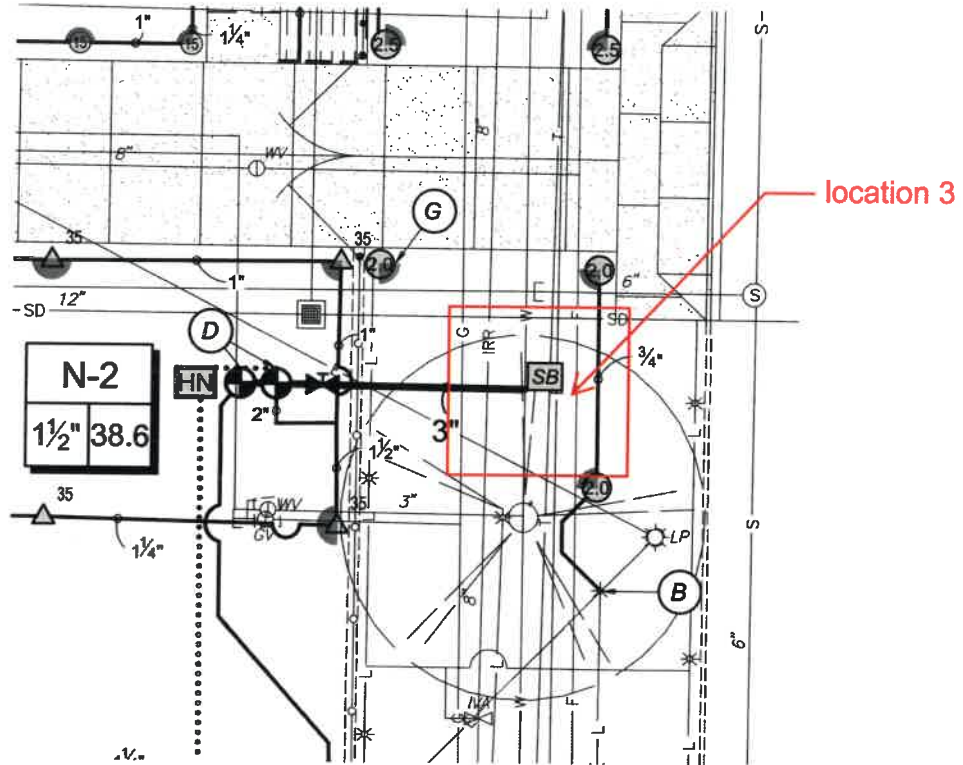
Location 1 conflict Area (North)



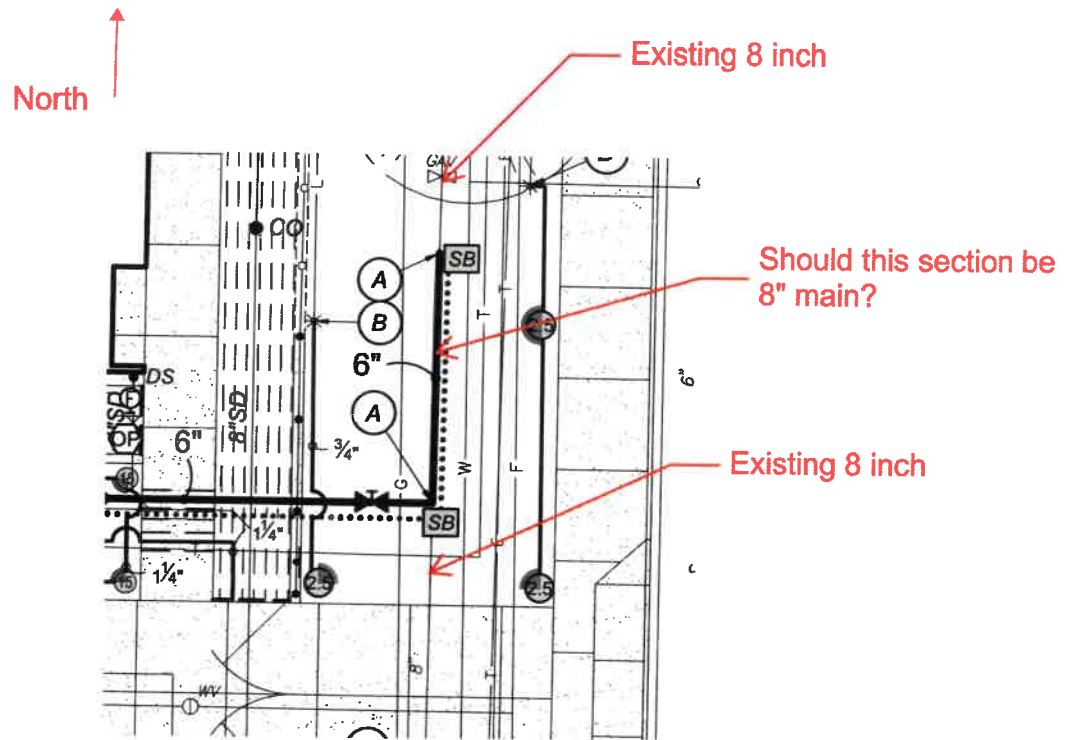
Location 3 conflict. 3 inch gas main will have less than 2 inch clearance under the irrigation main.



Location 3 conflict area (North)



Location 2 shows 6inch north and south, should this be 8" Main?



Financial Report

#6

AGENDA:	New Business/Action
TOPIC:	Sierra Pacific High School Buildings J3 & M1 Project – Change Order #4
DESCRIPTION:	Change Order #4 is for the work in Construction Change Directive (CCD) #007 previously approved by the Board. The cost for this work is \$26,888.67 with no additional days.
FISCAL IMPACT:	Cost of \$26,888.67 to be paid from the School Facility Fund.
RECOMMENDATION:	Administration recommends approval of Sierra Pacific Buildings J3 & M Project – Change Order #4

CHANGE ORDER

PROJECT:

Hanford Sierra Pacific High School Buildings J & M

CHANGE ORDER NO.:

04

DATE OF ISSUANCE:**OWNER:**

Hanford Joint Union High School District
823 W. Lacey Blvd.
Hanford CA 93230-

CONTRACT DATE:

10/9/2025

NOTICE TO PROCEED:

10/9/2025

CONTRACTOR:

Ardent General, Inc.
2960 N. Burl Ave
Fresno CA 93727-

Architect Project No.:

2278

DSA Appl. No.:**DSA File No.:****OPSC Appl. No.:****OSHPD No.:**

The Contract is changed as follows:

Description:

CCD 007 / COR 007: Based on field verification and investigation, the conduits shown on the Existing As-Built drawings connecting to pull box T4 were found to be non-existent. As a result, the originally documented pathway for the installation could not be utilized to complete the scope of work as planned. In order to provide a complete and functional installation, it is necessary to install a new pull box in an accessible location, along with additional conduits to establish a continuous pathway. Furthermore, additional wiring is required to run through the newly installed conduits to properly connect to pull box T4. These added components are essential to ensure the system is installed in accordance with project requirements and can operate as intended. \$26,888.67

It is mutually agreed that the affixed signature to this Change Order is evidence that all compensation with respects to the changes defined herein have been satisfied with the execution of this document. Furthermore, no additional compensation either monetarily or via time extension to this contract will be sought in respect to this Change Order.

The Original Contract Sum and Contract Completion Date:	\$16,195,000.00	3/26/2027
Net change (Contract Sum and Contract Time) by previous Change Orders:	(\$2,889.98)	0 days
Contract Sum and Contract Completion Date prior to this Change Order:	\$16,192,110.02	3/26/2027
Contract Sum and Contract Time (increased or decreased) by this Change Order:	\$26,888.67	0 days
New Contract Sum and Contract Completion Date including this Change Order:	\$16,218,998.69	3/26/2027

CONTRACTOR

Ardent General, Inc.
2960 N. Burl Ave
Fresno CA 93727-

By:**Date:**

1-29-26

ARCHITECT

Darden Architects
6790 N. West Ave
Fresno, California 93711

By:**Date:**

1/28/26

OWNER

Hanford Joint Union High School District
823 W. Lacey Blvd.
Hanford CA 93230-

By:**Date:**

02.02.20226

☒ OWNER ☒ CONTRACTOR ☒ ARCHITECT ☐ CONSULTANT ☐ INSPECTOR ☐ OTHER



6790 N. West Ave
Fresno, California 93711
559.448.8051
559.446.1765

www.dardenarchitects.com

CONSTRUCTION CHANGE DIRECTIVE

PROJECT:

Hanford Sierra Pacific High School Buildings J & M

DIRECTIVE NO.:

007

DATE OF ISSUANCE:

1/13/2026

OWNER:

Hanford Joint Union High School District
823 W. Lacey Blvd.
Hanford CA 93230-

CONTRACT DATE:

10/9/2025

NOTICE TO PROCEED:

10/9/2025

CONTRACTOR:

Ardent General, Inc.
2960 N. Burl Ave
Fresno CA 93727-

Architect Project No.:

2278

DSA Appl. No.:

DSA File No.:

OPSC Appl. No.:

OSHPD No.:

You are hereby directed to make the following change(s) in this Contract:

T4 Existing Conduit Routing

Based on field verification and investigation, the conduits shown on the Existing As-Built drawings connecting to pull box T4 were found to be non-existent. As a result, the originally documented pathway for the installation could not be utilized to complete the scope of work as planned. In order to provide a complete and functional installation, it is necessary to install a new pull box in an accessible location, along with additional conduits to establish a continuous pathway. Furthermore, additional wiring is required to run through the newly installed conduits to properly connect to pull box T4. These added components are essential to ensure the system is installed in accordance with project

CONTRACT ADJUSTMENT

1. The proposed basis of adjustment to the Contract Sum or Guaranteed Maximum Price is:

☒ Lump Sum (increase) of \$26,888.67

☐ Unit Price of \$0.00

☐ As provided for in General Conditions and the Supplemental Conditions of the contract.

☐ As Follows:

2. The Contract Time is proposed to (be adjusted) . The proposed adjustment, if any, is increase of 0 days

When signed by the Owner and Architect and received by the Contractor, this document becomes effective IMMEDIATELY as a Construction Change Directive (CCD), and the Contractor shall proceed with the change(s) described above.

Signature by the Contractor indicates the Contractor's agreement with the proposed adjustments in Contract Sum and Contract Time set forth in this Construction Change Directive.

ARCHITECT

Darden Architects

6790 N. West Ave

Fresno, California 93711

By:

Date: 1/13/26

OWNER

Hanford Joint Union High School District

823 W. Lacey Blvd.

Hanford CA 93230-

By:

Date: 01.28.2026

CONTRACTOR

Ardent General, Inc.

