KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
GOVERNING BOARD MEETING

Tuesday, February 10, 2026

Kingsburg Elementary Charter School District Professional Development Building
1310 Stroud Avenue
Kingsburg, California 93631

4:00 p.m. – PUBLIC SESSION
5:00 p.m. – CLOSED SESSION
6:00 p.m. – PUBLIC SESSION
(Please note: Designated times are approximate)

AGENDA

In compliance with the Americans with Disabilities Act, if you need special assistance to access the Board meeting room or to otherwise participate at this meeting, including auxiliary aids or services, please contact the Superintendent's Office at 897-2331. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting.

Public records relating to a public session agenda item of a regular meeting that are distributed within 72 hours prior to the meeting will be available for public inspection at the District Office, 1310 Stroud Avenue, Kingsburg, California.

PUBLIC SESSION AND PUBLIC COMMENT ON AGENDIZED AND NON-AGENDIZED ITEMS

1. Call to Order and Roll Call

2. Pledge of Allegiance

3. Moment of Contemplative Silence

4. Approval of Agenda

DISCUSSION

5. Superintendent's Report
   5.1. Communications/Recognitions

6. Assistant Superintendent's- Curriculum & Instruction, Special Projects Report
   6.1. LCAP Mid-Year Monitoring Report for the 2025-2026 LCAP

7. Assistant Superintendent's- Business Services Report
   7.1. Presentation of Audit Report – Scott Faeth, Borchardt, Corona, Faeth & Zakarian

8. Board Member Reports

9. First Reading: Board Policies/Administrative Regulations/Exhibits
   9.1. BP 1114: District Sponsored Social Media
   9.2. BP 2120: Superintendent Recruitment and Selection

ADJOURN FOR PUBLIC HEARING

RECONVENE PUBLIC SESSION

ACTION

NOTICE TO PUBLIC – CONSENT AGENDA

All matters listed under the Consent Agenda are considered to be routine or sufficiently supported by prior or accompanying reference materials and information as to not require additional discussion. A motion will enact all consent agenda items. There will be no separate discussion of these items prior to the time the Board of Trustees votes on the motion unless members of the board, staff or public request specific items to be discussed or moved from the consent agenda for separate action. The district administration recommends approval of the following consent agenda items:

10. Consent Agenda
    - 10.1. Consider Approval of Minutes – January 12, 2026 Board Meeting
    - 10.2. Consider Approval of Cash Balances
    - 10.3. Consider Approval of Budget Report
    - 10.4. Consider Approval of Accounts Payable Report
    - 10.5. Consider Approval to Surplus Equipment
    - 10.6. Consider Approval of MOU with Fresno Pacific University for Supervised Practicum or Internship Experiences
    - 10.7. Consider Approval of Revised 2025-2026 Employee Stipend Schedule
    - 10.8. Consider Approval of Revised 2026 Governing Board Meeting Schedule

    All items are routine. Should you have any specific questions regarding Consent Agenda items, please feel free to call prior to the meeting. For questions regarding the Accounts Payable Report, please contact Mac Vaquera.

BUSINESS SERVICES

11. Consider Approval of Kingsburg Elementary Charter School District Audit Report, Year Ended June 30, 2025
12. Consider Approval of Invoice from EMCOR Services for HVAC Units at Washington Elementary
13. Consider Approval of Estimate from EMCOR Services for Removal and Replacement of Gas Units at Roosevelt Elementary
14. Consider Approval of Quote from Computer Discount Warehouse for Purchase of Chromebooks
15. Consider Approval of Purchase from Kingsburg Truck Center for Replacement Vehicles for the Maintenance and Operations Department

ADMINISTRATIVE SERVICES

16. Consider Approval of Delegate Assembly Nominees to the 2026 CSBA Delegate Assembly

PUBLIC COMMENT

PUBLIC COMMENT

The Public Comment portion of the agenda provides an opportunity for the public to address the Governing Board on items within the Board's jurisdiction and which are not already on the agenda. The Board of Education is prohibited by law from taking action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the Board does not respond to public comment at this time. Concerns will be referred to the Superintendent's office for review and response. Our policy states that during the public comment portion of the Board meeting, speakers should limit their comments to three (3) minutes with a total of fifteen (15) minutes per issue allowed. That policy will be enforced for all speakers. Any person who wishes to speak during this time should rise; state their name, and the subject of their remarks.

17. Public Comment on Agendized and Non-Agendized Items

18. Set Date, Time, and Location of Next Regularly Scheduled Board Meeting: Monday, March 9, 2026, 4:00 p.m., Professional Development Building

CLOSED SESSION

REVIEW OF PERSONNEL MATTERS PURSUANT TO GOVERNMENT CODES 11126 AND 54957

Review of personnel matters is limited to consideration of the appointment, employment, evaluation of performance, change of status, or dismissal of a public employee; or to hear "complaints or charges brought against such employee by another person or employee unless the employee requests a public session."

19. Public Employee Discipline/Dismissal/Release/Complaint (Government Code Section 54957)

20. Anticipated & Existing Litigation (Government Code Section 54956.9(b))
    20.1. Plank V. Kingsburg Elementary Charter School District, Superior Court of California, County of Fresno (Case No.23CECG055212)

21. Student Discipline and Other Confidential Student Matters (Education Code Sections 35146, Ed. Code, §48900 et seq.)

22. Public Employee Employment (Government Code Section 54957)
    22.1. Certificated Personnel
        22.1.1. Consider Acceptance of Resignation for the Purposes of Retirement: Teacher, Rafer Johnson Junior High
        22.1.2. Consider Acceptance of Resignation for the Purposes of Retirement: Teacher, Roosevelt Elementary School

    22.2. Classified Personnel
        22.2.1. Consider Approval of Request to Hire: Paraprofessional- Categorical, Washington School
        22.2.2. Consider Approval of Request to Hire: Paraprofessional- Washington Pre-School
        22.2.3. Consider Approval of Request to Hire: Cafeteria Helper- Rafer Johnson Junior High
        22.2.4. Consider Acceptance of Resignation: Paraprofessional- Categorical, Reagan Elementary
        22.2.5. Consider Acceptance of Resignation: Cafeteria Helper- Rafer Johnson Junior High
        22.2.6. Consider Approval of Personnel Report: Substitute Employees and Coaches

23. Pupil Personnel
    23.1. Consider Interdistrict Transfer Requests (Pursuant to Education Code 48204, 35146)
        23.1.1. Consider Approval of 2025-26 New Attendance Requests – Site-Based Program
        23.1.2. Consider Approval of 2025-26 New Attendance Requests – Central Valley Home School
        23.1.3. Consider Approval of 2026-27 New Attendance Requests – Site-Based Program

RECONVENE PUBLIC SESSION

ACTION

24. Report of Actions Taken in Closed Session

25. Adjourn

Fresno County
Superintendent of Schools

Dr. Michele Cantwell-Copher, Superintendent

January 30, 2026

Mr. Edward Ezaki
Board President
Kingsburg Elementary Charter School District
1310 Stroud Avenue
Kingsburg, CA 93631

Subject: 2025-26 First Interim Report Certification

Dear Mr. Ezaki:

The Fresno County Superintendent of Schools' (County Superintendent's) District Financial Services Department has reviewed the Kingsburg Elementary Charter School District's (District's) 2025-26 *First Interim Report* in accordance with State Criteria and Standards and has reported its findings to the County Superintendent. Based upon this review, the County Superintendent has concurred with the District's **POSITIVE CERTIFICATION**[1] and has reported her findings to the California Department of Education and the State Controller's Office. A "Positive Certification" indicates that, based on current projections, the District "will meet its financial obligations for the current fiscal year and subsequent two fiscal years" (Education Code Section [ECS] 42131(a)(1)). The County Superintendent's concurrence with the District's Positive Certification is based on the information available at the time the District certified its First Interim Report and may not be indicative of the District's current fiscal position.

As a reminder, districts' Supplemental and Concentration (S&C) grant funding is included in the Local Control Funding Formula to increase and/or improve services to low-income, English learner and foster youth student populations. To properly serve these targeted student groups who generated the funding, it is expected that S&C grant dollars be fully expended each fiscal year.

Thank you for your consideration of this information. Please feel free to contact the District Financial Services team at (559) 265-3021 if you have any questions regarding this letter or if we may assist you with any finance-related matter.

Sincerely,

Gabriel Halls

Gabriel Halls, Senior Director
District Financial Services

c: Dr. Michele Cantwell-Copher, Superintendent, FCSS
Kevin Otto, Deputy Superintendent/CFO, FCSS
Wesley Sever, Ed.D., Superintendent, KECSD
Bobby Rodriguez, CBO, KECSD

[1] A "Positive" certification indicates that a district will meet its financial obligations for the current fiscal year and subsequent two fiscal years. A "Qualified" certification indicates that a district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A "Negative" certification will be assigned to any district that will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year (ECS 42131(a)(1)).

Kingsburg Elementary Charter School District
Board Agenda Item

NOTE: All Board items are subject to approval by the Board President.

1. **Agenda Item:**
   LCAP Mid-Year Monitoring Report for the 2025-2026 LCAP

2. **Agenda Item Category:**
   - Consent Agenda
   - Action Item
   - ✓ Presentation
   - Public Hearing
   - Closed Session

3. **Submitted By:**
   Matt Stovall

4. **Attachments:**
   - Not Applicable
   - ✓ To Be Enclosed with Board Packets
     *Overnight trip requests require itinerary, location, dates and flyer to be submitted to the Board

5. **Purpose:**
   The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district.

6. **Financial Impact:**
   N/A

7. **Funding Source:**
   N/A

8. **Impact on Students:**
   This report provides a critical progress check on the goals outlined in the Local Control and Accountability Plan (LCAP). Reviewing mid-year outcome data and budget implementation ensures that the District remains on track to deliver high-quality educational programs and services. This oversight guarantees that funding is utilized efficiently to maximize positive outcomes for every student in the classroom.

Monitoring Goals, Actions, and Resources for the 2025-26 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2025-26 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year's local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year's local control and accountability plan.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Kingsburg Elementary Charter School District	Matt Stovall Assistant Superintendent	mstovall@kesd.org 559-897-2331

Goal 1

Goal Description
Provide basic services to all schools and students, including core instruction and instruction in the visual and performing arts. **The District will operate with increased efficiency and effectiveness in all areas of operation including the provision of high quality and well-maintained facilities, provision of instructional materials, promotion of safe school environments and transportation.**

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
1.1	Smarter Balanced ELA Distance from Standard	Data Year: 2023 Data Source: CA Dashboard All-students: 3.8 points below the standard EL: 52.1 points below the standard LI: 14.7 points below the standard SWD: 98.7 points below the standard Foster Youth: No data available Rafer Johnson SWD: 120.5 points below the standard	Data Year: 2024 Data Source: CA Dashboard All-students: 3.8 points below the standard EL: 36.4 points below the standard LI: 18.1 points below the standard SWD: 102.5 points below the standard Foster Youth: No data available Rafer Johnson SWD: 125 points below the standard	Data Year: 2025 Data Source: CA Dashboard All-students: 1.7 points above the standard EL: 22.7 points below the standard LI: 11.1 points below the standard SWD: 92.3 points below the standard Foster Youth: No data available Rafer Johnson SWD: 132.3 points below the standard	Data Year: 2025 Data Source: CA Dashboard All-students: 1.7 points above the standard EL: 22.7 points below the standard LI: 11.1 points below the standard SWD: 92.3 points below the standard Foster Youth: No data available Rafer Johnson SWD: 132.3 points below the standard	All-students: 3.5 points below the standard EL: 49 points below the standard LI: 13.9 points below the standard SWD: 93.7 points below the standard Rafer Johnson SWD: 114 points below the standard
1.2	Smarter Balanced Math Distance from Standard	Data Year: 2023 Data Source: CA Dashboard	Data Year: 2024 Data Source: CA Dashboard	Data Year: 2025 Data Source: CA Dashboard	Data Year: 2025 Data Source: CA Dashboard	All-students: 32.6 points below standard

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		All-students: 34.4 points below the standard EL: 78.8 points below the standard LI: 47.9 points below the standard SWD: 122.3 points below the standard Foster Youth: No data available Central Valley Home School Hispanic: 95.3 points below the standard LI: 109.6 points below the standard Rafer Johnson SWD: 165.6 points below the standard Ronald Reagan SWD: 115.9 points below the standard	All-Students: 36 points below the standard EL: 36.4 points below the standard LI: 51.6 points below the standard SWD: 129.8 points below the standard Foster Youth: No data available Central Valley Home School Hispanic: 93 points below the standard LI: 111.9 points below the standard Rafer Johnson SWD: 183.1 points below the standard Ronald Reagan SWD: 118.7 points below the standard	All-Students: 32.8 points below the standard EL: 62.4 points below the standard LI: 47.3 points below the standard SWD: 123.8 points below the standard Foster Youth: No data available Central Valley Home School Hispanic: 112.1 points below the standard LI: 130.5 points below the standard Rafer Johnson SWD: 160.7 points below the standard Ronald Reagan SWD: 123.3 points below the standard	All-Students: 32.8 points below the standard EL: 62.4 points below the standard LI: 47.3 points below the standard SWD: 123.8 points below the standard Foster Youth: No data available Central Valley Home School Hispanic: 112.1 points below the standard LI: 130.5 points below the standard Rafer Johnson SWD: 160.7 points below the standard Ronald Reagan SWD: 123.3 points below the standard	EL: 74.8 points below standard LI: 45.5 points below standard SWD:116.1 points below standard Central Valley Home School Hispanic: 90 points below the standard LI: 103 points below the standard Rafer Johnson SWD: 157 points below the standard Ronald Reagan SWD: 110 points below the standard
1.3	Implementation of standards for all students and enable ELs to access CCSS and ELD standards.	Data Year: 2023-2024 Data Source: State Reflection Tool Implementation of State Standards is an average score of: 3.9 out of 5.	Data Year: 2024 Data Source: State Reflection Tool Implementation of State Standards is an average score of: 4.6 out of 5.	Data Year: 2025 Data Source: State Reflection Tool-LCFF Priority 2 - All Scores Implementation of State Standards is an average score of: 4.6 out of 5.	Data Year: 2025 Data Source: State Reflection Tool-LCFF Priority 2 - All Scores Implementation of State Standards is an average score of: 4.6 out of 5.	Average score of: 4.0 out of 5.
1.4	A broad course of study as measured as measured by a	Data Year: 2023-2024	Data Year: 2024	Data Year: 2025	Data Year: 2025	100%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
	review of teacher and student master schedules.	Data Source: Local data 100% broad course of study was provided to all students.	Data Source: Local Data 100% broad course of study was provided to all students.	Data Source: Local Data 100% broad course of study was provided to all students.	Data Source: Local Data 100% broad course of study was provided to all students.	
1.5	Properly credentialed teachers with no misassignments or vacancies, as measured by Credentials, CA Dashboard or SARC review.	Data Year: 2023-2024 Data Source: CA Dashboard 93% of our teachers are Clear (% of teaching FTE)	Data Year 2024 Data Source: CA Dashboard 86.9% of our teachers are Clear (% of teaching FTE)	Data Year 2025 Data Source: CA Dashboard 85.7% of our teachers are Clear (% of teaching FTE)	Data Year 2025 Data Source: CA Dashboard 85.7% of our teachers are Clear (% of teaching FTE)	94% clear (% of teaching FTE)
1.6	Access to standards aligned instructional materials	Data Year: 2023-2024 Data Source: State Reflection Tool 100%	Data Year: 2024 Data Source: State Reflection Tool 100%	Data Year: 2025 Data Source: State Reflection Tool 100%	Data Year: 2025 Data Source: State Reflection Tool 100%	100%
1.7	Facilities maintained in good repair	Data Year: 2023-2024 Data Source: SARC FIT Report 100%	Data Year: 2024 Data Source: SARC FIT Report 100%	Data Year: 2025 Data Source: SARC FIT Report 100%	Data Year: 2025 Data Source: SARC FIT Report 100%	100%
1.8	Local Assessment: Reading Performance Met or Exceeded Standard	Data Year: 2023-2024 Data Source: Developmental Reading Assessment (DRA) K-3 59.18%	Data Year: 2024 Data Source: Developmental Reading Assessment (DRA) K-3 54.99%	Data Year: 2025 Data Source: Developmental Reading Assessment (DRA) K-3 53.14%	Data Year: 2025-2026 Data Source: Developmental Reading Assessment (DRA) - Beginning K-3 40.84%	60%
1.9	Chronic Absenteeism	Data Year: 2023 Data Source: CA Dashboard All-students: 2.1% EL: 1.6%	Data Year: 2024 Data Source: CA Dashboard All-students: 1.9% EL: 1.5%	Data Year: 2025 Data Source: CA Dashboard All-students: 1.2% EL: 1.9%	Data Year: 2025 Data Source: CA Dashboard All-students: 1.2% EL: 1.9%	All-students: 2.0% EL: 1.5% FY: 5.5% LI: 2.6% Homeless: 0.7% SWD: 4.8%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		FY: 5.6% LI: 2.7% Homeless: 0.8% SWD: 4.9%	FY: 0% LI: 2.2% Homeless: 4% SWD: 4.6%	FY: 0% LI: 1.3% Homeless: 3.1% SWD: 2.6%	FY: 0% LI: 1.3% Homeless: 3.1% SWD: 2.6%	
1.10	Attendance Rate	Data Year: 2023-24 Data Source: AERIES Average Daily Attendance (ADA) Summary for the 2023-2024 (P2) 99.55%	Data Year: 2024-25 Data Source: AERIES Average Daily Attendance (ADA) Summary for the 2024-2025 (P2) 99.28%		Data Year: 2025-2026 Data Source: AERIES Average Daily Attendance (ADA) Summary for the 2025-2026 (P1) Island - 86.14% CVHS - 99.47% Washington - 99.97% Lincoln - 99.3% Roosevelt - 99.90% Rafer Johnson - 99.15% Reagan - 99.89%	98% or higher

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	**Closing the Achievement Gap** LREBG Action LREBG 1.1 = $40,411 The 2023 CA School Dashboard results indicate that our Low-Income and English Learners have a greater Distance from Standard (DFS) learning gap than the all-student group in ELA. Our experience and the outcome of conducting a root cause analysis indicate that teachers would benefit from continued access to additional diagnostic formative assessment information specific to student reading skills along with related supplemental instructional resources and supplies.	Yes	Fully Implemented	Data Year: 2025-2026 Data Source: Developmental Reading Assessment (DRA) - Beginning 617 primary students tested 40.84% = Standard Met & Exceeded Data Year: 2025-2026		$1,982,762.25	$282,626.15

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	KECSD will provide supplemental resources and DRA Assessment kits that support the core curriculum and instruction aligned to the CA standards. Through the Cycle of Inquiry used in all of our Professional Learning Communities, it has been determined that Supplemental/Intervention materials and the Developmental Reading Assessment (DRA) used during Multi-tiered Systems of Support, Response to Intervention (RTI), and after-school programs to support and scaffold instruction for the Low-Income and English Learner pupil population, is making a significant difference. DRA kits are used by teachers to analyze each student's level of reading and individual growth over time, so they know what early literacy skills to focus on. Though this action is principally directed to meet the needs of our Low-Income and English Learners, we expect that all students will benefit from this action, and it will be provided on an LEA-wide basis. We expect that our Low-Income and English Learners' Distance from Standard on statewide ELA assessments on the CA Dashboard will decrease as compared to our all-student group. Metric 1.1 & 1.2 LREBG Funds: $25,000 through 2027-28 The use of diagnostic and formative assessments, such as the Developmental Reading Assessment (DRA), is shown to be effective in identifying student strengths and gaps in reading, allowing educators to tailor instruction appropriately (Black & Wiliam, 1998; Fuchs & Fuchs, 2006).			Data Source: i-Ready Diagnostic Most Recent Year District Wide Data ELA 31% = Tier 1 Math 21% = Tier 1			

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Interventions focused on foundational reading skills in early grades are most effective for struggling readers (Torgesen, 2004). Multi-Tiered Systems of Support (MTSS) and Response to Intervention (RTI) frameworks rely on high-quality assessments and tiered instruction to improve outcomes for at-risk students, including English Learners and Low-Income students (Gersten et al., 2007). Supplemental instructional materials aligned to grade-level standards can provide the scaffolding needed for students who enter school with less background knowledge or English proficiency (August & Shanahan, 2006). Equity-focused research supports allocating additional resources for populations that have historically been underserved to level the playing field (Darling-Hammond, 2010). Effective PLCs that use data inquiry cycles lead to improved student outcomes, particularly when teams focus on evidence of student learning and adjust instruction accordingly (DuFour et al., 2008; Hattie, 2009).						
1.2	**Supervisor of Operations** Maintain Assistant Supervisor of Operations Position	No	Fully Implemented	100% facilities in good repair as measured by the 2025 SARC FIT report. Instances Where Facilities Do Not Meet The "Good Repair" Standard (Including		$142,117.03	$63,231.20

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
				Deficiencies And Extreme Deficiencies)			
1.3	**Transportation** The 2023 CA Dashboard indicates that our Low-Income and Foster Youth have higher Chronic Absenteeism rates as compared to our All-Student group. As demonstrated by parent surveys and educational partner engagement meetings, our Low-Income students and Foster Youth living beyond the district-provided bussing service area experience challenges obtaining and affording reliable transportation to and from school and extra-curricular events. KECSD will provide additional transportation services to students living beyond the designated bussing service areas. The design of the additional transportation services include but are not limited to; Provide access to bussing transportation not otherwise provided Provide consistent, reliable, and safe transportation for unduplicated students living beyond the district-provided bussing service area. Though this action is principally directed to meet the needs of our Low-Income and Foster Youth, we expect that all students will benefit from this action, and it will be provided on an LEA-wide basis. We expect that our Low-Income and Foster Youth Chronic Absenteeism rates on the CA Dashboard will decrease as compared to our All-Student group.	Yes	Fully Implemented	Data Year: 2025-2026 Data Source: AERIES Average Daily Attendance (ADA) Summary for the 2025-2026 (P1) Island - 86.14% CVHS - 99.47% Washington - 99.97% Lincoln - 99.3% Roosevelt - 99.90% Rafer Johnson - 99.15% Reagan - 99.89%		$660,357.01	$332,136.30

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.4	**Staffing** Provide properly credentialed staff as part of basic services to ensure all students have access to teachers who are properly credentialed.	No	Fully Implemented	Data Year 2025 Data Source: CA Dashboard 85.7% of our teachers are Clear (% of teaching FTE)		$12,844,750.38	$5,330,821.10
1.5	**Special Education** Provide services and resources including speech services to all students with Individualized Education Plans and who qualify for special education. KECSD adheres to state and federal regulations to provide appropriate services to students with disabilities. Our programs ensure a Free Appropriate Public Education (FAPE) through individualized education plans (IEPs) tailored to each student's unique needs, guaranteeing access to the general curriculum and necessary accommodations. Under the Child Find mandate, KECSD identifies, locates, and evaluates all children with disabilities to provide appropriate services. Additionally, KECSD offers designated services and supports, such as speech therapy and counseling, to meet diverse needs and involves parents and guardians in the planning and decision-making process.	No	Fully Implemented	Our Special Education team is fully staffed. To date, we have identified 23 students who were initially eligible for special education and have another 19 students with pending assessments. The total number of students eligible for special education in the district is 257, which is 12.31% of our district enrollment. Our SST process ensures that students receive timely intervention, their response to that intervention is monitored, and our referrals to		$3,197,910.65	$1,461,203.57

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
				Special Education are appropriate.			
1.6	**Basic Services** Provide basic services, additional support and intervention to ensure all students are successful in accessing the state standards. This action will address the following red (lowest performance level) indicators on the 2023 CA Dashboard. LEA-wide SWD: ELA & Math School-wide Rafer Johnson: SWD: ELA & Math Ronald Reagan: SWD: Math Central Valley Home School: LI, Hispanic: Math To address the red indicators listed above, the following strengthened approach(s) will be taken. 1. LEA-wide: KECSD will provide all educational specialists with Professional Development specific to writing appropriate accommodations and modifications to ensure access to the grade level content and curriculum and in strategic progress monitoring to ensure benchmarks are being met throughout the year. 2. LEA-wide: KECSD will lead semesterly “data talks” with site educational specialists specific to CAASPP ELA and Math scores for SWD to support sites in writing ELA and Math IEP goals that reflect grade-level content progress as well as goals that meet the students at their level. 3. Rafer Johnson = ELA , SWD and Math, SWD = Action: Establish regular communication channels between teachers, special education staff, and parents/guardians	No	Fully Implemented	Washington has served 123 students this year in intervention, working on Letters and Sounds and math. Roosevelt has provided RtI reading interventions to 55 students. Every student demonstrated progress, with an average growth of 10 points on the local assessment. Reagan-This year Reagan has added math intervention. We currently have 70 reading students with targeted goals of fluency and comprehension. The math intervention currently has 87 students working on bridging the curriculum with needed prerequisites skills. CVHS has serviced 27		$3,184,450.80	$1,023,413.99

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	to collaboratively monitor student progress, identify challenges, and implement targeted interventions and support strategies, ensuring a coordinated effort to enhance academic achievement for students with disabilities in both Math and English Language Arts. Action: Establish a mentorship program where students are paired with supportive staff or community members who can provide guidance and support, fostering a sense of belonging and reducing the likelihood of behavioral issues leading to suspensions. 4. Ronald Reagan = Math, SWD = Reagan Elementary will do more targeted small group reteach for Math and ELA. Teachers analyze their data during PLCs to see the needs of students. They look specifically at students with disabilities as well as ELs to ensure those students are receiving the targeted instruction that they need. After each assessment, students with disabilities have access to small group instruction from their credentialed teacher. 5. Central Valley Home School = Math, LI and Hispanic = At CVHS in order to increase support for Hispanics and Low-income students in the area of math, thus increasing their level of mastery, CVHS will collaborate with our credentialed staff to provide open communication focused on specific goals for their students. These will take place at their monthly meeting time with follow-up at each subsequent meeting time. This may also require weekly check-ins with additional support provided by a tutor. We successfully exited differentiated assistance, but in the prior year KECSD was identified for Differentiated Assistance (DA) for ELA for the SWD subgroup, KECSD convened a Networked Improvement Committee (NIC) in collaboration with the Fresno County Superintendent of Schools (FCSS) to analyze			students and exited 4. Lincoln currently has 20 second grade and 26 third grade for reading intervention. (57 total) We have 13 students for math. Rafer Johnson's intervention program currently supports an enrollment of 40 students. At the mid-year mark, these students have successfully completed a total of 20 semesters of Course Recovery (CR). Progress data indicates that three students have finished their entire CR plan; one remains enrolled in the class, while two have exited or transferred. Additionally, six students are nearing completion, having finished at least one			

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	dashboard and local data to understand potential root causes contributing to low progress in ELA for SWD at Ronald Reagan. The NIC studied district systems through a cycle of continuous improvement to implement changes that improve student outcomes as described in the Technical Assistance section of the Plan Summary. Even though we are no longer in DA, we are still receiving support from our county office.			semester and currently lacking only one or two lessons to finalize their requirements. A total of seven students have exited the program for various reasons. intervention.			
1.7	**Facilities** Continue to upgrade and maintain classrooms and facilities, as needed. Metric 1.7	No	Fully Implemented	100% facilities in good repair as measured by the 2025 SARC FIT report. Instances Where Facilities Do Not Meet The "Good Repair" Standard (Including Deficiencies And Extreme Deficiencies)		$5,676,997.16	$3,467,572.60
1.8	**Preschool** Provide high quality preschool services and resources to prepare students for kindergarten and beyond.	No	Fully Implemented	Language and Literacy Development - Fall 2025 2% = Integrating Earlier		$605,605.00	$219,749

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
				3% = Building Later 18% = Building Middle 58% = Building Earlier 10% = Exploring Later 4% = Exploring Middle 5% = Exploring Earlier			
1.9	**Lunch Program** Provide a quality meal program to ensure all students receive a healthy and nutritious breakfast and lunch, every school day.	No	Fully Implemented	Totals served through 12/16/25 Breakfast 48,497 Lunch 99,573 Snacks 45,779		$1,688,577.35	$702,283.84

Goal 2

Goal Description
Provide focused intervention for students and professional development for staff that supports pedagogy/instructional planning and effective utilization of data to prepare all students for mastery of the state standards.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
2.1	EL students making progress toward English Proficiency (ELPI)	Data Year: 2023 Data Source: CA Dashboard 59.99%	Data Year: 2024 Data Source: CA Dashboard 58.1%	Data Year: 2025 Data Source: CA Dashboard 49%	Data Year: 2025 Data Source: CA Dashboard 49%	63%
2.2	EL Reclassification Rate	Data Year: 2023-2024 Data Source CDE-Data Quest 7.7%	Data Year: 2023-2024 Data Source CDE-Data Quest 7.7%		We have 2 students that have been redesignated since the first day of school.	8%
2.3	Sense of safety and school connectedness	Data Year: 2023 Data Source: Local Surveys Students (4-6) Sense of Safety: 74.7% Connectedness: 73.2% Students (7-8) Sense of Safety: 78.1% Connectedness: 76.7% Parents Sense of Safety: 82.7% Connectedness: 94.6% Teachers	Data Year: 2024-2025 Data Source: Local Surveys Students (4-6) Sense of Safety: 74.5% Connectedness: 74% Students (7-8) Sense of Safety: 79.3% Connectedness: 78.7% Parents Sense of Safety: 85.5% Connectedness: 96.6% Teachers		2025-2026 Data Source: Local Surveys Students (4-6) Sense of Safety: 77.6% Connectedness: 75.8% Students (7-8) Sense of Safety: 77.8% Connectedness: 74.9% *The other surveys are completed later in the year.	Students (4-6) Sense of Safety: 76% Connectedness: 74% Students (7-8) Sense of Safety: 79% Connectedness: 78% Parents Sense of Safety: 84% Connectedness: 96% Teachers Sense of Safety: 98% Connectedness: 85%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		Sense of Safety: 97.1% Connectedness: N/A (Connectedness survey question to be added next year)	Sense of Safety: 98.9% Connectedness: 82.8%			
2.4	Local Assessment: iReady Mid or Above and Early On Grade Level	Data Year: 2023-24 Data Source: i-Ready Diagnostic #2 ELA 41% Math 27%	Data Year: 2024-25 Data Source: i-Ready Diagnostic #2 ELA 43% Math 31%		Data Year: 2025-2026 Data Source: i-Ready Diagnostic Most Recent Year District Wide Data ELA 31% Math 21%	ELA 45% Math 30%

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	**Preservice Days for Classified and Certificated Staff** The 2023 CA School Dashboard results indicate that our Low-Income and English Learners have a greater Distance from Standard (DFS) learning gap than the all-student group in ELA and Math. Our experience and the outcome of conducting a root cause analysis indicates that our teachers need additional professional development designed to meet the unique needs of Low-Income and English Learner students. To address this need, the district will continue to provide pre-service days, including light meals or snacks. KECSD will provide professional development for the instructional staff and paraprofessionals. Professional development including but not limited to:	Yes	Fully Implemented	All classified and certificated staff were provided training at the district's kickoff professional day "kick off" event. Certificated staff received training in the following: Science, Tech-AI Tools, Math, Integrated ELD, and early literacy. Classified staff received		$216,815.80	$106,470.37

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	-ELD to provide targeted and systematic language instruction tailored to the specific needs of English learners -Utilizing educational technology to personalize learning and provide additional support -Math routines help unduplicated students develop fluency in basic math operations, which is critical for tackling more complex problems and concepts as they progress in their education -Differentiated instruction to meet the diverse needs of students based on ongoing assessment data -Implementing acceleration programs to help identified students catch up and excel in their academic pursuits---Light meals or snacks may be provided during professional development sessions so staff can stay engaged and attentive, to encourage staff participation and maximize the time devoted to focus on professional learning, to alleviate some of the stress and time constraints faced by staff related to needing to leave site during the lunch hour, and to allow them to focus more on planning and delivering instruction tailored to the needs of unduplicated students. Though this action is principally directed to meet the needs of our Low-Income and English Learners, we expect that all students will benefit from this action, and it will be provided on an LEA-wide basis. We expect that our Low-Income and English Learners' Distance from Standard on statewide ELA and Math assessments on the CA Dashboard will decrease as compared to our all-student group.			training in the following: Behavior supports and UDL engagement.			
2.2	**Academic Coaches and Training for Staff** LREBG Action	Yes	Fully Implemented	Data Year: 2025-2026		$1,453,445.10	$416,388.58

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	LREGB 2.2 = $833,395 - Two academic coaches Per EC §?32526(c)(2)(B)–(C), LREBG funds may be used for targeted small-group support and professional development. Our two academic coaches, focused on EL and low-income student populations, provide precisely this, delivering small-group tutoring, data-driven instructional coaching, and evidence-based strategies (SIOP, learning acceleration) aligned with allowable LREBG use. The California Department of Education confirms that such interventions fit squarely within the grant's purpose of supporting academic learning recovery and staff capacity-building. Based on CAASPP data for our students identified as EL and Low-Income falls below the ALL Student group in both math and ELA, and these specific student populations have traditionally not had equality in academic learning outcomes. The following academic coaches are paid for out of S&C funds: Lincoln, Reagan and Rafer. Based on the survey from the district's educational partners for the LCAP, academic coaching support for teachers is vital to ensuring teachers have the skills and strategies that ensure quality instruction and was one of the top three priorities requested for goal 2. Our experience indicates that these students who are falling behind their peers are typically less engaged and need teachers who are able to deliver engaging and effective instruction. The District's academic coaches will provide extra support for teachers on how to increase student engagement when implementing core instruction for ELA, math, science, and 21st-century learning skills. -Targeted Interventions: Academic coaches can provide targeted instructional support to			Data Source: i-Ready Diagnostic Most Recent Year District Wide Data ELA 31% Math 21%			

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	low-income and EL students, addressing their specific learning needs. -Individualized Attention: Coaches can work one-on-one or in small groups with students, offering personalized feedback and guidance that might not be feasible in larger classroom settings. -Focused Language Development: For EL students, coaches can offer focused support in language acquisition, helping them improve their English proficiency and academic performance. -Enhanced Teaching Strategies: Training helps teachers adopt evidence-based instructional strategies tailored to the needs of low-income and EL students, leading to more effective teaching. -Continuous Improvement: Ongoing training ensures that teachers stay updated with the latest educational research and methodologies, fostering a culture of continuous improvement in teaching practices. -Closing Achievement Gaps: Focused support and training help close the achievement gaps between different student groups, promoting equity in educational outcomes. -Collaboration and Support: Academic coaches can facilitate collaboration among teachers, creating a support network where educators share best practices and resources. -Data-Driven Instruction: Coaches can assist in the collection and analysis of student performance data, enabling teachers to make informed decisions and tailor their instruction to meet student needs. -Positive School Climate: Professional development that includes social-emotional learning and classroom management strategies contributes to a positive school climate, which is crucial for the success of all students, especially those facing socio-economic challenges. The district's academic coaches will develop a coaching cycle to ensure access and support						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	to ensure that all teachers who support EL and LI students are provided with the professional coaching support required to increase effective and engaging instruction. The coaching cycle will include: differentiated instruction, CAASPP data-driven decision making and support, Learning Acceleration, SIOP, ELA and math support. These coaching cycles will ensure that lessons are tailored to meet the diverse needs of students, including varying language proficiencies and learning styles. Principals will conduct walk-through observations of all teachers on a minimum of once per trimester. Data from the walk-through observations will help provide a focus for academic coaching support. Academic coaches will also work under the guidance of the district's leadership team and county office of education content specialists. Though this action is principally directed to meet the needs of our Low-Income and English Learners, we expect that all students will benefit from this action, and it will be provided on an LEA-wide basis. The expected results will be specific training and personalized learning for staff and continued increases in student achievement as indicated on the CA School Dashboard, specifically ELA and Math CAASPP scores for EL and LI as compared to our All-Student group. Metrics 2.3 & 2.4 LREBG Funds: $833,395 through 2027-28						
2.3	**Professional Development** LREBG Action	Yes	Fully Implemented	Data Year: 2025-2026		$969,710.39	$465,930.04

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	2.3 - $325,000 - LETRS Professional Development and Stipends Under EC §?32526(c)(2)(C), LREBG funds may be used for professional development to improve teachers' capacity to accelerate student learning. LETRS® professional development is an evidence-based, IDA-accredited training grounded in the science of reading. It equips educators with structured, systematic literacy instruction proven to significantly raise reading proficiency, especially for Emergent Bilingual and low-income students in California districts lexialearning.com. Our root cause analysis and CA Dashboard data show that EL and low-income students exhibit larger Distance from Standard in ELA than the all-student group. LETRS addresses this by providing ongoing, collaborative PD with integrated SEL and SIOP strategies, vertical alignment, and stipends to support teacher engagement. This structure enables sustained growth, targeted teacher skill-building, and directly supports literacy acceleration among our highest-need students. The 2023 CA School Dashboard results indicate that our Low-Income and English Learners have a greater Distance from Standard (DFS) learning gap than the all-student group in ELA and Math. Our experience and the outcome of conducting a root cause analysis indicates that our teachers need additional professional development designed to meet the unique needs of Low-Income and English Learner students on an ongoing basis and throughout the school year. To address this need, the district will provide professional development, including light meals or snacks, with the focus on the "best first instruction" and support our EL and LI students in closing the performance gap. There is a need for a cohesive professional			Data Source: i-Ready Diagnostic Most Recent Year District Wide Data ELA 31% Math 21%			

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	development plan that provides grade level vertical systems across our district to allow our teachers to collaborate across all grade levels. Additional Professional Development including but not limited to: -Social Emotional Learning: Providing training for teachers on how to recognize and respond to trauma and its impact on student behavior and learning, equipping teachers with strategies to integrate SEL into their everyday classroom routines and curriculum, training educators on the importance of building strong relationships and a sense of community within the classroom, training teachers in mindfulness and stress-reduction techniques to help students manage anxiety and stress, and educating teachers on the use of restorative practices to address student behavior and build a positive classroom culture. -Sheltered Instruction Observation Protocol (SIOP) provides structured lesson planning, integrated language and content instruction, scaffolded instruction, building background knowledge, and comprehensive vocabulary development. -Integrated and Designated ELD: Integrated ELD involves embedding language development strategies into regular classroom instruction. This approach helps EL students develop language skills while learning content, which our district has found to be effective in promoting both language proficiency and academic achievement. Designated ELD allows for focused, systematic language instruction that is aligned with students' proficiency levels and language needs. -Light meals or snacks may be provided during professional development sessions so staff can stay engaged and attentive, to encourage staff participation and maximize the time devoted to focus on professional learning, to alleviate some of the stress and time constraints faced by staff related to needing to leave site during the lunch hour, and to allow						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	them to focus more on planning and delivering instruction tailored to the needs of unduplicated students. Though this action is principally directed to meet the needs of our Low-Income and English Learners, we expect that all students will benefit from this action, and it will be provided on an LEA-wide basis. We expect that our Low-Income and English Learners' Distance from Standard on statewide ELA assessments on the CA Dashboard will decrease as compared to our all-student group. Metric 2.4 LREBG Funds: $117,056 through 2027-28						
2.4	**Interpreters EL** The 2023 CA School Dashboard results indicate that our English Learners improved 12.3% on the ELPI, and we want to maintain and continue with this growth on the ELPI. Our experience and the outcome of conducting a root cause analysis indicate likely root causes for prior year's data was students needed real-time clarification in their primary language during core instruction in the classroom and their parents needed increased communication from the school and teachers in their primary language in order to be more engaged in supporting their child's learning and English language acquisition. In order to address that, we believe that these students would benefit from additional instructional support of bilingual interpreters to provide the individualized instruction required to expedite the closing of these performance gaps, and will help our EL parents with	Yes	Fully Implemented	Data Year: 2025 Data Source: CA Dashboard EL students making progress toward English Proficiency (ELPI) 49%	Translation has been provided for all necessary district events.	$34,813.85	$669.83

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	interpretation, so they become more involved in their child's education and are better able to communicate their child's needs and communicate with the school. The district will provide interpreter support to enhance communication in the classroom, and also with parents to help with communication of student progress. The unique design elements of this action are: -Improved Communication: Bilingual interpreters facilitate clear and accurate communication between the school and EL families, ensuring that important information about academic progress, school events, and policies is understood. -Family Engagement: By providing interpretation services, the district encourages greater participation from EL families in school activities, meetings, and decision-making processes, fostering a stronger school-community connection. -Support for Multilingual Needs: Interpreters help address the diverse linguistic needs of EL families, ensuring that language barriers do not impede access to school resources and support services. -Cultural Competency: Bilingual interpreters contribute to a culturally responsive educational environment by respecting and valuing the linguistic and cultural backgrounds of EL students and their families. -Equitable Access to Information: Interpreters ensure that EL families receive the same information and opportunities as English-speaking families, promoting equity in access to educational resources and involvement. -Support for Student Success: Effective communication with families helps create a supportive home environment for EL students, enhancing their academic success and overall well-being. -Removal of Barriers: Bilingual interpreters help eliminate language barriers that can						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	prevent EL families from fully participating in their children's education, ensuring equitable access to all school services and programs. -Informed Decision-Making: By providing interpretation services, the district empowers EL families to make informed decisions about their children's education, leading to better educational outcomes. -Community Trust: Interpreters build trust between the school and EL communities by demonstrating a commitment to inclusive practices and meaningful engagement. -Parental Involvement: Interpreters enable parents to actively participate in parent-teacher conferences, Individualized Education Program (IEP) meetings, and other school functions, fostering a collaborative approach to education. -Accessibility of Support Services: Bilingual interpreters ensure that EL families can access and understand support services such as counseling, special education, and extracurricular activities. -Crisis Communication: In emergency situations, interpreters play a crucial role in communicating vital information to EL families, ensuring their safety and well-being. We expect that our English Learners' progress towards English language proficiency will continue to improve the ELPAC assessment as indicated as the ELPI on the CA Dashboard.						
2.5	**Designated and Integrated ELD Instruction, Support, Language Acquisition and Professional Development for ELs and LTELs** The 2023 CA School Dashboard results indicate that our English Learners are making more progress than the state of California on	Yes	Fully Implemented	Data Year: 2025 Data Source: CA Dashboard EL students making progress toward English		$602,702.12	$290,022.80

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	the ELPI, but we want to continue growth on the ELPI and our reclassification rates. Based on a local needs assessment the district has found that a likely root cause of past lower student performance in these areas was a need for improved designated and integrated instruction to better meet the needs of our ELs. Our experience and the outcome of conducting a root cause analysis indicates that our LTEL students need a more systematic and strategic district approach to meet their unique learning needs. Our teachers need additional professional development designed to meet the unique needs of English Learner students. Based on our own reflection and identification of potential root causes, we identified a significant need was to provide classroom teachers with the skills and training to close the language acquisition academic achievement gap for EL and LTEL students using the SIOP method of instruction. English Learners Professional Development - English Learners - To address this need for teachers, our district will provide professional development specifically to our teachers in the area of ELD instruction. Students need teachers who are experts in developing and implementing lessons that align with the CA ELA and ELD frameworks to ensure that progress toward English Language proficiency is made. Additionally, all TK-5 teachers receive Professional Development from a Fresno County Superintendent of Schools ELA-ELD specialist and our onsite EL Coordinator/Coach. Professional learning and coaching support is provided to refine Designated and Integrated ELD. The specialist and the onsite EL Coordinator/Coach collaborate with teachers to assist in data analysis, lesson design, and planning to meet the specific language development needs of our ELs.			Proficiency (ELPI) 49%			

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Professional development will be focused on the state's ELA/ELD Framework to provide support to meet the needs of our English Learners. This comprehensive approach to ELD instruction involves both Integrated ELD and Designated ELD. Integrated ELD involves incorporating English language development strategies into regular content lessons, ensuring that English learners develop language skills while engaging with academic subjects. Designated ELD, on the other hand, provides targeted instruction specifically focused on building English proficiency, typically delivered in separate, dedicated sessions.Our experience tells us that ELs require rigorous ELD instruction delivered with fidelity to maximize progress toward English proficiency. PD will be focused on using the ELA/ELD framework and by providing ELs with the consistent and rigorous instruction required to make the needed progress to close achievement gaps specific to our EL population. EL data will be analyzed and discussed in PLC meetings. Principals will conduct walk-through observations to ensure best practices for ELD are implemented. LTELS - Professional development for staff has been prioritized to ensure effective support for LTELS. Regular professional development sessions are conducted with a trainer from the Fresno County Office, focusing on creating targeted ELD lessons, progress monitoring, and preparing for the English Language Proficiency Assessments for California (ELPAC). Last year, teachers were trained on conducting goal-setting conferences with English Learner (EL+ LTELS) students, setting clear objectives for ELPAC, California Assessment of Student Performance and Progress (CAASPP), Accelerated Reader (AR), and grades. These conferences continued throughout the year, providing opportunities to monitor and adjust strategies based on student's progress, thereby ensuring						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	a continuous and adaptive approach to supporting LTELS' academic growth. The unique design elements of this action are: -Additional language support with designated ELD instruction and SIOP teaching strategies for English Learners -Monitor programs, facilitate staff development and implementation of the ELA/ELD framework -Analyze data/student progress on the ELPAC, reclassification rates -Use the English Learner Roadmap as a resource to build understanding and expertise about the needs of ELs and research-based practices. -Through Professional Learning Communities, the leadership team will use the Cycle of Inquiry to analyze EL data and non-EL student data to determine levels of progress towards mastery of state standards and language proficiency. Based on data from ELPI, reclassification rates, and other multiple measures, our staff will continue to analyze the data to look for ways to fill in the gaps that students have. English Language Acquisition English Learners - A period of designated English language development support is built into daily schedules. Students are enrolled in a class with a credentialed teacher along with bilingual aides to meet the needs of the varying proficiency levels within the classes. Instruction is aligned with the state content standards and curriculum framework based on sound instructional theory and the use of standards-aligned instructional materials. These supports assist students in accessing the full educational program. The district will also provide English Learners with designated and/or integrated English language development instruction targeted to their English proficiency level and aligned with the state content standards and curriculum framework based on sound instructional						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	theory, use standards aligned instructional materials, and assist students in accessing the full educational program. Grades TK-K implement the ELD component for a minimum of 20 minutes of daily designated instruction, 1st-6th grade implement 150 minutes per week, and our 7th-8th students receive 300 minutes per two week span. Integrated ELD is used throughout the day to access all content areas. LTELS - To support Long Term English Language Students (LTELS), several key strategies have been implemented. Integrated English Language Development (ELD) is a part of all subjects, ensuring that language acquisition is continuously reinforced across the curriculum. To further support students, bilingual professionals have been hired to provide the necessary academic assistance. These bilingual paraprofessionals are embedded within core classes, where they monitor students' progress and address any academic challenges that arise. Additionally, new intervention teachers have been employed specifically to focus on improving students at academic risk including LTELS' focused on academic performance through targeted interventions. The district will provide teachers with professional development in SIOP to enhance instruction in the classroom. KECSD will provide a partial FTE assistant superintendent and an EL Director to organize and implement the ELD program and organize and provide professional development for our teachers. The attributes of providing an EL Director and partial FTE Superintendent are: The EL Director will provide strategic leadership in the development and implementation of ELD programs, ensuring they are aligned with state standards and						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	district goals. This includes coordinating resources, curriculum, and instructional practices that are specifically designed to accelerate language acquisition and academic achievement for ELs and LTELs. The Assistant Superintendent will oversee the allocation of resources, ensuring that schools have the necessary funding, personnel, and materials to implement effective ELD programs. This includes advocating for additional support staff, such as instructional aides or bilingual educators, to provide targeted assistance to ELs and LTELs. The Assistant Superintendent will support the EL Director by endorsing and promoting district-wide professional development initiatives focused on ELD. This commitment ensures that all educators are equipped to meet the linguistic and academic needs of ELs and LTELs, fostering a culture of continuous improvement. The Assistant Superintendent and EL Director will organize ELD walkthroughs to make sure all teachers are implementing the EL and LTEL teaching strategies. This action is principally directed to meet the needs of our English Learners. We expect that our English Learners' and LTELs progress towards English language proficiency will continue to improve as measured by the ELPAC assessment as indicated as the ELPI on the CA Dashboard. Also, our reclassification rates will continue to improve, and the percent of LTELS in our district will decrease.						
2.6	**Summer Programs** LREBG Action 2.6 - $196,152 - Summer Programs - Staff	Yes	Planned	We had 420 students in the June session		$558,866.49	$159,204.45

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	According to the California Department of Education's LREBG guidance, allowable uses include "learning recovery programs… designed to accelerate pupil academic proficiency or English language proficiency." Field-trips, standards-aligned summer learning opportunities, supported by staff, fit within this use by providing equitable access to rigorous, content-based summer enrichment (EC §?32526(c)(2)(B), (C)). These field trips are educationally-based and tied to the curricular learning outcomes for students. The 2023 CA School Dashboard results indicate that our English Learners are making more progress than the state of California on the ELPI, but we want to continue growth on the ELPI and our reclassification rates. The 2023 CA Dashboard also indicates that our Low-Income and English Learners perform lower on state ELA and Math assessments in Distance from Standard as compared to our All-Student group. Overall our students score lower in standard met on the CAST Science test compared to the state of California, and also our EL and SED students scored lower in standard met as compared to out ALL-student group. Additionally, our experience is that our EL, and Low-income student populations have lower participation in STEAM related careers, therefore the following will be provided to improve this for our students. To address this root cause, the district will provide additional instructional support during the summer months, including transportation, to provide the individualized instruction required to expedite the closing of these performance gaps. Field Trips and Experiential Learning : Field trips to the zoo, Avila Beach, Yosemite's Sugar Pine Railroad, Broadway show of Peter Pan, swim lessons will be provided to our students. The district will provide students with an opportunity to			and 364 in the July session for summer 2025. Planning for summer programs for 2026 are in process.			

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	participate in summer programs that provide hands on activities, through STEAM opportunities, that has the potential to spark students' imagination and learning with the result of building interest in STEAM related education and careers. Innovations in science, technology, engineering, art, and math have become increasingly important as we face the benefits and challenges of both globalization and a knowledge-based economy. To succeed in this new information-based and highly technological society, students need to develop their skills in STEAM. The summer programs are designed to address the specific needs of our English learner and low income students through the following approaches or design elements: Targeted Support: Summer programs provide an opportunity for targeted intervention, addressing specific academic deficiencies identified through state assessments and root cause analysis. This targeted approach is crucial for EL and Low-Income students who may need extra time and support to master grade-level content. Continuity of Learning: Summer programs prevent the "summer slide," where students lose academic gains made during the school year. This continuity is particularly important for EL and Low-Income students who in our experience don’t have access to educational resources during the summer. These outings will provide hands-on experiences and interactions with professionals in STEAM fields, inspiring students and showcasing career possibilities. The Next Generation Science Standards instruction is largely dependent on language, and it may inadvertently exclude English Learners from full participation if steps aren't taken. For English Learners, data from the most recent CA Science Test (CAST) taken in 2023, indicate 20.52% of KECSD students in						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	grades 5 and 8 who took the test performed at the level expected by the state. STEAM opportunities which they may not otherwise access will provide rich instruction which builds science competencies and promotes language use. NGSS instruction for ELs will incorporate 1. Language Integration: Embedding language development strategies within science lessons to scaffold comprehension and foster academic language proficiency necessary for understanding scientific concepts. 2. Visual Aids and Multimodal Learning: Utilizing visual aids, graphic organizers, and hands-on experiments to support ELs in making connections between abstract scientific ideas and real-world phenomena. 3. Differentiated Instruction: Providing differentiated tasks and activities that cater to varying language proficiency levels, ensuring all ELs can actively engage and demonstrate their understanding of NGSS content. 4. Culturally Relevant Contexts: Integrating culturally relevant examples and contexts into science lessons to enhance relevance and engagement among ELs, making science more accessible and meaningful. Though this action is principally directed to meet the needs of our Low-Income and English Learners, we expect that all students will benefit from this action, and it will be provided on an LEA-wide basis. We expect that our Low-Income and English Learners Distance from Standard on statewide ELA and Math assessments on the CA Dashboard will decrease as compared to our All-Student group. Also, our Low-Income and English Learner students will continue to improve and close the gap of percent met as compared to our ALL-Student group on the state CAST Test. We expect that our English learner students will improve on the ELPI. We also expect that all students, including the district's EL and Low-income student groups,						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	will increase their interest in STEAM related fields and their understanding of innovative skills such as critical thinking, creativity, communication skills, and collaboration which will benefit all students no matter what field of study they choose to pursue. Addressing Socioeconomic Barriers -Transportation Assistance: Transportation will be provided to ensure equitable access for Low-Income students who may face transportation challenges. Metrics 2.1, 2.2 and 2.4 LREBG Funds: $196,152 through 2027-28						
2.7	**Paraprofessionals** The 2023 CA Dashboard indicates that our Low-Income and English Learners perform lower on state ELA and Math assessments in Distance from Standard as compared to our All-Student group. Our experience and the outcome of conducting a root cause analysis indicate that the likely root cause is the students need differentiated-small group-one on one instruction to close the achievement gap. In response to the likely root cause we will provide these students with additional paraprofessional instructional support staff to provide the individualized instruction required to expedite the closing of these performance gaps. The work of the paraprofessionals is designed to address the unique needs of English learners and low-income students through the following approaches: Focused Interventions: Paraprofessionals can provide targeted instructional support tailored to the specific academic needs of Low-Income and EL students, directly addressing the	Yes	Fully Implemented	Data Year: 2025-2026 Data Source: i-Ready Diagnostic Most Recent Year District Wide Data ELA 31% Math 21%		$1,162,990.37	$491,955.73

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	performance gaps identified in state assessments. Increased Student Engagement: With more individualized attention and support, our experience is students are more engaged and motivated in their learning, leading to better academic outcomes. Response to Intervention/Small group instruction using supplemental curriculum Increased staff to student ratio providing additional instructional and engagement supports Providing progress monitoring formative assessment Support the teaching staff with classroom management Support of resource preparation and development Though this action is principally directed to meet the needs of our Low-Income and English Learners, we expect that all students will benefit from this action, and it will be provided on an LEA-wide basis. We expect that our Low-Income and English Learners Distance from Standard on statewide ELA and Math assessments on the CA Dashboard will decrease as compared to our All-Student group.						
2.8	**Intervention and (After-School Intervention), Enrichment Programs and Teacher Training** LREBG Action 2.8 - $330,305 - Intervention - Two paraprofessionals at Reagan and Learning Recovery/Enrichment materials to increase student achievement.	Yes	Fully Implemented	Data Year: 2025-2026 Data Source: i-Ready Diagnostic Most Recent Year District Wide Data ELA		$2,058,866.87	$643,867.65

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	LREBG Action 2.8 funds the deployment of paraprofessionals, teachers, and supplemental resources to expand intervention and enrichment opportunities that directly support English Learners, Low-Income, and Foster Youth. This includes after-school instruction, VAPA, CTE, STEM, and AVID programs. These supports are educationally grounded, standards-aligned, and intentionally designed to eliminate opportunity gaps identified in state and local data. The action aligns with EC §?32526(c)(2) as it promotes academic proficiency, language development, and college/career readiness through strategic use of staff and extended learning time. This LREBG action includes: Teachers and supplemental supplies for after-school intervention programs at all schools CTE/Career and College Readiness/VROP at Rafer Johnson Jr. High AVID at Rafer Johnson Jr. High Instrumental/Vocal Music at Lincoln Elementary, Reagan Elementary, and Rafer Johnson Jr. High MESA at Rafer Johnson Jr. High LCFF S&C funds were used for: Intervention building at Reagan Elementary The 2023 CA Dashboard indicates that our Low-Income and English Learners perform lower on state ELA and Math assessments in Distance from Standard as compared to our All-Student group. Based on a local needs assessment, the district has found that a root cause for the academic performance gaps for our Low-Income, and English Learners is lack of exposure to extracurricular activities at home, lack of access to VAPA due to our rural location and limited community and family resources, our low income and english learner families have the least exposure to college and career experiences in the family environment.			31% Math 21%			

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	To address these root causes, we will be providing additional targeted instructional supports and scaffolds for the identified students: Targeted Interventions: Intervention and after-school programs provide targeted instructional support tailored to the specific academic needs of Low-Income and EL students, directly addressing the performance gaps identified in state assessments. Personalized Instruction: By offering personalized and individualized instruction in intervention programs, students receive the focused support needed to master challenging content and skills. Equitable Opportunities: Intervention and enrichment programs ensure that all students, regardless of their background, have access to high-quality educational experiences and opportunities for academic and personal growth. Professional Development: Teacher training ensures that educators are well-equipped with the latest instructional strategies and best practices for supporting Low-Income, Foster Youth, and EL students. This enhances the overall quality of instruction and helps teachers meet the diverse needs of their students. Reduced Barriers: These programs help reduce barriers to academic success by providing additional resources and support that low-income families do not have access to otherwise in our community. Providing intervention after school allows for a focus on closing concept and skill gaps by providing focused lessons for the targeted students. Providing additional CTE pathways at Rafer Johnson Jr. High broadens the horizons of students allowing them to discover potential career fields early, helping them make informed decisions about their future. AVID at Rafer Johnson Jr. High allows students to gain exposure to college						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	expectations, and it targets students that are traditionally underrepresented in higher education, providing them with the support and resources needed to succeed academically. Instrumental/Vocal Music at Lincoln Elementary, Reagan Elementary, and Rafer Johnson Jr. High. Access to Arts Education: Providing LI and EL students with access to high-quality music education, which can enhance cognitive development and academic performance. Inclusive Participation: Ensuring that all students, regardless of their socio-economic background, have the opportunity to participate in instrumental and vocal music programs. Cultural Representation: Incorporating diverse musical genres and traditions to reflect the cultural backgrounds of the students and promote inclusivity. MESA at Rafer Johnson Jr. High provide a solid foundation in science, technology, engineering, and mathematics (STEM), preparing students for advanced studies in these fields. Specific to Providing a dedicated space that allows for intervention staff to implement one-on-one and small group intervention support and resources during and after the school day at Reagan Elementary is designed to: Dedicated spaces for intervention and after-school programs, allowing for small group and one-on-one instruction that is essential for addressing the unique academic needs of Low-Income, and EL students. Specialized Learning Environments: With more buildings, the district will have room to create specialized learning environments equipped with the necessary resources and technology to support targeted interventions and personalized instruction. Though this action is principally directed to meet the needs of our Low-Income, Foster Youth, and English Learners, we expect that						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	all students will benefit from this action, and it will be provided on an LEA-wide basis. We expect that our Low-Income, and English Learners Distance from Standard on statewide ELA and Math assessments on the CA Dashboard will decrease as compared to our All-Student group. Metrics 1.1, 1.2 & 2.4 LREBG Funds: $330,305 through 2027-28						
2.9	**Teacher Induction Program** KECSD will provide extra support for new teachers through the Teacher Induction Program. The Teacher Induction Program requires demonstration of mastering the art of teaching. The extra training and support for new teachers will result in increased achievement for our students.	No	Fully Implemented	Data Year: 2025-2026 Data Source: i-Ready Diagnostic Most Recent Year District Wide Data ELA 31% Math 21%		$80,904.50	$26,755.23

Goal 3

Goal Description
Access to a Broad and Challenging Curriculum focused on 21st Century Learning. **Students will be successful in mastering the new California Standards (CCSS) and acquire 21st Century Learning Skills and College and Career Readiness Skills, as well as develop a passion for continuous learning through increased opportunities to access technology and after school programs.**

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
3.1	California Science Test (CAST) Met or Exceeded Standard	Data Year: 2022-23 Data Source: Dataquest Overall = 20.52% EL = 2.04% LI = 19.01% FY = No Data SWD = 7.5%	Data Year: 2023-2024 Data Source: Dataquest Overall = 20.68% EL = 2.08% LI = 16.03% FY = No Data SWD = 6.12%	Data Year: 2024-2025 Data Source: Dataquest & CA Dashboard Overall = 22.48% 47.1 Science Points Maintained 0.4 Points	Data Year: 2024-2025 Data Source: Dataquest & CA Dashboard Overall = 22.48% 47.1 Science Points Maintained 0.4 Points	Overall = 22% EL = 3% LI = 20% FY = No Data SWD = 8%

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.1	**Technology/21st Century Learning** LREBG Action LREBG 3.1 - $25,000 - Educational technology programs This action is aligned to the allowable use of Learning Recovery Emergency Block Grant (LREBG) funds under Education Code Section 32526(c)(2)(B), which permits expenditures that accelerate progress in closing learning gaps through the implementation, expansion, or enhancement of learning supports, including	Yes	Fully Implemented	Data Year: 2025-2026 Data Source: i-Ready Diagnostic Most Recent Year District Wide Data ELA 31% Math 21%		$334,696.32	$206,182.66

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	technology-based interventions. Providing access to educational technology for Low-Income students directly supports learning recovery in ELA, Math, and Science. The 2023 CA Dashboard indicates that our Low-Income perform lower on state ELA and Math assessments in Distance from Standard as compared to our All-Student group. Also, our Low-Income students scored lower in the CAST in Distance from Standard as compared to our All-Student group. Our experience and the outcome of conducting a root cause analysis indicate that these students have less access to the technology needed to access digital tools. By providing digital access to our LI students, these students would have the technology skills required to expedite the closing of these performance gaps. The district will provide technology to enhance technology skills in the classroom. The district has developed a plan for maintenance, replacement of outdated hardware/software, and technology principally directed toward meeting the needs of low-income students. This action will provide students and staff access to technology resources including 1:1 chromebooks that inspire 21st century learning skills including creativity, critical thinking, communication, and collaboration. To address this need, the district will provide computer programs that assist with differentiating instruction on math and ELA which is designed to expedite the closing of these performance gaps. Also, our county office has demonstrated to our science teachers how to utilize technology with their students to improve their science (CAST) skills. The support identified above is designed to meet the unique needs of LI students in the following ways: Technology enables personalized learning experiences that can be tailored to the specific			Data Year: 2025-2026 Data Source: Developmental Reading Assessment (DRA) K-3 40.84%			

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	academic needs of Low-Income and EL students, helping to close achievement gaps by facilitating targeted instructional support. Access to Educational Resources: With technology, students have access to a vast array of educational resources and tools that can enhance their learning experiences, including online textbooks, interactive lessons, and educational games. Bridging the Digital Divide: Providing technology to Low-Income families helps bridge the digital divide, ensuring that all students have equal access to the digital tools necessary for modern education. Skill Development: Integrating technology into the curriculum helps students develop essential 21st-century skills, such as digital literacy, critical thinking, and problem-solving. Accessibility and Equity: Ensure that technology is accessible to all students regardless of socioeconomic status or other factors. This may include providing devices, internet access, and appropriate software/apps. Integration with Curriculum: Technology should be integrated seamlessly into the curriculum to support learning objectives and educational goals. It should enhance existing teaching methods rather than being a standalone tool. User-Friendly Interface: The technology should have a user-friendly interface that is intuitive for both students and teachers. This reduces the learning curve and allows users to focus on content rather than technical difficulties. Customizability and Flexibility: The technology should be flexible enough to accommodate different learning styles and educational needs. It should allow for customization to meet specific classroom requirements. Collaboration and Communication: Foster collaboration and communication among students and between students and teachers. Technology can facilitate group work, discussions, and feedback loops.						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Engagement and Interactivity: Use technology to engage students actively in the learning process. Interactive simulations, multimedia content, and gamification can enhance engagement and retention of information. Feedback and Assessment: Technology should enable timely feedback and assessment of student progress. This includes tools for formative assessment, tracking student performance, and identifying areas for improvement. Though this action is principally directed to meet the needs of our Low-Income students, we expect that all students will benefit from this action, and it will be provided on an LEA-wide basis. We expect that our Low-Income Distance from Standard on statewide ELA, Math and Science assessments on the CA Dashboard will decrease as compared to our All-Student group. Metric 1.1, 1.2 & 3.1 LREBG Funds: $40,000 through 2027-28						

Goal 4

Goal Description
Provide a positive, safe and welcoming school and district climate.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
4.1	Suspension Rate	Data Year: 2023 Data Source: CA Dashboard All-students: 4.2% EL: 3.8% LI: 4.9% FY: 11.1% SWD: 7.3% Lincoln Elementary SWD: 6.4% Rafer Johnson Jr. High All-students: 13.2% EL: 19.6% Hispanic: 15% LI: 16.7% SWD: 26.1%	Data Year: 2024 Data Source: CA Dashboard All-students: 3.6% EL: 5.4% LI: 4.2% FY: 15% SWD: 7% Lincoln Elementary SWD: 4.5% Rafer Johnson Jr. High All-students: 7% EL: 16.7% Hispanic: 8.5% LI: 8.9% SWD: 20.4%		Data Year: 2025-2026 as of 1-16-26 Data Source: SIS-AERIES All-Students: 30 EL: 5 LI: 28 FY: 0 SWD: 10	All-students: 3.8% EL: 3.4% LI: 4.4% FY: 10% SWD: 6.5% Lincoln Elementary SWD: 6% Rafer Johnson Jr. High All-students: 12% EL: 17% Hispanic: 13% LI: 14% SWD: 24%
4.2	Expulsion Rate	Data Year: 2023 Data Source: Educational Data Partnership (Ed-data.org) 0.9%	Data Year: 2024 Data Source: Educational Data Partnership (Ed-data.org) 0.6% 0.6%		Data Year: 2025-2026 as of 1-16-26 Data Source: SIS-AERIES All Students: 2 EL: 0 LI: 2 FY: 0 SWD: 1	0.5%
4.3	Middle School Drop Out Rate	Data Year: 2023-24 Data Source: AERIES Report 1.12 0%	Data Year: 2024-2025 Data Source: AERIES Report 1.12 0.53%		Data Year: 2025-2026 0 as of 1-16-26	0%

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
4.4	Seek parent input & promote parental participation in programs for unduplicated students and students with exceptional needs	Data Year 2023-24 Data Source: Local Indicators Report: Priority 3 Average score of: 4.92 out of 5.	Data Year 2024-25 Data Source: Local Indicators Report: Priority 3 Average score of: 4.92 out of 5.		Data Year 2025-26 Data Source: Local Indicators Report: Priority 3 Average score of: 4.92 out of 5.	Average score of: 4.92 out of 5.

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
4.1	**Mental Health and School Culture and Climate** Mental Health: Maintain staff for mental health services and academic counseling services. Maintain Behavioral Support Assistants to provide extra support for mental health services. Psychologist: Maintain Mental Health Services – School Psychologist 100% FTE As part of a comprehensive needs assessment, KECSD looked into LEA-level Red indicators and found a common need among English Learners, Foster Youth, and Students with Disabilities student groups in the area of suspension. A common need of these subgroups is additional social-emotional support. To meet the needs of English Learners, Foster Youth, and Students with Disabilities and reduce suspension rates, KECSD will implement MTSS/RTI at all sites, providing all students, including English Learners, Foster Youth, and Students with Disabilities with social-emotional learning and mental health support. This will be accomplished through counselors and behavioral support systems that address all students and through the SST process that	No	Fully Implemented	Suspension Data Data Year: 2025-2026 as of 1-16-26 Data Source: SIS-AERIES All-Students: 30 EL: 5 LI: 28 FY: 0 SWD: 10		$531,286.35	$277,378.60

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	identifies the needs of the whole child and connects the students with interventions for any academic, behavioral, social-emotional, or mental health needs. To address the Red for Students with Disabilities in Suspension, Lincoln will provide the following: A. Develop Individualized Behavior Plans: Work with the IEP team to develop BPs that address the specific behavioral challenges of each student. These plans should outline strategies for preventing and managing challenging behaviors in the classroom. B. PBIS: Continue to implement and refine our school-wide PBIS program, focusing on promoting positive behaviors and creating a supportive learning environment for all students. This may involve teaching and reinforcing expected behaviors, providing incentives for positive behavior, and using proactive strategies to prevent problem behaviors. C. Functional Behavior Assessment: Conduct FBAs to identify the underlying causes of a student's challenging behavior. This can help determine why the behavior is occurring and inform the development of effective interventions. D. Use Visual Supports: Utilize visual supports, such as visual schedules, behavior charts, and social stories, to help students understand expectations and navigate daily routines more effectively. E. Provide Sensory Supports: For students with sensory processing issues, provide sensory supports in the classroom, such as sensory breaks, fidget tools, and quiet areas, to help them regulate their sensory experiences and reduce stress. F. Collaborate with Families: Involve families in the process by maintaining open communication, sharing information about their child's behavior and progress, and seeking						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	input on strategies that have been effective at home. G. Provide Staff Training: Ensure that all staff members receive training on how to effectively support students with disabilities, including understanding their unique needs, implementing behavior interventions, and de-escalating challenging situations. H. Monitor and Adjust Interventions: Continuously monitor the effectiveness of interventions and make adjustments as needed based on ongoing data collection and analysis. Regularly review and revise behavior plans to ensure they remain relevant and effective. On the 2023 Dashboard, all Students, English Learners, Hispanic, Low-Income, and Students with Disabilities at Rafer Johnson Junior High were red for suspension. A needs assessment revealed a common need among these student groups for increased mentorship. To address this need, Rafer Johnson will establish a mentorship program where students are paired with supportive staff or community members who can provide guidance and support, fostering a sense of belonging and reducing the likelihood of behavioral issues leading to suspensions. This action will address the following red (lowest performance level) indicators on the 2023 CA Dashboard. LEA-Level EL, FY, and SWD: Suspension School-Level Lincoln Elementary: SWD: Suspension Rafer Johnson: All Students, EL, Hispanic, LI, and SWD: Suspension						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
4.2	**MTSS and RTI** The 2023 CA Dashboard indicates that our Low-Income and English Learners perform lower on state ELA and Math assessments in Distance from Standard as compared to our All-Student group. Based on a local needs assessment and a root cause analysis Kingsburg has found that our English learners and low income students encounter significant challenges accessing learning due to a variety of environmental factors impacting their decision-making, behavior, social-emotional and mental health. Also, more collaboration between the special education department and general education was brought up as a need. To address this need the district will provide additional support in the way of a BCBA, as our EL and LI students need early intervention with learning behavior needs to provide support before the achievement gap widens. The SELPA was consulted through our Director of Pupil Services who also serves as the Director of Special Education. Through this consultation, the need for more collaboration between the special education department and general education teachers was also identified, along with additional resources to support students with disabilities above and beyond in mainstream contexts. More consistent collaboration between special education teachers and general education teachers will take place, so that general education teachers have specific strategies to support their special education students. The district will implement a Multi-tiered System of Support (MTSS) at all sites, providing students with social-emotional learning and mental health support principally directed to our most vulnerable students. We will maintain our Board Certified Behavior Analyst (BCBA) to assist our district with assessing our students that have behavioral and emotional disorders, so we can create an	Yes	Fully Implemented	Data Year: 2025-2026 Data Source: i-Ready Diagnostic Most Recent Year District Wide Data ELA 31% Math 21%		$780,762.40	$533,923.43

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	individualized treatment plan, so that each student will be successful. A district Multi-Tiered System of Support (MTSS) is a comprehensive framework designed to address the academic, behavioral, and social-emotional needs of all students through a tiered approach. The design elements of a district MTSS system typically include the following components: 1 Tiered Levels of Support: -Tier 1 - Universal Support: This level includes high-quality, evidence-based instruction and interventions provided to all students within the general education setting. It focuses on preventing academic and behavioral difficulties through effective core instruction and positive behavior supports. -Tier 2 - Targeted Support: Students who require additional support beyond Tier 1 receive targeted interventions and supports. These interventions are more focused and may be provided in small groups or individually, depending on students' needs as identified through data analysis and progress monitoring. -Tier 3 - Intensive Support: Students who continue to struggle despite Tier 1 and Tier 2 interventions receive intensive, individualized interventions. These interventions are highly structured, intensive, and may involve specialized assessments and interventions to meet the specific needs of these students. 2 Screening and Assessment: -Universal Screening: Implement a universal screening process to identify students who may need additional support in academic, behavioral, or social-emotional domains. Screening tools should be reliable, valid, and administered to all students at regular intervals. -Progress Monitoring: Use frequent progress monitoring assessments to assess students' response to interventions and to adjust supports as needed. Progress monitoring data						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	should inform decision-making at each tier of support. 3 Data-Driven Decision Making: -Use a data team or similar collaborative structure to analyze screening and progress monitoring data. -Make informed decisions about the selection, implementation, and effectiveness of interventions based on data collected at each tier. 4 Family and Community Engagement: -Involve families and caregivers in the MTSS process by providing information about interventions, progress monitoring, and ways they can support their child's learning and behavior at home. -Establish partnerships with community organizations and resources to enhance support for students and families, especially for those requiring intensive interventions. A multi-tiered approach to the early identification and support of students with learning and behavior needs, otherwise known as Response to Intervention or RTI will also continue to be implemented as part of the academic component of MTSS. RTI: Primarily focuses on academic interventions, particularly in the areas of reading, math, and sometimes behavior. RTI: Generally focuses more narrowly on academic interventions to improve student achievement. RTI ensures struggling learners are provided with interventions at increasing levels of intensity to accelerate their rate of learning. The district will assist in providing supplemental resources and materials when a need is determined to be impacting a student's academic achievement. For example, a student needing reading fluency support, an additional reading fluency program could be purchased to remedy this problem. Support staff such as the addition of paraprofessionals will provide physical and academic assistance to EL and LI students who need additional services, since these						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	students lack the needed access to behavior supports they need to further engage in learning. The EL and LI students will receive quality and appropriate intervention to ensure equity for all subgroups. The district will provide intervention materials to support MTSS and RTI at all grade levels and professional development/coaching to support differentiated instruction principally directed towards meeting the needs of EL and LI students. Student well-being is foundational to academic success. While dealing with stress is a normal part of life, for some students, stress can adversely affect their physical, emotional, and psychological health. A multi-tiered system of support will ensure EL and LI students get help that they may not otherwise access promptly within their general education setting. As a result of this action, we expect to continue the implementation of MTSS/RTI with systems in place to support student well-being. The district also expects to achieve improved mental health and academic success for all students. Results will be based on data from results from the CA School Dashboard for ELA and math and the middle school dropout rate. This action is designed to meet the needs most associated with English learners and low-income students.						
4.3	**Learning Directors** The 2023 CA Dashboard indicates that our Low-Income students had more suspensions as compared to our All-Student group. A child's regular attendance at school sets the stage for academic success and graduation. According to the California Dashboard for	Yes	Fully Implemented	Suspension Data Data Year: 2025-2026 as of 1-16-26 Data Source: SIS-AERIES		$536,274.86	$217,097.17

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Suspension Rate, the district's EL students increased more than the ALL-student group increased. Based on a local needs assessment and our experience, Kingsburg has found that our Low Income and English learner students root causes for high suspension rates were due to drug offenses. To address this need, we will provide additional administrative staff to implement proactive behavior management strategies and Positive Behavior Intervention Systems, (PBIS) tailored to the needs of LI and EL students. These strategies may include positive behavior interventions, restorative practices, and culturally responsive approaches that foster a supportive learning environment, which will in turn help to close their achievement gaps. Our learning directors will facilitate SEL programs to develop students' social skills, emotional regulation, and conflict resolution abilities, addressing behavioral barriers that impede academic progress. To assist with this poor behavior choices and to reduce suspension, and also provide for the academic needs of our students, our district will maintain their learning directors, and each school site will implement the PBIS model and move from a punitive model to a positive restorative model that teaches students life skills on how to make better choices and reduce and manage conflict. The implementation of PBIS is designed to decrease suspensions for all students and keep students in school. PBIS is an evidence-based three-tiered framework for improving and integrating all of the data, systems, and practices affecting student outcomes every day. It supports EL and LI students, and creates a systematic approach and framework where these students can be successful. The attributes of PBIS include the following:			All-Students: 30 EL: 5 LI: 28 FY: 0 SWD: 10			