2960 N. Burl Ave

Fresno CA 93727-

By:

Date: 1/13/26

☒ OWNER

☒ CONTRACTOR

☒ ARCHITECT

☐ CONSULTANT

☐ INSPECTOR

☐ OTHER



6790 N. West Ave

Fresno, California 93711

Tel: 559.448.8051

Fax: 559.446.1765

www.dardenarchitects.com

CHANGE ORDER REQUEST REVIEW**PROJECT:**

Hanford Sierra Pacific High School Buildings J & M

CHANGE ORDER REQUEST NO.:

007

DATE OF ISSUANCE:

1/13/2026

OWNER:

Hanford Joint Union High School District
823 W. Lacey Blvd.
Hanford CA 93230-

Architect Project No.:

2278

DSA Appl. No.:

DSA File No.:

OPSC Appl. No.:

OSHPD No.:

CONTRACTOR:

Ardent General, Inc.
2960 N. Burl Ave
Fresno CA 93727-

DESCRIPTION OF PROPOSED CHANGE:

Requested By:

Scope:

T4 Existing Conduit Routing

Necessary for:**DESIGN CONSULTANT'S REVIEW:**

Date Sent:

1/13/2026

ACTION:

Referred To:

HDE

Date Returned:

1/13/2026

- ☒ NO EXCEPTION TAKEN RELATIVE TO COST
☐ NO EXCEPTION TAKEN RELATIVE TO TIME
☐ AMEND AS NOTED AND RESUBMIT
☐ REJECTED

Consultants Remarks**ARCHITECT'S REVIEW:**

Date Returned:

1/13/2026

ACTION:**Architects Remarks:**

- ☒ NO EXCEPTION TAKEN RELATIVE TO COST
☒ NO EXCEPTION TAKEN RELATIVE TO TIME
☐ AMEND AS NOTED AND RESUBMIT
☐ REJECTED

Attachments:**REVIEWED:**

Darden Architects
6790 N. West Ave
Fresno, California 93711

Darden Architects :**Date :** 1/13/26**APPROVED:**

Hanford Joint Union High School District
823 W. Lacey Blvd.
Hanford CA 93230-

01.28.2026

Owner :**Date :**

The Architect is hereby directed to instruct the Contractor to make the above changes in the Project and to include these changes in a subsequent Change Order:

☒ OWNER ☒ CONTRACTOR ☐ INSPECTOR ☐ STRUCTURAL ☐ MECHANICAL ☐ ELECTRICAL ☒ OTHER



PCO #007

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

Project: 25-09 - 25-09 Sierra Pacific High School Buildings J3 and M1
Project
1259 13th Ave
Hanford, California 93230

Prime Contract Potential Change Order #007: T4 Existing Conduit Routing

TO:	Hanford Joint Union High School 823 West Lacey Boulevard Hanford California, 93230	FROM:	
PCO NUMBER/REVISION:	007 / 0	CONTRACT:	1 - Standard Template [Change Name]
REQUEST RECEIVED FROM:		CREATED BY:	Stephanie Perkins (Ardent General, Inc.)
STATUS:	Pending - In Review	CREATED DATE:	1/13 /2026
REFERENCE:	RFI#32	PRIME CONTRACT CHANGE ORDER:	
FIELD CHANGE:	No		
LOCATION:		ACCOUNTING METHOD:	Amount Based
SCHEDULE IMPACT:		PAID IN FULL:	No
		TOTAL AMOUNT:	\$26,888.67

POTENTIAL CHANGE ORDER TITLE: T4 Existing Conduit Routing

CHANGE REASON: Design Development

POTENTIAL CHANGE ORDER DESCRIPTION: *(The Contract Is Changed As Follows)*

CE #014 - T4 Existing Conduit Routing

The cost provided is for an additional pull box and increased wire length due to longer actual run and multiple bends with its associated labor.

ATTACHMENTS:

[AC Electric.pdf](#) [_2278_RFI 032.pdf](#)

#	Cost Code	Description	Type	Amount
1	26-0000 - Electrical	--T4 Conduit	Commitment	\$ 24,083.00
Subtotal:				\$24,083.00
OH&P: 10.00% Includes Cost Type (13)				\$ 2,408.30
Insurance: 1.50% Includes Cost Type (13)				\$ 397.37
Grand Total:				\$26,888.67

Hanford Joint Union High School
823 West Lacey Boulevard
Hanford California 93230

 01.28.2026
SIGNATURE DATE

SIGNATURE DATE

Ardent General, Inc.
2960 N. Burl Ave
Fresno CA 93727-

6790 N. West Ave
Fresno, California 93711
559.448.8051
559.446.1765
www.dardenarchitects.com

REQUEST FOR INFORMATION

RFI No.: 032

To: Darden Architects
6790 N. West Ave
Fresno, California 93711

Date: 12/11/2025
Respond By: 12/25/2025

Attn: Justo Padron

Architect Project No. 2278

DSA/OSHPD Review Yes No Apprd
Required ☐ ☒ ☐

Project: Hanford Sierra Pacific High School Buildings J
Dsa No.:

INFORMATION REQUESTED:

T4 Existing Conduit Routing

Field verification indicates the existing conduit routing shown on the drawings is not matching. The conduit was daylighted and found to run directly from the south heading north, matching the attached rough sketch more closely than the contract documents. This results in a longer run and additional 90° change in direction, which may create issues with conductor length and amount of bends. Please confirm whether adding a junction box near the proposed area is acceptable.

Cost Impact: \$0.00
Schedule Impact: 0 Days
Trade/Contractor: A-C Electric

Signature: _____
Pages Attached: 3

Schedule Task No/Item:

The Work shall be carried out in accordance with the following supplemental instructions issued in accordance with the Contract Documents without change in the Contract Sum or Contract Time. Proceeding with the Work in accordance with these instructions indicates your acknowledgement that there will be no change in the Contract Sum or Contract Time.

If the Contractor considers that this supplemental instruction requires a change in the Contract Sum or Contract Time, the Contractor shall not proceed with this Work and shall promptly submit an itemized proposal to the Architect for doing this work. If your proposal is found to be satisfactory and in order, this supplemental instruction will be superseded by a Construction Change Directive.

Referred To: HDE

Referred Date: 12/11/2025 Return Date: 12/22/2025

SUPPLEMENTAL INSTRUCTIONS:

T4 Existing Conduit Routing

No exceptions to the proposed solution.- Scott D. HDE 12/19/2026

Consultant : _____

Date: 12/22/2025

Architect

Date

12/22/2025

Copy: ☒ Owner ☒ Inspector ☐ Testing Lab ☐ Structural ☐ Mech. ☐ Elec ☒ File ☒ Other Pages Attached: 3



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

**Project: 25-09 25-09 Sierra Pacific High School
Buildings J3 and M1 Project**
1259 13th Ave
Hanford, California 93230

RFI #32: T4 Existing Conduit Routing

Revision	0	Status	Open
To	Justo Padron (Darden Architects)	From	Stephanie Perkins (Ardent General, Inc.) 2960 N Burl Ave Fresno, California 93727
Date Initiated	Dec 11, 2025	Due Date	Dec 14, 2025
Location		Project Stage	Course of Construction
Cost Impact	TBD	Schedule Impact	TBD
Spec Section		Cost Code	
Drawing Number		Reference	
Linked Drawings			
Received From	Leonides Hernandez (A-C Electric)	Sub Job	
Copies To	Alex Aguilar (Ardent General, Inc.), Richard Braswell (Hanford Joint Union High School), Renee Creech (Hanford Joint Union High School), Jennifer Diaz (Darden Architects), Grant Dodson (Darden Architects), Julie Fagundes (Hanford Joint Union High School), Marc Lopez (Ardent General, Inc.), Chris Pavone (Ardent General, Inc.), Ben Stidman (Hanford Joint Union High School), Ricky Teter (Ardent General, Inc.)		

Activity

Question

Question from Stephanie Perkins Ardent General, Inc. on Thursday, Dec 11, 2025 at 11:38 AM PST

Field verification indicates the existing conduit routing shown on the drawings is not matching. The conduit was daylighted and found to run directly from the south heading north, matching the attached rough sketch more closely than the contract documents. This results in a longer run and additional 90° change in direction, which may create issues with conductor length and amount of bends.

Please confirm whether adding a junction box near the proposed area is acceptable.

Attachments

[T4 Existing Conduit Routing.pdf](#)

No exceptions to the proposed solution.

- Scott D. HDE 12/19/2026



A-C Electric Company
1035 W Murray Avenue
Visalia, California 93291
P: (559) 732-4733

Project: VR0357 SIERRA PAC HS BLDG J3/M1
1259 13TH AVE
HANFORD, California 93230

RFI #11: Site - T4 Existing Conduit Routing

Revision	0	Status	Open
To	ALEX AGUILAR CHRIS PAVONE STEPHANIE PERKINS	From	Leonides Hernandez (A-C Electric Company)
Date Initiated	Dec 2, 2025	Due Date	Dec 5, 2025
Location		Project Stage	Course of Construction
Cost Impact	Yes (Unknown)	Schedule Impact	Yes (Unknown)
Spec Section		Cost Code	
Drawing Number	SD/E101	Reference	
Linked Drawings			
Received From	Justin Petersen (A-C Electric Company)		
Copies To	Danielle Boulton (A-C Electric Company), Frank Lopez (A-C Electric Company), Carlos Ochoa (A-C Electric Company), Justin Petersen (A-C Electric Company), Mike Willey (A-C Electric Company)		

Activity

Question

Question from Leonides Hernandez A-C Electric Company on Tuesday, Dec 2, 2025 at 11:20 AM PST

Field verification indicates the existing conduit routing shown on the drawings is not matching. The conduit was daylighted and found to run directly from the south heading north, matching the attached rough sketch more closely than the contract documents. This results in a longer run and additional 90° change in direction, which may create issues with conductor length and amount of bends.

Please confirm whether adding a junction box near the proposed area is acceptable.

Attachments

[SD_E101_ ELECTRICAL SITE PLAN Rev.1 \(1\).pdf](#)

Awaiting an Official Response



A-C Electric Company

CALIFORNIA C-10 LICENSE 99849

ENGINEERING - CONSTRUCTION - TECHNOLOGY - SERVICE

VISALIA DIVISION
Box 328
Visalia, CA 93279
O: (559) 732-4733
F: (559) 732-0954
www.a-celectric.com

Change Request Proposal

Job Name: SIERRA PAC HS BLDG J3/M1
Customer Job No: 25-09
A-C Job No: VR0357

Date: 1/6/26
Description: RFI 032 ADDED UG BOX
A-C CRP No: 4.00

To: ARDENT GENERAL INC.
2960 N BURL AVENUE

FRESNO, CA 93727

Attn:

Description:

PER RFI 032 RESPONSE, THE EXISTING CONDUIT ROUTING SHOWN WAS NOT ACCURATE. THE COST PROVIDED IS FOR AN ADDITIONAL PULLBOX AND INCREASED WIRE LENGTH DUE TO LONGER ACTUAL RUN AND MULTIPLE BENDS WITH ITS ASSOCIATED LABOR.

Schedule Impact: 3 Days

AMOUNT

Words: Twenty-Four Thousand Eighty-Three Dollars and Zero Cents

Figure: \$24,083.00

Price Valid Until:

Terms and Conditions:

1. This proposal is valid for a period not to exceed (20) calendar days from the date of this proposal unless otherwise noted.
2. This proposal is contingent upon receiving a signed copy of this Change Request or receiving a mutually acceptable form of subcontract change order.
3. Progress billing will be based on work completed and materials stored.
4. This proposal excludes acceleration, losses of efficiency, as well as the cumulative impact of ongoing and new changes being directed. We reserve our rights to pursue reimbursement for these and any other costs that occur beyond the scope of our original contract.
5. Labor rates are based on the work being performed during regular working hours - overtime is not included unless specifically stated in this proposal.
6. Pricing is based on having unrestricted access to the work area.
7. Cutting and patching is excluded unless specifically included in the quote.