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Tailored Interventions: Use data to develop targeted interventions that address the specific behavioral challenges faced by LI, FY, and EL students. Targeted Interventions (Tier 2): Provide small group interventions for students who need additional support, such as social skills training or academic support groups, particularly for LI and EL students. Safe and Supportive Environment: Create a school environment that is safe, welcoming, and supportive for all students, particularly those who are LI and EL. Recognition and Rewards: Implement systems to recognize and reward positive behavior, ensuring that rewards are meaningful and accessible to LI and EL students. The Learning Directors, counselors, BSAs, BCBA and other members of the pupil services department will provide extra support principally directed toward the district's EL and Low-income subgroups, as well as assist with the implementation of PBIS to establish a climate in which appropriate behavior is the norm, suspensions are decreased and students spend more time in class. Though this action is principally directed to meet the needs of our Low-Income and English Learners, we expect that all students will benefit from this action, and it will be provided on an LEA-wide basis. We expect that our Low-Income and English Learners Distance will see a decrease on the California School Dashboard in suspension rates as compared to the All student group.						
4.4	**Attendance**	No	Fully Implemented	Data Year: 2025-2026 Data		$384,032.29	$171,964.07

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	School/Community Liaison: Maintain Budget for SARB Prevention of Truancies/Absences and provide support for students at risk of dropping out of school and widening achievement gaps. A child's regular attendance at school sets the stage for academic success and graduation. The district's home/foster youth community liaisons will work with SARB and the school community to educate families on the importance of being in school. This team, now known as "The Home Team" also includes a behavioral interventionist, attendance specialist, counselors, and a local resource center. Together, the "Home Team" works to address the needs of families, making it easier for their students to attend school. Services include helping families with meal delivery, technology, academics, transportation, and home visits. With the support of SARB and The Home Team, according to the 2023 California Dashboard, all of the Foster and LI subgroups were in the "Green" level, and the EL subgroup was in the "Blue" level, as per the 2023 CA School Dashboard. The expected outcome will be the implementation of SARB resulting in fewer absences, leading to increased instructional time for students, higher achievement, and improved social-emotional wellness.			Source: AERIES Average Daily Attendance (ADA) Summary for the 2025-2026 (P1) Island - 86.14% CVHS - 99.47% Washington - 99.97% Lincoln - 99.3% Roosevelt - 99.90% Rafer Johnson - 99.15% Reagan - 99.89%			
4.5	**Health Aides and (District Nurse-80.15% S&C)** The 2023 CA Dashboard indicates that our Low-Income and Foster Youth have higher chronic absenteeism rates as compared to our All-Student group. We conducted a root cause analysis and determined a root cause of the	Yes	Fully Implemented	Data Year: 2025-2026 Data Source: AERIES Average Daily Attendance (ADA) Summary		$344,219.09	$158,789.87

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	higher chronic absenteeism for the Low-Income and Foster Youth groups as compared to all students, was that students and/or parents don't realize the financial impact it has on the the funds available to support their children in school. Another root cause is that parents don't realize they can actually request with the doctor's office on what time their child's appointment is scheduled and thus take the child to the doctor or clinic after school hours. Another root cause is that parents don't understand what chronic absenteeism is, how it is calculated, how to make up days, etc. One final root cause is that students are dealing with physical and emotional issues. All of these root causes can be addressed by health aides by being instructed to follow up with absences at a certain point. Our liaisons will work in collaboration with health aides to support our families, and connect them with services to support our students. Our experience and the outcome of conducting a needs assessment indicate that students with chronic absences due to medical appointments, health issues, or other concerns could benefit from additional school based health services because not attending school has a direct impact on their learning. Students that have a higher rate of sick day absences due to physical or emotional issues will have these needs met by the district providing additional health aide and a district nurse. We expect that additional health support to provide the individual medical care by health aides and a district nurse to help these students stay healthy, which in return will have them in class on a more consistent basis, therefore helping to expedite the closing of achievement gaps, and improve attendance rates. The district will provide health aides at each site, and additional district nurse time to enhance the overall well being of our students, which in turn will increase the attendance rates			for the 2025-2026 (P1) Island - 86.14% CVHS - 99.47% Washington - 99.97% Lincoln - 99.3% Roosevelt - 99.90% Rafer Johnson - 99.15% Reagan - 99.89%			

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	for our students. The School Nurse will have additional time to supervise additional health aides. By increasing the number of health aides, the school nurse would have more time to identify students with chronic health conditions that are missing school. The school nurse will help case manage those students, thus improving chronic absentee rates in the district. The main design elements of this service include the following: 1. Individual Health Plans: Develop individualized health plans in collaboration with families and educators for FY and LI students. These plans will address specific health needs and conditions, such as asthma management, dietary restrictions, or mental health support, to promote regular school attendance and overall well-being. 2. Family and Community Engagement: Strengthen relationships with FY, and LI families through regular communication and collaboration on health-related matters. Encourage family involvement in healthcare decisions and promote a shared responsibility for student well-being and attendance. Though this action is principally directed to meet the needs of our Low-Income and Foster Youth we expect that all students will benefit from this action, and it will be provided on an LEA-wide basis. We expect to see a decrease in chronic absenteeism for the district's LI and FY population.						
4.6	**Parent Involvement**	Yes	Fully Implemented	Data Year: 2025-2026		$55,732.39	$48,912.94

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	The 2023 CA Dashboard indicates that our Low-Income and English Learners perform lower on state ELA and Math assessments in Distance from Standard as compared to our All-Student group. Our experience and the outcome of conducting a root cause analysis indicate that these students would benefit from having parents that are trained in how to support their children at home with their academics. Our needs assessment identified a need for additional opportunities for parents to engage and participate in their children's school activities. In our experience, LI parents in the district have multiple jobs and work all hours of the day. EL parents have the same challenges and also have the language barriers to deal with. In our experience, parents that are actively involved in the school are associated with student improvement in a variety of areas including academic performance, attitudes and behavior, attendance, student engagement, and graduation rates. As a result of the District English Language Advisory Committee (DELAC) and other district meetings, a request for parent workshops focusing on ESL and technology was voiced. Parents want to understand how students are using technology in the classroom so they can support their students at home. The district will provide a variety of parent workshop opportunities to meet the needs of our school population and encourage parents to become partners with the district in their child's education, resulting in increased communication, engagement, and higher levels of student achievement. 1. Provide bilingual staff and translators at all parent meetings and events to ensure clear communication and understanding, enabling non-English speaking parents to share their input and express their needs effectively.			Data Source: i-Ready Diagnostic Most Recent Year District Wide Data ELA 31% Math 21%			

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	2. Multilingual Materials: Distribute all communication materials, including invitations, newsletters, and informational handouts, in multiple languages to ensure parents receive and comprehend important information about their child's education. 3. Multiple Meeting Times: Schedule parent meetings and events at various times, including evenings, to accommodate parents' diverse work schedules and availability. 4. Virtual Participation Options: Offer virtual meeting options using video conferencing tools to allow parents to participate remotely if they are unable to attend in person due to time constraints or other commitments. 5. Childcare Services: Provide on-site childcare during parent meetings and events, allowing parents to attend without worrying about finding care for their children. 6. Family Meals: Offer family meals or snacks at events scheduled around meal times, reducing the burden on parents who need to feed their children dinner and creating a welcoming, inclusive atmosphere. 7. Parent Liaisons: Employ dedicated parent liaisons who can conduct targeted outreach to LI and EL families, building trust and encouraging their active involvement in school activities. 8. Community Partnerships: Collaborate with local community organizations to offer additional support services such as parenting workshops, health clinics, and financial literacy classes that address the broader needs of LI and EL families, empowering them to participate more fully in their children's education. 9. Parent Education Programs: Implement educational programs for parents that focus on navigating the school system, understanding academic expectations, and supporting their children's learning at home. 10. Leadership Opportunities: Create leadership opportunities for parents through advisory committees and parent councils,						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	encouraging them to take an active role in school decision-making processes and fostering a sense of ownership and empowerment. The ability to communicate in English will enable non-English speaking parents to share their input and express their needs more effectively at school functions. The district will address this concern with the implementation of a series of parenting classes. We have partnered with Fresno State's Parent University, which offers classes in the following areas: Digital Literacy, English Conversation, Financial Literacy, Health and Wellness, Parenting and Social Media, Pathway to College, Small Business Development, Social and Emotional Wellness and Spanish Conversation. The district will elicit the support of its academic coaches, classified staff, and the county office to help facilitate these special services for families. Childcare (suggested in DELAC meetings) will be provided to ease the stress of families after the regular workday for district events. Light meals or snacks may be provided during parent meeting/events so they can stay engaged and attentive, to encourage parent participation and maximize the time devoted to focus on the goals of the meeting/event, to alleviate some of the stress and time constraints faced by parents related to needing to prepare meals for their family, and to allow them to focus more on how they can support their students at home. The district will also continue the WATCH D.O.G.S. (Dads of Great Students) Program. This program, was developed by the National Center for Fathering has made a positive impact on millions of children by volunteering hours in their local schools. Father figures volunteer and serve at least one day a year in a variety of school activities as assigned by						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	school and district administrators. The National Center for Fathers established this program to provide positive role models for students, build partnerships and enhance safety. The district believes increased parent/caregiver interaction builds confidence in both students and their families and will impact their overall health and well-being, and decision making skills. 1. Cultural and Linguistic Representation: Efforts will be made to ensure that father figures from diverse cultural and linguistic backgrounds participate, providing EL students with role models who share similar cultural experiences and languages. 2. Safety Patrols: Incorporate father figures into school safety patrols, where they can help monitor school grounds, assist with student transitions, and contribute to a secure and welcoming school environment. 3. Inclusive Communication: Ensure all communication about the program is available in multiple languages and accessible formats, encouraging greater participation from non-English speaking families. Raising Highly Capable Kids (RHCK) is an evidence-based parenting program developed to build stronger families by empowering parents with the confidence, tools, and skills they need to raise healthy, caring, and responsible children. The goal of RHCK is to increase parents' knowledge and skill level of the 40 Developmental Assets, which are proven to increase childhood resiliency and academic achievement. 1. Multilingual Resources: Provide program materials, workshops, and communication in multiple languages to ensure that non-English speaking parents can fully participate and benefit from the program. 2. Childcare Services: Provide on-site childcare during RHCK sessions, allowing parents to focus on the program without worrying about their children's care.						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	3. Family Meals: Offer meals or snacks during sessions, especially for evening programs, to make it easier for families to attend without having to manage dinner preparation. 4. Skill-Building Workshops: Conduct hands-on workshops that focus on practical parenting skills, tailored to the unique challenges faced by LI, FY, and EL families, such as managing stress, fostering resilience, and supporting academic success. 5. Peer Support Networks: Create opportunities for parents to connect with each other, share experiences, and build supportive networks that reinforce the principles of the RHCK program. 6. Access to Additional Resources: Provide information and referrals to additional community resources and services, such as mental health support, financial assistance, and educational programs, to address the broader needs of LI, FY, and EL families. Though this action is principally directed to meet the needs of our Low-Income and English Learners, we expect that all students will benefit from this action, and it will be provided on an LEA-wide basis. We expect that our Low-Income, and English Learners Distance from Standard on statewide ELA and Math assessments on the CA Dashboard will decrease as compared to our All-Student group. We expect that our local indicators for priority 3 will remain high.						

Goal 5

Goal Description
By 2027, KECSD will provide a positive, safe and welcoming school climate for the students at Island Community Day School as measured by a decrease in Chronic Absenteeism of 5% for all students.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
5.1	Chronic Absenteeism Rates: Island Community Day School	Data Year: 2023 Data Source: CA Dashboard 50%	Data Year: 2024 Data Source: CA Dashboard 50%		Data Year: 2025-2026 Data Source: AERIES Average Attendance (ADA) Summary for the 2025-2026 (P1) Island - 86.14%	45%

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
5.1	**Mental Health, School Culture, Academics, Climate & Physical Education** The Chronic Absenteeism rate for all students on the 2023 CA Dashboard was at 50%. Chronic Absenteeism: Since the students attending Island Community Day School have had either past disciplinary, attendance and/or academic issues, we see a higher-than-typical Chronic Absenteeism rate at this site. Our district recognizes the importance of consistent attendance to receive the instruction and systemic support these students require to complete their program and successfully return to their home school. Input from educational partners through our local needs assessment indicates that motivation to attend school consistently may be increased by a more engaging learning and social environment.	No	Fully Implemented	Data Year: 2025-2026 Data Source: AERIES Average Attendance (ADA) Summary for the 2025-2026 (P1) Island - 86.14%		$50,535.00	$45,649.88

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	In an effort to encourage students to attend school more often, updated PE facilities and equipment will be developed at Island Community Day School. According to cdc.gov, students who are physically active tend to have better school attendance, as well as better grades, cognitive performance (e.g., memory), and classroom behaviors (e.g., on-task behavior). Additionally, according to the National Institutes of Health (NIH), students who engage in physically active lessons, on average, improved their academic achievement by 6 percent. In light of this research, our district will be adding additional PE facilities and equipment to foster more motivation to attend school and increase physical activity while students are on campus.						

Impact to the Budget Overview for Parents

Item	As adopted in Budget Overview for Parents	Mid-Year Update
Total LCFF Funds	$29,733,168	$30,527,551
LCFF Supplemental/Concentration Grants	$6,012,795	$6,058,720

Policy 1114: District-Sponsored Social Media

Status: DRAFT

Original Adopted Date: 02/21/2012

The Governing Board recognizes the value of social media to share district information with families and the community and promote community involvement and collaboration in district decisions. The purpose of any official district social media account shall be to further the district's vision and mission, to support student learning and staff professional development, and to enhance communication and engagement with students, families, staff, and community members. The Superintendent or designee shall ensure that the content posted by the district on an official district social media account is accessible to individuals with disabilities.

The Superintendent or designee shall develop content guidelines and protocols for official district social media accounts to ensure public access, appropriate and responsible use, and compliance with law, Board policy, and administrative regulation.

Guidelines for Content

Official district social media accounts shall be used only for their stated purposes and in a manner consistent with this policy and administrative regulation. This policy is not intended to create an open public forum or otherwise guarantee an individual's right to free speech on any of the official district social media accounts even if one or more features on the account that permit interaction with and between members of the public are enabled.

The Superintendent or designee shall ensure that the limited purpose of official district social media accounts is clearly communicated to users. Each account shall contain a statement specifying the purposes of the account, that the account shall only be used for such purposes, and any other user expectations or conditions as specified in the accompanying administrative regulation.

Content that is obscene, libelous, or so incites students as to create a clear and present danger of the commission of unlawful acts on school premises, violation of school rules, or substantial disruption of the school's orderly operation shall not be permitted on official district social media accounts.

Staff or students who post on, reply from, or otherwise use an official district social media account in a manner that violates Board policies and administrative regulations shall be subject to discipline in accordance with applicable policies and regulations.

Users of official district social media accounts, and anyone who posts on, replies to, or otherwise leaves a digital footprint on an official district social media account, should be aware of the public nature and accessibility of social media and that such information posted on, replied with, or otherwise left on an official district social media account may be considered a public record subject to disclosure under the Public Records Act.

Privacy

To the extent practicable, the Superintendent or designee shall ensure that the privacy rights of students, parents/guardians, staff, Board members, and other individuals are protected on official district social media accounts.

As it pertains to the posting of student photographs and the privacy of telephone numbers, home addresses, and email addresses, official district social media accounts shall comply with Board Policy 1113 - District and School Websites.

Social media and other online platforms shall not be used by district employees to transmit confidential information about students, employees, or district operations.

Policy 2120: Superintendent Recruitment And Selection

Status: DRAFT

Original Adopted Date: 02/21/2012

The Governing Board recognizes that it is responsible for selecting and employing the Superintendent. Whenever it becomes necessary for the Board to fill a vacancy in the position of Superintendent, the Board shall work diligently to employ a person whose management and leadership abilities are most closely aligned with district needs.

The Board shall establish and implement a search and selection process that includes consideration of:

1. The district's current and long-term needs, including a review of the district's vision and goals
2. The desired characteristics of a new Superintendent, including professional experience, educational qualifications, leadership characteristics, philosophy of education, and other management, technical, interpersonal and conceptual skills, as well as the priorities the Board wants to place on different abilities, traits and levels of knowledge
3. The scope of the search, including whether to promote from within the district or broaden the search to include both internal and external candidates and, if external candidates will be considered, whether to conduct a statewide or nationwide search
4. The salary range and benefits to be offered
5. Basic elements to be included in the Superintendent's contract
6. Whether to hire a professional adviser to facilitate the hiring and contract negotiation process and to ensure that verifications of the candidates' qualifications are obtained
7. How and when to involve the community in certain phases of the selection process
8. The process for screening applications and determining how the screener(s) will be selected
9. Interview questions, processes, and participants
10. Other actions necessary to ensure a fair selection process and a smooth transition to new leadership

Even if a professional adviser is used to facilitate the process, the Board shall retain the right and responsibility to oversee the process and to review all applications if desired.

The Board shall select candidates to be interviewed based on recommendations of the screener(s), if applicable, and the Board's own assessment of how candidates meet the criteria established by the Board.

The Board shall interview candidates and select a final candidate in closed session. (Government Code 54957)

Before offering the position to the selected candidate or making any announcements, Board members may visit that candidate's current place of employment, as appropriate.
Pursuant to Board Policy 2121 - Superintendent's Contract, the Board shall discuss and negotiate the Superintendent's contract in closed session, but shall vote to approve the contract in open session. (Government Code 53262, 54957, 54957.6)

The Board shall conduct any superintendent recruitment and selection process in accordance with legal and ethical obligations regarding confidentiality and equal opportunity.

As necessary, the Board may appoint an interim or acting superintendent, to manage the district when there is no permanent superintendent.

The Superintendent shall hold both a valid school administration certificate and a valid teacher's certificate. The Board may waive any credential requirement, but shall not employ a person whose credential has been revoked by the Commission on Teacher Credentialing pursuant to Education Code 44421-44427. (Education Code 35028, 35029, 35029.1)

The Board shall not employ a person as Superintendent if, within the past five years, the candidate was convicted of any felony involving accepting or giving, or offering to give, any bribe, conflict of interest, the embezzlement of public money, extortion or theft of public money, perjury, or conspiracy to commit any of those crimes arising directly out of their official duties as a public employee. (Government Code 1021.5)

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
GOVERNING BOARD MEETING

Monday, January 12, 2026

Kingsburg Elementary Charter School District Professional Development Building
1310 Stroud Avenue
Kingsburg, California 93631

Alternative Location:
2805 Orville
Cayucos, CA. 93430

4:00 p.m.

MINUTES

DRAFT

PUBLIC SESSION AND PUBLIC COMMENT ON AGENDIZED AND NON-AGENDIZED ITEMS

1. Call to Order and Roll Call
   Board President, Reverend Edward Ezaki, called the meeting to order at 4:00 p.m.

   Board Members Present:
   Reverend Edward Ezaki, President
   Karyll Smith Quinn, Clerk
   Constance Lunde, Member
   Brad Bergstrom, Member (Attended meeting via teleconference at alternative location)
   Frank Yanes, Member

   District Office Administrators Present:
   Wesley Sever, Ed.D., Superintendent
   Matt Stovall, Assistant Superintendent, Curriculum & Instruction, Special Projects
   Bobby Rodriguez, Assistant Superintendent, Business Services
   Erin Pasillas, Director of Special Education & Student Services
   Sarah Ballard, Director of Human Resources

2. Pledge of Allegiance

3. Moment of Contemplative Silence

4. Approval of Agenda:

   Moved: Mr. Yanes; Seconded: Mrs. Lunde, to approve the January 12, 2026, Board agenda as submitted:

   Approved: Mr. Bergstrom – Yes; Rev. Ezaki – Yes; Mrs. Lunde – Yes; Mrs. Smith Quinn – Yes; Mr. Yanes – Yes;

   Motion Carried: 5-0

DISCUSSION

5. Superintendent's Report
   5.1 The 2026 Employees of the Year were recognized and presented with a plaque. Their principal/supervisors shared heartfelt comments from their peers, and the employees introduced their families who attended the meeting:

   5.1.1 Administrator of the Year: Erin Pasillas, Director of Special Education & Student Services
   5.1.2 Educator of the Year: Michelle Stone, Academic Coach, Reagan Elementary School
   5.1.3 Employee of the Year: Mac Vaquera, Administrative Assistant, Business Services

   Congratulations to these three employees! We appreciate their hard work and dedication. They will be recognized in November during a ceremony at the Saroyan Theater in Fresno

   5.2 Communications/Recognitions
   5.2.1 Dr. Sever recognized Board Member, Connie Lunde's eightieth birthday. The meeting attendees and board members enjoyed homemade pie and muffins by Charlene Emmerson, Connie's daughter and CVHS teacher.

6. Assistant Superintendent- Curriculum & Instruction, Special Projects' Report
   6.1. The Local Control Accountability Plan (LCAP) Update – The District is in the final year of the current three-year LCAP cycle and is currently receiving Stakeholder Input. Administration will begin gathering data on January 13, 2026, extending to staff, students and community partners, with final Board approval scheduled for June. Additionally, the State has identified a new student subgroup: Long-Term English Learners (LTELs).

7. Assistant Superintendent- Business Services' Report
   7.1. Following the initiative of the State, the Food Service staff is starting to do more scratch cooking and introduced chili beans. They also now have a second vegetable option on the menu and celery sticks are a big hit! The staff is super excited to try new recipes and will be also trying roasted corn and sweet potato fries.
   7.2. Project Updates
   7.2.1 Solar: We are hoping to get the temporary solar fences removed soon.
   7.2.2 Over winter break, a generator kept the walk-in running at Lincoln, with it being filled with diesel twice a day. We are on the other side of the project now and hoping to transition to solar within 1-1.5 months.
   7.2.3 RJJH Track: "Keep off Grass" signs are posted again this year. The goal posts have been removed. Last year these initiatives really helped and the hope is that this will continue to have the grass remain looking green.
   7.2.4 RJJH Softball: The softball concrete is looking very nice. A bleacher was moved from the track to enjoy at the softball field. It is a very mature looking field and we are very happy with outcome.
   7.2.5 CVHS/Island: The fences are up and look very nice. Old trees and bushes have been removed. Netting has also been put up (an additional 6 feet high) to prevent balls from going over. Irrigation and planting are currently being discussed with MOT.
   7.2.6 Lincoln: Fiberglass Reinforced Plastic (FRP) has been put up in student restrooms, making a big difference eliminating paint peeling and picking. The FRP completely surrounds sinks, toilets, etc.
   7.2.7 District Office: Concrete has been poured and flows from edge of planter all the way around to the other side. Sequoia did a great job pouring. Skateboard deterrents will be put up on steps where the flag pole is located. We are slowly making changes and looking at new signage and roofing. We want all of our buildings looking up to date.
   7.3. 25-26 Budget Update: The federal budget deadline is January 30th. Bobby will be attending different meetings and webinars to help us plan for budget changes.

DRAFT

8. Board Member Reports
   8.1. Mrs. Smith Quinn expressed how pleased she was with Wellness Day.
   8.2. Mrs. Lunde agreed it was a great activity for staff.

ADJOURN FOR PUBLIC HEARING

PUBLIC HEARING
Quarterly Report on Williams Uniform Complaints- No comments were received from the public.

RECONVENE PUBLIC SESSION

ACTION

9. Consent Agenda
   9.1. Consider Approval of Minutes – December 15, 2025 Board Meeting
   9.2. Consider Approval of Cash Balances
   9.3. Consider Approval of Budget Report
   9.4. Consider Approval of Accounts Payable Report
   9.5. Consider Approval of School Accountability Report Cards
   9.6. Consider Approval of Claim for Reimbursement Form Revisions
   9.7. Consider Approval of Proposal for Executive Office Interiors

   Items 9.1.- 9.7:
   Moved: Mr. Yanes; Seconded: Mrs. Lunde

   Approved: Mr. Bergstrom – Yes; Rev. Ezaki – Yes; Mrs. Lunde – Yes; Mrs. Smith Quinn – Yes; Mr. Yanes – Yes;

   Motion Carried: 5-0

BUSINESS SERVICES

10. Consider Approval of Quote for EMCOR Services for Emergency Boiler Repairs for Heating at Washington School

    Moved: Mr. Yanes; Seconded: Mrs. Smith Quinn

    Approved: Mr. Bergstrom – Yes; Rev. Ezaki – Yes; Mrs. Lunde – Yes; Mrs. Smith Quinn – Yes; Mr. Yanes – Yes;

    Motion Carried: 5-0

11. Consider Approval of Quote from Newsela for After School Program to Support English Learners

    Moved: Mrs. Smith Quinn; Seconded: Mr. Yanes

    Approved: Mr. Bergstrom – Yes; Rev. Ezaki – Yes; Mrs. Lunde – Yes; Mrs. Smith Quinn – Yes; Mr. Yanes – Yes

    Motion Carried: 5-0

DRAFT

ADMINISTRATIVE SERVICES

12. Consider Approval of Quarterly Report on Williams Uniform Complaints
Moved: Mr. Bergstrom; Seconded: Mrs. Smith Quinn

Approved: Mr. Bergstrom – Yes; Rev. Ezaki – Yes; Mrs. Lunde – Yes; Mrs. Smith Quinn – Yes; Mr. Yanes – Yes

Motion Carried: 5-0

PUBLIC COMMENT

13. Public Comment on Agendized and Non-Agendized Items
13.1. No comments were received from the public.

14. Set Date, Time, and Location of Next Regularly Scheduled Board Meeting: Tuesday, February 10, 2026, 4:00 p.m., Professional Development Building

CLOSED SESSION

15. Public Employee Discipline/Dismissal/Release/Complaint (Government Code Section 54957)

16. Anticipated & Existing Litigation (Government Code Section 54956.9(b)) & (d)(1)

17. Student Discipline and Other Confidential Student Matters (Education Code Sections 35146, Ed. Code, §48900 et seq.)

17.1. The Governing Board Will Meet in Closed Session to Consider Student Expulsion Recommendations per California Education Codes 48916, 49073-49079
17.1.1 Case No. 26-02

18. Public Employee Employment (Government Code Section 54957)
18.1. Certificated Personnel
18.1.1 Consider Approval of Student Teachers for the 2025-2026 Spring Semester

18.2. Classified Personnel
18.2.1 Consider Approval of Unpaid Leave of Absence: Paraprofessional, Washington
18.2.2 Consider Acceptance of Resignation for the Purposes of Retirement: Paraprofessional, Reagan Elementary
18.2.3 Consider Acceptance of Resignation: Paraprofessional- Categorical, Washington School
18.2.4 Consider Approval of Employee Request for Extended Leave: Cook I, Reagan Elementary

19. Pupil Personnel
19.1. Consider Interdistrict Transfer Requests (Pursuant to Education Code 48204, 35146)
19.1.1 Consider Approval of 2025-26 New Attendance Requests – Site-Based Program
19.1.2 Consider Approval of 2025-26 New Attendance Requests – Central Valley Home School

RECONVENE PUBLIC SESSION

ACTION

20. Report of Actions Taken in Closed Session:

DRAFT

Action taken on agenda item 17.1.1:
Moved: Mrs. Lunde; Seconded: Mr. Yanes to take the following action:

- Case 26-02- The Governing Board of the Kingsburg Elementary Charter School District made the decision to accept the stipulated expulsion of the student from the Kingsburg Elementary Charter School District's comprehensive program for one semester (the remainder of the 2025-2026 school year.) Enforcement of the expulsion will be suspended so that the student may enroll at Island Community Day School.

Approved: Mr. Bergstrom – Yes; Rev. Ezaki – Yes; Mrs. Lunde – Yes; Mrs. Smith Quinn – Yes; Mr. Yanes – Yes

Motion Carried: 5-0

Action taken on agenda item 18.1.1:
Moved: Mr. Frank Yanes; Seconded: Mrs. Smith Quinn to take the following action:

- Consider Approval of Student Teachers for the 2025-2026 Spring Semester

Approved: Mr. Bergstrom – Yes; Rev. Ezaki – Yes; Mrs. Lunde – Yes; Mrs. Smith Quinn – Yes; Mr. Yanes – Yes

Motion Carried: 5-0

Action taken on agenda item 18.2.1:
Moved: Mrs. Smith Quinn; Seconded: Mrs. Lunde to take the following action:

- Denied Request for Unpaid Leave of Absence

Approved: Mr. Bergstrom – Yes; Rev. Ezaki – Yes; Mrs. Lunde – Yes; Mrs. Smith Quinn – Yes; Mr. Yanes – Yes

Motion Carried: 5-0

Action taken on agenda item 18.2.2- 18.2.3:
Moved: Mrs. Smith Quinn; Seconded: Mrs. Lunde to take the following action:

- Accepted Resignation for the Purposes of Retirement: Denise Verbryke, Paraprofessional-Categorical, Regan Elementary
- Accepted Resignation: Saxon Armijo, Paraprofessional- Categorical, Washington School

Approved: Mr. Bergstrom – Yes; Rev. Ezaki – Yes; Mrs. Lunde – Yes; Mrs. Smith Quinn – Yes; Mr. Yanes – Yes

Motion Carried: 5-0

Action taken on agenda item 18.2.4:
Moved: Mrs. Smith Quinn; Seconded: Mrs. Lunde to take the following action:

- Denied Request for Extended Leave of Absence

Approved: Mr. Bergstrom – Yes; Rev. Ezaki – Yes; Mrs. Lunde – Yes; Mrs. Smith Quinn – Yes; Mr. Yanes – Yes

Motion Carried: 5-0

DRAFT

Action taken on agenda items 19.1.1 – 19.1.2:
Moved: Mrs. Lunde; Seconded: Mr. Yanes, to take the following action:

- 2025-26 New Attendance Requests – Site-Based Program – Approved all requests.
- 2025-26 New Attendance Requests – Central Valley Home School – Waitlisted two requests; approved all other requests.

Approved: Mr. Bergstrom – Yes; Rev. Ezaki – Yes; Mrs. Lunde – Yes; Mrs. Smith Quinn – Yes; Mr. Yanes – Yes

Motion Carried: 5-0

21. Adjourn

Meeting was adjourned at 5:40 p.m.

DRAFT

		JULY	AUGUST	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
2023-24													
60001	**GE**	20,202,997	19,271,414	18,135,834	17,771,903	17,659,066	19,912,474	19,959,366	22,045,477	23,398,287	24,048,191	23,174,503	25,750,243
60012	**CHDE**	229,084	213,746	247,305	256,427	381,879	349,688	330,424	355,788	331,332	343,073	343,002	343,399
60008	**CAFÉ**	502,800	436,623	353,644	162,204	121,919	183,471	74,958	160,661	269,430	285,461	523,535	629,245
60020	**SPRES**	2,200,348	2,200,348	2,214,399	2,214,877	2,214,877	2,228,942	2,229,425	2,229,425	2,243,777	2,244,251	2,244,251	2,259,195
65334	**16 B**	6,346	6,346	6,387	6,388	6,388	6,429	6,430	6,430	6,472	6,473	6,473	6,516
60006	**DF**	1,233,589	1,281,437	1,228,706	1,258,686	1,264,501	1,281,325	1,281,597	1,330,216	1,338,262	1,205,374	1,166,121	1,214,520
65066	**04 A**	498	513	516	516	516	520	520	520	523	523	523	527
65104	**06 Refund**	92,354	92,354	92,943	92,963	92,963	93,554	93,574	93,574	94,177	94,196	94,196	94,824
65215	**13 Refi**	97,613	97,719	98,342	98,364	98,364	98,988	99,009	99,009	99,647	99,668	99,668	100,331
65276	**Bond Intrst**	74,778	80,423	85,358	85,885	87,069	253,250	313,833	314,282	344,577	560,865	580,086	112,039
65281	**16 Refi**	22,005	24,048	25,075	25,224	25,548	86,265	26,982	27,104	35,399	94,104	99,260	106,701
65335	**16 B Debt**	32,972	36,380	38,169	38,431	39,000	150,592	57,996	58,214	72,758	180,962	190,581	204,269
2024-25													
60001	**GE**	22,889,928	21,080,488	22,054,060	21,457,722	20,761,666	21,446,181	24,473,039	23,396,480	24,409,778	24,521,151	23,554,680	25,775,914
65400	**ASB**		105,122	122,592	143,968	185,556	179,982	163,192	156,196	183,665	187,315	174,924	157,391
60012	**CHDE**	330,987	445,809	487,730	496,258	572,821	632,361	619,725	527,395	559,637	562,728	508,581	544,600
60008	**CAFÉ**	551,244	619,238	564,707	386,424	396,949	481,497	488,853	404,134	657,063	495,239	433,740	840,937
60020	**SPRES**	2,244,705	2,259,648	2,275,572	2,276,053	2,276,053	2,292,453	2,292,934	2,292,944	2,292,944	2,309,666	2,309,666	2,309,666
65334	**16 B**	6,474	6,716	6,563	6,565	6,565	6,612	6,614	6,614	6,614	6,662	6,662	6,662
60006	**DF**	965,355	985,168	1,032,720	875,991	873,427	766,177	857,351	783,962	841,204	626,283	509,488	619,944
65066	**04 A**	523	527	530	531	531	534	534	534	544	548	548	548
65104	**06 Refund**	94,215	94,843	95,511	95,531	95,531	96,220	96,240	96,240	96,240	96,942	96,942	96,942
65215	**13 Refi**	99,688	100,352	101,059	101,080	101,080	101,809	101,830	101,830	101,852	102,594	102,594	102,594
65276	**Bond Intrst**	114,493	118,807	122,425	124,603	124,776	78,189	322,694	328,139	379,872	592,334	607,636	104,545
65281	**16 Refi**	33,003	34,169	34,769	35,361	35,406	35,000	23,610	25,133	38,582	93,396	95,502	101,813
65335	**16 B Debt**	53,887	56,069	57,230	58,319	58,406	58,337	57,363	60,161	86,135	190,692	199,441	211,463
2025-26													
60001	**GE**	23,355,249	21,410,753	23,931,240	20,586,597	22,356,551	25,480,286	24,970,057					
65400	**ASB**	147,025	144,738	169,149	171,005	149,111	140,342	130,674					
60012	**CHDE**	539,716	498,828	713,048	782,048	753,357	797,369	803,548					
60008	**CAFÉ**	735,582	610,488	769,264	763,445	545,417	652,856	719,723					
60020	**SPRES**	2,310,155	2,326,612	2,343,253	2,343,253	2,343,775	2,357,926	2,358,454					
65334	**16 B**	6,663	6,711	6,759	6,759	6,760	6,801	6,803					
60006	**DF**	505,109	508,778	477,884	492,344	492,464	562,095	586,385					
65066	**04 A**	548	552	556	556	556	559	560					
65104	**06 Refund**	96,963	97,653	98,352	98,352	98,374	98,968	98,990					
65215	**13 Refi**	102,616	103,347	104,086	104,086	104,109	104,738	104,761					
65276	**Bond Intrst**	107,558	111,509	118,470	118,487	118,641	308,954	358,881					
65281	**16 Refi**	28,025	32,231	33,600	33,604	32,714	91,811	104,274					
65335	**16 B Debt**	51,456	53,438	56,159	56,167	55,320	168,098	192,749					

Board Report

From 01/01/2026 thru 01/31/2026

Fund Summary Note this summary includes only the account lines that were included on this report

Fu: 0100 General Fund

	Approved	Working	Current	Expended Year To Date	Encumbered	Unencumbered Balance	%
Revenues							
Total: 8000 Revenues	$38,291,571.08	$40,782,396.43	$2,842,674.69	$22,022,035.64	$0.00	$18,760,360.79	46.0
Expenditures							
Total: 1000 Certificated	$15,301,753.02	$15,406,041.48	$1,238,742.00	$7,629,192.80	$0.00	$7,776,848.68	50.5
Total: 2000 Classified	6,975,783.82	7,291,267.44	564,533.83	3,732,854.47	0.00	3,558,412.97	48.8
Total: 3000 Benefits	11,347,913.67	11,566,480.15	862,153.60	5,188,926.45	352,324.50	6,025,229.20	52.1
Total: 1000 - 3000	33,625,450.51	34,263,789.07	2,665,429.43	16,550,973.72	352,324.50	17,360,490.85	50.7
Total: 4000 Books & Supplies	1,985,519.96	4,047,672.09	99,147.41	867,958.14	313,065.51	2,866,648.44	70.8
Total: 5000 Services & Other	5,733,680.57	7,094,418.22	356,448.37	3,659,690.91	2,417,881.14	1,016,846.17	14.3
Total: 4000 - 5000	7,719,200.53	11,142,090.31	455,595.78	4,527,649.05	2,730,946.65	3,883,494.61	34.9
Total: 1000 - 5000	41,344,651.04	45,405,879.38	3,121,025.21	21,078,622.77	3,083,271.15	21,243,985.46	46.8
Total: 6000 Capital Outlay	968,521.03	1,567,076.03	29,160.00	(48,082.31)	229,734.82	1,385,423.52	88.4
Total: 7000 Other Outgo/Financing Uses	367,734.23	772,614.23	3,913.00	328,318.56	260,672.06	183,623.61	23.8
Total: 1000 - 7000	42,680,906.30	47,745,569.64	3,154,098.21	21,358,859.02	3,573,678.03	22,813,032.59	47.8
Total: Net Increase/(Decrease) in Fund Balance	**($4,389,335.22)**	**($6,963,173.21)**	**($311,423.52)**	**$663,176.62**	**($3,573,678.03)**	**($4,052,671.80)**	**58.2**
Total: Beginning Balance	17,425,768.79	23,773,163.36	0.00	23,773,163.36			
Total: Ending Fund Balance (9790)	$13,036,433.57	$16,809,990.15	($311,423.52)	$24,436,339.98			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: UnAssigned (9780 - 9790)	0.00	0.00	0.00	(6,975,951.02)			
Total: Undesignated	13,036,433.57	16,809,990.15	(311,423.52)	31,412,291.00			

Board Report

From 01/01/2026 thru 01/31/2026

Fund Summary Note this summary includes only the account lines that were included on this report

Fu: 0800 Student Activity Special Revenue Fun

	Approved	Working	Current	Expended Year To Date	Encumbered	Unencumbered Balance	%
Revenues							
Total: 8000 Revenues	$249,788.16	$89,582.40	$34.53	$90,567.15	$0.00	($984.75)	-1.1
Expenditures							
Total: 1000 Certificated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.0
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 Books & Supplies	187,085.37	110,596.09	5,355.78	42,794.81	18,335.04	49,466.24	44.7
Total: 5000 Services & Other	62,702.79	78,220.44	4,346.52	52,354.12	27,425.49	(1,559.17)	-2.0
Total: 4000 - 5000	249,788.16	188,816.53	9,702.30	95,148.93	45,760.53	47,907.07	25.4
Total: 1000 - 5000	249,788.16	188,816.53	9,702.30	95,148.93	45,760.53	47,907.07	25.4
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 7000 Other Outgo/Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 7000	249,788.16	188,816.53	9,702.30	95,148.93	45,760.53	47,907.07	25.4
Total: Net Increase/(Decrease) in Fund Balance	**$0.00**	**($99,234.13)**	**($9,667.77)**	**($4,581.78)**	**($45,760.53)**	**($48,891.82)**	**49.3**
Total: Beginning Balance	106,633.94	241,574.32	0.00	241,574.32			
Total: Ending Fund Balance (9790)	$106,633.94	$142,340.19	($9,667.77)	$236,992.54			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: UnAssigned (9780 - 9790)	0.00	0.00	0.00	(103,164.45)			
Total: Undesignated	106,633.94	142,340.19	(9,667.77)	340,156.99			

Board Report

From 01/01/2026 thru 01/31/2026

Fund Summary Note this summary includes only the account lines that were included on this report

Fu: 1200 Child Development Fund

	Approved	Working	Current	Expended Year To Date	Encumbered	Unencumbered Balance	%
Revenues							
Total: 8000 Revenues	$605,955.00	$956,500.77	$48,609.59	$706,099.48	$0.00	$250,401.29	26.2
Expenditures							
Total: 1000 Certificated	$197,532.40	$207,032.40	$17,555.13	$112,103.94	$0.00	$94,928.46	45.9
Total: 2000 Classified	153,924.40	153,924.40	12,370.18	74,727.40	0.00	79,197.00	51.5
Total: 3000 Benefits	163,494.70	165,740.13	10,038.05	64,631.39	6,000.00	95,108.74	57.4
Total: 1000 - 3000	514,951.50	526,696.93	39,963.36	251,462.73	6,000.00	269,234.20	51.1
Total: 4000 Books & Supplies	305,411.92	635,437.10	131.04	5,108.55	2,981.16	627,347.39	98.7
Total: 5000 Services & Other	5,484.07	105,434.07	965.39	4,238.44	326.95	100,868.68	95.7
Total: 4000 - 5000	310,895.99	740,871.17	1,096.43	9,346.99	3,308.11	728,216.07	98.3
Total: 1000 - 5000	825,847.49	1,267,568.10	41,059.79	260,809.72	9,308.11	997,450.27	78.7
Total: 6000 Capital Outlay	0.00	0.00	0.00	(4,209.00)	0.00	4,209.00	0.0
Total: 7000 Other Outgo/Financing Uses	34,656.56	34,656.56	0.00	0.00	0.00	34,656.56	100.0
Total: 1000 - 7000	860,504.05	1,302,224.66	41,059.79	256,600.72	9,308.11	1,036,315.83	79.6
Total: Net Increase/(Decrease) in Fund Balance	**($254,549.05)**	**($345,723.89)**	**$7,549.80**	**$449,498.76**	**($9,308.11)**	**($785,914.54)**	**227.3**
Total: Beginning Balance	254,549.05	347,697.48	0.00	347,697.48			
Total: Ending Fund Balance (9790)	$0.00	$1,973.59	$7,549.80	$797,196.24			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: UnAssigned (9780 - 9790)	0.00	0.00	0.00	(345,723.89)			
Total: Undesignated	0.00	1,973.59	7,549.80	1,142,920.13			

Board Report

From 01/01/2026 thru 01/31/2026

Fund Summary Note this summary includes only the account lines that were included on this report

Fu: 1300 Cafeteria Fund

	Approved	Working	Current	Expended Year To Date	Encumbered	Unencumbered Balance	%
Revenues							
Total: 8000 Revenues	$1,688,577.35	$1,688,577.35	$236,997.50	$583,625.93	$0.00	$1,104,951.42	65.4
Expenditures							
Total: 1000 Certificated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.0
Total: 2000 Classified	562,190.61	560,202.23	47,464.11	301,219.14	0.00	258,983.09	46.2
Total: 3000 Benefits	292,322.72	308,023.61	24,917.02	138,584.52	20,508.00	148,931.09	48.4
Total: 1000 - 3000	854,513.33	868,225.84	72,381.13	439,803.66	20,508.00	407,914.18	47.0
Total: 4000 Books & Supplies	1,535,571.17	1,490,829.29	93,178.86	354,508.21	138,523.38	997,797.70	66.9
Total: 5000 Services & Other	79,404.45	129,662.88	1,822.99	75,354.95	11,177.20	43,130.73	33.3
Total: 4000 - 5000	1,614,975.62	1,620,492.17	95,001.85	429,863.16	149,700.58	1,040,928.43	64.2
Total: 1000 - 5000	2,469,488.95	2,488,718.01	167,382.98	869,666.82	170,208.58	1,448,842.61	58.2
Total: 6000 Capital Outlay	0.00	0.00	0.00	13,218.70	0.00	(13,218.70)	0.0
Total: 7000 Other Outgo/Financing Uses	56,275.21	56,275.21	0.00	0.00	0.00	56,275.21	100.0
Total: 1000 - 7000	2,525,764.16	2,544,993.22	167,382.98	882,885.52	170,208.58	1,491,899.12	58.6
Total: Net Increase/(Decrease) in Fund Balance	**($837,186.81)**	**($856,415.87)**	**$69,614.52**	**($299,259.59)**	**($170,208.58)**	**($386,947.70)**	**45.2**
Total: Beginning Balance	837,186.81	1,031,409.08	0.00	1,031,409.08			
Total: Ending Fund Balance (9790)	$0.00	$174,993.21	$69,614.52	$732,149.49			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: UnAssigned (9780 - 9790)	0.00	0.00	0.00	(857,077.79)			
Total: Undesignated	0.00	174,993.21	69,614.52	1,589,227.28			

Board Report

From 01/01/2026 thru 01/31/2026

Fund Summary Note this summary includes only the account lines that were included on this report

Fu: 1700 Special Reserve Fund for Other Than

	Approved	Working	Current	Expended Year To Date	Encumbered	Unencumbered Balance	%
Revenues							
Total: 8000 Revenues	$0.00	$0.00	$528.62	$15,201.51	$0.00	($15,201.51)	0.0
Expenditures							
Total: 1000 Certificated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.0
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 7000 Other Outgo/Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 7000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: Net Increase/(Decrease) in Fund Balance	**$0.00**	**$0.00**	**$528.62**	**$15,201.51**	**$0.00**	**($15,201.51)**	**0.0**
Total: Beginning Balance	2,807,016.55	2,867,252.80	0.00	2,867,252.80			
Total: Ending Fund Balance (9790)	$2,807,016.55	$2,867,252.80	$528.62	$2,882,454.31			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: UnAssigned (9780 - 9790)	0.00	0.00	0.00	0.00			
Total: Undesignated	2,807,016.55	2,867,252.80	528.62	2,882,454.31			

Board Report

From 01/01/2026 thru 01/31/2026

Fund Summary Note this summary includes only the account lines that were included on this report

Fu: 2104 Building Fund

	Approved	Working	Current	Expended Year To Date	Encumbered	Unencumbered Balance	%
Revenues							
Total: 8000 Revenues	$0.00	$0.00	$1.53	$43.86	$0.00	($43.86)	0.0
Expenditures							
Total: 1000 Certificated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.0
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 7000 Other Outgo/Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 7000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: Net Increase/(Decrease) in Fund Balance	**$0.00**	**$0.00**	**$1.53**	**$43.86**	**$0.00**	**($43.86)**	**0.0**
Total: Beginning Balance	6,563.52	6,758.70	0.00	6,758.70			
Total: Ending Fund Balance (9790)	$6,563.52	$6,758.70	$1.53	$6,802.56			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: UnAssigned (9780 - 9790)	0.00	0.00	0.00	0.00			
Total: Undesignated	6,563.52	6,758.70	1.53	6,802.56			

Board Report

From 01/01/2026 thru 01/31/2026

Fund Summary Note this summary includes only the account lines that were included on this report

Fu: 2500 Capital Facilities Fund

	Approved	Working	Current	Expended Year To Date	Encumbered	Unencumbered Balance	%
Revenues							
Total: 8000 Revenues	$560,433.70	$560,433.70	$24,290.17	$107,165.27	$0.00	$453,268.43	80.9
Expenditures							
Total: 1000 Certificated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.0
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 5000 Services & Other	223,433.70	223,433.70	0.00	2,000.00	2,000.00	219,433.70	98.2
Total: 4000 - 5000	223,433.70	223,433.70	0.00	2,000.00	2,000.00	219,433.70	98.2
Total: 1000 - 5000	223,433.70	223,433.70	0.00	2,000.00	2,000.00	219,433.70	98.2
Total: 6000 Capital Outlay	0.00	1,262.23	0.00	(58,403.89)	0.00	59,666.12	4,727.0
Total: 7000 Other Outgo/Financing Uses	337,000.00	337,000.00	0.00	65,769.04	134,693.74	136,537.22	40.5
Total: 1000 - 7000	560,433.70	561,695.93	0.00	9,365.15	136,693.74	415,637.04	74.0
Total: Net Increase/(Decrease) in Fund Balance	**$0.00**	**($1,262.23)**	**$24,290.17**	**$97,800.12**	**($136,693.74)**	**$37,631.39**	**-2,981.3**
Total: Beginning Balance	398,759.15	488,596.46	0.00	488,596.46			
Total: Ending Fund Balance (9790)	$398,759.15	$487,334.23	$24,290.17	$586,396.58			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: UnAssigned (9780 - 9790)	0.00	0.00	0.00	(1,262.23)			
Total: Undesignated	398,759.15	487,334.23	24,290.17	587,658.81			

Board Report

From 01/01/2026 thru 01/31/2026

Fund Summary Note this summary includes only the account lines that were included on this report

Fu: 5100 Bond Interest and Redemption Fund

	Approved	Working	Current	Expended Year To Date	Encumbered	Unencumbered Balance	%
Revenues							
Total: 8000 Revenues	$55.00	$55.00	$0.00	$0.00	$0.00	$55.00	100.0
Expenditures							
Total: 1000 Certificated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.0
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 7000 Other Outgo/Financing Uses	55.00	55.00	0.00	0.00	0.00	55.00	100.0
Total: 1000 - 7000	55.00	55.00	0.00	0.00	0.00	55.00	100.0
Total: Net Increase/(Decrease) in Fund Balance	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.0**
Total: Beginning Balance	0.00	0.00	0.00	0.00			
Total: Ending Fund Balance (9790)	$0.00	$0.00	$0.00	$0.00			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: UnAssigned (9780 - 9790)	0.00	0.00	0.00	0.00			
Total: Undesignated	0.00	0.00	0.00	0.00			

Board Report

From 01/01/2026 thru 01/31/2026

Fund Summary Note this summary includes only the account lines that were included on this report

Fu: 5101 Bond Interest and Redemption Fund

	Approved	Working	Current	Expended Year To Date	Encumbered	Unencumbered Balance	%
Revenues							
Total: 8000 Revenues	$225,500.00	$225,500.00	$0.13	$3.47	$0.00	$225,496.53	100.0
Expenditures							
Total: 1000 Certificated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.0
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 7000 Other Outgo/Financing Uses	225,500.00	225,500.00	0.00	0.00	0.00	225,500.00	100.0
Total: 1000 - 7000	225,500.00	225,500.00	0.00	0.00	0.00	225,500.00	100.0
Total: Net Increase/(Decrease) in Fund Balance	**$0.00**	**$0.00**	**$0.13**	**$3.47**	**$0.00**	**($3.47)**	**0.0**
Total: Beginning Balance	530.59	556.05	0.00	556.05			
Total: Ending Fund Balance (9790)	$530.59	$556.05	$0.13	$559.52			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: UnAssigned (9780 - 9790)	0.00	0.00	0.00	0.00			
Total: Undesignated	530.59	556.05	0.13	559.52			

Board Report

From 01/01/2026 thru 01/31/2026

Fund Summary Note this summary includes only the account lines that were included on this report

Fu: 5102 Bond Interest and Redemption Fund

	Approved	Working	Current	Expended Year To Date	Encumbered	Unencumbered Balance	%
Revenues							
Total: 8000 Revenues	$1,100.00	$1,100.00	$0.00	$0.00	$0.00	$1,100.00	100.0
Expenditures							
Total: 1000 Certificated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.0
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 7000 Other Outgo/Financing Uses	1,100.00	1,100.00	0.00	0.00	0.00	1,100.00	100.0
Total: 1000 - 7000	1,100.00	1,100.00	0.00	0.00	0.00	1,100.00	100.0
Total: Net Increase/(Decrease) in Fund Balance	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0.0**
Total: Beginning Balance	0.00	0.00	0.00	0.00			
Total: Ending Fund Balance (9790)	$0.00	$0.00	$0.00	$0.00			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: UnAssigned (9780 - 9790)	0.00	0.00	0.00	0.00			
Total: Undesignated	0.00	0.00	0.00	0.00			

Board Report

From 01/01/2026 thru 01/31/2026

Fund Summary Note this summary includes only the account lines that were included on this report

Fu: 5103 Bond Interest and Redemption Fund

	Approved	Working	Current	Expended Year To Date	Encumbered	Unencumbered Balance	%
Revenues							
Total: 8000 Revenues	$285,400.00	$285,400.00	$22.19	$637.93	$0.00	$284,762.07	99.8
Expenditures							
Total: 1000 Certificated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.0
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 7000 Other Outgo/Financing Uses	285,400.00	285,400.00	0.00	0.00	0.00	285,400.00	100.0
Total: 1000 - 7000	285,400.00	285,400.00	0.00	0.00	0.00	285,400.00	100.0
Total: Net Increase/(Decrease) in Fund Balance	**$0.00**	**$0.00**	**$22.19**	**$637.93**	**$0.00**	**($637.93)**	**0.0**
Total: Beginning Balance	95,511.16	98,351.87	0.00	98,351.87			
Total: Ending Fund Balance (9790)	$95,511.16	$98,351.87	$22.19	$98,989.80			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: UnAssigned (9780 - 9790)	0.00	0.00	0.00	0.00			
Total: Undesignated	95,511.16	98,351.87	22.19	98,989.80			

Board Report

From 01/01/2026 thru 01/31/2026

Fund Summary Note this summary includes only the account lines that were included on this report

Fu: 5104 Bond Interest and Redemption Fund

	Approved	Working	Current	Expended Year To Date	Encumbered	Unencumbered Balance	%
Revenues							
Total: 8000 Revenues	$8,300.00	$8,300.00	$23.48	$675.33	$0.00	$7,624.67	91.9
Expenditures							
Total: 1000 Certificated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.0
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 7000 Other Outgo/Financing Uses	8,300.00	8,300.00	0.00	0.00	0.00	8,300.00	100.0
Total: 1000 - 7000	8,300.00	8,300.00	0.00	0.00	0.00	8,300.00	100.0
Total: Net Increase/(Decrease) in Fund Balance	**$0.00**	**$0.00**	**$23.48**	**$675.33**	**$0.00**	**($675.33)**	**0.0**
Total: Beginning Balance	101,058.72	104,085.96	0.00	104,085.96			
Total: Ending Fund Balance (9790)	$101,058.72	$104,085.96	$23.48	$104,761.29			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: UnAssigned (9780 - 9790)	0.00	0.00	0.00	0.00			
Total: Undesignated	101,058.72	104,085.96	23.48	104,761.29			

Board Report

From 01/01/2026 thru 01/31/2026

Fund Summary Note this summary includes only the account lines that were included on this report

Fu: 5106 Bond Interest and Redemption Fund

	Approved	Working	Current	Expended Year To Date	Encumbered	Unencumbered Balance	%
Revenues							
Total: 8000 Revenues	$100,142.62	$100,142.62	$49,403.53	$289,736.64	$0.00	($189,594.02)	-189.3
Expenditures							
Total: 1000 Certificated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.0
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 7000 Other Outgo/Financing Uses	100,197.62	100,307.62	0.00	935.00	0.00	99,372.62	99.1
Total: 1000 - 7000	100,197.62	100,307.62	0.00	935.00	0.00	99,372.62	99.1
Total: Net Increase/(Decrease) in Fund Balance	**($55.00)**	**($165.00)**	**$49,403.53**	**$288,801.64**	**$0.00**	**($288,966.64)**	**175,131.3**
Total: Beginning Balance	115,704.75	112,710.89	0.00	112,710.89			
Total: Ending Fund Balance (9790)	$115,649.75	$112,545.89	$49,403.53	$401,512.53			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: UnAssigned (9780 - 9790)	0.00	0.00	0.00	(55.00)			
Total: Undesignated	115,649.75	112,545.89	49,403.53	401,567.53			

Board Report

From 01/01/2026 thru 01/31/2026

Fund Summary Note this summary includes only the account lines that were included on this report

Fu: 5107 Bond Interest and Redemption Fund

	Approved	Working	Current	Expended Year To Date	Encumbered	Unencumbered Balance	%
Revenues							
Total: 8000 Revenues	$323,500.00	$323,500.00	$12,331.13	$76,521.95	$0.00	$246,978.05	76.3
Expenditures							
Total: 1000 Certificated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.0
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 7000 Other Outgo/Financing Uses	398,062.71	398,062.71	0.00	75,497.98	0.00	322,564.73	81.0
Total: 1000 - 7000	398,062.71	398,062.71	0.00	75,497.98	0.00	322,564.73	81.0
Total: Net Increase/(Decrease) in Fund Balance	**($74,562.71)**	**($74,562.71)**	**$12,331.13**	**$1,023.97**	**$0.00**	**($75,586.68)**	**101.4**
Total: Beginning Balance	32,756.26	103,249.66	0.00	103,249.66			
Total: Ending Fund Balance (9790)	($41,806.45)	$28,686.95	$12,331.13	$104,273.63			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: UnAssigned (9780 - 9790)	0.00	0.00	0.00	(74,562.71)			
Total: Undesignated	(41,806.45)	28,686.95	12,331.13	178,836.34			

Board Report

From 01/01/2026 thru 01/31/2026

Fund Summary Note this summary includes only the account lines that were included on this report

Fu: 5108 Bond Interest and Redemption Fund

	Approved	Working	Current	Expended Year To Date	Encumbered	Unencumbered Balance	%
Revenues							
Total: 8000 Revenues	$503,455.36	$503,455.36	$24,390.46	$140,842.99	$0.00	$362,612.37	72.0
Expenditures							
Total: 1000 Certificated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.0
Total: 2000 Classified	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 3000 Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 3000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 Books & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 5000 Services & Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 4000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 1000 - 5000	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 6000 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total: 7000 Other Outgo/Financing Uses	625,618.07	625,618.07	0.00	162,422.81	0.00	463,195.26	74.0
Total: 1000 - 7000	625,618.07	625,618.07	0.00	162,422.81	0.00	463,195.26	74.0
Total: Net Increase/(Decrease) in Fund Balance	**($122,162.71)**	**($122,162.71)**	**$24,390.46**	**($21,579.82)**	**$0.00**	**($100,582.89)**	**82.3**
Total: Beginning Balance	83,300.23	214,328.38	0.00	214,328.38			
Total: Ending Fund Balance (9790)	($38,862.48)	$92,165.67	$24,390.46	$192,748.56			
Components of Ending Fund Balance							
Total: Nonspendable (9710 - 9719)	0.00	0.00	0.00	0.00			
Total: Restricted (9730 - 9749)	0.00	0.00	0.00	0.00			
Total: Committed (9750 - 9769)	0.00	0.00	0.00	0.00			
Total: Assigned (9770 - 9788)	0.00	0.00	0.00	0.00			
Total: UnAssigned (9780 - 9790)	0.00	0.00	0.00	(625,618.07)			
Total: Undesignated	(38,862.48)	92,165.67	24,390.46	818,366.63			

Paid Date(s) From: 1/8/2026 To: 2/5/2026

0100-General Fund

Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
16-Ace Trophy Shop	512808453	PO-261231	Employees of the Year Plaque EOT	0100-00000-0-0000-7100-580000-000		114.42
					Warrant Total:	**114.42**
					Vendor Total:	**114.42**
33-Amazon.com Services LLC	512806903	PO-261146	Amazon Online Marketplace, Pig	0100-09000-0-1110-1000-430000-082		37.04
		PO-261200	Roosevelt, Parking Lot- Order	0100-81500-0-0000-8110-430000-000		196.14
		PO-261201	Maintenance-	0100-81500-0-0000-8110-430000-000		33.12
		PO-261080	EXPO Dry Erase Markers, Low O	0100-26000-0-1110-1000-430000-000		100.29
					Warrant Total:	**366.59**
	512807772	PO-261147	AMAZON ONLINE MARKETPL	0100-90530-0-1110-1000-430000-000		292.02
		PO-261142	LIAQICHA 25 Removable Shelv	0100-26000-0-1110-1000-430000-000		290.46
		PO-261210	ViVin Durable 3 inch D Ring View	0100-26000-0-1110-1000-430000-000		359.13
		PO-261218	Pinehurst Crafts Classic Wooden T	0100-26000-0-1110-1000-430000-000		22.87
		PV-260125	1GL7-J31V-7FDD	0100-26000-0-1110-1000-430000-000		45.76
		PO-261197	Amazon Online Marketplace, Pig	0100-11000-0-1135-1000-430000-085		3,452.31
		PO-261197	Amazon Online Marketplace, Pig	0100-11000-0-1110-1000-430000-085		461.63
		PO-261202	Amazon Online Marketplace,	0100-09000-0-1177-1000-430000-060		147.64
		PO-261203	Amazon Online Marketplace, Pig	0100-11000-0-1110-1000-430000-060		162.36
		PO-261176	Dcocdeely 32 Pcs Plastic Crayon B	0100-26000-0-1110-1000-430000-000		199.39
		PO-261176	Dcocdeely 32 Pcs Plastic Crayon B	0100-26000-0-1110-1000-430000-000		65.37
		PO-261176	Dcocdeely 32 Pcs Plastic Crayon B	0100-26000-0-1110-1000-430000-000		500.18
		PO-261194	Amazon Online Marketplace, Pig	0100-09000-0-1110-1000-430000-060		58.79
		PO-261195	Amazon Online Marketplace, Pig	0100-09000-0-1110-1000-430000-060		64.27
		PO-261196	Piggyback Contract: R-TC-17006	0100-11000-0-1110-1000-430000-085		138.61
					Warrant Total:	**6,260.79**
	512808454	CM-260050	1XYK-J9XL-TR6J	0100-26000-0-1110-1000-430000-000		(9.08)
		PO-261217	Scissors, iBayam 8" All Purpose Sc	0100-26000-0-1110-1000-430000-000		381.92
		PO-261212	The 5 Second Rule: Transform you	0100-26000-0-1110-1000-430000-000		90.26
		PO-261209	Making the Grade School Backpac	0100-26000-0-1110-1000-430000-000		482.23
					Warrant Total:	**945.33**
	512810152	PO-261110	Amazon Online Marketplace,	0100-09000-0-1110-1000-430000-060		76.08
		PO-261220	Amazon Online Marketplace, Pig	0100-11000-0-1110-1000-430000-085		114.66
		PO-261220	Amazon Online Marketplace, Pig	0100-11000-0-1110-1000-430000-085		23.96
		PO-261226	Sooez 120 Pack Pencil Top Eraser	0100-26000-0-1110-1000-430000-000		206.22
		PO-261236	JarThenaAMCS 100Pcs 10 x 13in C	0100-26000-0-1110-1000-430000-000		82.27
		PO-261242	Amazon Online Marketplace, Pig	0100-09000-0-1110-1000-430000-081		10.03
		PO-261244	Amazon Online Marketplace, Pig	0100-09000-0-1110-1000-430000-082		261.53

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0100-General Fund

Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
					Warrant Total:	**774.75**
	512811208	PO-261212	The 5 Second Rule: Transform you	0100-26000-0-1110-1000-430000-000		220.48
		PO-261217	Scissors, iBayam 8" All Purpose Sc	0100-26000-0-1110-1000-430000-000		561.57
		PO-261217	Scissors, iBayam 8" All Purpose Sc	0100-26000-0-1110-1000-430000-000		86.69
		PV-260132	1DKY-J4H6-RXJG	0100-07140-0-1148-1000-430000-080		325.04
		PV-260132	1T61-KR7P-PVRH	0100-74350-0-1177-1000-430000-082		223.40
		PV-260132	1GX3-JVY4-FKLN	0100-74350-0-1177-1000-430000-082		247.93
		PV-260132	1GX3-JVY4-CL6N	0100-74350-0-1177-1000-430000-082		453.34
		PV-260132	149L-R7DL-CD47	0100-74350-0-1177-1000-430000-082		16.88
		PV-260132	1197-D11K-DTDG	0100-74350-0-1177-1000-430000-082		482.24
		PV-260132	1LJW-1KF7-THCT	0100-74350-0-1177-1000-430000-082		254.05
		PV-260132	1PNY-MT4D-RJQ7	0100-74350-0-1177-1000-430000-082		347.23
		PV-260132	113W-GKLQ-T6CQ	0100-74350-0-1177-1000-430000-082		127.46
		PV-260132	1YYL-HV96-166Y	0100-74350-0-1177-1000-430000-082		358.48
		PV-260132	1KG4-R7R4-C3XX	0100-41270-0-1110-2420-430000-070		1,500.00
		PV-260132	1KG4-R7R4-C3XX	0100-09000-0-1110-1000-430000-070		2,954.64
		PV-260132	1WYL-DMGH-CHY	0100-74350-0-1177-1000-430000-082		225.78
		PV-260132	1GWR-OHRK-QXYV	0100-74350-0-1177-1000-430000-082		280.07
		PV-260132	1NLR-RHXH-CLDN	0100-74350-0-1177-1000-430000-082		198.35
		PV-260132	1Q1L-NJ3W-QCL9	0100-74350-0-1177-1000-430000-082		106.98
		PV-260132	1H6V-TR4C-DL3K	0100-74350-0-1177-1000-430000-082		17.40
		PV-260132	1LJW-1KF7-THM4	0100-74350-0-1177-1000-430000-082		207.34
		PV-260131	1433-KDMR-QP9Y	0100-74350-0-1177-1000-430000-082		30.64
		PV-260131	1WYL-DMGH-FQYY	0100-67700-9-1155-1000-430000-085		57.70
		PV-260131	1QVJ-7944-9QWH	0100-74350-0-1177-1000-430000-082		23.96
		PV-260131	1RV1-3MQQ-LKCM	0100-74350-0-1177-1000-430000-082		441.17
		PV-260131	1HLR-4QD4-49HY	0100-26000-0-1110-1000-430000-000		900.01
		PV-260131	1HHF-MMGN-DVH1	0100-11000-0-1110-1000-430000-070		201.86
		PV-260131	1LHV-HWFN-KHYG	0100-07140-0-1110-1000-430000-085		33.12
		PV-260131	1LJR-MNHN-KQ1R	0100-09000-0-1110-1000-430000-082		256.96
		PV-260131	1NVQ-NWMX-PVK	0100-74350-0-1177-1000-430000-082		135.10
		PV-260131	14TD-Q636-DV6L	0100-41270-0-1110-1000-430000-080		95.22
		PV-260131	1GRR-V34C-WQLL	0100-07140-0-1133-1000-430000-090		45.75
		PV-260131	1GOH-4C4P-4PPD	0100-09000-0-1110-1000-430000-080		248.95
		PV-260131	1LJR-MNHN-JKLY	0100-74350-0-1177-1000-430000-082		3.63
		PV-260131	1LHV-HWFN-4TJX	0100-74350-0-1177-1000-430000-082		466.92
		PV-260131	1JGD-NLR4-PN4W	0100-74350-0-1177-1000-430000-082		492.92
		PV-260131	14F7-9FP9-CCX6	0100-67700-9-1155-1000-430000-070		141.60

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Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
	512811208	PV-260131	1CY6-T4QV-DDCD	0100-11000-0-1110-1000-430000-070		162.47
		PV-260131	11PC-YFY3-D6JJ	0100-41270-0-1110-1000-430000-070		29.09
		PV-260131	1X74-44D4-CFW6	0100-11000-0-1110-1000-430000-070		68.87
		PV-260131	1TNP-17GK-C4FM	0100-81500-0-0000-8110-430000-000		144.86
		PV-260131	1PGL-QCK9-D63D	0100-67700-9-1155-1000-430000-085		37.03
		PV-260131	1KQD-XTFM-MYNG	0100-74350-0-1177-1000-430000-082		257.18
		PV-260131	1C6D-WP66-R94J	0100-74350-0-1177-1000-430000-082		380.06
		PV-260131	1JGD-NLR4-Q7QY	0100-74350-0-1177-1000-430000-082		418.23
		PV-260131	17LC-1NKK-C4LM	0100-74350-0-1177-1000-430000-082		472.07
		PV-260131	11TK-L3RY-CXNK	0100-74350-0-1177-1000-430000-082		273.64
		PV-260132	1L4J-J6J1-FWVN	0100-07140-0-1110-1000-430000-085		21.12
		PV-260132	1L3G-K1NG-44RK	0100-74350-0-1177-1000-430000-082		109.04
		PV-260132	1WYL-DMGH-CYG4	0100-74350-0-1177-1000-430000-082		337.76
		PV-260132	191T-LX3Q-QWT9	0100-74350-0-1177-1000-430000-082		262.15
		PO-261274	Amazon Online Marketplace, Pig	0100-09000-0-1110-1000-430000-082		239.20
		PV-260131	1LCV-MP7L-TKFM	0100-26000-0-1110-1000-430000-000		78.54
		PO-261246	Amazon Online Marketplace, Pig	0100-09000-0-1110-1000-430000-082		666.00
		PO-261249	RTC 17006 Piggyback	0100-90290-0-1110-1000-430000-070		206.91
		PV-260131	1YPY-RNHG-7F19	0100-74350-0-1177-1000-430000-082		163.45
		PV-260131	1HDX-Y1KJ-9FH3	0100-74350-0-1177-1000-430000-082		375.27
		PV-260131	1LJR-MNHN-KQ1R	0100-78100-0-1110-1000-430000-070		319.25
		PV-260131	1JDG-LWN7-XFFC	0100-26000-0-1110-1000-430000-000		1,061.81
		PV-260131	1WTV-R7LF-KX79	0100-74350-0-1177-1000-430000-082		206.99
		PV-260131	14TR-RFVV-6Q41	0100-09000-0-1110-1000-430000-080		1,069.76
		PV-260131	1717-9MQF-DVP4	0100-26000-0-1110-1000-430000-000		21.58
		PO-261252	Amazon Online Marketplace,	0100-09000-0-1110-1000-430000-060		765.75
		PO-261256	Amazon Online Marketplace,	0100-00000-0-0000-2420-430000-000		1,821.16
		PO-261256	Amazon Online Marketplace,	0100-00000-0-0000-2420-430000-000		141.66
		PO-261224	Amazon Online Marketplace,	0100-11000-0-1110-1000-430000-085		18.51
		PO-261224	Amazon Online Marketplace,	0100-11000-0-1110-1000-430000-085		111.76
		PO-261225	Storage Cart with 8 Drawers, Utili	0100-26000-0-1110-1000-430000-000		1,092.29
		PO-261235	AMAZON ONLINE	0100-26000-0-1110-1000-430000-000		571.90
		PO-261236	JarThenaAMCS 100Pcs 10 x 13in C	0100-26000-0-1110-1000-430000-000		7.05
		PO-261241	Amazon Online Marketplace, Pig	0100-63320-0-1110-1000-430000-000		222.43
					Warrant Total:	**24,905.70**
	512812721	PO-261241	Amazon Online Marketplace, Pig	0100-63320-0-1110-1000-430000-000		10.89
		PO-261367	Amazon Online Marketplace, Pig	0100-74350-0-1177-1000-430000-082		492.60
		PO-261379	Amazon Online Marketplace,	0100-11000-0-1110-1000-430000-060		35.95

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0100-General Fund

Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
	512812721	PO-261387	Amazon Online Marketplace,	0100-09000-0-1110-1000-430000-060		56.36
		PO-261299	Amazon Online Marketplace,	0100-81500-0-0000-8110-430000-000		10.89
		PO-261301	Amazon Online Marketplace,	0100-00000-0-1110-1000-430000-090		80.20
		PO-261306	Botesty Sound Headphones Wired w	0100-26000-0-1110-1000-430000-000		435.25
		PO-261287	Amazon Online Marketplace, Pig	0100-09000-0-1110-1000-430000-081		186.99
		PO-261342	Amazon Online Marketplace Pigg	0100-78100-0-1110-1000-430000-080		100.69
		PO-261342	Amazon Online Marketplace Pigg	0100-78100-0-1110-1000-430000-080		220.53
		PO-261342	Amazon Online Marketplace Pigg	0100-78100-0-1110-1000-430000-080		15.13
		PO-261351	Kristie's Classroom Story Elements	0100-26000-0-1110-1000-430000-000		176.46
		PO-261302	Amazon Online Marketplace,	0100-63870-0-7110-1000-430000-090		289.55
		PO-261302	Amazon Online Marketplace,	0100-63870-0-7110-1000-430000-090		224.57
		PO-261310	Amazon Online Marketplace,	0100-00000-0-0000-2420-430000-000		1,302.01
		PO-261308	Wireless Keyboard and Mouse Com	0100-26000-0-1110-1000-430000-000		453.91
		PO-261328	Amazon Online Marketplace,	0100-09000-0-1110-1000-430000-060		288.05
		PO-261295	Amazon Online Marketplace,	0100-81500-0-0000-8110-430000-000		20.48
		PO-261278	Amazon Online Marketplace, Pig	0100-74350-0-1177-1000-430000-082		277.83
		PO-261282	Amazon Online Marketplace,	0100-09000-0-1110-1000-430000-060		877.17
		PO-261284	Amazon Online Marketplace, Pig	0100-09000-0-1110-1000-430000-060		1,627.90
		PO-261275	Amazon Online Marketplace, Pig	0100-00000-0-1110-1000-430000-082		186.99
		PO-261285	Amazon Online Marketplace, Pig	0100-09000-0-1110-1000-430000-085		495.74
		PO-261286	Amazon Online Marketplace, Pig	0100-09000-0-1110-1000-430000-081		107.90
		PO-261245	Amazon Online Marketplace, Pig	0100-09000-0-1110-1000-430000-082		54.46
		PO-261246	Amazon Online Marketplace, Pig	0100-09000-0-1110-1000-430000-082		86.07
		PO-261253	Amazon Online Marketplace,	0100-11000-0-1110-1000-430000-060		146.59
		PO-261272	Amazon Online Marketplace, Pig	0100-74350-0-1177-1000-430000-082		402.63
		PO-261273	Amazon Online Marketplace, Pig	0100-74350-0-1177-1000-430000-082		346.72
		PO-261310	Amazon Online Marketplace,	0100-00000-0-0000-2420-440000-000		806.40
					Warrant Total:	**9,816.91**
					Vendor Total:	**43,070.07**
1794-AT&T Global Services	512806904	PO-260019	Monthly Telephone Expenditures	0100-00000-0-0000-8200-590004-000		1,590.80
		PO-260017	Monthly Charges/CVHS Site July	0100-00000-0-0000-2700-590004-082		165.80
		PO-260071	Monthly Telephone Service	0100-00000-0-0000-8200-590004-000		158.99
		PO-260015	HSI BUS Elite-S Service July 1,	0100-00000-0-1110-1000-590008-082		247.52
					Warrant Total:	**2,163.11**
					Vendor Total:	**2,163.11**
2360-AtkinsonAndelsonLoyaRudd&Romo	512811210	PO-260072	Professional Legal Services Rendere	0100-00000-0-0000-7100-580018-000		168.00