A-C Electric Company

Accepted by:

Signed

Signed

Name and Title
1/6/26

Name and Title

Date

Date

A-C Electric Company

TO: ARDENT GENERAL

CUSTOMER JOB #

A-C JOB # VR0357

CUSTOMER APR/PCO #

A-C PCO # 4

JOB: Sierra Pacific HS Bldgs J3 & M1

Date 12/30/25

RE: PER RFI 032 RESPONSE, THE EXISTING CONDUIT ROUTING SHOWN WAS NOT ACCURATE. THE COST PROVIDED IS FOR AN ADDITIONAL PULLBOX AND INCREASED WIRE LENGTH DUE TO LONGER ACTUAL RUN AND MULTIPLE BENDS WITH ITS ASSOCIATED LABOR.

MATERIAL

Material	\$10,201	
TOTAL MATERIAL		\$10,201

SUBCONTRACT

1. _____
2. _____
3. _____
4. _____

TOTAL SUBCONTRACT	\$	-
-------------------	----	---

LABOR

APPRENTICE		Hrs @	\$ 110.00 /hr	
JOURNEYMAN	26.74	Hrs @	\$ 140.00 /hr	\$3,743.25
GENERAL FOREMAN	26.74	Hrs @	\$ 162.00 /hr	\$4,331.48
DETAILING/DWG UPDATES	2.50	Hrs @	\$ 120.00 /hr	\$300.00
DIRECT SUPERVISION		Hrs @	\$ 150.00 /hr	
Administration	0.50	Hrs @	\$ 55.00 /hr	\$27.50
Material Runner		Hrs @	\$ 40.00 /hr	
Subsistence	3	Days @	\$ 20.00 /day	\$60.00
TOTAL LABOR COST				\$8,462.23

EXPENSES

Consumable Items	4% of Labor Dollars	\$338.49
Delivery Truck	Hrs @ \$75.00 /hr	
Material Storage		
Equipment Rental		\$1,515.00
A-C Owned Equipment		\$620.00
Drawing Updates	1 sheets @ /sheet	
TOTAL EXPENSES		\$2,473.49

OVERHEAD, PROFIT, BOND, TAX & SUBCONTRACT MARK-UP

Subtotal of Material and Labor		\$	18,664
Overhead & Profit	10%	\$	1,866
Tax	8.25%	\$	842
Expenses		\$	2,473.49
Mark Up on Expenses		\$	-
Total Subcontract Dollars		\$	-
Mark Up on Subcontract	5%	\$	-
Bond	1%		238

TOTAL COST SUMMARY	\$	24,083
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2560 S. EAST AVE
FRESNO, CALIFORNIA 93706

Project: Sierra Pacific HS Bldgs J3 & M1
Bid # : VR0357
Estimator: LGH

Bid Date December 30, 2025

1/6/2026

A-C Electric Company

2560 S. EAST AVE
FRESNO, CALIFORNIA 93706

DIRECT JOB EXPENSE

PROJECT: Sierra Pacific HS Bldgs J3 & M1
ESTIMATOR: LGH

BID NO: VR0357
BID DATE: December 30, '25

<u>EQUIPMENT RENTAL</u>		<u>QTY</u>			
	FIELD OFFICE RENTAL		@ \$ 50 PER DAY	=	\$
	STORAGE TRAILER RENTAL		@ \$ 25 PER DAY	=	\$
	TRIMBLE		@ \$ 190 PER DAY	=	\$
	19' SCISSOR LIFT		@ \$ 119 PER DAY	=	\$
	26' SCISSOR LIFT		@ \$ 160 PER DAY	=	\$
	54' SCISSOR LIFT		@ \$ 275 PER DAY	=	\$
	30' JLG		@ \$ 285 PER DAY	=	\$
	60' JLG		@ \$ 445 PER DAY	=	\$
1	10K GRADALL	1 DAYS	@ \$ 520 PER DAY	=	\$ 520.00
1	SKID STEER	1 DAYS	@ \$ 345 PER DAY	=	\$ 345.00
	WATER TRUCK		@ \$ 440 PER DAY	=	\$
1	COMPACTOR	1 DAYS	@ \$ 250 PER DAY	=	\$ 250.00
	BACKHOE		@ \$ 310 PER DAY	=	\$
1	MINI EXCAVATOR	1 DAYS	@ \$ 350 PER DAY	=	\$ 350.00
1	RENTAL Delivery OR Pick Up	1 DAYS	@ \$ 50 PER TRIP	=	\$ 50.00
1	<u>DIRECT JOB EXPENSE</u>		<u>TOTAL EQ RENTAL</u>	\$	1,515.00
	OFFICE SUPPLIES		@ \$ 75 PER MO.	=	\$
	UTILITIES		@ \$ 75 PER MO.	=	\$
1	TRANSIT LASER	1 DAYS	@ \$ 50 PER DAY	=	\$ 50.00
1	A-C EQUIPMENT	2 DAYS	@ \$ 50 PER DAY	=	\$ 100.00
1	A-C TOOLS	2 DAYS	@ \$ 25 PER DAY	=	\$ 50.00
	A-C LINE TRUCK		@ \$ 125 PER DAY	=	\$
	A-C BUCKET TRUCK		@ \$ 595 PER DAY	=	\$
	A-C CRANE		@ \$ 527 PER DAY	=	\$
	A-C TRUCK	3 DAYS	@ \$ 140 PER DAY	=	\$ 420.00
	FUEL CHARGE		@ \$ 0.85 PER MILE	=	\$
			PERMIT	\$	
			<u>DIRECT JOB EXPENSE COST</u>	\$	620.00

Financial Report

#7

AGENDA:	Information Only
TOPIC:	Refunding Bonds Analysis – Election of 2016 GO Bonds, Series A
DESCRIPTION:	<p>The District currently has around \$13M in General Obligation (GO) Bonds from the 2016 bond measure in Series A that is coming callable August 1, 2026. The underwriter has presented information on refunding those bonds which is estimated to produce a savings to the taxpayers of \$2.1M gross, \$1.3M in net present value (NPV). This is almost three times the recommended minimum for refunding.</p> <p>We will continue to work with the underwriter at Stifel and our financial advisors at ISOM to monitor the market. If things continue down a positive path, we will look to sell and close in April to May 2026.</p>
FISCAL IMPACT:	There is no fiscal impact on the General Fund resulting from the issuance of the Refunding Bonds.
RECOMMENDATION:	This item will be brought to the Board for consideration at a future meeting.

District Debt Profile

- The District has 6 series of general obligation (“GO”) bonds outstanding from the 1998, 2004, and 2016 authorizations
- The District’s GO bonds are rated ‘Aa3’ from Moody’s and ‘A+’ from S&P
- The District’s Election of 2016 GO Bonds, Series A are currently callable beginning 8/1/2026 and may be economic to refund

Outstanding Bond Debt as of January 1, 2026							
	Dated Date	Final Maturity	Original Par Amount	Outstanding Par Amount	Callable Par Amount	Next Call Date	Call Price
Election of 1998							
2014 GO Refunding Bonds	06/16/10	08/01/28	\$2,665,000	\$1,200,000	-	Non-Callable	n.a.
Total			\$2,665,000	\$1,200,000	-		

Election of 2004							
GO Bonds, Series B	08/06/08	08/01/36	\$6,500,000	\$4,660,000	-	Non-Callable	n.a.
2025 GO Refunding Bonds	06/25/25	08/01/31	13,305,000	13,035,000	-	Non-Callable	n.a.
Total			\$19,805,000	\$17,695,000	-		

Election of 2016							
GO Bonds, Series A	05/22/18	08/01/42	\$12,999,993	\$12,574,993	\$12,574,993	8/1/2026	100%
GO Bonds, Series B	07/29/20	08/01/45	10,999,962	10,824,837	10,503,957	8/1/2028	100%
GO Bonds, Series C	06/29/23	08/01/33	9,000,000	7,890,000	-	Non-Callable	n.a.
Total			\$32,999,955	\$31,289,830	\$23,078,949		

Total Outstanding GO Debt			\$55,469,955	\$50,184,830	\$23,078,949		
----------------------------------	--	--	---------------------	---------------------	---------------------	--	--

Refunding Analysis – Election of 2016 GO Bonds, Series A

- The District’s Election of 2016 GO Bonds, Series A will be currently callable on 8/1/2026
- Our refunding analysis assumes a tax-exempt current refunding closing in May 2026 based on today’s interest rates and the District’s outstanding GO rating of ‘Aa3’ from Moody’s
 - Refunding all callable maturities results in estimated gross savings of \$2.1 million and NPV savings of \$1.3 million or 8.59% of refunded par

Estimated Refunding Results*	
	Election of 2016 GO Bonds, Series A
Bond Components	CIBs & CABs
Dated Date	05/04/2026
Final Maturity	08/01/2042
Par of Refunding Bonds	\$14,359,292
Par of Refunded Bonds	\$12,574,993
True Interest Cost ("TIC")	3.836%
Gross Savings	\$2,057,465
NPV Savings (\$)	\$1,294,653
NPV Savings (%)	8.59%

*Preliminary and subject to change. The actual results may differ, and Stifel makes no commitment to underwrite at these levels. Analysis was performed with no changes to the term or the structure of the debt service from the currently outstanding issue. The use of an ‘Aa3’ rating is consistent with the rating of the District’s outstanding bonds. The interest rates assumed in this analysis are based on current market conditions and similar credits as of the dates shown above. Refunding escrow has been funded with SLGS but in no way is Stifel recommending this or any other investment strategy. Costs of issuance and underwriter’s discount are estimates for discussion purposes.

Municipal Market Update

- Fed policy and the economy have driven interest rates
 - The Fed cut rates by 0.25% at the December FOMC meeting amidst growing weakness in the job market and elevated inflation
- Attention remains on employment as part of the Fed’s dual mandate
 - December U.S. employment report came in at +41k jobs, relatively in line with expectation of +50k jobs, continuing to support moderation in the labor market
- New issue supply of \$579 billion in 2025 compared to 10-year average of \$437 billion; weekly average supply of \$11.1 billion.
 - 2026 new issue supply projections range from a low of \$520 billion to a high of over \$750 billion

Economic and Market Commentary



Evidence of the ‘January Effect’ has been strong in the municipal market, with high investor demand from this month’s bond redemptions combined with lower-than-average municipal supply leading to positive results for borrowers.



Municipal fund inflows reached \$1.5 billion during the week of January 5th, the highest amount of weekly flows recorded since September 2025.

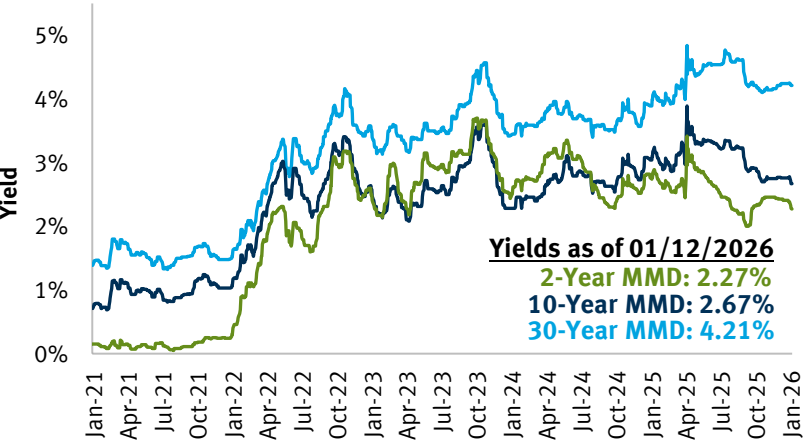


Nonfarm payrolls rose by 50,000 in December, falling short of 70,000 gain expected by market analysts. This marks the lowest pace since October 2025.