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Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
					Warrant Total:	**168.00**
					Vendor Total:	**168.00**
3451-AXA Equitable Life Insurance C	512810153	PO-260073	Employee Life Insurance Benefit	0100-00000-0-0000-0000-951400-000		823.82
					Warrant Total:	**823.82**
					Vendor Total:	**823.82**
3706-Banner Pest Control Inc	512805820	PO-260075	District-Wide Pest Control Service	0100-81500-0-0000-8110-580000-000		165.00
		PO-260075	District-Wide Pest Control Service	0100-81500-0-0000-8110-580000-000		155.00
		PO-260075	District-Wide Pest Control Service	0100-81500-0-0000-8110-580000-000		155.00
		PO-260075	District-Wide Pest Control Service	0100-81500-0-0000-8110-580000-000		155.00
		PO-260075	District-Wide Pest Control Service	0100-81500-0-0000-8110-580000-000		155.00
					Warrant Total:	**785.00**
	512812722	PO-260075	District-Wide Pest Control Service	0100-81500-0-0000-8110-580000-000		205.00
		PO-260075	District-Wide Pest Control Service	0100-81500-0-0000-8110-580000-000		215.00
		PO-260075	District-Wide Pest Control Service	0100-81500-0-0000-8110-580000-000		205.00
		PO-260075	District-Wide Pest Control Service	0100-81500-0-0000-8110-580000-000		205.00
		PO-260075	District-Wide Pest Control Service	0100-81500-0-0000-8110-580000-000		205.00
					Warrant Total:	**1,035.00**
					Vendor Total:	**1,820.00**
803-California Dept of Justice	512808455	PO-260111	Fingerprinting Charges for the Peri	0100-00000-0-0000-7300-580015-000		324.00
					Warrant Total:	**324.00**
					Vendor Total:	**324.00**
2671-Canon Financial Services Inc	512811211	PO-260084	Washington Monthly Copier Lease	0100-11000-0-1110-1000-560000-080		1,238.02
		PO-260084	Washington Monthly Copier Lease	0100-11000-0-1110-1000-560000-070		1,355.66
		PO-260084	Washington Monthly Copier Lease	0100-11000-0-1110-1000-560000-085		1,234.58
		PO-260084	Washington Monthly Copier Lease	0100-11000-0-1110-1000-560000-090		1,199.55
		PO-260084	Washington Monthly Copier Lease	0100-00000-0-1110-1000-560000-082		791.96
		PO-260084	Washington Monthly Copier Lease	0100-00000-0-0000-7300-560000-000		251.44
		PO-260084	Washington Monthly Copier Lease	0100-11000-0-1110-1000-560000-060		1,165.84
		PO-260084	Washington Monthly Copier Lease	0100-81500-0-0000-8110-560000-000		185.71
		PO-260084	Washington Monthly Copier Lease	0100-65000-0-5760-1120-560000-000		219.31
					Warrant Total:	**7,642.07**
					Vendor Total:	**7,642.07**
162-Childs & Co Inc	512806905	PO-260858	Reagan - Proposal 585	0100-81500-0-0000-8110-440000-000		2,716.38
					Warrant Total:	**2,716.38**

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Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
	512812723	PO-261326	Rafer, Room 30- Invoice 3179	0100-81500-0-0000-8110-440000-000		1,028.87
					Warrant Total:	**1,028.87**
					Vendor Total:	**3,745.25**
166-City of Kingsburg	512805821	PO-260112	Monthly District Garbage Fees	0100-00000-0-0000-8200-550008-000		10,085.81
		PO-260112	Monthly District Garbage Fees	0100-00000-0-0000-8200-550009-000		2,738.95
					Warrant Total:	**12,824.76**
	512808456	PO-260200	Agreement Between the City of	0100-63320-0-1110-1000-580000-000		44,085.34
					Warrant Total:	**44,085.34**
					Vendor Total:	**56,910.10**
2642-Classic Charter Inc	512807773	PO-261076	Lion King Student Field Trip	0100-26000-0-0000-3600-580014-000		3,445.00
		PO-261076	Lion King Student Field Trip	0100-26000-0-0000-3600-580014-000		1,629.00
		PO-261076	Lion King Student Field Trip	0100-26000-0-0000-3600-580014-000		4,662.40
					Warrant Total:	**9,736.40**
					Vendor Total:	**9,736.40**
3321-Consolidated Electrical Distri	512810156	PO-260144	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		151.17
					Warrant Total:	**151.17**
	512812724	PO-261294	Maintenance, Electrical Supplies	0100-81500-0-0000-8110-430000-000		3,671.96
					Warrant Total:	**3,671.96**
					Vendor Total:	**3,823.13**
4064-Crown Awards Inc	512806906	PO-261164	2" 3D ACHIEVEMENT MEDAL G	0100-09000-0-1110-1000-430000-082		115.51
					Warrant Total:	**115.51**
	512812725	PO-261356	Trophies to encourage and reward	0100-09000-0-1110-1000-430000-080		841.28
					Warrant Total:	**841.28**
					Vendor Total:	**956.79**
1923-CSUF Foundation	512805822	PO-260252	Exemplary Practices in Ed	0100-40350-0-1110-1000-520000-000		220.00
		PO-260720	CSKUF Foundation - Welty	0100-40350-0-1110-1000-520000-000		220.00
					Warrant Total:	**440.00**
					Vendor Total:	**440.00**
3521-DC Inspections Inc	512811214	PO-261234	Washington School Solar Project	0100-00000-0-0000-8500-620019-000		10,995.00
		PO-261234	Washington School Solar Project	0100-00000-0-0000-8500-620019-000		8,440.00
		PO-261234	Washington School Solar Project	0100-00000-0-0000-8500-620019-000		9,725.00
					Warrant Total:	**29,160.00**

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Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
					Vendor Total:	**29,160.00**
217-Dell Marketing LP	512808457	PO-261172	Dell UltraSharp 24 Monitor - U2424	0100-09000-0-1110-1000-430000-090		765.01
					Warrant Total:	**765.01**
					Vendor Total:	**765.01**
298-EDCARE GROUP, THE	512810157	PO-260113	Annual Employee Insurance Premi	0100-00000-0-0000-7600-370100-000		61,733.00
		PO-260113	Annual Employee Insurance Premi	0100-00000-0-0000-7600-370100-000		59,829.50
		PO-260113	Annual Employee Insurance Premi	0100-00000-0-0000-7600-370200-000		15,203.50
		PO-260113	Annual Employee Insurance Premi	0100-00000-0-0000-7600-370200-000		17,123.50
		PO-260113	Annual Employee Insurance Premi	0100-00000-0-0000-7110-370200-000		7,234.00
		PO-260113	Annual Employee Insurance Premi	0100-00000-0-0000-7110-370200-000		7,234.00
		PO-260113	Annual Employee Insurance Premi	0100-00000-0-0000-0000-951400-000		312,644.50
		PO-260113	Annual Employee Insurance Premi	0100-00000-0-0000-0000-951400-000		310,836.00
					Warrant Total:	**791,838.00**
					Vendor Total:	**791,838.00**
2587-EMCOR Services MESA Energy	512806908	PO-261191	Washington Boiler System-	0100-81500-0-0000-8110-560000-000		995.00
		PO-260865	Lincoln, Room 37- Quote	0100-81500-0-0000-8110-580000-000		7,310.94
		PO-260865	Lincoln, Room 37- Quote	0100-26000-0-0000-8110-580000-000		8,484.06
		PO-261185	Rafer Boiler System- Invoice	0100-81500-0-0000-8110-580000-000		2,628.10
		PO-261189	Rafer MPR North HVAC Unit-	0100-81500-0-0000-8110-580000-000		5,972.35
		PO-261192	Washington Boiler System-	0100-81500-0-0000-8110-580000-000		4,984.05
		PO-260382	Lincoln-	0100-81500-0-0000-8110-580000-000		1,869.75
					Warrant Total:	**32,244.25**
	512810160	PO-261247	Washington, Room 14 HVAC-	0100-60190-0-0000-8110-580000-000		15,185.32
		PO-261248	Washington, Room 15 HVAC-	0100-60190-0-0000-8110-580000-000		15,179.52
					Warrant Total:	**30,364.84**
	512811215	PO-261262	Roosevelt, Room 1 HVAC-	0100-81500-0-0000-8110-560000-000		1,413.81
					Warrant Total:	**1,413.81**
	512812726	PO-261288	Lincoln, Room 10 HVAC- Invoice	0100-81500-0-0000-8110-560000-000		795.00
		PO-261221	Roosevelt, Front Office HVAC	0100-81500-0-0000-8110-580000-000		3,527.00
		PO-261233	Washington, Boiler System- Quote	0100-60190-0-0000-8110-580000-000		19,919.00
					Warrant Total:	**24,241.00**
					Vendor Total:	**88,263.90**
3565-Emmersen, Charlienne	512808458	PO-260135	Mileage Reimbursement 25-26 Aca	0100-00000-0-0000-2700-580000-082		10.88
					Warrant Total:	**10.88**

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					Vendor Total:	**10.88**
3153-Executive Office Interiors	512812727	PO-261279	District Office- Proposal 2313	0100-60190-0-1110-1000-580000-000		13,167.42
					Warrant Total:	**13,167.42**
					Vendor Total:	**13,167.42**
2289-Fagen Friedman & Fulfrost LLP	512811217	PO-260087	Professional Legal Services Rendere	0100-00000-0-0000-7100-580018-000		54.00
					Warrant Total:	**54.00**
					Vendor Total:	**54.00**
4065-Flow Tech	512812728	PO-261293	Washington- Invoice 1456	0100-81500-0-0000-8110-580000-000		1,223.63
					Warrant Total:	**1,223.63**
					Vendor Total:	**1,223.63**
309-Follett Content Solutions LLC	512808459	PO-260993	100 bugs #1517AMX	0100-78100-0-1110-1000-430000-060		640.78
					Warrant Total:	**640.78**
	512811218	PO-261162	A royal conundrum	0100-74350-0-1110-1000-430000-085		116.89
		PO-261159	Still dreaming	0100-74350-0-1110-1000-430000-085		551.50
		PO-261115	Gravity (Abdo Kids Jumbo: Beginn	0100-26000-0-1110-1000-430000-000		310.13
		PO-261115	Gravity (Abdo Kids Jumbo: Beginn	0100-26000-0-1110-1000-430000-000		1,888.30
					Warrant Total:	**2,866.82**
	512812729	PO-261162	A royal conundrum	0100-74350-0-1110-1000-430000-085		1,915.65
					Warrant Total:	**1,915.65**
					Vendor Total:	**5,423.25**
1614-FRESNO ROOFING COMPANY INC	512808461	PO-260933	Central Valley Home School-	0100-81500-0-0000-8110-580000-000		7,775.00
					Warrant Total:	**7,775.00**
					Vendor Total:	**7,775.00**
3393-Funds For Learning LLC	512807775	PO-261223	E-rate Consulting fees for 1/13/26 -	0100-09000-0-1110-2420-580000-000		6,575.00
					Warrant Total:	**6,575.00**
					Vendor Total:	**6,575.00**
343-Gas Company, The	512808462	PO-260077	Monthly Natural Gas Utility Charg	0100-00000-0-0000-8200-550003-000		16,230.56
					Warrant Total:	**16,230.56**
					Vendor Total:	**16,230.56**
4141-Global Printing & Packaging	512810161	PO-261070	GDB Secondary Student Planner	0100-07140-0-1110-1000-430000-090		269.23
					Warrant Total:	**269.23**

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Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
					Vendor Total:	**269.23**
352-Gopher Sports	512812731	PO-261360	Gopher Rainbow Performer- Rubb	0100-41270-0-1110-2130-430000-080		283.34
		PO-261360	Gopher Rainbow Performer- Rubb	0100-41270-0-1110-1000-430000-080		110.74
					Warrant Total:	**394.08**
					Vendor Total:	**394.08**
4060-Hanford Bin Pros LLC	512811220	PO-260187	Green Waste Cart Cleaning Service	0100-81500-0-0000-8110-580000-000		210.00
					Warrant Total:	**210.00**
					Vendor Total:	**210.00**
3972-Holloway Construction Inc	512812732	PV-260134	Application No: 4	0100-00000-0-0000-8500-620000-302		27,618.88
					Warrant Total:	**27,618.88**
					Vendor Total:	**27,618.88**
403-Home Depot	512811221	CM-260051	2104638	0100-81500-0-0000-8110-430000-000		(107.89)
		PO-261263	Maintenance- Invoice 4544526	0100-81500-0-0000-8110-430000-000		183.32
		PO-261264	Washington, MPR- Invoice	0100-81500-0-0000-8110-430000-000		56.95
					Warrant Total:	**132.38**
					Vendor Total:	**132.38**
377-Houghton Mifflin Harcourt PC	512805823	PO-261123	English 3D with Writable Student L	0100-42030-0-1110-1000-430000-000		1,171.80
					Warrant Total:	**1,171.80**
	512810163	PO-261124	English 3D Coachly Digital Licens	0100-42030-0-1110-1000-580000-000		111.76
					Warrant Total:	**111.76**
					Vendor Total:	**1,283.56**
3503-Image 2000 Fresno Inc	512808463	PO-260116	Service Contract RISO FT5230	0100-26000-0-0000-2420-580000-000		16.70
					Warrant Total:	**16.70**
	512811222	PO-260116	Service Contract RISO FT5230	0100-26000-0-0000-2420-580000-000		103.35
					Warrant Total:	**103.35**
					Vendor Total:	**120.05**
426-Insect Lore Products Inc	512812733	PO-261330	butterfly garden with live cup of ca	0100-09000-0-1110-1000-430000-060		1,073.13
					Warrant Total:	**1,073.13**
					Vendor Total:	**1,073.13**
1845-Johnstone Supply	512811224	PO-261199	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		2,356.52
		PO-260065	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		884.28
		PO-260065	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		53.98

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Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
					Warrant Total:	**3,294.78**
	512812735	PO-261199	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		34.17
					Warrant Total:	**34.17**
					Vendor Total:	**3,328.95**
3167-Kings Industrial Occ Med Ctr I	512807776	PO-260118	Physicals/Drug Screening/E&M	0100-81500-0-0000-8110-580025-000		525.00
					Warrant Total:	**525.00**
					Vendor Total:	**525.00**
3449-Kingsburg Auto Care	512812736	PO-261290	2019 Dodge Ram Pickup Vin	0100-81500-0-0000-8110-560000-000		1,184.93
		PO-261296	2012 Ford Pickup F250 Vin 3032-	0100-81500-0-0000-8110-560000-000		1,308.41
					Warrant Total:	**2,493.34**
					Vendor Total:	**2,493.34**
476-Kingsburg Elem. Cafeteria	512810165	PO-261269	Matetrials & Supplies First Day of	0100-00000-0-1110-1000-430000-082		234.50
		PO-261270	Materials & Supplies for Enrichmen	0100-00000-0-1110-1000-430000-082		414.91
					Warrant Total:	**649.41**
					Vendor Total:	**649.41**
3450-Kingsburg Express Lube Inc	512812737	PO-261298	2012 Ford Pickup F250 Vin 3032-	0100-81500-0-0000-8110-560000-000		93.21
					Warrant Total:	**93.21**
					Vendor Total:	**93.21**
3938-Kingsburg Media Foundation	512812738	PO-260093	Deluxe Business Internet Service f	0100-00000-0-0000-7200-590008-000		195.00
					Warrant Total:	**195.00**
					Vendor Total:	**195.00**
494-Kulow Brothers	512805824	PO-260117	Printing Charges for District	0100-00000-0-0000-7300-580000-000		66.00
		PO-260117	Printing Charges for District	0100-00000-0-0000-7300-580000-000		66.00
		PO-260117	Printing Charges for District	0100-00000-0-0000-7300-580000-000		66.00
		PO-260117	Printing Charges for District	0100-00000-0-0000-7300-580000-000		31.15
		PO-261091	SITE ATTENDANCE 1000 SETS E	0100-09000-0-1110-3130-580000-000		420.29
					Warrant Total:	**649.44**
					Vendor Total:	**649.44**
498-Lakeshore Learning Materials	512807777	PO-261207	Item # RR927 Flowers Counting Bo	0100-26000-0-1110-1000-430000-000		1,793.29
					Warrant Total:	**1,793.29**
	512811225	PO-261222	Item # GG820 Read Along Listeni	0100-26000-0-1110-1000-430000-000		665.78
					Warrant Total:	**665.78**

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	512812739	PO-261222	Item # GG820 Read Along Listeni	0100-26000-0-1110-1000-430000-000		21.78
					Warrant Total:	**21.78**
					Vendor Total:	**2,480.85**
2266-Lee Silva Village Tire Sales	512806911	PO-261198	2016 John Deer Gator- Invoice	0100-81500-0-0000-8110-560000-000		31.31
					Warrant Total:	**31.31**
					Vendor Total:	**31.31**
546-McMaster-Carr Supply Company	512811226	PO-260142	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		230.94
					Warrant Total:	**230.94**
					Vendor Total:	**230.94**
3522-Mid-Valley Disposal LLC	512811227	PO-260140	Roll Off Bin Rental Charges during	0100-00000-0-0000-8200-550008-000		212.60
					Warrant Total:	**212.60**
					Vendor Total:	**212.60**
3833-Mrs. Nelson's Book Company	512808464	PV-260126	19949	0100-09000-0-1110-1000-430000-082		2,685.92
					Warrant Total:	**2,685.92**
	512812740	PO-261261	Journeys student edition, volume 4 g	0100-63000-0-1110-1000-410000-000		226.35
					Warrant Total:	**226.35**
					Vendor Total:	**2,912.27**
1450-NAPA Auto Parts of Selma	512805825	PO-260064	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		57.73
		PO-260064	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		50.12
		PO-260064	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		28.31
		PO-260064	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		158.50
		PO-260064	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		80.30
					Warrant Total:	**374.96**
	512806912	PO-260064	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		115.03
		PO-260064	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		302.94
					Warrant Total:	**417.97**
	512811228	PO-260064	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		9.45
					Warrant Total:	**9.45**
	512812741	PO-260064	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		5.79
		PO-260064	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		354.04
		PO-260064	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		32.68
		PO-260064	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		90.43
		PO-260064	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		76.57

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	512812741	PO-260064	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		22.76
		PO-260064	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		10.86
		CM-260055	728394	0100-81500-0-0000-8110-430000-000		(90.43)
		CM-260052	9182025	0100-81500-0-0000-8110-430000-000		(113.71)
		CM-260053	11202025	0100-81500-0-0000-8110-430000-000		(44.17)
		CM-260054	392-716548	0100-81500-0-0000-8110-430000-000		(19.62)
					Warrant Total:	**325.20**
					Vendor Total:	**1,127.58**
3687-Navia Benefit Solutions Inc	512812742	PO-260121	Fees Associated with Administerin	0100-00000-0-0000-7200-580000-000		150.00
					Warrant Total:	**150.00**
					Vendor Total:	**150.00**
595-Nelson's Ace Hardware	512806913	PO-260063	Maintenance Materials and Suppli	0100-81500-0-0000-8110-430000-000		2,141.38
					Warrant Total:	**2,141.38**
	512812743	PO-260063	Maintenance Materials and Suppli	0100-81500-0-0000-8110-430000-000		1,062.05
					Warrant Total:	**1,062.05**
					Vendor Total:	**3,203.43**
3683-ODP Business Solutions LLC	512805826	PO-260538	Instructional Materials 25-26 SY	0100-11000-0-1110-1000-430000-085		154.34
		PO-260538	Instructional Materials 25-26 SY	0100-11000-0-1110-1000-430000-085		55.42
		PO-260538	Instructional Materials 25-26 SY	0100-11000-0-1110-1000-430000-085		43.47
		PO-260813	Program Materials and Supplies for	0100-26000-0-1110-1000-430000-000		15.63
		PO-260813	Program Materials and Supplies for	0100-26000-0-1110-1000-430000-000		209.46
		PO-260972	Not to exceed $4000 in basic	0100-11000-0-1110-1000-430000-070		237.33
		PO-260972	Not to exceed $4000 in basic	0100-11000-0-1110-1000-430000-070		30.67
		CM-260049	449712536001	0100-11000-0-1110-1000-430000-085		(43.47)
		PO-260021	District Office Supplies Staples,	0100-11000-0-0000-7300-430000-000		125.74
		PO-260021	District Office Supplies Staples,	0100-11000-0-0000-7300-430000-000		32.31
		PO-261155	Materials and Supplies (Pens, Penc	0100-11000-0-1110-1000-430000-090		401.31
					Warrant Total:	**1,262.21**
	512807778	PO-260538	Instructional Materials 25-26 SY	0100-11000-0-1110-1000-430000-085		69.95
		PO-260973	Not to exceed 5,000 for school sup	0100-11000-0-1110-1000-430000-060		1,147.17
		PO-260021	District Office Supplies Staples,	0100-11000-0-0000-7300-430000-000		156.36
					Warrant Total:	**1,373.48**
	512812744	PO-260813	Program Materials and Supplies for	0100-26000-0-1110-1000-430000-000		91.52
		PO-260347	Community Schools Resource Off	0100-63320-0-0000-2700-430000-000		159.02
		PO-260347	Community Schools Resource Off	0100-63320-0-0000-2700-430000-000		19.62

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	512812744	PO-260500	SPECIAL EDUCATION &	0100-65000-0-5760-1120-430000-000		44.25
		PO-260538	Instructional Materials 25-26 SY	0100-11000-0-1110-1000-430000-085		189.68
		PO-260500	SPECIAL EDUCATION &	0100-65000-0-5760-1120-430000-000		9.98
		PO-260021	District Office Supplies Staples,	0100-11000-0-0000-7300-430000-000		6.10
		PO-260021	District Office Supplies Staples,	0100-11000-0-0000-7300-430000-000		2.87
		PO-260021	District Office Supplies Staples,	0100-11000-0-0000-7300-430000-000		72.13
		PO-260021	District Office Supplies Staples,	0100-11000-0-0000-7300-430000-000		15.04
		PO-260021	District Office Supplies Staples,	0100-11000-0-0000-7300-430000-000		102.18
		PO-260141	Office Supplies purchased during J	0100-81500-0-0000-8110-430000-000		95.37
		PO-260703	Open PO - Materials and supplies t	0100-00000-0-1110-1000-430000-082		179.50
		PO-260703	Open PO - Materials and supplies t	0100-00000-0-1110-1000-430000-082		117.51
		PO-260703	Open PO - Materials and supplies t	0100-00000-0-1110-1000-430000-082		24.73
		PO-260141	Office Supplies purchased during J	0100-81500-0-0000-8110-430000-000		69.59
		PO-260972	Not to exceed $4000 in basic	0100-11000-0-1110-1000-430000-070		376.55
		PO-260972	Not to exceed $4000 in basic	0100-11000-0-1110-1000-430000-070		37.01
		PO-260973	Not to exceed 5,000 for school sup	0100-11000-0-1110-1000-430000-060		91.54
		PO-260973	Not to exceed 5,000 for school sup	0100-11000-0-1110-1000-430000-060		58.57
		PO-261103	Xerographic Copy Paper 20lb 11"	0100-11000-0-0000-7300-430000-000		29,625.77
		PV-260133	454903227001	0100-26000-0-1110-1000-430000-000		91.52
					Warrant Total:	**31,480.05**
					Vendor Total:	**34,115.74**
1036-Oriental Trading Company	512807779	PO-261205	100th day pencil #5/10220	0100-09000-0-1110-1000-430000-060		132.35
					Warrant Total:	**132.35**
	512812746	PO-261331	cute as a bug foam frames	0100-09000-0-1110-1000-430000-060		180.72
		PO-261333	7 1/2" Bulk 144 Pc. Fun Print Multi	0100-09000-0-1164-1000-430000-085		1,877.75
		PO-261380	6 ct travel mugs with lids	0100-09000-0-1110-1000-430000-060		566.12
					Warrant Total:	**2,624.59**
					Vendor Total:	**2,756.94**
2708-Otis Elevator Company	512805827	PO-260127	Survey Service on the Following	0100-81500-0-0000-8110-560000-000		1,035.66
					Warrant Total:	**1,035.66**
					Vendor Total:	**1,035.66**
618-Pacific Gas & Electric	512805828	PO-260096	Monthly Utility Charges for Fiscal Y	0100-00000-0-0000-8200-550001-000		116.30
					Warrant Total:	**116.30**
	512811229	PO-260096	Monthly Utility Charges for Fiscal Y	0100-00000-0-0000-8200-550001-000		202.66
		PO-260096	Monthly Utility Charges for Fiscal Y	0100-00000-0-0000-8200-550001-000		162.62

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					Warrant Total:	**365.28**
					Vendor Total:	**481.58**
3425-Pacific Shredding	512807780	PO-260122	Shredding Service, District-Wide f	0100-00000-0-0000-8200-580000-000		478.24
					Warrant Total:	**478.24**
					Vendor Total:	**478.24**
3495-Perma-Bound Books	512807781	PO-261160	Catalog #218263 Allergic	0100-74350-0-1110-1000-430000-085		933.81
					Warrant Total:	**933.81**
	512811230	PO-261160	Catalog #218263 Allergic	0100-74350-0-1110-1000-430000-085		70.31
					Warrant Total:	**70.31**
					Vendor Total:	**1,004.12**
3432-Quadient Inc	512806915	PO-260097	District Postage Expenses for Fisca	0100-00000-0-0000-7300-590010-000		1,000.00
					Warrant Total:	**1,000.00**
					Vendor Total:	**1,000.00**
3431-Quadient Leasing USA Inc	512805830	PO-260098	Lease Payment on Postage Machin	0100-00000-0-0000-7300-580000-000		589.70
					Warrant Total:	**589.70**
					Vendor Total:	**589.70**
4135-Quinn Rental Services	512812747	PO-260897	Lincoln, Food Service- Quote	0100-81500-0-0000-8110-560000-000		5,173.00
					Warrant Total:	**5,173.00**
					Vendor Total:	**5,173.00**
3643-Rex Moore Group Inc	512806916	PO-261193	Washington- Invoice 51437	0100-81500-0-0000-8110-580000-000		1,305.00
					Warrant Total:	**1,305.00**
					Vendor Total:	**1,305.00**
3682-Rex Moore Integrated Systems I	512812748	PO-260099	Fire and Security Monitoring Servic	0100-81500-0-0000-8110-580000-000		1,190.05
					Warrant Total:	**1,190.05**
					Vendor Total:	**1,190.05**
3737-Rick Alonzo Ministries	512812749	PO-261251	Star Character Assembly with Rick	0100-41270-0-1110-2130-580000-080		1,500.00
					Warrant Total:	**1,500.00**
					Vendor Total:	**1,500.00**
718-S & S Metal Fabrication Inc	512812750	PO-260153	Maintenance Supplies purchased d	0100-81500-0-0000-8110-430000-000		738.09
					Warrant Total:	**738.09**
					Vendor Total:	**738.09**

Paid Date(s) From: 1/8/2026 To: 2/5/2026

0100-General Fund

Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
1471-San Joaquin Co Office of Ed	512812751	PO-261318	EDJOIN Account Fees	0100-00000-0-0000-7100-580000-000		1,850.00
					Warrant Total:	**1,850.00**
					Vendor Total:	**1,850.00**
3710-Sanchez, Arllette G	512806917	PO-260476	ARLLETTE G. SANCHEZ	0100-65000-0-5760-3600-580000-000		105.84
					Warrant Total:	**105.84**
					Vendor Total:	**105.84**
1054-School Pathways Holdings LLC	512811231	PO-261304	PLS Annual Subscription	0100-00000-0-1110-1000-430000-082		117.36
					Warrant Total:	**117.36**
					Vendor Total:	**117.36**
3535-Sequoia Construction Company	512806918	PO-261109	Rafer, Baseball Field- Proposal	0100-60190-0-1110-1000-580000-000		15,550.00
		PO-261184	District Office- Proposal 18991	0100-60190-0-1110-1000-580000-000		16,900.00
					Warrant Total:	**32,450.00**
	512810167	PO-260727	Washington, MPR- Proposal	0100-81500-0-0000-8110-580000-000		2,500.00
					Warrant Total:	**2,500.00**
					Vendor Total:	**34,950.00**
2349-Sever, Wesley	512808465	PO-260104	Mileage Reimbursement:	0100-00000-0-0000-7100-580000-000		589.43
					Warrant Total:	**589.43**
	512812752	PO-260104	Mileage Reimbursement:	0100-00000-0-0000-7100-580000-000		569.10
		PO-260104	Mileage Reimbursement:	0100-00000-0-0000-7100-580000-000		639.45
					Warrant Total:	**1,208.55**
					Vendor Total:	**1,797.98**
3690-SiteOne Landscape Supply LLC	512810168	PO-260061	Grounds Supplies purchased during	0100-00000-0-0000-8400-430010-000		490.40
					Warrant Total:	**490.40**
					Vendor Total:	**490.40**
1294-SouthCounty Support Services	512805831	PO-260108	Home-to-School Student Transpor	0100-07230-0-0000-3600-510000-000		27,915.15
		PO-260108	Home-to-School Student Transpor	0100-09000-0-0000-3600-510000-000		54,265.75
					Warrant Total:	**82,180.90**
					Vendor Total:	**82,180.90**
3910-Speech Therapy Link Inc	512812753	PO-260506	2025-2026 SCHOOL YEAR KINGS	0100-90530-0-0000-3140-580000-000		8,235.00
		PO-260506	2025-2026 SCHOOL YEAR KINGS	0100-90530-0-0000-3140-580000-000		3,172.50
		PO-260506	2025-2026 SCHOOL YEAR KINGS	0100-90530-0-0000-3140-580000-000		7,280.00
					Warrant Total:	**18,687.50**

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0100-General Fund

Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
					Vendor Total:	**18,687.50**
3926-Strategic Mechanical Inc	512812754	PO-261289	Reagan, Kitchen HVAC- Invoice	0100-81500-0-0000-8110-580000-000		1,468.21
					Warrant Total:	**1,468.21**
					Vendor Total:	**1,468.21**
3285-THE HOME DEPOT PRO	512805832	PO-260023	Custodial Supplies purchased	0100-26000-0-0000-8200-430000-070		726.41
		PO-260023	Custodial Supplies purchased	0100-26000-0-0000-8200-430000-060		42.21
					Warrant Total:	**768.62**
	512811233	PO-260023	Custodial Supplies purchased	0100-00000-0-0000-8200-430000-090		1,992.20
		PO-260023	Custodial Supplies purchased	0100-26000-0-0000-8200-430000-070		65.91
		PO-260023	Custodial Supplies purchased	0100-00000-0-0000-8200-430000-000		132.08
		PO-260023	Custodial Supplies purchased	0100-00000-0-0000-8200-430000-080		63.82
		PO-260023	Custodial Supplies purchased	0100-00000-0-0000-8200-430000-080		541.01
		PO-260023	Custodial Supplies purchased	0100-00000-0-0000-8200-430000-085		1,434.08
		PO-260023	Custodial Supplies purchased	0100-00000-0-0000-8200-430000-090		43.42
					Warrant Total:	**4,272.52**
	512812756	PO-260023	Custodial Supplies purchased	0100-00000-0-0000-8200-430000-000		26.44
		PO-260023	Custodial Supplies purchased	0100-00000-0-0000-8200-430000-000		329.33
		PO-260023	Custodial Supplies purchased	0100-26000-0-0000-8200-430000-060		706.68
					Warrant Total:	**1,062.45**
					Vendor Total:	**6,103.59**
3512-T-MOBILE	512807783	PO-260100	Hotspot Service Fees for Fiscal Ye	0100-00000-0-0000-7200-590008-000		1,070.60
					Warrant Total:	**1,070.60**
					Vendor Total:	**1,070.60**
872-Tulare County Office of Ed.	512805833	PO-261083	2025 Mathematics Instruction	0100-40350-0-1110-1000-580000-000		80.00
					Warrant Total:	**80.00**
					Vendor Total:	**80.00**
3349-UniFirst Corporation	512805834	PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		128.96
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		113.47
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		166.21
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		126.97
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		19.21
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		232.66
					Warrant Total:	**787.48**
	512807784	PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		232.66

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0100-General Fund

Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
	512807784	PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		19.21
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		126.97
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		166.21
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		113.47
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		128.96
					Warrant Total:	**787.48**
	512811234	PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		232.66
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		19.21
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		126.97
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		166.21
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		113.47
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		128.96
					Warrant Total:	**787.48**
	512812757	PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		232.66
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		19.21
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		126.97
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		166.21
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		113.47
		PO-260062	Service for Uniforms, Rugs and Mop	0100-00000-0-0000-8200-550005-000		128.96
					Warrant Total:	**787.48**
					Vendor Total:	**3,149.92**
2534-US Bank National Association	512808467	PO-261215	Material and Supplies for	0100-09000-0-1110-1000-430000-000		15.25
		PO-261215	Material and Supplies for	0100-09000-0-1110-1000-430000-000		61.95
		PO-261215	Material and Supplies for	0100-09000-0-1110-1000-430000-000		13.56
		PO-261215	Material and Supplies for	0100-09000-0-1110-1000-430000-000		15.57
		PO-261215	Material and Supplies for	0100-09000-0-1110-1000-430000-000		82.17
		PO-261173	Custodial, Lincoln Food Service	0100-81500-0-0000-8110-430000-000		284.66
		PO-261174	Custodial, Cleaning Supplies-	0100-00000-0-0000-8200-430000-000		3,645.76
		PO-261140	Lincoln, Room 27 HVAC- Order	0100-81500-0-0000-8110-430000-000		455.96
		PO-261117	Materials and Supplies for Student E	0100-26000-0-1110-1000-430000-000		186.09
		PO-261215	Material and Supplies for	0100-09000-0-1110-1000-430000-000		244.49
		PO-261208	Maintenance- Receipt 12/1/2025	0100-81500-0-0000-8110-430000-000		103.02
		PO-261117	Materials and Supplies for Student E	0100-26000-0-1110-1000-430000-000		451.75
		PO-261117	Materials and Supplies for Student E	0100-26000-0-1110-1000-430000-000		110.29
		PO-261117	Materials and Supplies for Student E	0100-26000-0-1110-1000-430000-000		73.66
		PO-261129	Rafer, Betco Microrider Floor	0100-81500-0-0000-8110-430000-000		344.51
		PO-261130	Roosevelt, Betco Genesys Floor	0100-81500-0-0000-8110-430000-000		71.92

Paid Date(s) From: 1/8/2026 To: 2/5/2026

0100-General Fund

Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
	512808467	PO-261117	Materials and Supplies for Student E	0100-26000-0-1110-1000-430000-000		863.82
		PO-261117	Materials and Supplies for Student E	0100-26000-0-1110-1000-430000-000		57.01
		PO-261117	Materials and Supplies for Student E	0100-26000-0-1110-1000-430000-000		44.12
		PO-261117	Materials and Supplies for Student E	0100-26000-0-1110-1000-430000-000		50.88
		PO-261117	Materials and Supplies for Student E	0100-26000-0-1110-1000-430000-000		89.20
		PO-261117	Materials and Supplies for Student E	0100-26000-0-1110-1000-430000-000		13.63
		PO-260237	Professional Development	0100-09000-0-1110-1000-430000-000		77.40
		PO-260237	Professional Development	0100-09000-0-1110-1000-430000-000		160.96
		PO-261027	indi Class Pack w / 2 Code Mats &	0100-11000-0-1110-1000-430000-000		1,000.00
		PO-261027	indi Class Pack w / 2 Code Mats &	0100-26000-0-1110-1000-430000-000		1,134.30
		PO-261107	Lodging Fees for CASMEC	0100-67700-9-1155-1000-520000-060		1,154.79
		PO-261213	Registration fees for 2026 ACSA	0100-00000-0-0000-7100-520000-000		1,050.00
		PV-260128	4246-0445-5572-0782	0100-11000-0-0000-7300-520000-000		290.00
		PO-260292	ELOP- Order 5630392	0100-26000-0-0000-8110-560000-000		613.91
		PV-260127	4246-0445-5572-0782	0100-26000-0-1110-1000-580000-000		1,560.00
		PV-260127	4246-0445-5572-0782	0100-26000-0-1110-1000-580000-000		1,855.50
		PV-260127	4246-0445-5572-0782	0100-26000-0-1110-1000-580000-000		756.61
		PV-260127	4246-0445-5572-0782	0100-26000-0-1110-1000-580000-000		626.61
		PV-260128	4246-0445-5572-0782	0100-11000-0-0000-7300-580000-000		468.16
		PV-260127	4246-0445-5572-0782	0100-26000-0-1110-1000-580000-000		9,386.79
		PV-260127	4246-0445-5572-0782	0100-26000-0-1110-1000-580000-000		1,085.83
		PV-260127	4246-0445-5572-0782	0100-26000-0-1110-1000-580000-000		20.48
		PV-260127	4246-0445-5572-0782	0100-26000-0-1110-1000-580000-000		819.93
		PV-260129	4246-0445-5572-0782	0100-00000-0-0000-7300-590010-000		68.53
		PV-260129	4246-0445-5572-0782	0100-00000-0-0000-7300-590010-000		67.82
					Warrant Total:	**29,476.89**
					Vendor Total:	**29,476.89**
1567-Verizon Wireless	512805836	PO-260102	Cell Phone Usage Charges for Fisca	0100-81500-0-0000-8110-590006-000		1,540.02
		PO-260124	Business UNL Mob Clt/Desk Phon	0100-26000-0-0000-8200-590006-000		35.94
					Warrant Total:	**1,575.96**
					Vendor Total:	**1,575.96**
4142-Webb, Jennifer	512806920	PO-261086	JENNIFER WEBB	0100-65000-0-5760-3600-580000-000		61.60
					Warrant Total:	**61.60**
					Vendor Total:	**61.60**
918-Weco Supply Company Inc	512811235	PO-260143	Monthly Rental for Torch Welding T	0100-81500-0-0000-8110-560000-000		141.98
					Warrant Total:	**141.98**

Paid Date(s) From: 1/8/2026 To: 2/5/2026

0100-General Fund

Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
					Vendor Total:	**141.98**
925-WESTERN BUILDING MATERIALS C	512812758	PO-261150	Lincoln, Girls Restroom in the	0100-60190-0-0000-8110-580000-000		5,652.00
		PO-261149	Lincoln, Boys Restroom in the	0100-60190-0-0000-8110-580000-000		2,956.00
					Warrant Total:	**8,608.00**
					Vendor Total:	**8,608.00**
2375-Wright Express FSC	512808470	PO-260092	District Vehicle Fuel Expenditures f	0100-81500-0-0000-8110-430009-000		4,501.30
					Warrant Total:	**4,501.30**
					Vendor Total:	**4,501.30**
				Total # of Warrants: **118**	**Fund Total:**	**1,389,394.60**

Paid Date(s) From: 1/8/2026 To: 2/5/2026

0800-Student Activity Special Revenue Fund

Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
33-Amazon.com Services LLC	512811209	PV-260132	1XH4-4WXC-G1NY	0800-82100-0-1110-4000-430000-070		57.72
		PV-260132	1GCK-DRXW-7WQ	0800-82100-0-1110-4000-430000-070		791.57
					Warrant Total:	**849.29**
					Vendor Total:	**849.29**
209-D & D Distributing	512807774	PO-260420	Products for Student Ice Cream	0800-82100-0-1110-4000-430000-070		319.20
		PO-260391	Products for Student Ice Cream	0800-82100-0-1110-4000-430000-085		436.80
		PO-260263	Products for Student Ice Cream	0800-82100-0-1110-4000-430000-060		369.60
		PO-260263	Products for Student Ice Cream	0800-82100-0-1110-4000-430000-060		184.80
					Warrant Total:	**1,310.40**
					Vendor Total:	**1,310.40**
4050-E&M's Reptile Family LLC	512806907	PO-261216	Event Date: 1/21/26	0800-82100-0-1110-4000-580000-000		570.00
					Warrant Total:	**570.00**
					Vendor Total:	**570.00**
3792-Joey's Jumping Castle	512812734	PO-261320	Fall Fest Fundraiser Rentals	0800-82100-0-1110-4000-560000-090		1,628.00
					Warrant Total:	**1,628.00**
					Vendor Total:	**1,628.00**
2974-Print Theory	512805829	PO-261183	Bib Number, full color print 8.3" x	0800-82100-0-1110-4000-580000-060		539.43
					Warrant Total:	**539.43**
					Vendor Total:	**539.43**
3327-TShirt Express Screenprinting	512808466	PO-261168	T-Shirts for students to promote	0800-82100-0-1110-4000-580000-090		229.90
					Warrant Total:	**229.90**
					Vendor Total:	**229.90**
2534-US Bank National Association	512808468	PO-260378	Materials and Supplies for Student	0800-82100-0-1110-4000-430000-090		50.00
		PO-260378	Materials and Supplies for Student	0800-82100-0-1110-4000-430000-090		148.20
		PO-260378	Materials and Supplies for Student	0800-82100-0-1110-4000-430000-090		123.44
		PO-261118	Supplies for School Events and St	0800-82100-0-1110-4000-430000-070		77.76
		PO-261118	Supplies for School Events and St	0800-82100-0-1110-4000-430000-070		80.95
		PO-261118	Supplies for School Events and St	0800-82100-0-1110-4000-430000-070		37.30
		PO-261118	Supplies for School Events and St	0800-82100-0-1110-4000-430000-070		173.59
		PO-261118	Supplies for School Events and St	0800-82100-0-1110-4000-430000-070		143.84
		PO-261118	Supplies for School Events and St	0800-82100-0-1110-4000-430000-070		102.19
		PO-260890	Supplies for School Events, Field T	0800-82100-0-1110-4000-430000-080		77.00
		PO-260890	Supplies for School Events, Field T	0800-82100-0-1110-4000-430000-080		45.84
		PO-260378	Materials and Supplies for Student	0800-82100-0-1110-4000-430000-090		10.00

Paid Date(s) From: 1/8/2026 To: 2/5/2026

0800-Student Activity Special Revenue Fund

Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si			Amount
	512808468	PO-260890	Supplies for School Events, Field T	0800-82100-0-1110-4000-430000-080			197.00
		PO-260890	Supplies for School Events, Field T	0800-82100-0-1110-4000-430000-080			21.98
		PO-260345	Supplies for School Events and St	0800-82100-0-1110-4000-430000-085			244.04
		PO-260345	Supplies for School Events and St	0800-82100-0-1110-4000-430000-085			131.08
		PO-260345	Supplies for School Events and St	0800-82100-0-1110-4000-430000-085			47.67
		PO-260345	Supplies for School Events and St	0800-82100-0-1110-4000-430000-085			121.83
		PO-260378	Materials and Supplies for Student	0800-82100-0-1110-4000-430000-090			87.77
		PO-260261	Supplies for School Events and	0800-82100-0-1110-4000-430000-060			325.72
		PO-260261	Supplies for School Events and	0800-82100-0-1110-4000-430000-060			101.19
		PO-260261	Supplies for School Events and	0800-82100-0-1110-4000-430000-060			162.97
		PO-260261	Supplies for School Events and	0800-82100-0-1110-4000-430000-060			71.92
		PO-260261	Supplies for School Events and	0800-82100-0-1110-4000-430000-060			125.49
		PO-260261	Supplies for School Events and	0800-82100-0-1110-4000-430000-060			487.32
		PO-261102	Meals for students at Leadership t	0800-82100-0-1110-4000-580000-090			205.87
		PO-260791	Sweet Thistle Pumkpin Patch Field	0800-82100-0-1110-4000-580000-060			100.62
		PO-261046	Expenses related to student field t	0800-82100-0-1110-4000-580000-085			2,700.70
						Warrant Total:	**6,203.28**
						Vendor Total:	**6,203.28**
					Total # of Warrants:	**7** **Fund Total:**	**11,330.30**

Paid Date(s) From: 1/8/2026 To: 2/5/2026

1200-Child Development Fund

Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
3451-AXA Equitable Life Insurance C	512810154	PO-260073	Employee Life Insurance Benefit	1200-00010-0-0000-0000-951400-000		6.00
					Warrant Total:	**6.00**
					Vendor Total:	**6.00**
2671-Canon Financial Services Inc	512811212	PO-260084	Washington Monthly Copier Lease	1200-61050-0-0001-2700-560000-000		65.39
					Warrant Total:	**65.39**
					Vendor Total:	**65.39**
298-EDCARE GROUP, THE	512810158	PO-260113	Annual Employee Insurance Premi	1200-00010-0-0000-0000-951400-000		1,808.50
		PO-260113	Annual Employee Insurance Premi	1200-00010-0-0000-0000-951400-000		1,808.50
					Warrant Total:	**3,617.00**
					Vendor Total:	**3,617.00**
324-Fresno County Superintendent	512808460	PO-261255	Pre-K interactions Essentials for Ed	1200-61050-0-0001-1000-580000-000		900.00
					Warrant Total:	**900.00**
					Vendor Total:	**900.00**
3683-ODP Business Solutions LLC	512812745	PO-260265	School Supplies for the 2025-2026 A	1200-61050-0-0001-1000-430000-000		51.10
		PO-260265	School Supplies for the 2025-2026 A	1200-61050-0-0001-1000-430000-000		17.23
		PO-260265	School Supplies for the 2025-2026 A	1200-61050-0-0001-1000-430000-000		389.65
					Warrant Total:	**457.98**
					Vendor Total:	**457.98**
2534-US Bank National Association	512808469	PO-261169	Student engagement event: Sugar c	1200-61050-0-0001-1000-430000-000		131.04
					Warrant Total:	**131.04**
					Vendor Total:	**131.04**
				Total # of Warrants:	**6** **Fund Total:**	**5,177.41**

Paid Date(s) From: 1/8/2026 To: 2/5/2026

1300-Cafeteria Fund

Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
3451-AXA Equitable Life Insurance C	512810155	PO-260073	Employee Life Insurance Benefit	1300-00010-0-0000-0000-951400-000		12.00
					Warrant Total:	**12.00**
					Vendor Total:	**12.00**
2671-Canon Financial Services Inc	512811213	PO-260084	Washington Monthly Copier Lease	1300-53100-0-0000-3700-560000-000		265.07
					Warrant Total:	**265.07**
					Vendor Total:	**265.07**
298-EDCARE GROUP, THE	512810159	PO-260113	Annual Employee Insurance Premi	1300-53100-0-0000-3700-370200-000		3,781.50
		PO-260113	Annual Employee Insurance Premi	1300-53100-0-0000-3700-370200-000		3,781.50
		PO-260113	Annual Employee Insurance Premi	1300-00010-0-0000-0000-951400-000		3,408.00
		PO-260113	Annual Employee Insurance Premi	1300-00010-0-0000-0000-951400-000		3,408.00
					Warrant Total:	**14,379.00**
					Vendor Total:	**14,379.00**
2587-EMCOR Services MESA Energy	512811216	PO-261291	Service call walk in refrigerator	1300-53100-0-0000-3700-560000-000		1,132.92
					Warrant Total:	**1,132.92**
					Vendor Total:	**1,132.92**
349-Gold Star Foods Inc	512806909	PO-260164	Food Purchases NSLP, NSBP,	1300-53100-0-0000-3700-470000-000		673.20
		PO-260164	Food Purchases NSLP, NSBP,	1300-53100-0-0000-3700-470000-000		1,205.25
		PO-260164	Food Purchases NSLP, NSBP,	1300-53100-0-0000-3700-470000-000		1,250.48
		PO-260164	Food Purchases NSLP, NSBP,	1300-53100-0-0000-3700-470000-000		243.00
		PO-260164	Food Purchases NSLP, NSBP,	1300-53100-0-0000-3700-470000-000		1,840.30
		PO-260165	USDA Commodity Storage Fees	1300-53100-0-0000-3700-560000-000		425.00
					Warrant Total:	**5,637.23**
	512810162	PO-260164	Food Purchases NSLP, NSBP,	1300-53100-0-0000-3700-470000-000		27.00
		PO-260164	Food Purchases NSLP, NSBP,	1300-53100-0-0000-3700-470000-000		636.45
		PO-260164	Food Purchases NSLP, NSBP,	1300-53100-0-0000-3700-470000-000		137.70
					Warrant Total:	**801.15**
	512811219	PO-260164	Food Purchases NSLP, NSBP,	1300-53100-0-0000-3700-470000-000		1,881.89
		PO-260164	Food Purchases NSLP, NSBP,	1300-53100-0-0000-3700-470000-000		1,994.00
					Warrant Total:	**3,875.89**
	512812730	PO-260164	Food Purchases NSLP, NSBP,	1300-53100-0-0000-3700-470000-000		1,785.22
					Warrant Total:	**1,785.22**
					Vendor Total:	**12,099.49**
3828-Imperial Bag & Paper Co LLC	512806910	PO-260163	NSLP, NSBP, ASSP,SSO Paper	1300-53100-0-0000-3700-430000-000		1,427.25

Paid Date(s) From: 1/8/2026 To: 2/5/2026

1300-Cafeteria Fund

Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si		Amount
					Warrant Total:	**1,427.25**
	512810164	PO-260163	NSLP, NSBP, ASSP,SSO Paper	1300-53100-0-0000-3700-430000-000		949.98
		PO-260163	NSLP, NSBP, ASSP,SSO Paper	1300-53200-0-0000-3700-430000-000		148.00
		PO-260163	NSLP, NSBP, ASSP,SSO Paper	1300-53100-0-0000-3700-430000-000		355.15
					Warrant Total:	**1,453.13**
	512811223	PO-260163	NSLP, NSBP, ASSP,SSO Paper	1300-53100-0-0000-3700-430000-000		1,340.50
					Warrant Total:	**1,340.50**
					Vendor Total:	**4,220.88**
2322-PRODUCERS DAIRY FOODS INC	512806914	PO-260161	Milk Purchases for NSLP.NSBP,	1300-53100-0-0000-3700-470000-000		2,568.15
		PO-260161	Milk Purchases for NSLP.NSBP,	1300-53200-0-0000-3700-470000-000		59.02
					Warrant Total:	**2,627.17**
	512807782	PO-260161	Milk Purchases for NSLP.NSBP,	1300-53100-0-0000-3700-470000-000		1,650.21
		PO-260161	Milk Purchases for NSLP.NSBP,	1300-53100-0-0000-3700-470000-000		1,150.50
		PO-260161	Milk Purchases for NSLP.NSBP,	1300-53200-0-0000-3700-470000-000		29.51
					Warrant Total:	**2,830.22**
	512810166	PO-260161	Milk Purchases for NSLP.NSBP,	1300-53100-0-0000-3700-470000-000		622.14
		PO-260161	Milk Purchases for NSLP.NSBP,	1300-53100-0-0000-3700-470000-000		1,540.08
		PO-260161	Milk Purchases for NSLP.NSBP,	1300-53200-0-0000-3700-470000-000		29.51
		PO-260161	Milk Purchases for NSLP.NSBP,	1300-53200-0-0000-3700-470000-000		29.51
					Warrant Total:	**2,221.24**
					Vendor Total:	**7,678.63**
835-SYSCO FOODSERVICES OF MODEST	512806919	PO-260162	NSLP, NSBP, ASSSP, SSO Food P	1300-53100-0-0000-3700-470000-000		686.85
		PO-260162	NSLP, NSBP, ASSSP, SSO Food P	1300-53100-0-0000-3700-470000-000		13,044.79
		PO-260162	NSLP, NSBP, ASSSP, SSO Food P	1300-53100-0-0000-3700-470000-000		12,913.69
		PO-260162	NSLP, NSBP, ASSSP, SSO Food P	1300-53200-0-0000-3700-470000-000		383.76
					Warrant Total:	**27,029.09**
	512810169	PO-260162	NSLP, NSBP, ASSSP, SSO Food P	1300-53100-0-0000-3700-430000-000		447.82
		PO-260162	NSLP, NSBP, ASSSP, SSO Food P	1300-53100-0-0000-3700-470000-000		3,039.52
					Warrant Total:	**3,487.34**
	512811232	PO-260162	NSLP, NSBP, ASSSP, SSO Food P	1300-53100-0-0000-3700-430000-000		890.64
		PO-260162	NSLP, NSBP, ASSSP, SSO Food P	1300-53100-0-0000-3700-470000-000		2,147.40
		PO-260162	NSLP, NSBP, ASSSP, SSO Food P	1300-53100-0-0000-3700-470000-000		14,471.38
					Warrant Total:	**17,509.42**
	512812755	PO-260162	NSLP, NSBP, ASSSP, SSO Food P	1300-53100-0-0000-3700-470000-000		1,065.84

Paid Date(s) From: 1/8/2026 To: 2/5/2026

1300-Cafeteria Fund

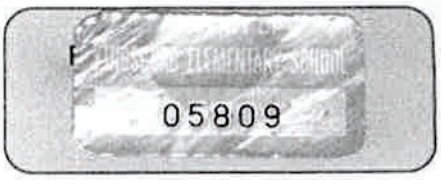
Vendor	Warrant No	Reference	Description	Fu---Re----Y-Gl---Fn---Ob-----Si			Amount
						Warrant Total:	**1,065.84**
						Vendor Total:	**49,091.69**
2534-US Bank National Association	512805835	PO-261177	Save Mart	1300-53100-0-0000-3700-470000-000			41.14
		PO-261178	Kingsburg Super Market	1300-53100-0-0000-3700-470000-000			825.00
		PO-261180	Kingsburg Super Market	1300-53100-0-0000-3700-470000-000			16.03
		PO-261181	Save Mart	1300-53100-0-0000-3700-470000-000			45.37
		PO-261182	Smart & Final	1300-53100-0-0000-3700-470000-000			92.78
						Warrant Total:	**1,020.32**
						Vendor Total:	**1,020.32**
					Total # of Warrants:	**19** **Fund Total:**	**89,900.00**

Paid Date(s) From: 1/8/2026 To: 2/5/2026

RECAP BY FUND OF WARRANTS ISSUED

0100-General Fund		118		1,389,394.60
0800-Student Activity Special Revenue Fund		7		11,330.30
1200-Child Development Fund		6		5,177.41
1300-Cafeteria Fund		19		89,900.00
	Total # of Warrants:	**150**	**Grand Total:**	**1,495,802.31**

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
EQUIPMENT/INVENTORY SURPLUS FORM



Date 1/9/26

Asset No. 05809

Site Reagan Bldg. OFFICE Room _____

Equipment Description Scantron

Manufacturer Scantron

Model No. 888 Pt Serial No. _____

Current Value Over $2,500? *(circle one)* Y (N)

Per BP/AR 3270 property over $2,500 MUST be sold via bid process

☐ Item was lost or stolen - Being reported for inventory purposes

Reason for Surplus Archaic

Site Approval _____

Please send completed forms to the CBO at the District Office.

District Office Approval- CBO _____

Must have Board approval prior to disposal

District Office Use Only

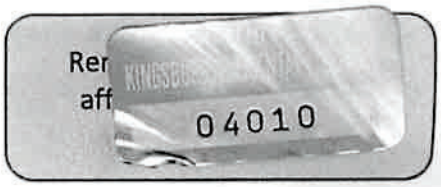
Presented to Board for approval on: _____ Initials: _____

Removed from Inventory System on: _____ Initials: _____

Method of Disposal: ☐ E-waste/E-recycle or Destroyed

☐ Sold- Per BP/AR 3270 property over $2,500 MUST be sold via bid process

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
EQUIPMENT/INVENTORY SURPLUS FORM



Date 1/9/26

Asset No. 04010

Site Reagan Bldg. office Room

Equipment Description Umax Scanner

Manufacturer Umax

Model No. Astra 1220U Serial No.

Current Value Over $2,500? *(circle one)* Y (N)

Per BP/AR 3270 property over $2,500 MUST be sold via bid process

☐ Item was lost or stolen - Being reported for inventory purposes

Reason for Surplus Archaic

Site Approval

Please send completed forms to the CBO at the District Office.

District Office Approval- CBO

Must have Board approval prior to disposal

District Office Use Only

Presented to Board for approval on: Initials:

Removed from Inventory System on: Initials:

Method of Disposal: ☐ E-waste/E-recycle or Destroyed

☐ Sold- Per BP/AR 3270 property over $2,500 MUST be sold via bid process

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
EQUIPMENT/INVENTORY SURPLUS FORM

Date 1-16-26

Asset No. 10451

Site Roosevelt

Bldg. Auditorium Room _____



Equipment Description Projector

Manufacturer NEC

Model No. 04/15 PO# 151003 Serial No. 4Z00219 EC

Current Value Over $2,500? *(circle one)* Y (N)

Per BP/AR 3270 property over $2,500 MUST be sold via bid process

☐ Item was lost or stolen - Being reported for inventory purposes

Reason for Surplus Obsolete

PRINT

Site Approval Shu Marshall

Please send completed forms to the CBO at the District Office.

District Office Approval- CBO _____

Must have Board approval prior to disposal

District Office Use Only

Presented to Board for approval on: _____ Initials: _____

Removed from Inventory System on: _____ Initials: _____

Method of Disposal:

☒ E-waste/E-recycle or Destroyed

☐ Sold- Per BP/AR 3270 property over $2,500 MUST be sold via a bid process

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
EQUIPMENT/INVENTORY SURPLUS FORM

Date 1-16-26

Asset No. 08903

Site Roosevelt

Bldg. Auditorium Room



Equipment Description Projector

Manufacturer NEC

Model No. 05/12 PO# 21150 Serial No. 2200002BEC

Current Value Over $2,500? *(circle one)* Y (N)

Per BP/AR 3270 property over $2,500 MUST be sold via bid process

☐ Item was lost or stolen - Being reported for inventory purposes

Reason for Surplus Obsolete

PRINT

Site Approval Shu Marshall

Please send completed forms to the CBO at the District Office.

District Office Approval- CBO

Must have Board approval prior to disposal

District Office Use Only

Presented to Board for approval on: Initials:

Removed from Inventory System on: Initials:

Method of Disposal: ☒ E-waste/E-recycle or Destroyed

☐ Sold- Per BP/AR 3270 property over $2,500 MUST be sold via a bid process

Kingsburg Elementary Charter School District
Board Agenda Item

NOTE: All Board items are subject to approval by the Board President.

1. **Agenda Item:**
   Consider Approval of MOU with Fresno Pacific University for Supervised Practicum or Internship Experiences

2. **Agenda Item Category:**
   - ✓ **Consent Agenda**
   - **Action Item**
   - **Presentation**
   - **Public Hearing**
   - **Closed Session**

3. **Submitted By:**
   Sarah Ballard, Director of Human Resources

4. **Attachments:**
   - **Not Applicable**
   - ✓ **To Be Enclosed with Board Packets**
   - ***Overnight trip requests require itinerary, location, dates and flyer to be submitted to the Board**

5. **Purpose:**
   To approve an MOU between KECSD and Fresno Pacific University for supervised practicum and internship placements in school counseling, school psychology, and behavior analysis.

6. **Financial Impact:**
   N/A

7. **Funding Source:**
   N/A

8. **Impact on Students:**
   Students benefit from expanded support services delivered by practicum and internship candidates working under the direct supervision of credentialed District staff, ensuring continuity, quality, and student safety.

Submit Completed Request to Maxine Balling

FRESNO PACIFIC UNIVERSITY
School of Graduate and Professional Studies

AGREEMENT BETWEEN

FRESNO PACIFIC UNIVERSITY
DEPARTMENT OF STUDENT SERVICES AND LEADERSHIP
&
KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
KINGSBURG, CALIFORNIA

THIS AGREEMENT entered into this 14th day of January 2026 by and between Fresno Pacific University, hereinafter called the University, and Kingsburg Elementary Charter School District, in Kingsburg, California hereinafter called the District.

It is mutually agreed between the parties hereto, as follows:

I.

Supervised Practicum or Internship Experiences" as used herein in this Agreement, means active participation in the duties and functions of a professional school counselor/school psychologist/behavior analyst under the direct supervision and instruction of employees of the University and facilitated by employees of the District (school site cooperating professionals) who hold a valid PPS School Counseling or School Psychology credential issued by the California Commission on Teaching Credentialing (CTC) authorizing them to serve as a professional in the schools in which the internship or sitework is provided. School site cooperating professionals shall refer to a District employee holding a valid, clear, pupil personnel services credential issued by the CTC who has three or more years of experience in their credentialed area of work or a Board-Certified Behavior Analyst (BCBA) who has three or more years of experience.

The District shall provide an Internship or Practicum experience through the pupil services program operating within the District Jurisdiction. Such experiences shall be conducted under the direct supervision and instruction of University employees and facilitated by District employees.

The District may refuse to accept for an Internship or Practicum experience any intern or University student assigned to the District, and upon the District's request, the University shall terminate the assignment of the intern or practicum student in the District. Students (School Counseling/Psychology/BCBA interns and practicum students) shall be subject to the standard background check of other applicants for District employment.

The District agrees to provide a broad and multifaceted experience and provide interns and practicum students with opportunities to engage in the full range of activities expected of a Behavior Analyst, school counselor or school psychologist. The District agrees to provide each University student adequate time and opportunity in the school setting to complete the site-based requirements outlined in the course syllabus for School Psychology, School

Counseling or Behavior Analysis site-based work. The intern or practicum student will provide this information to their school site cooperating professional.

Practicum/Site-Based Work in School Psychology

The District agrees to provide candidates with site-based opportunities and specific experiences aligned with the School Psychology Performance Expectations (SPPE) developed by the CTC as a part of the Pupil Personnel Services Credential Programs outlined in PSA-20-09. These experiences (SPPEs) must include, but are not limited to the following: (a) data-based decision making, (b) consultation and collaboration, (c) interventions and support to develop academic skills, (d) behavior interventions and mental health services to develop social and life skills (e) direct and indirect services-school wide practice to promote learning, (f) school-wide practices to promote behavioral and mental health (g) family-school collaboration, (h) human diversity, (i) research and program evaluation, and (j) legal, ethical and professional practices and dispositions.

There are two required levels of school-based activities. The first level, practicum, consists of a series of supervised experiences that occur prior to the culminating experience or internship, and is conducted in site-based settings. The practicum provides for the application of pedagogical knowledge, skills and abilities as identified in the SPPEs. The program has systematic means of evaluating the practicum experiences to ensure the acquisition of the performance expectations by candidates.

A minimum of 450 clock hours of practicum is required according to the following standards and guidelines.

All practicum experiences are evaluated. School supervisors will be expected to participate in evaluations of their interns or practicum students. School supervisors will also be expected to participate in 2-3 meetings with the University supervisor each semester. More information on the CTC requirements is available at ctc.ca.gov.

Internship or Culminating Experience in School Psychology

The second level of site-based experiences is the culminating experience, or internship which provides candidates the opportunity to demonstrate the full range of skills acquired during formal training, and to acquire additional knowledge and skills most appropriately gained through supervised professional experiences. Under the supervision of a credentialed school psychologist, candidates provide direct and indirect services to pupils, parents, and school staff in all training areas.

A minimum of twelve hundred (1,200) clock hours of site-based experience is required according to the following guidelines: CTC Pupil Personnel Services: School Psychology Program Standards 6.

1. The culminating experience or internship is typically completed within one (1) academic year but shall be completed within no more than two (2) consecutive academic years consisting of a minimum of twelve hundred (1,200) clock hours of site-based experience.

2. The culminating experience or internship must include a minimum of one thousand (1000) clock hours in a preschool – grade 12 school setting providing direct and indirect services to pupils.

3. A written plan for the culminating experience is prepared and agreed upon by representatives of the local educational agency, the site supervisor(s), and program supervisory staff. The experience plan is completed early in the semester and is periodically reviewed and revised. The plan identifies the objectives, describes appropriate experiences for the achievement of the objectives across settings, and outlines the evaluation plan for determining the achievement of each objective. The plan is organized around the School Psychology Professional Expectations (CTC) and includes plans to demonstrate those Professional Expectation. The plan also delineates the responsibilities of the University, the District, and the local supervisory personnel. (CTC School Psychology Program Standard 5)

4. Candidates receive academic credit for the culminating experience or internship, and the experience is recognized primarily as a training activity with appropriate supervision by the cooperating school district and the program.

The District agrees to provide interns or practicum students with a minimum of two (2) hours of supervision each week (prorated for part-time placements). Site supervisors will be trained by University staff each year and be given a copy of the student's practicum/internship syllabus and competency checklist. They will participate in the student's evaluation at the end of each semester. Site supervisors will be expected to participate in the "Program Exit and Evaluation" meeting held at the conclusion of the student's internship. (CTC School Psychology Program Standard 5)

Clinical Practice Hours in School Counseling

The District agrees to provide candidates with site-based opportunities and specific experiences aligned with the School Counseling Performance Expectations (SCPE) developed by the CTC as a part of the Pupil Personnel Services Credential Programs outlined in PSA-20-09. The candidate's total clinical practice hours experience includes the following:

1. Candidates are required to complete a minimum of eight hundred (800) clock hours in two of three school levels such as elementary, middle, high school with a minimum of two hundred (200) clock hours within each level. Two hundred (200) hours of the eight hundred (800) clock hours may be completed in other areas related to schools and/or counseling, such as clinical hours needed for a Child Welfare and Attendance (CWA) authorization. At least six hundred (600) clock hours must be completed in public school settings with Pre-K-12 pupils. If a candidate elects to complete 200 of the 800 hours in a setting outside

of the Pre-K-12 school system, they must have a site supervisor that has a master's degree in counseling or a related area.
2. The opportunity for the candidate to gain supervised experience in the understanding and use of a variety of school resources, including: data and information systems on student learning and achievement; career development materials; information on colleges and universities; the use of school technologies for information access, teaching and learning; and tests and measures used in assessing student learning and achievement, development of school, family, and community partnership.

3. The opportunity for the candidate to gain supervised experience in comprehensive student support systems that provides prevention and intervention services on behalf of students around crisis and trauma, including but not limited to: suicide and homicide risk and assessment and school shootings.

4. The opportunity to work with students of diverse backgrounds (150 hours) including socioeconomic disadvantages, English learners, homeless youth, foster youth; students with disabilities (including Section 504 plans), students experiencing suspension and expulsion from school, sexual minority youth (LGBTQ+), racial and ethnic minorities; and understand information on school, district, State, and Federal policies and the impact of resulting practices.

5. A planning document for clinical experience is prepared and agreed upon by the site supervisor(s) and program faculty serving as course instructors. The plan includes the activities candidates are expected to experience, the experiences used to attain competencies, and a plan for determining competency attainment. The plan also delineates the responsibilities of both program faculty and school counseling supervisors. The plan is completed early in the clinical experience and periodically reviewed and revised.

6. Articulate and provide an example of an individualized self-care plan to ensure long-term wellness and professionalism to successfully cope with high stress situations. Dispositions and recommendations for self-care and self-work, for example, candidate participating as a counselee in individual and/or group counseling.

7. Within the required clinical practice hours, candidates are required to complete at least 100 hours of experience in each of the following areas: Social/Emotional, College/Career, and Academic (see CTC SCPEs #3, #4, and #5 for specific activities).

The District agrees to provide interns or practicum students with a minimum of one hour individually or one and one half (1.5) hours of small group supervision each week (prorated for part-time placements). Site supervisors will be trained by University staff each year and be given a copy of the student's practicum/internship syllabus and competency checklist. They will participate in the student's evaluation at the end of each semester. Site supervisors will be expected to participate in the "Program Exit and Evaluation" meeting held at the conclusion of the student's practicum/internship. (CTC Program Standard 4) More information on the CTC requirements is available at ctc.ca.gov.

Practicum/Site-Based Work in Behavior Analysis
The District agrees to provide candidates with site-based opportunities and specific experiences aligned with the 6th Edition BCBA Task List. The Task List is organized into two major sections, Foundations and Applications. These Tasks include but are not limited to the following: (a) Philosophical Underpinnings (b) Concepts and Principles (c) Measurement, Data Display, and Interpretation (d) Experimental Design (e) Ethics (f) Behavior Assessment (g) Behavior-Change Procedures (h) Selecting and Implementing Interventions (i) Personnel Supervision and Management. The governing body responsible for the 6th Edition BCBA Task List is the Behavior Analyst Certification Board (BACB) and additional information regarding the Task List can be found at BACB.org.

The practicum consists of a series of supervised experiences that occur after a candidate has begun the BCBA coursework and is conducted in site-based settings. The practicum provides for the application of pedagogical knowledge, skills and abilities as identified in the 6th Edition BCBA Task List. The program has systematic means of evaluating the practicum experiences to ensure the acquisition of the performance expectations by candidates. The University provides the BCBA supervisor for the practicum experience unless other arrangements are made in advance.

All practicum experiences are evaluated. District supervisors will be expected to participate in evaluations of their interns or practicum students.

II.

Worker's Compensation Coverage. Unpaid Interns and Practicum students are District volunteers and not entitled to the District's Worker's Compensation coverage. The University will provide Worker's Compensation coverage to unpaid interns and practicum students for injuries, illnesses or diseases arising out of their use of the District's facilities while participating in the University's program.

Interns who are contracted employees will be covered by the District's Worker's Compensation coverage.

Liability Insurance. University and the District shall maintain in full force and effect, at all times during the term of this Agreement, the following liability insurance:

1. Commercial General Liability Insurance including, but not limited to, personal injury (including bodily injury and death), and property damage for liability arising out of each of their intern/practicum student's performance under the Agreement. Coverage shall include Abuse or Molestation Liability. Said insurance coverage shall be no less than ONE MILLION DOLLARS ($1,000,000) per occurrence and THREE MILLION DOLLARS ($3,000,000) aggregate.

2. Professional Liability (Errors and Omissions) Insurance for liability arising out of, or in connection with, each of their intern/practicum student's performance under this

Agreement. Coverage shall be no less than ONE MILLION DOLLARS ($1,000,000) per each wrongful act or offense and THREE MILLION DOLLARS ($3,000,000) aggregate.

At the District's request, the University shall deliver all required certificates of insurance to the District. The certificates shall make reference to all provisions and endorsements referred to in this section and shall be signed on behalf of the insurer by its authorized representative.

III.

This assignment of a University student to Internship and practicum experiences in the District shall be deemed to be effective for the purposes of this Agreement as of the date the student presents to the proper University authorities the preliminary Certificate of Clearance (or other state-mandated clearance) and to the District the assignment sheet issued by the University.

IV.

Each party shall be responsible for the negligence of its own employees. Liability is limited by CTC and all other applicable laws. For purposes of this paragraph, the actions of an Intern or practicum student, while acting within the legitimate scope of their authority, shall be deemed to be the actions of the University.

V.

Non-Discrimination Clause:
The University and the District agree to abide by the requirements of the following as applicable: Title VI of the Civil Rights Act of 1964 and Title VII of the Civil Rights Act of 1964, as amended by the Equal Employment Opportunity Act of 1972, Federal Executive Order 11246 as amended, the Rehabilitation Act of 1973, as amended, the Vietnam Era Veteran's Readjustment Assistance Act of 1974, Title IX of the Education Amendments of 1972, the Age Discrimination Act of 1975, and the Fair Housing Act of 1968 as amended; and the Americans with Disabilities Act of 1990.

The University and the District agree not to discriminate in their respective employment or volunteer practices and will render services under this Agreement without regard to age, race, color, religion, sex, sexual orientation, national origin, veteran status, political affiliation, or disabilities. Any act of discrimination committed by the University or the District or failure to comply with these statutory obligations when applicable shall be grounds for termination of this Agreement.

District agrees to: (1) immediately report to the University's Title IX Coordinator any allegation that a student at Fresno Pacific University has been discriminated against or harassed, or that the student has discriminated or harassed others; and (2) to cooperate with investigation and adjudication procedures in the Unlawful Discrimination/Harassment Policy & Procedures, as those they may change from time to time.

VI.

HIPAA and HITECH

1. To the extent that District is a facility that is subject to the federal Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and the Health Information Technology for Economic and Clinical Health Act ("HITECH"), the Parties agree as set forth below. If District is not Subject to HIPAA and/or HITECH, then this section shall not apply.

    a. Compliance at Site. That University's students and faculty are part of the District's workforce for purposes of HIPAA and HITECH only when at the District. Accordingly, all faculty and students of University must comply with the District's policies and procedures regarding the use, disclosure or creation of protected health information ("PHI") or electronic protected health information ("EPHI").
    b. Training in HIPAA and HITECH Compliance. University shall provide appropriate general training to its students regarding the requirements for the security and privacy of PHI and EPHI under HIPAA and HITECH, including the survivability of these requirements after the internship concludes. Students shall receive such training prior to their placement at the District. Faculty and students shall also complete any additional training regarding PHI and EPHI required by the District's policies and procedures, as those policies and procedures may change from time to time.
    c. Use of PHI and EPHI Outside Site Prohibited. The Parties agree that students assigned to the District will not utilize PHI or EPHI outside of District. Students are prohibited from removing PHI or EPHI from the District's records. Use of PHI or EPHI in the classroom or for research purposes is not permitted. No PHI or EPHI accessed at District will be received, used, stored, transmitted or maintained by the University. Any such use will subject the student to discipline under University's applicable procedures and is grounds for removal of the student from participation in the internship with the District.
    d. Notice Required If PHI or EPHI Has Been Breached. The Parties agree to notify each other in writing as soon as practicable and in all events no later than 48 hours after either Party obtains knowledge that PHI or EPHI has been used, disclosed, transmitted or otherwise accessed in violation of HIPAA and HITECH.

VII.

CONFIDENTIAL RECORDS AND INFORMATION.

CONFIDENTIAL MATERIAL. If any documents and/or information (for example and not as a limitation, employee or student records) that are subject to nondisclosure or protection under federal and/or California laws (collectively and separately "Confidential

Material") are provided to or created by a Party or University student for or pursuant to this Agreement, each Party and University student shall: (A) not release, disseminate, publish, or disclose the Confidential Material, except as required by law or a court order; (B) unless specifically permitted by applicable laws, not use the Confidential Materials for any purpose not related to a Party's or University student's performance of this Agreement; (C) protect and secure the Confidential Material, including Confidential Material saved or stored in an electronic form, to ensure that it is safe from theft, loss, destruction, erasure, alteration, and unauthorized viewing, duplication, and use; (D) acknowledge that any Confidential Material related to students shall be the property of and under the control of the Party whose student it relates to, and (E) not retain any Confidential Material related to a student of the other Party upon the expiration of this Agreement, which shall be accomplished by either the return of or the destruction of such Confidential Material. The provisions of this Subsection shall survive the termination of this Agreement.

To the extent the District's provision of services under this Agreement will entail University staff or students to view, handle, create, or receive Confidential Material consisting of student records of the District's students ("Pupil Records") that are subject to the Family Educational Rights and Privacy Act ("FERPA"), University acknowledges and agrees, for the purposes of this Agreement, that University and its staff and students are hereby designated as "school officials" with "legitimate educational interests" in the Pupil Records, as those terms are defined under FERPA and its implementing regulations. University and its staff and students agree to abide by the FERPA limitations and requirements imposed by 34 CFR 99.33(a) on school officials, including that University and its staff and students will not disclose Pupil Records to any other party without the prior written consent of each pupil's parent or eligible pupil.

VIII.

Indemnification:

1. University agrees to indemnify, defend, and hold harmless the District and its affiliates, directors, trustees, officers, agents, and employees, against all claims, demands, damages, costs, and expenses of whatever nature, including court costs and reasonable attorney's fees, arising out of our resulting from the University's wrongful or negligent act or omissions in performing obligations under this Agreement.
2. District agrees to indemnify, defend, and hold harmless University and its affiliates, directors, trustees, officers, agents, and employees, against all claims, demands, damages, costs, and expenses of whatever nature, including court costs and reasonable attorney's fees, arising out of our resulting from the District's wrongful or negligent acts or omissions in the performance of its obligations contemplated by this Agreement.
3.

IX.

This Agreement will remain in force until June 30, 2029. Any extension of the Agreement term shall be set forth in an amendment executed by the Parties.

Notwithstanding anything herein contained to the contrary, this Agreement may be terminated before June 30, 2029, by one Party's 15 days' advanced written notice to the other Party.

The provisions of this Agreement may be altered, changed, or amended by the mutual, written consent of the Parties.

X.

ADDITIONAL PROVISIONS

1. Nothing contained in this Agreement shall be deemed or construed to create a joint venture, partnership, principal-agent or employment relationship between the parties and neither Party shall have the authority to bind the other party for any purpose.

2. This Agreement and the rights and obligations of the parties shall be governed and construed by the laws of the State of California. Venue for any lawsuit or other legal proceeding concerning or arising out of this Agreement shall be Fresno County.

3. This Agreement supersedes all prior and contemporaneous agreements and understandings between the Parties, both oral and written, with respect to its subject matter and constitutes the complete agreement and understanding between the Parties, unless modified in a writing and executed by both Parties.

4. In the event of a dispute arising from this Agreement, the Parties agree to mediation before initiating litigation. Prior to the initiation of a lawsuit or other legal action, they shall and must, in good faith, submit the claim or dispute to mediation with any mutually agreeable neutral. The costs of the neutral will be split equally between the Parties. If the dispute cannot be resolved through mediation and in the event of subsequent litigation, the prevailing party shall be entitled to recovery from the losing party the prevailing party's reasonable expenses (fees and costs) incurred in the lawsuit or legal action to the extent authorized by law.