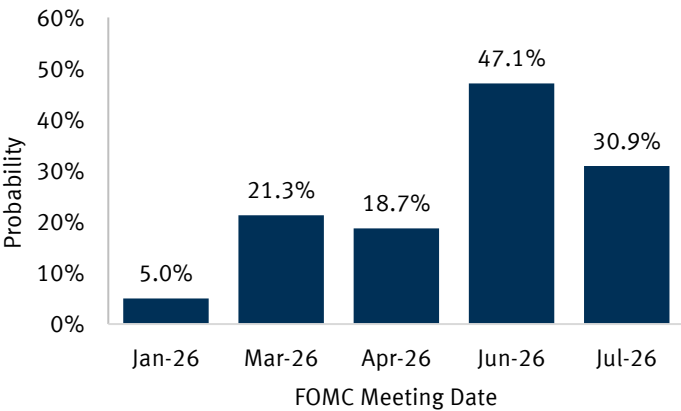
Private-sector employment rose by 41,000 in December 2025, slightly below the 50,000 rise expected by market analysts.

AAA MMD Yields Since 2021
Comparing 2-, 10- and 30-Year AAA MMD



Sources: Stifel Chief Economist Lindsey Piegza, the Bond Buyer, TM3, US Treasury. As of January 12, 2026.

Market Consensus Probability of a Rate Cut at Upcoming Fed Meetings
Calculated Using Fed Funds Futures



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Educational Services

#1

AGENDA: Old Business / Action

TOPIC: Textbook Adoption

DESCRIPTION: The District recommends the following new textbook for Board review:

- Buried Onions for English 3, *Gary Soto*, (English)

FISCAL IMPACT: \$5,000.00

RECOMMENDATION: Administration recommends approval of this item as presented.

Hanford Joint Union High School District
Textbook Selection/Adoption Form

COURSE: English 3

Discipline: English	Date Submitted: 1/27/2026
HHS Principal: Darin Parson	
HWHS Principal: Katy Culver	
SPHS Principal: Jamie Rogers	
Other: Bobby Peters	

Title: Buried Onions	Grade Level(s): 11th -12th
Author: Gary Soto	Publisher: Houghton Mifflin Harcourt
ISBN Number: 978-0152062651	Reading Level: 12yrs and up
Edition/Copyright Date: 12/1/2006	Price: \$8.12

Course(s) Title(s) in which used: English 3
--

Used as: Supplemental	Bindings: Physical
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Textbook Selection Committee Members:

Proposed by: Brian Dull

Committee Members:

1. Donna Lantz	HHS
2. Myndi Hardgrave	HWHS
3. Brian Dull	SPHS

HHS Dep Rep	Donna Lantz
HWHS Dep Rep	Myndi Hardgrave
SPHS Dep Rep	Brian Dull

Educational Services #2

AGENDA: Old Business / Action

TOPIC: Consolidated Application 2025/2026 - Winter Submission

DESCRIPTION: The Consolidated Application is used by the CDE to distribute categorical funds from various federal programs to county offices, school districts and direct-funded charter schools throughout California. Annually, in February, each LEA submits the winter release of the application to document participation in these programs and provide assurances that the LEA will comply with the legal requirements of each program. Program entitlements are determined by formulas contained in the laws that created the programs.

FISCAL IMPACT: Categorical allocation will be determined by CDE based on information submitted in the winter release.

RECOMMENDATION: Administration recommends approval of this item as presented.

CONSOLIDATED APPLICATION AND REPORTING SYSTEM (CARS)

Hanford Joint Union High (16 63925 0000000)

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Data Entry Forms

Data collection forms that are listed below are open for editing and certification, although their deadlines may have passed. All data collection forms, if applicable to your local educational agency (LEA), whether open or closed, certified or unsubmitted, can be viewed as uneditable reports under the Reports tab.

Filter by Fiscal Year: All ▼ By Program: All Programs ▼ By Status: All ▼

25 Editable Data Collection(s) found.

Fiscal Year 2023-24	Deadline	Status
Title I, Part A LEA Closeout Report	January 15, 2026	None
Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months	January 15, 2026	<i>Certified</i> juliefagundes, 1/9/2026 2:47 PM
Title III English Learner YTD Expenditure Report, Closeout 27 Months	January 15, 2026	<i>Certified</i> juliefagundes, 1/9/2026 2:47 PM
Title IV, Part A LEA Closeout Report	January 15, 2026	<i>Certified</i> juliefagundes, 1/9/2026 2:35 PM

Fiscal Year 2024-25	Deadline	Status
Title I, Part A LEA Carryover	January 15, 2026	<i>Certified</i> juliefagundes, 1/9/2026 2:47 PM
Title III English Learner YTD Expenditure Report, 18 Months	January 15, 2026	<i>Certified</i> juliefagundes, 1/9/2026 2:47 PM
Title IV, Part A LEA Use of Funds and Carryover	January 15, 2026	<i>Certified</i> juliefagundes, 1/9/2026 2:47 PM

Fiscal Year 2025-26	Deadline	Status
Certification of Assurances	June 30, 2025	<i>Certified</i> juliefagundes, 6/25/2025 12:04 PM
Protected Prayer Certification	June 30, 2025	<i>Certified</i> juliefagundes, 6/25/2025 12:06 PM
LCAP Federal Addendum Certification	June 30, 2025	<i>Certified</i> juliefagundes, 6/25/2025 12:06 PM
Application for Funding	June 30, 2025	<i>Certified</i> juliefagundes, 6/25/2025 12:06 PM
Nonprofit Private School Consultation	June 30, 2025	<i>Certified</i> juliefagundes, 6/25/2025 12:06 PM
Federal Transferability	January 15, 2026	<i>Certified</i> juliefagundes, 1/9/2026 2:47

		PM
Title I, Part A Nonprofit Private School Low Income Count	January 15, 2026	None
Title I, Part A School Student Counts	January 15, 2026	<i>Certified</i> juliefagundes, 1/9/2026 2:47 PM
Title I, Part A LEA Allocation and Reservations	January 15, 2026	<i>Certified</i> juliefagundes, 1/9/2026 2:47 PM
Title I, Part A School Allocations	January 15, 2026	<i>Certified</i> juliefagundes, 1/9/2026 2:47 PM
Title I, Part A Notification of Authorization of Schoolwide Program	January 15, 2026	<i>Certified</i> juliefagundes, 1/9/2026 2:47 PM
Title II, Part A / Title III Nonprofit Private School Participation	January 15, 2026	None
Title II, Part A LEA Allocations	January 15, 2026	<i>Certified</i> juliefagundes, 1/9/2026 2:47 PM
Title III English Learner LEA Allocations and Reservations	January 15, 2026	<i>Certified</i> juliefagundes, 1/9/2026 2:47 PM
Title III English Learner YTD Expenditure Report, 6 Months	January 15, 2026	<i>Certified</i> juliefagundes, 1/9/2026 2:47 PM
Title IV, Part A Nonprofit Private School Participation	January 15, 2026	None
Title IV, Part A LEA Allocations	January 15, 2026	<i>Certified</i> juliefagundes, 1/9/2026 2:47 PM
Consolidation of Administrative Funds	January 15, 2026	<i>Certified</i> juliefagundes, 1/9/2026 2:47 PM

General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297

California Department of Education
1430 N Street
Sacramento, CA 95814

Web Policy



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Hanford Joint Union High (16 63925 0000000)

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2023–24 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2023 through September 30, 2025.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection form may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, then it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

2023–24 Title II, Part A allocation: \$172,101

2023–24 Title II, Part A total apportionment issued: \$172,101

* Transferred–in amount: \$0

* Transferred–out amount: \$0

2023–24 Total allocation: \$172,101

Professional Development Expenditures

* Professional development for teachers: \$163,433

* Professional development for administrators: \$0

* Consulting/Professional services: \$2,562

* Induction programs: \$0

* Books and other supplies: \$0

* Dues and membership: \$0

* Travel and conferences: \$0

Personnel and Other Authorized Activities

* Certificated personnel salaries: \$0

* Classified personnel salaries: \$0

* Employee benefits: \$0

* Developing or improving an evaluation system: \$0

* Recruitment activities: \$0

* Retention activities: \$0

* Class size reduction: \$0

Program Expenditures

* Direct administrative costs:	\$0
* Indirect costs:	\$6,106
* Equitable services for nonprofit private schools:	\$0
Total expenditures:	\$172,101
2023–24 Unspent funds:	\$0

Note: CDE will invoice the LEA for the unspent 2023–24 total allocation

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Alice Ng (Fiscal), Division Support Office | ANg@cde.ca.gov | 916-323-4636
Lisa Fassett (Program), Professional Learning Support & Monitoring Office | LFassett@cde.ca.gov | 916-323-4963
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297

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2023–24 Title III English Learner YTD Expenditure Report, Closeout 27 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2023 through September 30, 2025.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection form may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, then it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

Required and authorized Title III English Learner (EL) student program activities

An eligible entity receiving funds under the Every Student Succeeds Act section 3115 (c)-(d) shall use the funds for the supplementary services as part of the language instruction program for EL students.

Refer to the Program Information link above for required and authorized EL student program activities.

Refer to the Data Entry Instructions link above for Expenditure Report Instructions.

2023–24 Title III EL student program allocation:	\$64,427	
2023–24 Title III EL total apportionment issued amount:	\$64,427	
* Transferred-in amount:	\$0	
2023–24 Total allocation:	\$64,427	<button>Recalculate</button>

Object Code - Activity

* 1000–1999 Certificated personnel salaries:	\$37,927	
* 2000–2999 Classified personnel salaries:	\$0	
* 3000–3999 Employee benefits:	\$12,313	
* 4000–4999 Books and supplies:	\$11,827	
* 5000–5999 Services and other operating expenditures:	\$0	
* Direct administrative costs (amount cannot exceed 2% of the total apportionment issued amount plus transferred-in amount):	\$0	
* Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs):	\$2,360	
Total year-to-date expenditures:	\$64,427	<button>Recalculate</button>
2023–24 Unspent funds:	\$0	
Note: CDE will invoice the LEA for the unspent 2023–24 total allocation		

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Annie Abreu Park, Language Policy and Leadership Office | AAbreuPark@cde.ca.gov | 916-319-9620
 Geoffrey Ndirangu, Language Policy and Leadership Office | GNdirang@cde.ca.gov | 916-323-5831
 General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297



CONSOLIDATED APPLICATION AND REPORTING SYSTEM (CARS)

Hanford Joint Union High (16 63925 0000000)

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2023–24 Title IV, Part A LEA Closeout Report

The purpose of this data collection is to report final expenditures, by activity, and calculate Title IV, Part A unspent funds.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection form may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, then it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

2023–24 Title IV, Part A LEA allocation: \$75,949

* Transferred-in amount: \$0

* Transferred-out amount: \$0

2023-24 Title IV, Part A LEA available allocation: \$75,949 [Recalculate](#)

Final Expenditures

* Administrative and indirect costs: \$3,930

* Well-Rounded Educational Opportunities activities: \$12,797

* Safe and Healthy Students activities: \$28,980

* Effective Use of Technology activities: \$30,242

* Technology Infrastructure: \$0

Total expenditures: \$75,949 [Recalculate](#)

Amount of unspent funds: \$0

Note: CDE will invoice the LEA for the unspent funds

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Kevin Donnelly, Rural Education and Student Support Office | TitleIV@cde.ca.gov | 916-319-0942
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297



CONSOLIDATED APPLICATION AND REPORTING SYSTEM (CARS)

Hanford Joint Union High (16 63925 0000000)

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2024–25 Title I, Part A LEA Carryover

Report only expenditures and obligations made through September 30 for fiscal year 2024–25 allocation to determine funds to be carried over.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection form may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, then it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

Carryover Calculation

2024–25 Title I, Part A LEA allocation: \$1,471,091

* Transferred-in amount: \$0

2024–25 Title I, Part A LEA available allocation: \$1,471,091

* Expenditures and obligations through September 30, 2025: \$1,471,091

Carryover as of September 30, 2025: \$0

Carryover percent as of September 30, 2025: 0.00%

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Rina DeRose, Title I Policy, Program, and Support Office | RDeRose@cde.ca.gov | 916-323-0472
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297



CONSOLIDATED APPLICATION AND REPORTING SYSTEM (CARS)

Hanford Joint Union High (16 63925 0000000)

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2024–25 Title III English Learner YTD Expenditure Report, 18 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2024 through December 31, 2025.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection form may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, then it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

Required and authorized Title III English Learner (EL) student program activities

An eligible entity receiving funds under the Every Student Succeeds Act section 3115 (c)-(d) shall use the funds for the supplementary services as part of the language instruction program for EL students.

Refer to the Program Information link above for required and authorized EL student program activities.

Refer to the Data Entry Instructions link above for Expenditure Report Instructions.

2024–25 Title III EL student program
allocation:

\$63,357

* Transferred-in amount:

\$0

2024–25 Total allocation:

\$63,357

[Recalculate](#)

Object Code - Activity

* 1000–1999 Certificated personnel
salaries:

\$39,469

* 2000–2999 Classified personnel salaries:

\$0

* 3000–3999 Employee benefits:

\$15,655

* 4000–4999 Books and supplies:

\$0

* 5000–5999 Services and other operating
expenditures:

\$5,829

* Direct administrative costs (amount
cannot exceed 2% of the student program
allocation plus transferred-in amount):

\$0

* Indirect costs (LEA can apply its approved
indirect rate to the portion of the subgrant
that is not reserved for direct administrative
costs):

\$2,404

Total year-to-date expenditures:

\$63,357

[Recalculate](#)

2024–25 Unspent funds:

\$0

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CONSOLIDATED APPLICATION AND REPORTING SYSTEM (CARS)

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2024–25 Title IV, Part A LEA Use of Funds and Carryover

The purpose of this data collection is to report year-to-date expenditures, by activity, and calculate Title IV, Part A carryover funds.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection form may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, then it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

2024–25 Title IV, Part A LEA allocation: \$96,455

* Transferred-in amount: \$0

* Transferred-out amount: \$0

2024–25 Title IV, Part A LEA available allocation: \$96,455 [Recalculate](#)

Expenditures

* Administrative and indirect costs: \$3,684

* Well-Rounded Educational Opportunities activities: \$21,229

* Safe and Healthy Students activities: \$40,019

* Effective Use of Technology activities: \$31,523

* Technology Infrastructure: \$0

Total expenditures: \$96,455 [Recalculate](#)

Carryover as of September 30, 2025: \$0

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Kevin Donnelly, Rural Education and Student Support Office | TitleIV@cde.ca.gov | 916-319-0942
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2025–26 Federal Transferability

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and/or Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Part B Alternative Fund Use Authority (AFUA) governed by ESEA Section 5211.

Note: Funds utilized under Title V, Part B AFUA are not to be included on this form.

Required fields are denoted with an asterisk ().*

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection form may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, then it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

Title II, Part A Transfers

2025–26 Title II, Part A allocation:	\$169,143	
Transferred to Title I, Part A:	\$0	
Transferred to Title I, Part C:	\$0	
Transferred to Title I, Part D:	\$0	
Transferred to Title III English Learner:	\$0	
Transferred to Title III Immigrant:	\$0	
Transferred to Title IV, Part A:	\$0	
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant:	\$0	
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant:	\$0	
Total amount of Title II, Part A funds transferred out:	\$0	<input type="button" value="Recalculate"/>
2025–26 Title II, Part A allocation after transfers out:	\$169,143	<input type="button" value="Recalculate"/>

Title IV, Part A Transfers

2025–26 Title IV, Part A allocation:	\$109,829
Transferred to Title I, Part A:	\$0
Transferred to Title I, Part C:	\$0
Transferred to Title I, Part D:	\$0
Transferred to Title II, Part A:	\$0
Transferred to Title III English Learner:	\$0
Transferred to Title III Immigrant:	\$0

Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant:	\$0	
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant:	\$0	
Total amount of Title IV, Part A funds transferred out:	\$0	<button>Recalculate</button>
2025–26 Title IV, Part A allocation after transfers out:	\$109,829	<button>Recalculate</button>

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2025–26 Title I, Part A School Student Counts

This data collection contains school-level student data. The information in this data collection will be used by the local educational agency (LEA) to calculate eligibility and ranking for Title I, Part A school allocations.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection form may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, then it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

* School ranking options:
Select the highest to lowest school ranking method

☒ Within the LEA
☐ Within each grade span group

* Select a low income measure: FRPM

Explanation of Pre-populated Student Counts

The data fields in this form, containing total student enrollment counts and eligible low income students counts, were pre-populated with PRIOR year (Fiscal Year 2024–25) certified data from CALPADS Fall 1 data submission.

Note: The LEA may use prior year data or current year data to calculate eligibility and ranking for Title I, Part A school allocations. The LEA may choose to manually enter current year data in place of prior year data.

School Name	School Code	Low Grade Offered	High Grade Offered	Grade Span Group	* Student Enrollment	* Eligible Low Income Students
Earl F. Johnson High (Continuation)	1634245	9	12	3	56	55
Hanford Community Day	1630151	9	12	3	35	34
Hanford High	1634401	9	12	3	1,522	1,265
Hanford Online Charter	0137901	9	12	3	172	152
Hanford West High	1630169	9	12	3	1,271	1,018
Sierra Pacific High	0118919	9	12	3	1,196	764

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2025–26 Title I, Part A LEA Allocation and Reservations

To report LEA required and authorized reservations before distributing funds to schools.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection form may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, then it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

2025–26 Title I, Part A LEA allocation (+): \$1,413,694

* Transferred-in amount (+): \$0

Nonprofit private school equitable services
proportional share amount (-): \$0

2025–26 Title I, Part A LEA available
allocation: \$1,413,694

Required Reservations

Parent and family engagement: \$14,137
(If the allocation is greater than \$500,000,
then parent and family engagement equals
1% of the allocation minus the nonprofit
private school equitable services
proportional share amount.)

* School parent and family engagement: \$24,104

* LEA parent and family engagement: \$1,269

Local neglected institutions: ☒ No ☐ Yes
Does the LEA have local institutions for
neglected children?

Local neglected institutions reservation: \$0

Local delinquent institutions: ☒ No ☐ Yes
Does the LEA have local institutions for
delinquent children?

Local delinquent institutions reservation: \$0

* Direct or indirect services to homeless
children, regardless of their school of
attendance: \$5,000

Authorized Reservations

Public school Choice transportation: \$0

Other authorized activities: \$156,711

2025–26 Approved indirect cost rate: 5.12%

* Indirect cost reservation: \$72,381

* Administrative reservation:

\$120,457

Reservation Summary

Total LEA required and authorized reservations:	\$355,818
School parent and family engagement reservation:	\$24,104
Amount available for Title I, Part A school allocations:	\$1,033,772

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Rina DeRose, Title I Policy, Program, and Support Office | RDeRose@cde.ca.gov | 916-323-0472

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2025–26 Title I, Part A School Allocations

This data collection is used to report the amount of funds to be allocated to eligible schools.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection form may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, then it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

If applicable, enter a Discretion Code. Use lower case only.

Allowable Discretion Codes

- a - Below LEA average and at or above 35% student low income
- d - Waiver for a desegregation plan on file
- e - Grandfather provision
- f - Feeder pattern

Low income measure: FRPM

Ranking Schools Highest to Lowest: Within the LEA

LEA-wide low income %: 77.33%

Available Title I, Part A school allocations: \$1,033,772

Available parent and family engagement reservation: \$24,104

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2024–25 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Earl F. Johnson High (Continuation)	1634245	3	56	55	98.21%	Y	Y	1	\$411.40	\$22,627.00		\$363	\$22,990.00	
Hanford Community Day	1630151	3	35	34	97.14%	Y	Y	2	\$400.22	\$13,607.48		\$265	\$13,872.48	

Online Charter									\$0.00			\$0.00		
Hanford High	1634401	3	1,522	1,265	83.11%	Y	Y	4	\$312.00	\$394,680.00		\$9,481	\$404,161.00	
Hanford West High	1630169	3	1,271	1,018	80.09%	Y	Y	5	\$311.00	\$316,598.00		\$7,823	\$324,421.00	
Sierra Pacific High	0118919	3	1,196	764	63.88%	Y	N	6	\$311.00	\$237,604.00		\$5,278	\$242,882.00	a

Unallocated school amount:

\$0.32
Recalculate

Unallocated parent and family engagement amount:

\$0

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2025–26 Title I, Part A Notification of Authorization of Schoolwide Program

This form provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection form may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, then it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

School Name	School Code	Authorized SWP	Low Income %	Local Board Approval Date SWP Plan (MM/DD/YYYY)	Local Board Approval Date SWP Waiver (MM/DD/YYYY)
Earl F. Johnson High (Continuation)	1634245	☒	98.21	06/26/2018	
Hanford Community Day	1630151	☒	97.14	06/26/2018	
Hanford High	1634401	☒	83.11	08/14/2012	
Hanford Online Charter	0137901	☒	88.37	03/24/2020	
Hanford West High	1630169	☒	80.09	08/14/2012	
Sierra Pacific High	0118919	☒	63.88	08/14/2012	

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2025–26 Title II, Part A LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the local educational agency (LEA) for Title II, Part A Supporting Effective Instruction.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection form may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, then it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

2025–26 Title II, Part A allocation: \$169,143

* Transferred-in amount: \$0

* Total funds transferred out of Title II, Part A: \$0

2025–26 Total allocation: \$169,143

* Administrative and indirect costs: \$8,660

* Reservation for equitable services for nonprofit private schools: \$0

2025–26 Title II, Part A adjusted allocation: \$160,483 [Recalculate](#)

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Alice Ng (Fiscal), Division Support Office | ANG@cde.ca.gov | 916-323-4636
Lisa Fassett (Program), Professional Learning Support & Monitoring Office | LFassett@cde.ca.gov | 916-323-4963
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297



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2025–26 Title III English Learner LEA Allocations and Reservations

The purpose of this data collection is to show the total allocation amount available to the local educational agency (LEA) for the Title III English Learner (EL) student program and to report required reservations.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection form may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, then it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

Total Allocation

2025–26 Title III EL student program allocation:	\$57,920	
* Transferred-in amount:	\$0	
Repayment of funds:	\$0	
2025–26 Total allocation:	\$57,920	<button>Recalculate</button>

Allocation Reservations

* Professional development activities:	\$57,211	
* Program and other authorized activities:	\$0	
* English proficiency and academic achievement:	\$0	
* Parent, family, and community engagement:	\$0	
* Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount):	\$0	
* Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs):	\$709	
Total allocation reservations:	\$57,920	<button>Recalculate</button>

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Annie Abreu Park, Language Policy and Leadership Office | AAbreuPark@cde.ca.gov | 916-319-9620
Geoffrey Ndirangu, Language Policy and Leadership Office | GNdirang@cde.ca.gov | 916-323-5831
General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297



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2025–26 Title III English Learner YTD Expenditure Report, 6 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2025 through December 31, 2025.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection form may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, then it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

Required and authorized Title III English Learner (EL) student program activities

An eligible entity receiving funds under the Every Student Succeeds Act section 3115 (c)-(d) shall use the funds for the supplementary services as part of the language instruction program for EL students.