5. If any provision of this Agreement is determined to be invalid or unenforceable; that provision shall be amended to achieve as nearly as possible the same effect as the original provision, and the remainder of this Agreement shall remain in full force and effect.

6. No delay or failure by either Party to act in the event of a breach or default hereunder shall be construed as a waiver of that or any succeeding breach or a waiver of the provision itself.

7. This Agreement may be executed in any number of counterparts, each of which shall be an original as against any Party whose signature appears and all of which together shall constitute one and the same instrument.

8. The Parties acknowledge there are no mentor stipends or other forms of compensation or remuneration under this Agreement.

Eileen Whelan, Ph.D., BCBA-D
Fresno Pacific University
1717 S. Chestnut Avenue
Fresno, California 93702

Kingsburg Elementary Charter School District
1310 Stroud Avenue.
Kingsburg, California 93631

Signed by: Eileen M. Whelan D875423518C046B... 2/2/2026

SS&L Department Chairperson **Date**

Superintendent or Designee **Date**

Signed by: Anthony J Gardner Jr 2/2/2026
B509D2E9D8394D2...

Chief Financial Officer **Date**

Clerk or Secretary of the Board of Trustees **Date**

Kingsburg Elementary Charter School District
Board Agenda Item

NOTE: All Board items are subject to approval by the Board President.

1. **Agenda Item:**
   25-26 Stipend Schedule Revision

2. **Agenda Item Category:**
   - ✓ **Consent Agenda**
   - **Action Item**
   - **Presentation**
   - **Public Hearing**
   - **Closed Session**

3. **Submitted By:**
   Bobby Rodriguez, Assistant Superintendent, Business Services

4. **Attachments:**
   - **Not Applicable**
   - ✓ **To Be Enclosed with Board Packets**
   - ***Overnight trip requests require itinerary, location, dates and flyer to be submitted to the Board**

5. **Purpose:**
   To approve the 25-26 stipend schedule revision which includes the updated stipends to reflect the increase in the amount of days/hours for our certificated/classified staff for summer school. The revision also sets the same amount for summer planning and other learning recovery trainings for this summer.

6. **Financial Impact:**
   $273,000

7. **Funding Source:**
   Resource 26000

8. **Impact on Students:**
   This will allow students to have a longer day with our certificated teaching staff, and the opportunity to work in small groups with our classified staff.

Submit Completed Request to Maxine Balling

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
2025-2026
Employee Stipend Schedule

	Stipends Over & Above Regular Assignment (Paid monthly over at least a 3 month period)			**Totals**
RJJH - General	Athletic Director - Certificated	$4,000	0100-11000-0-1135-1000-110002-090	$4,000.00
	Activities Director - Certificated	$2,000	0100-11000-0-1135-1000-110002-090	$2,000.00
	Coach-Rafer Johnson Junior High (per Sport) (Basketball(4), Football, Baseball, Track (3), Volleyball(2), CrossX, Soccer(2),Tennis & Softball) x 16 x $1000	$1,000	0100-11000-0-1135-1000-110002-090	$16,000.00
	GATE/AVID (2)	$500	0100-07140-0-1110-1000-110002-090	$1,000.00
	PLC Lead (8)	$700	0100-09000-0-1110-1000-110002-000	$5,600.00
	MESA (2)	$2,000	0100-09000-0-1154-1000-110002-090	$4,000.00
	Musical Director	$1,000	0100-11000-0-1155-1000-110002-090	$1,000.00
	Site Specific	$600	0100-11000-0-1110-1000-110002-090	$600.00
	Vertical Math Team (4)	$200	0100-09000-0-1152-2130-110002-090	$800.00
	Kingsburg Reads One Book/Literacy Committee (3)	$200	0100-09000-0-1110-2130-110002-090	$600.00
	Technology Committee (2)	$200	0100-09000-0-1110-2130-110002-090	$400.00
				$36,000.00
Reagan	Intramural Coaches/Enrichment Clubs (9)	$650	0100-11000-0-1135-1000-110002-085	$5,850.00
	Drama Director	$1,000	0100-11000-0-1110-1000-110002-085	$1,000.00
	GATE Instructor (2)	$650	0100-07140-0-1110-1000-110002-085	$1,300.00
	PLC Lead (3)	$700	0100-09000-0-1110-1000-110002-000	$2,100.00
	Site Specific	$1,750	0100-11000-0-1110-1000-110002-085	$1,750.00
	Vertical Math Team (6)	$200	0100-09000-0-1152-2130-110002-085	$1,200.00
	Kingsburg Reads One Book/Literacy Committee (4)	$200	0100-09000-0-1110-2130-110002-085	$800.00
	Technology Committee (3)	$200	0100-09000-0-1110-2130-110002-085	$600.00
				$14,600.00
Lincoln	Track Head Coach	$650	0100-11000-0-1135-1000-110002-070	$650.00
	Track Assistant Coaches (2) x $500	$500	0100-11000-0-1135-1000-110002-070	$1,000.00
	Peach Blossom (2)	$75	0100-11000-0-1110-1000-110002-070	$150.00
	Poetry and Prose (2)	$75	0100-11000-0-1110-1000-110002-070	$150.00
	PLC Lead (2)	$700	0100-09000-0-1110-1000-110002-000	$1,400.00
	Site Specific	$400	0100-11000-0-1110-1000-110002-070	$400.00
	Vertical Math Team (4)	$200	0100-09000-0-1152-2130-110002-070	$800.00
	Kingsburg Reads One Book/Literacy Committee (3)	$200	0100-09000-0-1110-2130-110002-070	$600.00
	Technology Committee (2)	$200	0100-09000-0-1110-2130-110002-070	$400.00
				$5,550.00
Roos.	Character Education Assembly (Character Counts)	$100	0100-11000-0-1110-1000-110002-080	$100.00
	EL Site Coordinator (S&C funds in District Wide) (2)	$500	0100-09000-0-1110-1000-110002-000	$1,000.00
	Poetry and Prose	$150	0100-11000-0-1110-1000-110002-080	$150.00
	Site Specific	$200	0100-11000-0-1110-1000-110002-080	$200.00
	PLC Lead (1)	$700	0100-09000-0-1110-1000-110002-000	$700.00
	PBIS Coach	$500	0100-11000-0-1110-1000-210002-080	$500.00
	Vertical Math Team (2)	$200	0100-09000-0-1152-2130-110002-080	$400.00
	Kingsburg Reads One Book/Literacy Committee (2)	$200	0100-09000-0-1110-2130-110002-080	$400.00
	Technology Committee (2)	$200	0100-09000-0-1110-2130-110002-080	$400.00
				$3,850.00
Wash.	PLC Lead (2)	$700	0100-09000-0-1110-1000-110002-000	$1,400.00
	Cheer Squad Coach (2)	$300	0100-11000-0-1110-1000-110002-060	$600.00
	Vertical Math Team (4)	$200	0100-09000-0-1152-2130-110002-060	$800.00
	Kingsburg Reads One Book/Literacy Committee (2)	$200	0100-09000-0-1110-2130-110002-060	$400.00
	Technology Committee (2)	$200	0100-09000-0-1110-2130-110002-060	$400.00
				$3,600.00
District-Wide	High School Tutor Coordinator (split w/KHS)	$1,200	0100-00000-0-0000-7500-240002-000	$1,200.00
	Intern Support Providers (7); TPSL Support (0)	$2,500	0100-00000-0-1110-1000-110002-000	$17,500.00
	Induction Support Provider (7)	$2,500	0100-09000-0-1110-2100-110002-000	$17,500.00
	School Psych Intern (2)	$25,000	0100-xxxxx-0-1110-3120-120000-000	$50,000.00
	Summer School Principal 2026 (2)	$8,720	0100-26000-0-1172-2700-130002-000	$17,440.00
	Summer School Teacher 2026 (22)	$6,000	0100-26000-0-1172-1000-110002-000	$132,000.00
	Summer School Teacher Special Ed. 2026 (2)	$7,640	0100-26000-0-1172-1000-110002-000	$15,280.00
	Summer School Teacher Substitute (teaching credential) 2026	$300/day	0100-26000-0-1172-1000-110002-000	$4,000.00
	Summer School Teacher Substitute (substitute credential) 2026	$175/day	0100-26000-0-1172-1000-110001-000	$2,625.00
	Summer School Classified Positions (18) 2026	$NML/hr	0100-26000-0-1172-1000-210002-000	$50,000.00
	Summer Planning 2026	$40/hr	0100-09000-0-1172-1000-110002-000	$84,000.00
	Summer Learning Loss Traininings 2026	$40/hr	0100-09000-0-1177-1000-110002-000	$48,000.00
	EL Summer School Teacher	$2,667	0100-09000-0-1172-1000-110002-000	$2,667.00
	CCSPP Site Team (11)	$700	0100-63220-0-1110-1000-110002-000	$7,700.00
	Stipend for MA < 45 Units	$1,431	0100-00000-0-1110-1000-110002-000	$1,431.00
	EL Testing & Training (Full/half day)	$175/$90 day	0100-00000-0-1110-1000-110004-000	$14,000.00
	Safety Committee (8)	$200	0100-09000-0-1138-1000-110002-000	$1,600.00
	Safety Committee Chairperson	$2000/yr	0100-09000-0-1138-2700-230002-000	$2,000.00
	LETRS Reading Training	$625/unit	0100-62660-0-1110-1000-110002-000	$87,500.00
	Supplemental Attendance Student Supports	$40/hour	0100-74350-0-1110-1000-110004-000	$10,000.00
	District Sounding Board (22)	$200	0100-00000-0-1138-XXX-XXXXX-000	$4,400.00
	ELOP Teacher Intervention (after 3:00pm)	$60/hour	0100-26000-0-1110-1000-110004-000	$60,000.00
				$630,843.00
CVHS	EL Site Coordinator (S&C funds in District Wide)	$500	0100-09000-0-1110-1000-210002-000	$500.00
	PLC Lead (1)	$700	0100-09000-0-1110-1000-110002-000	$700.00
	Technology Web Design (1)	$700	0100-09000-0-1110-2420-110002-082	$700.00
	Poetry and Prose (2)	$150	0100-00000-0-1110-1000-110002-082	$300.00
	Vertical Math Team (2)	$200	0100-09000-0-1152-2130-110002-082	$400.00
	Kingsburg Reads One Book/Literacy Committee (2)	$200	0100-09000-0-1110-2130-110002-082	$400.00
	Technology Committee (1)	$200	0100-09000-0-1110-2130-110002-082	$200.00
				$3,200.00

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT

2026 Governing Board Meeting Schedule		
All scheduled meetings will take place at the Professional Development Building (adjacent to District Office) 1310 Stroud Avenue Kingsburg, CA. 93631.		
Month	**Date**	**Time**
January	12 (2nd Monday)	4:00 p.m.
Feburary	10 (2nd Tuesday)	4:00 p.m.
March	9 (2nd Monday) ***Must be before the 15th**	4:00 p.m.
April	13 (2nd Tuesday)	4:00 p.m.
May	11 (2nd Monday)	4:00 p.m.
May	26 (4th Tuesday)	4:00 p.m.
June	8 (2nd Monday)	4:00 p.m.
July	13 (2nd Monday)	4:00 p.m.
August	11 (2nd Tuesday)	4:00 p.m.
September	14 (2nd Monday)	3:30 p.m.
October	12 (2nd Monday)	4:00 p.m.
November	9 (2nd Monday)	4:00 p.m.
December	14 (2nd Monday) ***Must be before the 15th**	4:00 p.m.

Note: *Meeting dates and times are subject to change.*

Board Approved:

WE WILL FIND A WAY FOR ALL STUDENTS TO LEARN.

Kingsburg Elementary Charter School District
Board Agenda Item

NOTE: All Board items are subject to approval by the Board President.

1. **Agenda Item:**
   Audit Report June 30, 2025

2. **Agenda Item Category:**
   - Consent Agenda
   - ✓ Action Item
   - Presentation
   - Public Hearing
   - Closed Session

3. **Submitted By:**
   Bobby Rodriguez, Assistant Superintendent, Business Services

4. **Attachments:**
   - Not Applicable
   - ✓ To Be Enclosed with Board Packets
   - *Overnight trip requests require itinerary, location, dates and flyer to be submitted to the Board

5. **Purpose:**
   Present for approval the June 30, 2025 Financial Audit Report by Scott Faeth.

6. **Financial Impact:**
   Annual review of financial activity from fiscal year 2024-2025.

7. **Funding Source:**
   All funds

8. **Impact on Students:**
   The annual independent audit monitors spending for compliance so as to ensure that the district can continue to provide the best well-rounded education for our students.

Submit Completed Request to Maxine Balling

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
COUNTY OF FRESNO
KINGSBURG, CALIFORNIA

AUDIT REPORT

JUNE 30, 2025

BORCHARDT, CORONA, FAETH & ZAKARIAN
Certified Public Accountants
7088 N. Maple Ave., Ste. 103
Fresno, California 93720-0391

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
AUDIT REPORT
YEAR ENDED JUNE 30, 2025

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BORCHARDT, CORONA, FAETH & ZAKARIAN
Certified Public Accountants

Christina J. Zakarian, CPA
Gustavo M. Corona, CPA
Consultant
Scott A. Faeth, CPA
Consultant

Independent Auditor's Report

Board of Trustees
Kingsburg Elementary Charter School District
Kingsburg, 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 Kingsburg Elementary Charter School District (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the 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 Kingsburg Elementary Charter School District as of June 30, 2025, and the respective changes in financial position, 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 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 after.

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 based on 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 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 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 Management's Discussion and Analysis, budgetary comparison information, Schedules of the District's Proportionate Share of the Net Pension Liability, Schedules of District's Pension Contributions, and Schedule of Changes in the Total/Net OPEB Liability and Related Ratios, as listed in the table of contents 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 an 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 Kingsburg Elementary Charter School District's basic financial statements. The other supplementary information schedules listed in the table of contents are presented for purposes of additional analysis as required by the State's audit guide, *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is also not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate 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 other supplementary information schedules listed in the table of contents and the schedule of expenditures of federal awards are 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 includes the District's Organization Structure as required by the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, 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 *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 22, 2026, on our consideration of Kingsburg Elementary Charter 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 Kingsburg Elementary Charter 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 Kingsburg Elementary Charter School District's internal control over financial reporting and compliance.

Borchardt, Corona, Faeth & Ojakian

Fresno, California
January 22, 2026

Introductory Section

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
Management's Discussion and Analysis (MD&A)
June 30, 2025

INTRODUCTION

Our discussion and analysis of Kingsburg Elementary Charter School District (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

- Total net position was $5,962,683 on June 30, 2025.
- Overall revenues of $44,005,366 were greater than expenditures of $41,927,808 by $2,077,558.
- The General Fund balance increased by $4,969,408 from $27,466,923 at June 30, 2024 to $32,436,331 at June 30, 2025 mainly due to the issuance of a Certificate of Participation of $5,825,000.

OVERVIEW OF FINANCIAL STATEMENTS

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 the District operations in more detail. The fund financial statements comprise the remaining statements.
    - **Governmental funds** statements tell how general government services were financed in the short term as well as what remains for future spending.

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 supplementary information that further explains and supports 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. The net position the difference between the assets and liabilities, is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in enrollment, changes in the property tax base, and changes in program funding by the Federal and State governments, and condition of facilities.

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

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds-not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by state law and by bond covenants. The Board of Trustees establishes other funds to control and manage money for particular purposes or to show that the District is meeting legal responsibilities for using certain revenues. The District has one kind of fund:

- Governmental funds - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements 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. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the government funds statements that explain the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The "Statement of Net Position" provides the perspective of the District as a whole. Table 1 provides a summary of the District's net position for fiscal years 2024-25 and 2023-24.

Table 1
Net Position

	Total Activities		Percentage of Change
	2025	2024	2025-2024
Assets:			
Current and Other Assets	$ 39,080,302	$ 33,230,097	17.61%
Capital Assets, Net of Accumulated Depreciation	34,816,196	32,493,152	7.15%
Total Assets	73,896,498	65,723,249	12.44%
Deferred Outflows of Resources	16,027,590	15,198,990	5.45%
Liabilities:			
Current and Other Liabilities	3,887,076	2,958,551	31.38%
Long-Term Liabilities	73,776,479	68,361,397	7.92%
Total Liabilities	77,663,555	71,319,948	8.89%
Deferred Inflows of Resources	6,297,850	5,717,165	10.16%
Net Position:			
Net Investment in Capital Assets	15,571,987	12,989,540	19.88%
Restricted	6,415,946	8,114,640	(20.93%)
Unrestricted	(16,025,250)	(17,219,024)	(6.93%)
Total Net Position	$ 5,962,683	$ 3,885,126	53.47%

Change in Net Position

The District's total revenues were $44,005,366. A majority of the revenue comes from LCFF sources (67.15%).

The total cost of all programs and services was $41,927,808. The District's expenses are predominately related to educating and caring for students (74.97%). Administrative activities accounted for 8.37% of total costs. Comparative financial information as of June 30, 2025 and 2024 from the Statement of Activities is summarized in Table 2.

Table 2
Change in Net Position

	Total Activities		Percentage of Change
	2025	2024	2025-2024
Revenues:			
Program Revenues:			
Operating Grants and Contributions	$ 10,902,150	$ 14,044,397	(22.37%)
Charges for Services	486,639	204,942	>100.00%
General Revenues:			
LCFF Sources	29,548,285	29,388,838	0.54%
State Revenues	498,000	520,419	(4.31%)
Local Revenues	2,570,292	2,239,464	14.77%
TOTAL REVENUES	44,005,366	46,398,060	(5.16%)
Expenses:			
Instruction	20,522,374	19,651,826	4.43%
Instruction-Related Services	5,694,255	5,823,755	(2.22%)
Pupil Services	5,217,739	4,941,399	5.59%
Ancillary Services	212,544	250,839	(15.27%)
General Administration	3,510,888	3,402,895	3.17%
Plant Services	5,645,627	5,176,433	9.06%
Other Outgo	308,957	179,672	71.96%
Interest on Long-Term Obligations	815,424	771,172	5.74%
TOTAL EXPENSES	41,927,808	40,197,991	4.30%
INCREASE (DECREASE) IN NET POSITION	2,077,558	6,200,069	(66.49%)
BEGINNING NET POSITION	3,885,125	(2,314,943)	>(100.00%)
ENDING NET POSITION	$ 5,962,683	$ 3,885,126	53.47%

Governmental Activities

Table 3 presents the cost of each of the District's functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was not funded by charges for services, operating grants and capital grants and contributions.

Table 3
Net Cost of Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2025	2024	2025	2024
Instruction	$ 20,522,374	$ 19,651,826	$ 16,241,934	$ 13,542,131
Instruction-Related Services	5,694,255	5,823,755	4,283,998	3,970,060
Pupil Services	5,217,739	4,941,399	2,597,416	2,111,658
Ancillary Services	212,544	250,839	(32,030)	32,002
General Administration	3,510,888	3,402,895	2,758,968	2,445,112
Plant Services	5,645,627	5,176,433	3,564,352	3,101,787
Other Outgo	308,957	179,672	308,957	179,672
Interest on Long-Term Obligations	815,424	771,172	815,424	771,172
TOTAL	$ 41,927,808	$ 40,197,991	$ 30,539,019	$ 26,153,594

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of $35,193,226 which is an increase of $4,921,681 from last year's ending fund balance of $30,271,545 as reported in Table 4.

Table 4
Governmental Funds Balances and Activity

	Balances and Activity			
	July 1, 2024	Revenues & Other Sources	Expenditures & Other Uses	June 30, 2025
General	$ 25,367,351	$ 46,058,975	$ 41,157,248	$ 30,269,078
Student Activity	106,635	244,575	212,544	138,666
Child Development	203,698	729,388	585,391	347,695
Cafeteria	877,474	1,880,646	1,616,225	1,141,895
Special Reserve Fund for Other than Capital Outlay Projects	2,099,572	67,681	-	2,167,253
Building	6,564	195	-	6,759
Capital Facilities	984,606	510,633	1,006,643	488,596
Bond Interest and Redemption	625,645	1,007,531	999,892	633,284
Total	$ 30,271,545	$ 50,499,624	$ 45,577,943	$ 35,193,226

The primary reason for the overall increase during the 2024-25 school year was due to the District issuing a Certificate of Participation of $5,825,000 and receiving additional funds from federal and state revenues; thus, increasing the ending fund balance in the General Fund.

General Fund Budgetary Highlights

The District as a general rule requires restricted budgets to stay within their entitlements or allocations. The only exceptions are Special Education, Food Service, Transportation and Preschool. The District contributes to these programs to keep their operations going.

Over the course of the year, the District revised its annual budget to reflect unexpected changes in revenues and expenditures. A schedule of the District's original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

The primary factors for the variation between original and final budget amounts are as follows:

Revenues – decreased by $2,129,250 the District utilizing a higher ADA amount when budgeting for 24-25; thus, the 3 year ADA average was higher than what was used at year's end. The Other State Revenue was also projected to be higher; however, there was a reduction of ELOP money over 24-25, and the withholding of LREBG funds. At the enacted budget, the amount per pupil for one-time grants was lower than what was projected at the original budget.

Employee Salaries and Benefits - increased by $1,045,710 due to a 3% salary increase over the 2023-24 salary schedule. The District also added additional personnel to assist with student achievement and increased student needs.

Other non-personnel expenditures saw an increase of $2,506,134 as capital outlay projects were completed in the 2024-2025 school year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2025, the District had invested $34,816,196 (Net of Depreciation) in a broad range of capital assets, including land, land improvements, buildings, equipment, work in progress and lease assets. See Table 5. More detailed information about the District's capital assets is presented in the notes to the financial statements.

Table 5
Capital Assets

	Governmental Activities		Percentage of Change
	2025	2024	2025-2024
Land	$ 505,676	$ 505,676	0.00%
Land Improvements, Net	483,531	555,967	(13.03%)
Buildings, Net	30,599,598	29,764,324	2.81%
Equipment, Net	575,498	329,833	74.48%
Work in Progress	2,468,912	1,069,919	>100.00%
Lease Assets, Net	182,981	267,433	(31.58%)
Total Net Capital Assets	$ 34,816,196	$ 32,493,152	7.15%

Long-Term Debt

At year end, the District had $73,776,479 in debt consisting of Net Pension Liability, General Obligation Bonds, Accreted Interest, Certificates of Participation, OPEB Liability, Qualified Zone Academy Bond, Compensated Absences and Leases Payable, as shown in Table 6. More detailed information about the District's debt is presented in the notes to the financial statements.

Table 6
Long-Term Debt

	Governmental Activities		Percentage of Change
	2025	2024	2025-2024
Net Pension Liability	$ 24,200,150	$ 23,644,403	2.35%
General Obligation Bonds	16,621,491	17,155,711	(3.11%)
Accreted Interest	1,515,962	1,322,511	14.63%
Certificates of Participation	7,285,000	1,595,000	>100.00%
Total OPEB Liability	22,816,428	23,088,677	(1.18%)
Qualified Zone Academy Bond	935,530	1,069,177	(12.50%)
Compensated Absences	208,563	208,799	(0.11%)
Leases Payable	193,355	277,119	(30.23%)
Total Long-Term Debt	$ 73,776,479	$ 68,361,397	7.92%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

At the time these financial statements were prepared and audited, the District was aware of a circumstance that could affect its future financial health:

- The State budget for the 2025-2026 school year is based on the following assumptions: 1) Revenue projections are based on the FCMAT LCFF Calculator. 2) The District CBEDS enrollment change during the year.
- The original budget was approved by the Governing Board in June of 2025. The District made its projections based on the information available at the time, knowing that adjustments would have to be made as the year progressed.
- The State enacted budget called for a 2.30% increase to LCFF over the 2024-2025 school year.
- The District recognizes that the 2.30% LCFF increase is not enough to cover the 3% salary increase; however, the District's reserves will be used to assist with increased costs.
- LCFF gives school districts a base amount of revenue for basic operations and then a supplemental/concentration grant that will be tied to the number of low-income students, English language learners and foster youth enrolled in a school district. School districts will be accountable for expenses related to services for these students and a district wide Local Control Accountability Plan (LCAP) that will contain input from all educational partner groups within the district.
- The Expanded Learning Opportunity Program (ELOP) will be funded at the tier 1 level, meaning the District expects to receive $2,890,049.
- The Student Supports and Professional Development (SSPD) discretionary block grant provides the District with one-time money to assist with rising costs.
- The District is spending down the Learning Recovery Emergency Block Grant allocation, and has plans for the next two fiscal years to fully expend.
- The District is in Year 3 of the California Community Schools Partnership Program (CCSPP) and is evaluating potential costs to the general fund after the 5th year of the grant.
- Increases in student social/emotional behaviors has increased the need for personnel at sites to assist with needs.

- CBEDS enrollment for P-1 is higher than in 2024-2025.

- The Governor's proposed 2026-2027 budget has inherent risks associated with the recognition of revenue tied to the "Big 3" taxes and the stock market. The Governor is withholding approximately $5 billion from Prop 98 to account for these projections.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact Bobby Rodriguez, Chief Business Official, at the District Office (559) 897-2331.

Financial Section

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Activities
ASSETS:	
Cash in County Treasury	$ 31,231,074
Cash on Hand and in Banks	3,347
Cash in Revolving Fund	3,000
Cash with a Fiscal Agent/Trustee	5,222,018
Accounts Receivable	2,580,277
Stores Inventories	8,216
Prepaid Expenses	32,370
Capital Assets:	
Land	505,676
Land Improvements, Net	483,531
Buildings, Net	30,599,598
Equipment, Net	575,498
Work in Progress	2,468,912
Lease Assets, Net	182,981
Total Assets	73,896,498
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred Expenses	197,079
Deferred Outflows of Resources - Pensions	10,592,660
Deferred Outflows of Resources - OPEB	5,237,851
Total Deferred Outflows of Resources	16,027,590
LIABILITIES:	
Accounts Payable	3,555,830
Unearned Revenue	331,246
Noncurrent Liabilities:	
Net Pension Liability	24,200,150
Total OPEB Liability	22,816,428
Due within one year	764,386
Due in more than one year	25,995,515
Total Liabilities	77,663,555
DEFERRED INFLOWS OF RESOURCES:	
Deferred Inflows of Resources - Pensions	2,007,356
Deferred Inflows of Resources - OPEB	4,290,494
Total Deferred Inflows of Resources	6,297,850
NET POSITION:	
Net Investment in Capital Assets	15,571,987
Restricted For:	
Federal and State Programs	5,287,308
Debt Service	633,283
Capital Projects	495,355
Unrestricted	(16,025,250)
Total Net Position	$ 5,962,683

The accompanying notes are an integral part of this statement.

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
PRIMARY GOVERNMENT:				
Governmental Activities:				
Instruction	$ 20,522,374	$ --	$ 4,280,440	$ (16,241,934)
Instruction-Related Services	5,694,255	--	1,410,257	(4,283,998)
Pupil Services	5,217,739	--	2,620,323	(2,597,416)
Ancillary Services	212,544	--	244,574	32,030
General Administration	3,510,888	--	751,920	(2,758,968)
Plant Services	5,645,627	486,639	1,594,636	(3,564,352)
Other Outgo	308,957	--	--	(308,957)
Interest on Long-Term Obligations	815,424	--	--	(815,424)
Total Governmental Activities	41,927,808	486,639	10,902,150	(30,539,019)
Total Primary Government	$ 41,927,808	$ 486,639	$ 10,902,150	(30,539,019)
General Revenues:				
LCFF Sources				29,548,285
State Revenues				496,000
Local Revenues				2,570,292
Total General Revenues				32,616,577
Change in Net Position				2,077,558
Net Position - Beginning				3,885,125
Net Position - Ending				$ 5,962,683

The accompanying notes are an integral part of this statement.

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2025

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:			
Cash in County Treasury	$ 28,419,990	$ 2,811,084	$ 31,231,074
Cash on Hand and in Banks	--	3,347	3,347
Cash in Revolving Fund	3,000	--	3,000
Cash with a Fiscal Agent/Trustee	5,222,007	11	5,222,018
Accounts Receivable	2,086,750	493,527	2,580,277
Due from Other Funds	124,628	9	124,637
Stores Inventories	--	8,216	8,216
Prepaid Expenditures	32,370	--	32,370
Total Assets	35,888,745	3,316,194	39,204,939
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	$ 3,303,220	$ 252,610	$ 3,555,830
Due to Other Funds	9	124,628	124,637
Unearned Revenue	149,185	182,061	331,246
Total Liabilities	3,452,414	559,299	4,011,713
Fund Balance:			
Nonspendable Fund Balances:			
Revolving Cash	3,000	--	3,000
Stores Inventories	--	8,216	8,216
Prepaid Items	32,370	--	32,370
Restricted Fund Balances	4,062,818	1,813,406	5,876,224
Assigned Fund Balances	10,546,228	935,273	11,481,501
Unassigned:			
Reserve for Economic Uncertainty	1,228,491	--	1,228,491
Other Unassigned	16,563,424	--	16,563,424
Total Fund Balance	32,436,331	2,756,895	35,193,226
Total Liabilities and Fund Balances	$ 35,888,745	$ 3,316,194	$ 39,204,939

The accompanying notes are an integral part of this statement.

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2025

Total fund balances - governmental funds balance sheet	$	35,193,226
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not reported in the funds.		34,633,215
Payables for bond principal which are not due in the current period are not reported in the funds.		(16,012,316)
Payables for leases which are not due in the current period are not reported in the funds.		(193,355)
Payables for notes which are not due in the current period are not reported in the funds.		(7,285,000)
Payables for compensated absences which are not due in the current period are not reported in the funds.		(208,563)
Other long-term liabilities which are not due and payable in the current period are not reported in the funds.		(935,530)
Other long-term assets are not available to pay for current period expenditures and are deferred in the funds.		197,079
Recognition of the District's proportionate share of the net pension liability is not reported in the funds.		(24,200,150)
Deferred Resource Inflows related to the pension plans are not reported in the funds.		(2,007,356)
Deferred Resource Outflows related to the pension plans are not reported in the funds.		10,592,660
Recognition of the District's proportionate share of the net OPEB liability is not reported in the funds.		(22,816,428)
Deferred Resource Inflows related to the OPEB plans are not reported in the funds.		(4,290,494)
Deferred Resource Outflows related to the OPEB plans are not reported in the funds.		5,237,851
Lease assets used in governmental activities are not reported in the funds.		192,981
Other reconciling items		(2,125,137)
Net position of governmental activities - Statement of Net Position	$	5,962,683

The accompanying notes are an integral part of this statement.

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2025

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
LCFF Sources:			
State Apportionment or State Aid	$ 17,826,168	$ --	$ 17,826,168
Education Protection Account Funds	7,363,166	--	7,363,166
Local Sources	4,358,951	--	4,358,951
Federal Revenue	1,699,397	1,220,378	2,919,775
Other State Revenue	6,334,926	1,363,041	7,697,967
Other Local Revenue	2,719,048	1,789,547	4,508,595
Total Revenues	40,301,656	4,372,966	44,674,622
Expenditures:			
Current:			
Instruction	20,559,157	360,914	20,920,071
Instruction - Related Services	5,799,893	117,029	5,916,922
Pupil Services	3,684,539	1,563,791	5,248,330
Ancillary Services	--	212,544	212,544
General Administration	3,109,311	77,699	3,187,010
Plant Services	4,691,703	124,621	4,816,324
Other Outgo	304,132	4,825	308,957
Capital Outlay	2,711,586	759,910	3,471,496
Debt Service:			
Principal	217,411	645,000	862,411
Interest	79,516	554,360	633,876
Total Expenditures	41,157,248	4,420,693	45,577,941
Excess (Deficiency) of Revenues Over (Under) Expenditures	(855,592)	(47,727)	(903,319)
Other Financing Sources (Uses):			
Other Sources	5,825,000	--	5,825,000
Total Other Financing Sources (Uses)	5,825,000	--	5,825,000
Net Change in Fund Balance	4,969,408	(47,727)	4,921,681
Fund Balance, July 1	27,466,923	2,804,622	30,271,545
Fund Balance, June 30	$ 32,436,331	$ 2,756,895	$ 35,193,226

The accompanying notes are an integral part of this statement.

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2025

Net change in fund balances - total governmental funds	$	4,921,681
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:		
Capital outlays are not reported as expenses in the SOA.		3,628,778
The depreciation of capital assets used in governmental activities is not reported in the funds.		(1,221,282)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.		510,000
Repayment of lease principal is an expenditure in the funds but is not an expense in the SOA.		83,764
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.		269,647
Bond issuance costs and similar items are amortized in the SOA but not in the funds.		11,903
The accretion of interest on capital appreciation bonds is not reported in the funds.		(193,451)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.		238
Proceeds of long-term debt is recognized as other financial resources in the funds but not revenue in the SOA.		(5,825,000)
Implementing GASB 68 required certain expenditures to be de-expended and recorded as DRO.		4,304,699
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.		(3,933,131)
Implementing GASB 75 required certain expenditures to be de-expended and recorded as DRO.		1,075,792
OPEB expense relating to GASB 75 is recorded in the SOA but not in the funds.		(1,470,626)
The amortization of lease assets used in governmental activities is not reported in the funds.		(84,452)
Change in net position of governmental activities - Statement of Activities	$	2,077,558

The accompanying notes are an integral part of this statement.

A. Summary of Significant Accounting Policies

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 accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA)

1. Charter School

On July 1, 1996, The District became a Charter School District. The charter was formed to enable the District to exercise local control, to preserve the values and future goals of the District's educational system, and to create more parental involvement.

2. Reporting Entity

The District's combined financial statements include the accounts of all its operations. The District evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the District's reporting entity, as set forth in GASB Statement No. 14 (as amended), *The Financial Reporting Entity*, include whether:

- the organization is legally separate organization (can sue and be sued in its name) for which the primary government is financially accountable.
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is fiscal dependency by the organization on the District

The District also evaluated each legally separate, tax-exempt organization whose resources are used principally to provide support to the District to determine if its omission from the reporting entity would result in financial statements which are misleading or incomplete. GASB Statement No. 14 requires inclusion of such an organization as a component unit when: 1) The economic resources received or held by the organization are entirely or almost entirely for the direct benefit of the District, its component units or its constituents; and 2) The District or its component units is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the organization; and 3) Such economic resources are significant to the District.

Based on these criteria, the District has no component units. Additionally, the District is not a component unit of any other reporting entity as defined by the GASB Statement.

3. Basis of Presentation, Basis of Accounting

a. Change in Accounting Principle

In the current fiscal year, the District implemented GASB Statement No. 101, *Compensated* Absences. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability for certain types of compensated absences - including parental leave, military leave, and jury duty leave - should not be recognized until the leave commences. A liability for specific types of compensated absences should not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and for all reporting periods thereafter. The District adopted Statement No. 101 for the current year.

b. Basis of Presentation

Government-Wide Statements: The statement of net position and the statement of activities 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 revenues, and other non exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues 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. The District does not allocate indirect expenses in the preparation of the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program.

Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. 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.

The District reports the following major governmental funds:

The General Fund is the District's primary operating fund. It is used to account for and report all financial resources not accounted for and reported for in another fund.

The District reports the following non-major governmental 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 following special revenue funds are utilized by the District:

- The Student Activity Fund is used to account separately for the operating activities of the associated student body accounts that are not fiduciary in nature, including student clubs, general operations, athletics, and other student body activities.
- The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs.

- The Cafeteria Fund is used to account separately for federal, state, and local resources to operate the food service program.

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The following debt service fund is maintained by the District:

- The Bond Interest and Redemption Fund is used to account for the accumulation of resources for, and the repayment of, District bond principal, interest, and related costs.

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. The District maintains the following capital projects funds:

- The Capital Facilities Fund is used to account for resources received from developer impact fees levied on development projects as a condition of approval.
- The Building Fund is used to account for capital outlay funded by the proceeds from the sale of bonds.

C. Measurement Focus, Basis of Accounting

Government-wide Financial Statements: These financial statements are reported using the economic resources measurement focus. They 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. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements. Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within one year after year-end. Revenues from local sources consist primarily of property taxes.

Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under leases are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

4. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

5. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all government funds. By state law, the District's Board of Trustees must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's Board of Trustees satisfied these requirements.

These budgets are revised by the District's Board of Trustees and District Superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code.

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

a. Deposits and Investments

Cash balances held in banks and in revolving funds are insured up to $250,000 by the Federal Depository Insurance Corporation. All cash held by the financial institutions is fully insured or collateralized.

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Fresno County Treasury. The County pools these funds with those of other entities in the County and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the County are either secured by federal depository insurance or are collateralized.

Information regarding the amount of dollars invested in derivatives with Fresno County Treasury was not available.

b. Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Reported inventories are equally offset by a fund balance reserve, which indicates that these amounts are not "available for appropriation and expenditure" even though they are a component of net current assets.

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefitting period. The District has chosen to report the expenditure in the benefitting period.

c. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of $5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Lives
Buildings	25-50
Improvements	20
Equipment	5-20

d. Right to Use Lease Assets and Liabilities

Right to use lease assets are assets which the District leases for a term of more than one year. The value of the leases is determined by the net present value of the leases at the District's estimated incremental borrowing rate at the time of the lease agreement, amortized on a straight-line basis over the term of the agreement.

Leases payable are reported as liabilities in the government-wide financial statements in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources with an equal amount reported as a capital outlay in the year of lease inception.

e Subscriptions-Based Information Technology Arrangements

Subscriptions-Based Information Technology Arrangement (SBITA) assets are assets which the District has entered into an arrangement to use the information technology software for a term of more than one year. The value of the SBITA is determined by the net present value of the SBITA at the District's estimated incremental borrowing rate at the time of the arrangement, amortized on a straight-line basis over the term of the arrangement.