Refer to the Program Information link above for required and authorized EL student program activities.

Refer to the Data Entry Instructions link above for Expenditure Report Instructions.

2025–26 Title III EL student program allocation: \$57,920

* Transferred-in amount: \$0

2025–26 Total allocation: \$57,920 [Recalculate](#)

Object Code - Activity

* 1000–1999 Certificated personnel salaries: \$18,500

* 2000–2999 Classified personnel salaries: \$0

* 3000–3999 Employee benefits: \$7,390

* 4000–4999 Books and supplies: \$0

* 5000–5999 Services and other operating expenditures: \$0

* Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount): \$0

* Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs): \$0

Total year-to-date expenditures: \$25,890 [Recalculate](#)

2025–26 Unspent funds: \$32,030

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2025–26 Title IV, Part A LEA Allocations

The purpose of this data collection is to calculate the allocation available to the local educational agency (LEA) and report reservations of Title IV, Part funds.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection form may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, then it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

2025–26 Title IV, Part A LEA allocation: \$109,829

* Funds transferred-in amount: \$0

* Funds transferred-out amount: \$0

2025–26 Title IV, Part A LEA available allocation: \$109,829

Reservations

* Indirect cost reservation: \$5,623

* Administrative reservation: \$0

* Equitable services for nonprofit private schools: \$0

2025–26 Title IV, Part A LEA adjusted allocation: \$104,206 [Recalculate](#)

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2025–26 Consolidation of Administrative Funds

This is a request by the local educational agency (LEA) to consolidate administrative funds for specific programs.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection form may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, then it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

Title I, Part A Basic:
SACS Code 3010 ☐

Title I, Part C Migrant Education:
SACS Code 3060 ☐

Title I, Part D Delinquent:
SACS Code 3025 ☐

Title II, Part A Supporting Effective
Instruction:
SACS Code 4035 ☐

Title III English Learner Students - 2%
maximum:
SACS Code 4203 ☐

Title III Immigrant Students:
SACS Code 4201 ☐

Title IV, Part A Student Support - 2%
maximum:
SACS Code 4127 ☐

Title IV, Part B 21st Century Community
Learning Centers:
SACS Code 4124 ☐

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General CARS Questions: Consolidated Application Support Desk | conappsupport@cde.ca.gov | 916-319-0297

Human Resources

#1

AGENDA: New Business/Action

TOPIC: Personnel Assignments

DATE: February 10, 2026

SUPPORTING DATA: NONE

Classified Retirement: Barbara Crose, Campus Safety II, SPHS, effective 5/1/2026.
Javier Cortez, Custodian I, MOT, effective 2/11/2026.

Certificated Resignation: Andrew Alcala, Social Science, HWHS, effective 6/6/2026.
Lauren Petree, English Teacher, EFJ, effective 6/5/2026.
Beatriz Stickler, Math Teacher, SPHS, effective 6/5/2026.
Ulysses Navarro, English Teacher, SPHS, effective 6/5/2026.

Certificated Management Resignation: James Hill, Learning Director, HHS, effective 6/30/2026.

Certificated Employment:

NAME	POSITION	CREDENTIAL	SALARY	SITE
Hill, James	2026/2027 HOC Teacher Effective: 8/10/2026	Clear Single Subject – Social Science w/ EL Authorization	Class V, Step 33, 30-year longevity - \$131,011 per year	HOC

Classified Extra-Curricular/Short Term Employment:

NAME	POSITION	SALARY	SITE
Nabayan, Ezekiel	2026/2027 Varsity Head Boys' Water Polo Coach	\$4,500	HHS

ADMINISTRATION'S RECOMMENDATION: Administration recommends the employment, resignation and retirement of individuals named above and acceptance as presented.

Human Resources

#2

AGENDA: Old Business / Action

TOPIC: Spring Coaching Assignments for 2025-2026

DESCRIPTION: Attached is a list of recommended paid and volunteer coaches for Hanford High School, Hanford West High School and Sierra Pacific High School for the 2025-2026 spring sport season.

All coaches, prior to board approval will have met the following requirements:

- Fingerprints
- Legal Orientation
- AB 1432 – California Educator: Mandated Reporter Training
- CIF Fundamentals of Coaching
- Positive Coaching Alliance
- Concussion Certification
- CPR/First Aid Certification
- TB Skin Test
- Heat & Illness Prevention Training
- Sexual Harassment Training

FISCAL IMPACT: There are 16 paid coaching positions allocated for each site for the fall sport season.

Certificated Bargaining Unit members who serve as coaches will be paid at Range V Step 4 of the Certificated salary schedule at the appropriate percentage unless they held a coaching position in 2013/14 and continues in that same position (grandfathered) during subsequent years. Grandfathered bargaining unit members will be paid at Class III Step 2 to Class V Step 6. Classified (Walk-on) coaching assignments will be paid from the Classified Coaches salary schedule.

With the exception of the head varsity stipend, which may not be split, all stipends may be split between no more than two people. In addition, a coach may receive no more than one stipend per

season.

Volunteer coaches can assist with any sport but must meet the same requirements as a paid coach.

RECOMMENDATION: Administration recommends approval of this item as presented.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
SPRING COACHING ASSIGNMENTS
2025/2026**

SCHOOL: Hanford High School (Spring Season)

SPORT/ASSIGNMENT	NAME	STIPEND %	COACHING % / STEP	STIPEND AMOUNT
BASEBALL				
Varsity Head	Ryan Champlin@	100%	8%/V-5	\$6,373.60
Varsity Assistant	Michael Kelly@	50%	7%	\$2,250
Varsity Assistant	Evan Duran@	50%	7%	\$2,250
JV Head	Donovan Fagundes@	75%	7%	\$3,375
JV Head	Flavio Perez@	25%	7%	\$1,125
JV Assistant	Paul Arevalo*	VOLUNTEER		
SOFTBALL				
Varsity Head	Myles Myers@	100%	8%	\$5,200
Varsity Assistant	Karina Cruz@	50%	7%	\$2,250
Varsity Assistant	Ryan Burkett@	50%	7%	\$2,250
Varsity Assistant	Alyssa Maldonado@*	VOLUNTEER		
JV Head	Amanda Guzman@	100%	7%	\$4,500
JV Assistant	Lacee Paulo@*	VOLUNTEER		
JV Assistant	Myles Picazo@*	VOLUNTEER		
JV Assistant	Ashley Guzman@*	VOLUNTEER		
TENNIS				
Varsity Head	Albert Rodriguez	100%	8% / V-6	\$6,880
Assistant	Matthew Martinez@	50%	5%	\$1,600
Assistant	Sadie Avila@	50%	5%	\$1,600
SWIMMING				
Varsity Head	Caitlyn Schultze@	100%	8%	\$5,200
Assistant/Diving	Lauren Barlow@	50%	6%	\$1,950
Assistant/Diving	Ezekiel Nabayan@	50%	6%	\$1,950
TRACK				
Varsity Head	Benito Avila@	100%	8%	\$5,200
Assistant	Dominique Espirito@	100%	6%	\$3,900
Assistant	Iyanna Smith@	50%	6%	\$1,950
Assistant	LaTreasha Harris@	50%	6%	\$1,950
Assistant	Phillip Mello@*	VOLUNTEER		
GOLF, BOYS				
Varsity Head	Keenan Wyand	100%	7% / V-6	\$6,020

@ Walk on / *Volunteer

updated 1/23/2026

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
SPRING COACHING ASSIGNMENTS
2025/2026**

SCHOOL: Hanford West High School (Spring Season)

SPORT/ASSIGNMENT	NAME	STIPEND %	COACHING % / STEP	STIPEND AMOUNT
BASEBALL				
Varsity Head	Leonard Davis@	100%	8%	\$5,200
Varsity Assistant	Noah Perez@	65%	7%	\$2925
Varsity Assistant	Joseph Flemming@	35%	7%	\$1575
JV Head	Noah Smith@	100%	7%	\$4,500
SOFTBALL				
Varsity Head	Frank Hernandez@	100%	8%	\$5,200
Varsity Assistant	Alvaro Guzman@	50%	7%	\$2,250
Varsity Assistant	Marco Vazquez@	50%	7%	\$2,250
JV Head	Israel Luna@	50%	7%	\$2,250
JV Head	Christopher Sanchez@	50%	7%	\$2,250
JV Assistant	Ariana Luna@*	VOLUNTEER		
TENNIS, BOYS				
Varsity Head	Matthew Schellenberg	100%	8% / V-4	\$6,373.60
JV Head	Frank Chip Apgar@	100%	5%	\$3,200
Assistant	Damien Garcia@	VOLUNTEER		
SWIMMING/DIVE				
Varsity Head	Rhonda Smith	100%	8% - V-6	\$6,880
Assistant/Diving	Lara Mayberry@	100%	6%	\$3,900
TRACK				
Varsity Head	Bill Chambers	100%	8% - V-6	\$6,880
Assistant	Cameron Hernandez	100%	6% - V-6	\$5,160
Assistant	Julio Trinidad@	100%	6%	\$3,900
GOLF, BOYS				
Varsity Head	Rachel Bradley	100%	7% - V-4	\$5,576.90
Assistant	Cody Bradley@*	VOLUNTEER		

@Walk on / *Volunteer

Updated: 2/5/2026

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
SPRING COACHING ASSIGNMENTS
2025/2026**

SCHOOL: Sierra Pacific High School (Spring Season)

SPORT/ASSIGNMENT	NAME	STIPEND %	%	STIPEND AMOUNT
BASEBALL				
Varsity Head	Jon Chavez@	100%	8%	\$5,200
Varsity Assistant	Steve Schweizer@	100%	7%	\$4,500
Assistant	Joseph Max Coyt@*	VOLUNTEER		
Assistant	Elias Garcia@*	VOLUNTEER		
Assistant	Scott Fleming@*	VOLUNTEER		
JV Head	Jess Moran@	100%	7%	\$4,500
JV Assistant	Mike Feleppa@*	VOLUNTEER		
JV Assistant	Joseph Coyt@*	VOLUNTEER		
JV Assistant	Ignacio Sias@*	VOLUNTEER		
SOFTBALL				
Varsity Head	Victor Chavarin-Diaz@	100%	8%	\$5,200
Varsity Assistant	Tera Beigel@	50%	7%	\$2,250
Varsity Assistant	Luis Campos Lopez@	50%	7%	\$2,250
Varsity Assistant	Sunshine Kenton@*	VOLUNTEER		
JV Head	Karli Fien@	100%	7%	\$4,500
JV Assistant	Arianna Chavarin@*	VOLUNTEER		
TENNIS, BOYS				
Varsity Head	Jules Amores@	100%	8%	\$5,200
JV Head	Ken Gong@	100%	5%	\$3,200
SWIMMING				
Varsity Head	Julia Davis@	100%	8%	\$5,200
JV Head	Mason Bessinger@	100%	6%	\$3,900
TRACK				
Varsity Head	Adan Covarrubias@	100%	8%	\$5,200
Assistant	Frederik Fourie@	100%	6%	\$3,900
Assistant	James Joyce@	50%	6%	\$1,950
Assistant	Stephen Unzueta@*	VOLUNTEER		
Assistant	Sebastian DeCastro@	50%	6%	\$1,950
Assistant	Zachery Bernat@	50%	6%	\$1,950
Assistant	Linda Cruz@	50%	6%	\$1,950
GOLF, BOYS				
Varsity Head	Christopher Mesa	100%	7% / V-6	\$6,020

@Walk on / *Volunteer

updated 2/6/2026

Human Resources

#3

AGENDA: Old Business / Action

TOPIC: Proposed Job Description revision for the following position:
Intervention Coordinator (Alternative Education)

DESCRIPTION: Attached you will find proposed job description for the following position: Coordinator (Alternative Education)

The Intervention Coordinator is directly responsible to the Continuation High School Principal; develops, coordinates and supervises pupil personnel services and intervention support to students, staff and parents. The Intervention Coordinator works under the direct supervision of the Continuation High School Principal and helps to supervise school related activities both on and off of campus.

The Job Description has been revised to show that this position will serve as the HJUHS Summer School Principal each year. The position will change from 200 days to 210 days.

FISCAL IMPACT: The cost for the proposed job description revision is \$3647.34 (Salary- \$2995 and other Statutory Benefits- \$652). These costs are net of the difference between the additional salary and the cost of the summer school principal stipend.

Student Behavioral Health Incentive Program (SBHIP) and LCAP funds will be utilized to fund this position.

RECOMMENDATION: Administration recommends approval of this item as presented.

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
Human Resources Department
Job Description

Intervention Coordinator
(Alternative Education)

PRIMARY FUNCTION

The Intervention Coordinator is directly responsible to the Continuation High School Principal and develops, coordinates and supervises pupil personnel services and intervention support to students, staff and parents. The Intervention Coordinator helps to supervise school related activities both on and off of campus. The Intervention Coordinator works primarily in developing, coordinating and supervising the following areas:

- Student Scheduling
- Transcript Evaluation
- Student Testing
- Individual Crisis Counseling
- Small Group Counseling – Career Planning, Drug & Alcohol Counseling, Behavior & Anger Management, and Personal & School Behavior
- Monitoring of student progress and performance
- Campus Supervision
- Evening Supervision

ESSENTIAL FUNCTIONS

General:

The Intervention Coordinator will primarily work directly with students, parents, staff and community in the following ways:

- Assist pupils to better understand their interests, strengths, and values enabling them to make sound school and career decisions.
- Assist pupils to better understand and accept their responsibilities and privileges as students and citizens.
- Assist pupils in choosing educational, career, and social-personal goals that will lead to better physical and mental health.
- Responsible for the student testing program and the preparation and submission of necessary reports and data.
- Prepare and submit reports pertaining to the Guidance Program.
- Ensure that accurate pupil personnel records are maintained.
- Consult with the Principal on teaching assignments and the construction of the Master Schedule.
- Work with staff concerning students in crisis, and proper student placement.
- Ensure that up-to-date information files on vocational materials, colleges, vocational schools, and scholarships are maintained.
- Collaborate with the District nurse on problems pertaining to the physical and mental health of pupils.
- Consult with other administrators and teachers concerning student attendance and behavior.
- Contact the Work Experience Coordinator in the placement of scheduling of students for Work Experience.
- Work closely with on-campus agency staff (SRO, Counselor, Social Worker) to help provide coordinated support and services.
- Handle parent requests, concerns and problems concerning their student's progress and performance in school.
- Assist in the production of counseling, registration and discipline handbooks, booklets and materials.
- Help to develop registration procedures, placement and testing for new enrollees.
- Help to provide information concerning college scholarships, financial aid workshops, monthly scholarship bulletins, college entrance and placement tests, applications, assistance, college-representative campus visits

and senior evaluations.

- Actively participate on SST (Student Study Team), MTSS Team for Alternative Education, and serve as an administrator representative to SABR Board.
- Organize evening parent intervention meetings to help equip parents with the knowledge and skills they need to positively intervene in their student's life.
- Serve as the Principal for the Hanford Joint Union High School District Summer School Program.
- Other duties as assigned.

Athletics:

- Oversee the coordination and day-to-day operations of the athletic program at the site.
- Schedule and coordinate athletic events and make all necessary arrangements and preparations necessary to ensure athletic events function as planned.
- Ensure that all facility requests for all athletic practices and events are filed in a timely fashion utilizing the District's facility request procedures.
- Ensure that all transportation requests for all athletic events are filed in a timely fashion utilizing the District's transportation request procedures.
- File appropriate maintenance requests in a timely fashion utilizing the District's maintenance work request procedures.
- Ensure that District facilities are in suitable condition for scheduled athletic practices and events.
- Confer with the principal to report on athletic matters, to communicate successes and problems, to achieve perspective on the relationship of the athletic program to the total educational program and to establish school site guidelines or procedures on matters of official action.
- Assist in the recruitment, selection, and recommendation of all coaches to the Principal.

Curriculum:

- Assist the Continuation High School Principal in developing curriculum and interpreting the same for students, parents, staff members and the community.
- Assist students with scheduling courses and program changes.
- As directed, plans/designs the appropriate staff development to support/reinforce the mission of the school and the continued professional growth of faculty and staff.
- Demonstrates leadership and support of the educational and administrative philosophies of the District.

Community Relations:

- As assigned, serves on the appropriate committees and organizations to assure the interests of the school are properly represented.
- Establishes and maintains effective working relationships with students, parents, community members, outside agency personnel and other interested school stakeholders.

Finance:

- Under the direction of the Continuation High School Principal, assures proper use and distribution of monies generated through block grant, categorical programs, special projects, grant funds as well as those monies generated through the Associated Student Body.
- As directed, facilitates an understanding of the high school budget with staff and community.

Personnel:

- Promotes positive staff morale and commitment.
- Participates as directed by the Continuation High School Principal in the interviewing, selection and assignment of certificated and classified employees.
- Acknowledges accomplishments of colleagues and subordinates.
- Respects and maintains professional confidences.
- Uses appropriate professional channels for communicating personal/professional concerns.
- Demonstrates collegial and organizational loyalties.

Professional Obligations:

- Strives to continually improve management and administration skills and abilities.

- Keeps aware of educational/personnel trends and developments and employs such information in the high school program.
- Maintains professional association memberships and represents the high school/District on professional committees.
- Works closely and cooperatively as a member of the District management team.

Authority and Functions:

- Under the direction of the Continuation High School Principal, shall be responsible for assigned management and operation functions.

Chain of Command:

- Reports directly to the Continuation High School Principal annually regarding the progress toward established yearly goals.

KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

Knowledge:

- Knowledge of laws and regulations governing regular, special and compensatory education.
- Knowledge of District policies regarding interaction with students, parents and staff members.
- Knowledge of procedures used in site-based leadership.
- Knowledge of behavioral management techniques; ability to assist in the management and shaping of student behavior through positive reinforcement strategies; ability to implement and enforce student discipline policies; knowledge of behavioral management techniques.
- Knowledge of laws and regulations regarding student attendance.

Ability:

- Ability to maintain discipline and management of large numbers of students.
- Ability to assume leadership responsibilities; monitor and modify multiple schedules; maintain professional demeanor in all situations.
- Ability to counsel students on educational, vocational, and personal issues.
- Ability to see and read, with or without vision aids; ability to hear and understand speech at normal levels; ability to communicate so others will clearly understand normal conversation.
- Ability to communicate effectively in both written and oral modes; ability to submit necessary reports in a timely manner.
- Ability to make sound, independent judgments, to take quick and effective action as necessary and to effectively supervise coaches, staff, and students.
- Ability to provide a positive example to students through personal appearance, grooming and language patterns.

Skills:

- Skilled in interpersonal relationships and have empathy for high school age students; ability to establish and maintain cooperative working relationships with those contacted in the course of work; and maintain professional demeanor in all situations.

Education:

- Master's degree or Doctorate from an accredited university;
- Holds or is eligible for a clear Administrative Services credential issued by the California Commission on Teacher Credentialing. In addition, Pupil Personnel Services (PPS) Credential preferred.

Experience:

- Minimum of five (5) years of successful teaching experience preferred;
- Working with a diverse student population desired;
- Bilingual skills desired.

Certifications:

- Valid California driver's license.
- First Aid and CPR certification.

PHYSICAL ACTIVITY REQUIREMENTS / LIMITATIONS / ENVIRONMENT

Physical Abilities:

- Dexterity of hands and fingers to operate standard office equipment including a typewriter or computer terminal to type letters, report and other materials; bending, reaching to maintain files; lifting boxes and equipment of moderate weight; hearing to answer telephones; speaking to exchange information, and sitting and operating a keyboard to enter data into computer terminal for extended periods of time.
- Light to moderate physical effort, standing and/or walking for extended periods of time.
- Moderate to high stress level.

Environment:

- Indoor and outdoor campus environment.
- Temperature – normal, occasional adverse weather conditions.

Contacts:

- Daily contacts with students, teachers, coaches, Continuation High School Principal and/or Principal's designee

PERSONAL CHARACTERISTICS

Dexterity and physical conditions to maintain a rigorous work schedule and meet standards of physical and mental health. To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. Reasonable accommodation may be made to enable individuals with disabilities to perform the essential functions of the position.

SALARY

Certificated Management Salary Schedule

Employee: _____ Date: _____

The above statements are intended to describe the general nature and level of work being performed. They are not intended to be construed as an exhaustive list of all responsibilities, duties and skills required of personnel so classified.

Hanford Joint Union High School District is an Equal Opportunity Employer and reasonable accommodations are made under the Americans with Disability Act as required by law.

BOARD APPROVED: ~~February 28, 2023~~ TBD

FORMERLY BOARD APPROVED: February 28, 2023

Human Resources

#4

AGENDA: Old Business / Action

TOPIC: Proposed Revised Management Salary Schedule 2025-2026.

DESCRIPTION: The Certificated Management Salary Schedule has been revised to adjust the Intervention Coordinator position. The Job Description for this position has been revised to show that this position will serve as the HJUHSD Summer School Principal each year. The position will change from 200 days to 210 days.

FISCAL IMPACT: The cost for the proposed job description revision is \$3647.34 (Salary- \$2995 and other Statutory Benefits- \$652). These costs are net of the difference between the additional salary and the cost of the summer school principal stipend.

Student Behavioral Health Incentive Program (SBHIP) and LCAP funds will be utilized to fund this position.

RECOMMENDATION: Administration recommends approval of this item as presented.

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
CERTIFICATED MANAGEMENT SALARY SCHEDULE
2025-2026**

ANNUAL SALARY:

STEPS	CLASS A (195 Days)	CLASS I (210 Days)	CLASS II (205 Days)	CLASS III (210 Days)	CLASS IV (210 Days)	CLASS V (225 Days)	CLASS VI (225 Days)
1	127196	141189	142100	149462	153978	171928	177092
2	131013	145437	146409	153978	158578	177092	182346
3	134944	149798	150765	158578	163341	182346	187832
4	138991	154292	155285	163341	168263	187832	193495
5	143161	158923	160000	168263	173304	193495	199315
6	147454	163690	164719	173304	178498	199315	205297

CLASS A District Nurse

CLASS I Intervention Coordinator

CLASS II Administrator, Learning Director, Administrator of Athletics

CLASS III Assistant High School Principal

CLASS IV Continuation High School Principal

CLASS V High School Principal, Hanford Adult School/Hanford Online Charter Principal
Coordinator of Safety & Activities

CLASS VI Director

DEGREE CREDIT: An additional \$750.00 annually shall be paid for the MA Degree. An additional \$1000.00 annually shall be paid for the MFA or Doctorate Degree.

LONGEVITY: The salary for each Certificated Management position listed above shall receive longevity once the employee has 20 (or more) years of credited service and five years of service in HJUHS Management. The 2.5% longevity increase at 20, 25, and 30 years will be applied to the Certificated Manager at a level equal to or less than the actual years of service credited. Once longevity is earned, the Certificated Administrator will reach the next longevity level after an additional five years of HJUHS Management service.

PRIOR SERVICE CREDIT: Five (5) years of service credit may be granted for experience in other districts.

BENEFITS: Certificated Management shall be permitted to participate in the same health and welfare benefits and leave program as Certificated staff members. The District shall contribute \$16,488 per premium year (\$1374 per month) toward the cost of current coverage for the life-dental-medical-prescription-vision-hearing insurance program. In addition, they shall be entitled to a \$125 monthly stipend plus \$300 per semester travel allowance for in-town travel unless individual is assigned a District vehicle for such travel.

For Certificated Management employees hired into Management prior to Jan. 1, 2013, at age 55+ upon retirement the District shall contribute up to 100% of the District's cap for Certificated bargaining unit members for health and welfare costs for Certificated Management (to age 65) based upon the retiree's time served in the District: 8 years - 70%; 10 years - 80%; 12 years - 90%; 15 years - 100%.

For Certificated Management employees hired into Management Jan. 1, 2013 or later, at age 55+ upon retirement, the Certificated Management employees may participate in the same retiree health & welfare benefit program as the Certificated bargaining unit members.

Effective date: 7-1-25

Board approved:

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
CERTIFICATED MANAGEMENT SALARY SCHEDULE (WITH 20 YEAR LONGEVITY)
2025-2026**

ANNUAL SALARY:

STEPS	CLASS A (195 Days)	CLASS I (210 Days)	CLASS II (205 Days)	CLASS III (210 Days)	CLASS IV (210 Days)	CLASS V (225 Days)	CLASS VI (225 Days)
1	130376	144719	145653	153199	157827	176226	181519
2	134288	149072	150069	157827	162542	181519	186905
3	138318	153543	154534	162542	167425	186905	192528
4	142466	158150	159167	167425	172470	192528	198332
5	146740	162896	164000	172470	177637	198332	204298
6	151140	167782	168837	177637	182960	204298	210429

CLASS A District Nurse

CLASS I Intervention Coordinator

CLASS II Administrator, Learning Director, Administrator of Athletics

CLASS III Assistant High School Principal

CLASS IV Continuation High School Principal

CLASS V High School Principal, Hanford Adult School/Hanford Online Charter Principal
Coordinator of Safety & Activities

CLASS VI Director

DEGREE CREDIT: An additional \$750.00 annually shall be paid for the MA Degree. An additional \$1000.00 annually shall be paid for the MFA or Doctorate Degree.

LONGEVITY: The salary for each Certificated Management position listed above shall receive longevity once the employee has 20 (or more) years of credited service and five years of service in HJUHS Management. The 2.5% longevity increase at 20, 25, and 30 years will be applied to the Certificated Manager at a level equal to or less than the actual years of service credited. Once longevity is earned, the Certificated Administrator will reach the next longevity level after an additional five years of HJUHS Management service.

PRIOR SERVICE CREDIT: Five (5) years of service credit may be granted for experience in other districts.

BENEFITS: Certificated Management shall be permitted to participate in the same health and welfare benefits and leave program as Certificated staff members. The District shall contribute \$16,488 per premium year (\$1374 per month) toward the cost of current coverage for the life-dental-medical-prescription-vision-hearing insurance program. In addition, they shall be entitled to a \$125 monthly stipend plus \$300 per semester travel allowance for in-town travel unless individual is assigned a District vehicle for such travel.

For Certificated Management employees hired into Management prior to Jan. 1, 2013, at age 55+ upon retirement the District shall contribute up to 100% of the District's cap for Certificated bargaining unit members for health and welfare costs for Certificated Management (to age 65) based upon the retiree's time served in the District: 8 years - 70%; 10 years - 80%; 12 years - 90%; 15 years - 100%.

For Certificated Management employees hired into Management Jan. 1, 2013 or later, at age 55+ upon retirement, the Certificated Management employees may participate in the same retiree health & welfare benefit program as the Certificated bargaining unit members.

Effective date: 7-1-25

Board approved:

**HANFORD JOINT UNION HIGH SCHOOL DISTRICT
CERTIFICATED MANAGEMENT SALARY SCHEDULE (WITH 25 YEAR LONGEVITY)
2025-2026**

ANNUAL SALARY:

STEPS	CLASS A (195 Days)	CLASS I (210 Days)	CLASS II (205 Days)	CLASS III (210 Days)	CLASS IV (210 Days)	CLASS V (225 Days)	CLASS VI (225 Days)
1	133635	148337	149294	157029	161773	180632	186057
2	137646	152799	153821	161773	166606	186057	191577
3	141776	157382	158397	166606	171610	191577	197341
4	146027	162103	163146	171610	176781	197341	203291
5	150409	166968	168100	176781	182078	203291	209405
6	154919	171977	173058	182078	187534	209405	215690

CLASS A District Nurse

CLASS I Intervention Coordinator

CLASS II Administrator, Learning Director, Administrator of Athletics

CLASS III Assistant High School Principal

CLASS IV Continuation High School Principal

CLASS V High School Principal, Hanford Adult School/Hanford Online Charter Principal
Coordinator of Safety & Activities

CLASS VI Director

DEGREE CREDIT: An additional \$750.00 annually shall be paid for the MA Degree. An additional \$1000.00 annually shall be paid for the MFA or Doctorate Degree.

LONGEVITY: The salary for each Certificated Management position listed above shall receive longevity once the employee has 20 (or more) years of credited service and five years of service in HJUHS Management. The 2.5% longevity increase at 20, 25, and 30 years will be applied to the Certificated Manager at a level equal to or less than the actual years of service credited. Once longevity is earned, the Certificated Administrator will reach the next longevity level after an additional five years of HJUHS Management service.

PRIOR SERVICE CREDIT: Five (5) years of service credit may be granted for experience in other districts.

BENEFITS: Certificated Management shall be permitted to participate in the same health and welfare benefits and leave program as Certificated staff members. The District shall contribute \$16,488 per premium year (\$1374 per month) toward the cost of current coverage for the life-dental-medical-prescription-vision-hearing insurance program. In addition, they shall be entitled to a \$125 monthly stipend plus \$300 per semester travel allowance for in-town travel unless individual is assigned a District vehicle for such travel.

For Certificated Management employees hired into Management prior to Jan. 1, 2013, at age 55+ upon retirement the District shall contribute up to 100% of the District's cap for Certificated bargaining unit members for health and welfare costs for Certificated Management (to age 65) based upon the retiree's time served in the District: 8 years - 70%; 10 years - 80%; 12 years - 90%; 15 years - 100%.

For Certificated Management employees hired into Management Jan. 1, 2013 or later, at age 55+ upon retirement, the Certificated Management employees may participate in the same retiree health & welfare benefit program as the Certificated bargaining unit members.

Effective date: 7-1-25

Board approved:

HANFORD JOINT UNION HIGH SCHOOL DISTRICT
CERTIFICATED MANAGEMENT SALARY SCHEDULE (WITH 30 YEAR LONGEVITY)
2025-2026

ANNUAL SALARY:

STEPS	CLASS A (195 Days)	CLASS I (210 Days)	CLASS II (205 Days)	CLASS III (210 Days)	CLASS IV (210 Days)	CLASS V (225 Days)	CLASS VI (225 Days)
1	136976	152045	153026	160954	165817	185148	190709
2	141087	156619	157666	165817	170771	190709	196367
3	145320	161316	162357	170771	175900	196367	202275
4	149678	166156	167225	175900	181201	202275	208373
5	154169	171142	172303	181201	186629	208373	214640
6	158792	176276	177384	186629	192223	214640	221082

CLASS A District Nurse

CLASS I Intervention Coordinator

CLASS II Administrator, Learning Director, Administrator of Athletics

CLASS III Assistant High School Principal

CLASS IV Continuation High School Principal

CLASS V High School Principal, Hanford Adult School/Hanford Online Charter Principal
Coordinator of Safety & Activities

CLASS VI Director

DEGREE CREDIT: An additional \$750.00 annually shall be paid for the MA Degree. An additional \$1000.00 annually shall be paid for the MFA or Doctorate Degree.

LONGEVITY: The salary for each Certificated Management position listed above shall receive longevity once the employee has 20 (or more) years of credited service and five years of service in HJUHS Management. The 2.5% longevity increase at 20, 25, and 30 years will be applied to the Certificated Manager at a level equal to or less than the actual years of service credited. Once longevity is earned, the Certificated Administrator will reach the next longevity level after an additional five years of HJUHS Management service.

PRIOR SERVICE CREDIT: Five (5) years of service credit may be granted for experience in other districts.

BENEFITS: Certificated Management shall be permitted to participate in the same health and welfare benefits and leave program as Certificated staff members. The District shall contribute \$16,488 per premium year (\$1374 per month) toward the cost of current coverage for the life-dental-medical-prescription-vision-hearing insurance program. In addition, they shall be entitled to a \$125 monthly stipend plus \$300 per semester travel allowance for in-town travel unless individual is assigned a District vehicle for such travel.

For Certificated Management employees hired into Management prior to Jan. 1, 2013, at age 55+ upon retirement the District shall contribute up to 100% of the District's cap for Certificated bargaining unit members for health and welfare costs for Certificated Management (to age 65) based upon the retiree's time served in the District: 8 years - 70%; 10 years - 80%; 12 years - 90%; 15 years - 100%.

For Certificated Management employees hired into Management Jan. 1, 2013 or later, at age 55+ upon retirement, the Certificated Management employees may participate in the same retiree health & welfare benefit program as the Certificated bargaining unit members.

Effective date: 7-1-25

Board approved:

Human Resources

#5

AGENDA:	New Business / Information / Action
TOPIC:	Proposed Revised Confidential Employee Salary Schedule 2025/26
DESCRIPTION:	The Board will discuss the Proposed Revised Confidential Employee Salary Schedule. The Salary Schedule has been revised to include 3 columns for each employee classification (Administrative Assistant to Superintendent, Accountant/Budget Analyst, and Administrative Assistant to Human Resources). The proposed revised salary schedule reflects a 5% increase to the salary for the Administrative Assistant to Superintendent and a 2.5% increase to the salary for the Accountant/Budget Analyst.
FISCAL IMPACT:	Total cost of \$11,054 (\$8,147 salary plus \$2,907 benefits) to the General Fund.
RECOMMENDATION:	Administration recommends that the Board approve the Revised Salary Schedule.

Human Resources

#6

AGENDA: New Business / Information

TOPIC: HJUHSD Annual Safety Plan Revision

DESCRIPTION: The Board will receive information pertinent to the District's Comprehensive Safety Plan as well as Site Safety Plans for Earl F. Johnson Continuation High School, Hanford Community Day School, Hanford Online Charter, Hanford Adult School, Hanford High School, Hanford West High School, and Sierra Pacific High School. Education Codes 32280-32289 and Board Policy 0450 provide the District with the required components that must be included in the Safety Plans. California Education 32286 requires the District's Comprehensive Safety Plan to be updated annually by March 1.

FISCAL IMPACT: None.

RECOMMENDATION: This item will be brought back for action at the next regularly scheduled meeting for board consideration.