SBITA subscription payables are reported as liabilities in the government-wide financial statements in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources with an equal amount reported as a capital outlay in the year of SBITA inception.

f. Receivable and Payable Balances

The District has provided detail of the receivable balances in Note F. The District believes that sufficient detail of payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates the payable balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

g. Compensated Absences

Employees of the District are granted vacation, sick leave, and other types of compensated absences in accordance with District policy, labor agreements, and applicable state and local regulations. Compensated absences are absences for which employees will be paid, such as vacation, sick leave, and certain types of sabbatical leave when agreed upon in contracts or labor agreements. Vacation and sick leave may be carried forward from year to year, subject to limits established by policy.

A liability for compensated absences is recognized when earned by employees if (a) the leave is attributable to services already rendered, (b) the leave accumulates and may be carried forward to future periods, and (c) it is more likely than not that the leave will be used for time off or otherwise paid in cash or settled through noncash means. The liability is measured using the pay or salary rates in effect as of the financial statement date, plus salary-related payments that are directly and incrementally associated with payments for compensated absences, as required by GASB Statement No. 101. In accordance with GASB Statement No. 101, unused sick leave that, upon retirement, is converted to provide or enhance a defined benefit pension is excluded from the compensated absences liability. The value of such converted leave is instead included in the measurement of the District's net pension liability in accordance with applicable GASB standards.

In governmental funds, only the portion of the liability expected to be liquidated with expendable available financial resources is reported as a fund liability. The full liability is reported in the government-wide financial statements. The District measured the liability based on a historical look-back period of three years with a last in first out flows assumption for use of accrued balances.

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The current portion of the liabilities is recognized in the general fund at year end.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

h. Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent cash received on specific projects and programs exceed qualified expenditures.

i. Long-Term Obligation

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective-interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts as well as bond issuance costs, during the current period. The face amount of the debt issued, premiums, or discounts is reported as other financial sources/uses. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from actual debt proceeds, are reported as debt service expenditures.

j. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefitting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position.

k. Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The Counties of Fresno, Kings, and Tulare bill and collect the taxes for the District.

l. Deferred Outflows/Inflows of Resources

Deferred outflows of resources is a consumption of net assets or position that is applicable to a future reporting period. Deferred inflows of resources is an acquisition of net assets or net position that is applicable to a future reporting period. Deferred outflows of resources and deferred inflows of resources are recorded in accordance with GASB Statement numbers 63 and 65.

m. Fund Balances

Fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balance is classified as non-spendable, restricted, committed, assigned or unassigned. Following are descriptions of fund classifications used by the District:

Non-spendable fund balance includes items that cannot be spent. This includes activity that is not in a spendable form (inventories, prepaid amounts, long-term portion of loans/notes receivable, or property held for resale unless the proceeds are restricted, committed, or assigned) and activity that is legally or contractually required to remain intact, such as a principal balance in a permanent fund.

Restricted fund balance includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Committed fund balance includes amounts that can be used only for the specific purposes pursuant to constraints imposed by a formal action of the Board, the District's highest level of decision-making authority. This formal action is the passage of a resolution by a simple majority vote.

Assigned fund balance includes amounts that are constrained by the District's intent to be used for a specific purpose, but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not restricted or committed. Assignments of fund balance are created by the Chief Business Official pursuant to authorization established by Board Policy 3470.

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it may be necessary to report a negative unassigned fund balance.

When expenditures/expenses are incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available, it is the District's general policy to use restricted resources first. When expenditures/expenses are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amount in any of these unrestricted classifications could be used, it is the District's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

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 two months of general fund operating expenditures, or 3 percent of General Fund expenditures and other financing uses.

n. 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 CalPERS Schools Pool Cost-Sharing Multiple-Employer Plan (CalPERS Plan) and CalSTRS Schools Pool Cost-Sharing Multiple Employer Plan (CalSTRS Plan) and additions to/deductions from the CalPERS Plan and CalSTRS Plan's fiduciary net positions have been determined on the same basis as they are reported by the CalPERS Financial Office and CalSTRS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined time frames. For this report, the following time frames are used:

Valuation Date (VD)	June 30, 2023
Measurement Date (MD)	June 30, 2024
Measurement Period (MP)	July 1, 2023 to June 30, 2024

o. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the District's single-employer defined benefit OPEB Plan ("the Plan") have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

p. Use of Estimates

The preparation of 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 reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

Violation	Action Taken
None reported	Not applicable

2. Deficit Fund Balance or Fund Net Position of Individual Funds

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

Fund Name	Deficit Amount	Remarks
None Reported	Not applicable	Not applicable

C. Excess of Expenditures over Appropriations

As of June 30, 2025, expenditures exceeded appropriations in individual funds as follows:

Appropriations Category	Excess Expenditures
General Fund:	
Direct Support/Indirect Costs	$ 13,233
Capital Outlay	8,517
Debt Service:	
Interest	25,516

The District incurred additional expenses related to Direct Support/Indirect Costs and in Debt Service Interest including the reclassification of expenses paid during the year related to leases. The additional expenditures in Capital Outlay are due to the gross-up of capital improvements using Certificate of Participation funds.

D. Cash and Investments

Cash and investments at June 30, 2025 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Governmental Activities:	
Cash in County Treasury	$ 31,231,074
Cash on Hand and in Banks	3,347
Cash in Revolving Fund	3,000
Cash with Fiscal Agent/Trustee	5,222,018
Grand Total Cash and Investments	$ 36,459,439

Cash and investments as of June 30, 2025 consist of the following:

Deposits with Financial Institutions	$ 6,347
Deposits with County Treasury	31,231,074
Deposits with a Fiscal Agent/Trustee	5,222,018
Total Cash and Investments	$ 36,459,439

Cash in County Treasury

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the Fresno County Treasury as part of the common investment pool (the District's portion was $31,231,074 as of June 30, 2025). The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's portion of this pool as of June 30, 2025, as provided by the pool sponsor, was $31,100,222. Assumptions made in determining the fair value of the District's pooled investment portfolios are available from the County Treasurer. The County is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The amount recorded on these financial statements is the balance available for withdrawal based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Cash on Hand, in Banks, and in Revolving Fund

Cash balances on hand and in banks ($3,347) and in the revolving fund ($3,000) are insured up to $250,000 by the Federal Depository Insurance Corporation (FDIC). All cash held by the financial institution is fully insured or collateralized.

Cash With a Fiscal Agent/Trustee

The Cash with a Fiscal Agent/Trustee was $5,221,018, representing the reserves for proceeds from Certificates of Participation.

Investment in Joint Power Authority (JPA) – Fresno Area Self-Insured Benefits Organization dba The EdCare Group (FASBO)

In July 2019 the District entered into a premium advance funding arrangement as a JPA member with Fresno Area Self-Insurance Benefits Organization dba the EdCare Group (FASBO) to advance premium funding to the JPA in their pro rata share, for the aggregate amount of $4,000,000. The District's share of the premium advance funding amount is $524,000 which represents 13.1% of the total membership enrolled in EdCare at the time of the arrangement. The payback period from the JPA, without interest, began October 2019 and may take up to a maximum of six years to complete payback of the premium advance funding amount to the District, ending no later than October 2025. The District received their final payback from the JPA of $109,167 during the fiscal year.

Investment Accounting Policy

The District is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The District's investments in external investment pools are reported at an amount determined by the fair value per share of the pools underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk.

Investments Authorized by Debt Agreements

Investment of debt proceeds held by trustees is governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the District's investment policy. The table below identifies the investments types that are authorized for investments held by trustees. The table also identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Security
U.S. Treasury Obligations	None
U.S. Agency Securities	None
Banker's Acceptances	180 days
Commercial Paper	270 days
Money Market Mutual Funds	N/A
Investment Contracts	30 years

Disclosures Relating to 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.

Disclosures Relating to Credit Risk

Generally, 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.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The District has no investments

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provisions for deposits: 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 (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.

None of the District's deposits with financial institutions were in excess of federal depository insurance limits.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds of government investment pools.

E. 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 as 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 of 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 – Cash in County Treasury (Investments in county treasury) in the Fresno 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:

	Uncategorized	Total
Cash in County Treasury (Investments in county treasury)	$ 31,231,074	$ 31,231,074

F. Accounts Receivable

Accounts receivable as of June 30, 2025, consist of the following:

	General Fund	Other Governmental Funds	Total
Apportionment	$ 9,008	$ -	$ 9,008
Federal Government:			
Federal Programs	803,060	278,645	1,081,705
State Government:			
Categorical Aid Programs	748,205	-	748,205
Lottery	166,842	-	166,842
Other	-	160,343	160,343
Total State Government	915,047	160,343	1,075,390
Local Government:			
Other	164,035	19,800	183,835
Interest	195,600	21,339	216,939
Miscellaneous	-	13,400	13,400
Totals	$ 2,086,750	$ 493,527	$ 2,580,277

G. Capital Assets

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

	Beginning Balances	Increases	Decreases	Ending Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 505,676	$ -	$ -	$ 505,676
Work In Progress	1,069,919	2,977,284	1,578,291	2,468,912
Total capital assets not being depreciated	1,575,595	2,977,284	1,578,291	2,974,588
Capital assets being depreciated:				
Buildings	45,202,168	1,816,574	-	47,018,742
Land Improvements	965,152	-	-	965,152
Equipment	3,956,230	413,211	57,119	4,312,322
Total capital assets being depreciated	50,123,550	2,229,785	57,119	52,296,216
Less accumulated depreciation for:				
Buildings	15,437,844	981,300	-	16,419,144
Land Improvements	409,185	72,436	-	481,621
Equipment	3,626,397	167,546	57,119	3,736,824
Total accumulated depreciation	19,473,426	1,221,282	57,119	20,637,589
Total capital assets being depreciated, net	30,650,124	1,008,503	-	31,658,627
Governmental activities capital assets, net	$ 32,225,719	$ 3,985,787	$ 1,578,291	$ 34,633,215

Depreciation was charged to functions as follows:

Instruction	$ 30,838
Instruction-Related Services	23,538
Pupil Services	18,822
General Administration	1,168
Plant Services	1,146,916
	$ 1,221,282

H. Right to Use Lease Assets

The District has recorded right to use lease assets. The assets are right to use assets for equipment. The related leases are discussed in the Leases Payable subsection of the Long-Term Obligations of Note (J). The right to use lease assets are amortized on a straight-line basis over the terms of the related leases.

Right to use lease asset activity for the fiscal year ended June 30, 2025, was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Intangible right to use assets	$ 422,262	$ -	$ -	$ 422,262
Totals at historical cost	422,262	-	-	422,262
Less: accumulated amortization	154,829	84,452	-	239,281
Right to Use Lease Assets - Net	$ 267,433	$ (84,452)	$ -	$ 182,981

I. Interfund Balances and Activities

1. Due To and From Other Funds

Balances due to and due from other funds at June 30, 2025, consisted of the following:

Due to Other Fund	Due From Other Fund	Amount	Purpose
Child Development Fund	General Fund	$ 27,928	Indirect costs.
Cafeteria Fund	General Fund	96,701	Indirect costs.
General Fund	Cafeteria Fund	8	For PAR adjustment.
		$ 124,637	

All amounts due are scheduled to be repaid within one year.

J. Long-Term Obligations

1. Long-Term Obligation Activity

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the period ended June 30, 2025, are as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
General Obligation Bonds	$ 16,562,316	$ -	$ 510,000	$ 16,052,316	$ 40,000
Accreted Interest - 2016 Refunding Bonds	1,322,511	193,451	-	1,515,962	-
Bond Issuance Premium	593,395	-	24,220	569,175	-
Compensated Absences*	208,799	-	236	208,563	208,563
Direct Borrowings:					
Certificates of Participation	1,595,000	5,825,000	135,000	7,285,000	295,000
Qualified Zone Academy Bond	1,069,177	-	133,647	935,530	133,647
Leases Payable	277,119	-	83,764	193,355	87,176
Totals	$ 21,628,317	$ 6,018,451	$ 886,867	$ 26,759,901	$ 764,386

* The compensated absence activity shown in the table above is presented on a net increase (decrease) basis as permitted by GASB Statement No. 101.

2. General Obligation Bonds

The outstanding general obligation bonded debt of the District as of June 30, 2025, is:

Date of Issue	Interest Rate%	Maturity Date	Original Issue	Outstanding July 1, 2024	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2025
2016	1.25-4.00	2032	$ 5,440,000	$ 3,825,000	$ -	$ 480,000	$ 3,345,000
2016	3.99-4.35	2042	3,252,316	3,252,316	-	-	3,252,316
2016	2.00-4.25	2047	5,000,000	4,500,000	-	-	4,500,000
2018	2.63-5.50	2049	5,000,000	4,985,000	-	30,000	4,955,000
			$ 18,692,316	$ 16,562,316	$ -	$ 510,000	$ 16,052,316

On April 5, 2016, the District issued general obligation refunding bonds in the amount of $8,692,316. The bonds were issued to advance refund $2,999,999 of the outstanding 2004 Series B capital appreciation bonds including the related accreted interest of $1,947,176 and the 2006 refunding serial bonds of $3,235,000 and pay the related costs of issuing the new bonds. These bonds along with the accreted interest were fully redeemed in July 2016. On the Government-Wide Statements, the defeasance of these bonds resulted in a deferred outflow of resources of $320,253 and is being amortized as a component of interest expense over the life of the new bonds. The unamortized balance at June 30, 2025 was $197,079. The bonds bear interest of 1.25 - 4.35% and mature in July 2041.

In August 2016, the District issued $5,000,000 of the 2016 Series A Bonds. The District issued these bonds to finance the renovation, construction, and improvement of school facilities. Semi-annual payments will be made beginning in February 2017 with the interest rates ranging from 2.00% to 4.25% and maturing in August 2046.

In September 2016, the District issued $5,000,000 of the 2016 Series B Bonds. The District issued these bonds to finance the renovation, construction, and improvement of school facilities and refund $1,570,000 of the 2007 Certificates of Participation including related accrued interest of $15,775 (NOTE J.3.). Semi-annual payments will be made beginning in February 2019 with the interest rates ranging from 2.63% to 5.50% and maturing in August 2048. The bonds were issued at a premium of $726,607 which is reported as a Long-Term Obligation and is being amortized over the bond period against interest expense. The unamortizable balance at June 30, 2025 was $569,175.

The annual requirements to amortize general obligation bonds payable, outstanding as of June 30, 2025, are as follows:

2016 Refunding Bonds (Serial Bonds)

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2026	$ -	$ 90,044	$ 90,044
2027	515,000	80,094	595,094
2028	505,000	69,263	574,263
2029	535,000	57,229	592,229
2030	555,000	43,591	598,591
2031-2032	1,235,000	37,346	1,272,346
Totals	$ 3,345,000	$ 377,567	$ 3,722,567

2016 Refunding Bonds (Capital Appreciation Bonds)

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2033-2036	$ 1,436,871	$ 1,503,130	$ 2,940,001
2037-2041	1,728,982	2,706,023	4,435,005
2042	86,463	173,531	259,994
Totals	$ 3,252,316	$ 4,382,684	$ 7,635,000

2016 Series A Bonds

Year Ending June 30,	Governmental Activites		
	Principal	Interest	Total
2026	$ -	$ 149,125	$ 149,125
2027	-	149,125	149,125
2028	55,000	148,575	203,575
2029	75,000	147,228	222,228
2030	95,000	145,363	240,363
2031-2035	685,000	684,338	1,369,338
2036-2040	960,000	572,115	1,532,115
2041-2045	1,695,000	374,925	2,069,925
2046-2047	935,000	40,269	975,269
Totals	$ 4,500,000	$ 2,411,063	$ 6,911,063

2016 Series B Bonds

Year Ending June 30,	Governmental Activities Principal	Interest	Total
2026	$ 40,000	$ 242,375	$ 282,375
2027	50,000	241,025	291,025
2028	55,000	239,450	294,450
2029	100,000	237,725	337,725
2030	60,000	235,841	295,841
2031-2035	450,000	1,140,883	1,590,883
2036-2040	675,000	1,049,200	1,724,200
2041-2045	1,280,000	811,525	2,091,525
2046-2049	2,245,000	295,487	2,540,487
Totals	$ 4,955,000	$ 4,493,511	$ 9,448,511

During the year, the District made payments on General Obligation Bonds of $997,415, including interest of $487,415. Capital Appreciation Bonds are accretive. Bond interest accumulates in the initial years and will be repaid in later years.

3. Certificates of Participation

The outstanding Certificates of Participation of the District as of June 30, 2025, is:

Date of Issue	Original Issue	Outstanding July 1, 2024	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2025
2007	$ 3,000,000	$ 315,000	$ -	$ 30,000	$ 285,000
2014	2,220,000	1,280,000	-	105,000	1,175,000
2025	5,825,000	-	5,825,000	-	5,825,000
	$ 11,045,000	$ 1,595,000	$ 5,825,000	$ 135,000	$ 7,285,000

In March 2007, the District issued Certificates of Participation (COP) in the amount of $3,000,000 with interest rates ranging from 3.50% to 4.20%. The District issued the COP to finance construction and pay costs of delivery of the Certificates. As noted at Note J.2., a portion of the District's 2016 Series B Bonds were issued to refund $1,570,000 of the 2007 Certificates of Participation. This produced an additional cash outflow of $483,264 over the next 22 years. The economic loss resulting from the refunding transaction, calculated on a present value basis was $28,765. The District's portion of future payments are as follows:

Year Ending June 30,	Governmental Activities Principal	Interest	Total
2026	$ 30,000	$ 11,307	$ 41,307
2027	30,000	10,069	40,069
2028	35,000	8,715	43,715
2029	35,000	7,245	42,245
2030	35,000	5,775	40,775
2031-2033	120,000	7,560	127,560
Totals	$ 285,000	$ 50,671	$ 335,671

On May 14, 2014 the District issued a Certificate of Participation (COP) of $2,220,000 with interest rates ranging from 2.00% to 4.50%. The District issued the COP to finance acquisition construction and installation of certain capital improvements and pay costs of delivery of the Certificates. The District's portion of future payments are as follows:

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2026	$ 110,000	$ 49,388	$ 159,388
2027	115,000	45,262	160,262
2028	120,000	40,663	160,663
2029	125,000	35,862	160,862
2030	130,000	30,706	160,706
2031-2034	575,000	64,919	639,919
Totals	$ 1,175,000	$ 266,800	$ 1,441,800

On November 1, 2024 the District issued a Certificate of Participation (COP) of $5,825,000 with interest rates ranging from 4.00% to 5.00%. The District issued the COP to finance capital improvements to educational facilities and pay costs of delivery of the Certificates. The District's portion of future payments are as follows:

Year Ending June 30,	Governmental Activities		
	Principal	Interest	Total
2026	$ 155,000	$ 257,925	$ 412,925
2027	40,000	253,050	293,050
2028	55,000	250,675	305,675
2029	65,000	247,675	312,675
2030	70,000	244,300	314,300
2031-2035	650,000	1,139,750	1,789,750
2036-2040	1,185,000	932,000	2,117,000
2041-2045	1,885,000	609,875	2,494,875
2045-2050	1,720,000	192,738	1,912,738
Totals	$ 5,825,000	$ 4,127,988	$ 9,952,988

During the year the District made payments on the certificates of participation of $267,199, including interest of $132,199.

4. Qualified Zone Academy Bond

On June 1, 2015 the District issued a Qualified Zone Academy Bond (QZAB) of $2,272,000 with a zero interest rate. In lieu of interest payments from the District, the lender receives a tax credit against its annual tax liability to the federal government. The District issued the QZAB to finance solar energy facilities and energy upgrades and pay for issuance costs. The District's portion of future payments are as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 133,647	$ -	$ 133,647
2027	133,647	-	133,647
2028	133,647	-	133,647
2029	133,647	-	133,647
2030	133,647	-	133,647
2031-2032	267,295	-	267,295
	$ 935,530	$ -	$ 935,530

During the year the District made principal payments on the QZAB of $133,647.

5. Leases Payable

The District has entered into agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of their inception.

A lease agreement was executed in September 2022, to lease copiers and requires 60 monthly payments of approximately $7,800 per month. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 4.00%, which is the District's estimated incremental borrowing rate. As a result, the district has recorded a right to use asset.

The future lease payment maturity schedule is as follows:

Year Ending June 30,	Principal	Interest	Total
2026	$ 87,176	$ 6,148	$ 93,324
2027	90,728	2,596	93,324
2028	15,451	103	15,554
Totals	$ 193,355	$ 8,847	$ 202,202

K. Detail of Fund Balance Classifications

Details of assigned Fund Balances are as follows:

	General Fund	Other Governmental Funds
Assigned for:		
Additional 6% for Economic Uncertainties	$ 2,456,983	$ -
Retiree Health and Welfare Benefits	2,867,253	-
Capital Projects	5,221,992	-
Preschool Services	-	25,701
Cafeteria	-	231,184
Bond Debt Service	-	633,283
Capital Facilities	-	45,105
	$ 10,546,228	$ 935,273

L. Joint Ventures (Joint Powers Agreements)

The District participates in joint ventures under joint powers agreements (JPAs) with the Fresno Area Self-Insurance Benefits Organization dba The EdCare Group, Fresno County Self-Insurance Group, and the Organization of Self-Insured Schools. The relationship between Kingsburg Elementary Charter School District and the JPAs is such that none of the JPAs is a component unit of Kingsburg Elementary Charter School District for financial reporting purposes.

Condensed audited financial information for the above JPAs (the most current information available) can be obtained through each respective authority.

Fresno Area Self-Insured Benefits Organization dba The EdCare Group (FASBO)

FASBO arranges for and provides medical, dental, and prescription insurance for its member districts. FASBO is governed by a Board consisting of a representative from each member district. The Board controls the operations of FASBO, including the selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in FASBO.

Fresno County Self-Insurance Group (FCSIG)

FCSIG arranges for and provides workers' compensation insurance for its member districts. FCSIG is governed by a Board consisting of a representative from each member district. The Board controls the operations of FCSIG, including the selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in FCSIG.

Organization of Self-Insured Schools (OSS)

OSS arranges for and provides property and liability insurance for its member districts. OSS is governed by a Board consisting of a representative from each member district. The Board controls the operations of OSS, including the selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in OSS.

M. Pension Plans

1. General Information About the Pension Plans

2. Plan Descriptions

Qualified employees are covered under cost-sharing multiple-employer defined benefit pension 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). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites.

b. Benefits Provided

CalSTRS and CalPERS provide service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 62 for normal benefits or at age 55 with statutorily reduced benefits. Employees hired prior to January 1, 2013 are eligible to retire at age 60 for normal benefits or at age 55 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. All members are eligible for death benefits after one year of total service.

The Plans' provisions and benefits for the measurement period ending June 30, 2024 are summarized as follows:

	CalSTRS		CalPERS	
	Before	After	Before	After
Hire Date	Jan. 1, 2013	Jan. 1, 2013	Jan. 1, 2013	Jan. 1, 2013
Benefit Formula	2% at 60	2% at 62	2% at 55	2% at 62
Benefit Vesting Schedule	5 Years	5 Years	5 Years	5 Years
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	55-60	55-62	50-62	52-67
Monthly benefits, as a % of eligible compensation	1.1 - 2.4%	1.0 - 2.4%*	1.1 - 2.5%	1.0 - 2.5%

* Amounts are limited to 120% of Social Security Wage Base.

c. Contributions – CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the year ended June 30, 2025, employees hired prior to January 1, 2013 contributed 7.00%, employees hired on or after January 1, 2013 contributed 8.00% of annual pay, and the employer's contribution rate is 27.05% of annual payroll. District contributions to the pension plan were $1,665,374 for the year ended June 30, 2025, and equal 100% of the required contributions for the year.

d. Contributions – CalSTRS

For the year ended June 30, 2025, Section 22950 of the California Education code requires CalSTRS 2% at 60 and 2% at 62 members to contribute monthly to the system 10.25% and 10.205% of the creditable compensation, respectively, upon which members' contributions under this part are based. In addition, the employer required rates established by the CalSTRS Board have been established at 19.10% of creditable compensation. Rates are defined in Section 22950.5 through measurement period ending June 30, 2021. Beginning in the fiscal year 2021-22 and for each year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specific to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. District contributions to the pension plan were $2,584,457 for the year ended June 30, 2025, and equal 100% of the required contributions for the year.

e. On Behalf Payments

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the District. For the year ended June 30, 2025, the State contributed $1,219,940 on behalf of the District to CalSTRS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures.

Accordingly, these amounts have been recorded in these financial statements.

2. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2025, the District reported net pension liabilities for its proportionate shares of the net pension liability of each plan. The CalSTRS net pension liability reflects 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 of each plan, the related CalSTRS State support, and the total portion of the net pension liability that is associated with the District is as follows:

	CalSTRS	CalPERS	Total
District's proportionate share of the net pension liability	$ 13,184,803	$ 11,015,347	$ 24,200,150
State's proportionate share of the net pension liability associated with the District	6,049,326	-	6,049,326
Total	$ 19,234,129	$ 11,015,347	$ 30,249,476

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2024, and the total pension liability for each Plan used to calculate the net pension liability was determined by the actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. 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 plans relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2023 and 2024 was as follows:

	CalSTRS	CalPERS
Proportion - June 30, 2023	0.018775%	0.025817%
Proportion - June 30, 2024	0.019631%	0.030822%
Change - Increase (Decrease)	0.000856%	0.005005%

For the year ended June 30, 2025, the District recognized pension expense of $4,428,946 and revenue of $550,684 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 4,249,831	$ -
Differences between actual and expected experience	2,414,647	655,400
Change in assumptions	301,191	900,476
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	3,198,908	398,280
Net difference between projected and actual earnings on plan investments	427,883	53,200
Total	$ 10,592,660	$ 2,007,356

$4,249,831 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	
2026	$ 352,276
2027	2,772,007
2028	604,073
2029	159,855
2030	221,063
Thereafter	226,199
Total	$ 4,335,473

a. Actuarial Assumptions

The total pension liabilities in the June 30, 2023 actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Valuation Date	June 30, 2023	June 30, 2023
Measurement Date	June 30, 2024	June 30, 2024
Actuarial Cost Method	Entry Age - Normal Cost Method	Entry Age - Normal Cost Method
Actuarial Assumptions:		
Discount Rate	7.10%	6.90%
Inflation	2.75%	2.30%
Payroll Growth	3.50%	(3)
Post Retirement Benefit Increase	(1)	(4)
Investment Rate of Return	7.10%	6.90%
Mortality	(2)	(5)

(1) CalSTRS post retirement benefit increases assumed at 2% simple for DB (annually) maintaining 85% purchasing power level for DB. Increases are not applicable for DBS/CBB.
(2) CalSTRS base mortality tables are custom tables delivered to best fit the patterns of mortality among CalSTRS members. The projection table reflects the expected annual reduction in mortality rates at each age. The current mortality assumption uses a base year of 2023 and projected improvement is based on the MP-2021 Ultimate Projection Scale.
(3) Varies by entry age and service.
(4) CalPERS post retirement benefit increases assumes 2.00% until PPPA floor on purchasing power applies, 2.30% thereafter.
(5) CalPERS mortality table was developed based on CalPERS specific data. The rates incorporate generational mortality to capture ongoing mortality improvement using 80% of the scale MP 2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

b. Discount Rate

The discount rate used to measure the total pension liability was 7.10% for CalSTRS and 6.90% for CalPERS. The projection of cash flows used to determine the discount rate assumed that contributions from plan members, employers, and state contributing agencies will be made at statutory contribution rates. To determine whether the District bond rate should be used in the calculation of a discount rate for each plan, CalSTRS and CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rates are adequate and the use of the District bond rate calculation is not necessary for either plan. The stress test results are presented in a detailed report that can be obtained from CalSTRS and CalPERS websites.

According to Paragraph 30 of GASB Statement No. 68, the long-term discount rate should be determined without reduction for pension plan administrative expenses. The investment return assumption used in the accounting valuations is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalSTRS and CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalSTRS and CalPERS are scheduled to review all actuarial assumptions as part of their regular Asset Liability Management (ALM) review cycle. CalSTRS completed their ALM in May 2023. CalPERS completed their ALM in 2021 with new policies in effect on July 1, 2022. Both CalSTRS and CalPERS conduct new ALM's every four years.

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, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and long-term (11-60 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 and 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 rounded down to the nearest quarter of one percent.

The tables below reflects the 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 rates of return are net of administrative expenses.

CalPERS

Asset Class	Assumed Asset Allocation	Real Return (Years 1-10) (1)(2)
Global Equity - cap-weighted	30.00%	4.45%
Global Equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
	100.00%	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021-22 Asset Liability Management study.

CalSTRS

Asset Class	Assumed Asset Allocation	Long-Term* Expected Real Rate of Return
Public Equity	38.00%	5.26%
Real Estate	15.00%	4.05%
Private Equity	14.00%	6.75%
Fixed Income	17.00%	2.45%
Risk Mitigating Strategies	10.00%	2.25%
Inflation Sensitive	7.00%	3.65%
Cash/Liquidity	2.00%	0.05%
	103.00%	

* 20-to 30-year geometric average. Real rates of return are net of assumed 2.75% inflation.

c. Sensitivity to Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, 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 or 1 percentage point higher than the current rate:

	CalSTRS	CalPERS
1% Decrease	6.10%	5.90%
Net Pension Liability	$ 23,451,450	$ 16,363,389
Current Discount Rate	7.10%	6.90%
Net Pension Liability	$ 13,184,803	$ 11,015,347
1% Increase	8.10%	7.90%
Net Pension Liability	$ 4,611,726	$ 6,597,438

d. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports.

N. Post-Employment Benefits Other than Pension Benefits

1. General Information about the OPEB Plan

Plan Description

In addition to the pension benefits described in Note M the District provides post-employment health care and supplementary early retirement plan benefits to employees based on the date they were hired. Employees hired on or before January 13, 1994 who retire from the District on or after attaining age 55 receive benefits until age 70, age 75 or life, based on length of service. Employees hired after January 13, 1994 who retire from the District on or after attaining age 55 with at least 15 years of service, receive benefits until age 65. The plan is a single-employer defined benefit OPEB plan administered by District's board of directors. Authority to establish and amend the benefit terms and financing requirements lies with the District's board of directors. No assets are accumulated in a trust that meets the criteria in paragraph 4 of the GASB 75 statement.

Employees Covered by Benefit Terms

As of June 30, 2025, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	70
Inactive Employees Entitled to But Not Yet Receiving Benefits	-
Participating Active Employees	159
Total Number of participants	229

Contributions

The contribution requirements of OPEB Plan members and the District are established and may be amended through negotiations between the District and the respective bargaining units. The voluntary contribution is based on projected pay-as-you-go financing requirements. Therefore, a schedule of OPEB contributions is not presented in the Required Supplementary Information. For the fiscal year ended June 30, 2025, the District contributed $1,075,792 to the Plan, of which $1,075,792 was used for current premiums.

An actuarially determined contribution was not calculated for OPEB for the fiscal year, therefore a 10-year schedule is not presented in the required supplementary information.

2. Total OPEB Liability

The District's total OPEB liability of $22,816,428 was measured as of June 30, 2025 and was determined by an actuarial valuation date of June 30, 2024.

Actuarial Assumptions and Other Inputs

The total OPEB liability on the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Inflation	2.50	percent
Salary Increases	2.75	percent, average, including inflation
Discount Rate	3.93	percent
Healthcare Cost Trend Rates	4.00	percent

Mortality assumptions were based on the 2020 CalSTRS Mortality Table for certificated employees and the 2021 CalPERS Active Mortality for Miscellaneous and Schools Employee Table for classified employees.

The actuarial assumptions used on the June 30, 2024 valuation were based on a review of plan experience which included a validation of experience studies prepared by CalSTRS for retirement and turnover assumptions. For other assumptions, actual plan provisions and data were used.

Discount Rate

The discount rate was based on the Bond Buyer 20-bond General Obligation Index. It was assumed that contributions would be sufficient to fully fund the obligation over a period not to exceed 30 years.

3. Changes in Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2024	$ 23,088,677
Changes for the year:	
Service cost	552,201
Interest on Total OPEB Liability	834,681
Expected Investment Income	-
Administrative Expenses	-
Employee Contributions	-
Employee Contributions to Trust	-
Employer Contributions as Benefit Payments	(1,003,886)
Actual Benefit Payments from Trust	-
Actual Benefit Payments from Employer	-
Experience (Gains)/Losses from Expected Minus Actual Benefit Payments	21,260
Expected Balance at June 30, 2025	23,493,133
Experience (Gains)/Losses	-
Changes in Assumptions	(676,705)
Changes in Benefit Terms	-
Investment Gains/(Losses)	-
Other	
Net changes	(272,249)
Balance at June 30, 2025	$ 22,816,428

The discount rate of 3.93% for fiscal year ended June 30, 2025 increased by 0.28% from the discount rate of 3.65% in the prior measurement period of June 30, 2024. There were no other changes in benefit terms or assumptions and other inputs for the fiscal year ended June 30, 2025.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

		District's OPEB Plan
1% decrease		2.93%
Total OPEB Liability	$	25,267,405
Current discount rate		3.93%
Total OPEB Liability	$	22,816,428
1% increase		4.93%
Total OPEB Liability	$	20,779,849

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

		District's OPEB Plan
1% decrease		3.00%
Total OPEB Liability	$	20,217,265
Current healthcare cost trend rate		4.00%
Total OPEB Liability	$	22,816,428
1% increase		5.00%
Total OPEB Liability	$	25,640,177

4. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2025, the District recognized OPEB expense of $1,470,626. As of fiscal year ended June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Contributions made subsequent to measurement date	$ 1,075,792	$ -
Differences between expected and actual experience	1,169,337	483,117
Change in assumptions	2,992,722	3,807,377
Net difference between projected and actual earnings on OPEB plan investments	-	-
	$ 5,237,851	$ 4,290,494

$1,075,792 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of total OPEB liability in the year ended June 30, 2026. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Year Ended June 30:	
2026	$ 83,554
2027	83,544
2028	83,550
2029	160,375
2030	195,376
Thereafter	(734,824)
Total	$ (128,425)

O. Commitments and Contingencies

State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

Work in Progress

The District has the following commitments related to construction contracts which will be funded from COP proceeds and local sources:

	Contract Authorization	Expended to June 30, 2025	Committed
Reagan Intervention	$ 1,887,507	$ 1,887,507	$ -
Window Shades (Washington, Roosevelt)	75,156	10,156	65,000
Solar Project (Washington, Roosevelt, Lincoln and Rafer Johnson)	5,542,353	526,524	5,015,829
Reagan Playcourt	508,923	-	508,923
	$ 8,013,939	2,424,187	$ 5,589,752
Other Project Costs		44,725	
Total Work in Progress		$ 2,468,912	

Required Supplementary Information

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2025

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	$ 18,562,492	$ 17,817,822	$ 17,826,168	$ 8,346
Education Protection Account Funds	7,209,017	7,363,166	7,363,166	--
Local Sources	3,748,731	4,358,951	4,358,951	--
Federal Revenue	1,792,629	2,167,262	1,699,397	(467,865)
Other State Revenue	6,825,114	6,138,970	6,334,926	195,956
Other Local Revenue	1,448,746	1,591,308	2,719,048	1,127,740
Total Revenues	41,586,729	39,457,479	40,301,656	844,177
Expenditures:				
Current:				
Certificated Salaries	14,650,518	15,094,461	13,658,208	1,436,253
Classified Salaries	6,078,452	6,255,163	6,128,959	126,204
Employee Benefits	10,293,007	10,718,063	10,135,663	582,400
Books And Supplies	3,720,097	3,587,941	1,515,438	2,072,503
Services And Other Operating Expenditures	6,916,742	7,439,689	6,739,468	700,221
Other Outgo	145,398	142,394	48,698	93,696
Direct Support/Indirect Costs	(56,210)	(90,932)	(77,699)	(13,233)
Capital Outlay	550,000	2,703,069	2,711,586	(8,517)
Debt Service:				
Principal	328,647	328,647	217,411	111,236
Interest	54,000	54,000	79,516	(25,516)
Total Expenditures	42,680,651	46,232,495	41,157,248	5,075,247
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,093,922)	(6,775,016)	(855,592)	5,919,424
Other Financing Sources (Uses):				
Transfers Out	(120,000)	--	--	--
Other Sources	--	--	5,825,000	5,825,000
Total Other Financing Sources (Uses)	(120,000)	--	5,825,000	5,825,000
Net Change in Fund Balance	(1,213,922)	(6,775,016)	4,969,408	11,744,424
Fund Balance, July 1	27,466,923	27,466,923	27,466,923	--
Fund Balance, June 30	$ 26,253,001	$ 20,691,907	$ 32,436,331	$ 11,744,424

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	Fiscal Years*									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
District's proportion of the net pension liability (asset)	0.017267%	0.017234%	0.016465%	0.015897%	0.016544%	0.017177%	0.016300%	0.016896%	0.018775%	0.019631%
District's proportionate share of the net pension liability (asset)	$11,625,097	$13,938,705	$15,227,136	$14,810,167	$14,941,730	$16,648,134	$ 7,417,913	$11,740,339	$14,298,985	$13,184,803
State's proportionate share of the net pension liability (asset)	6,148,379	7,936,224	9,008,318	8,365,045	8,151,777	8,581,015	3,732,484	5,879,596	6,851,170	6,049,326
Total	$17,773,476	$21,874,929	$24,235,454	$22,975,212	$23,093,507	$25,227,149	$11,150,397	$17,619,935	$21,150,155	$19,234,129
District's covered-employee payroll	$ 8,175,447	$ 8,629,355	$ 8,688,908	$ 8,505,845	$ 8,885,433	$ 9,573,171	$ 9,756,220	$ 9,806,205	$11,175,590	$12,988,065
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	142.20%	161.53%	175.25%	171.77%	168.16%	173.88%	76.03%	119.72%	127.95%	101.51%
Plan fiduciary net position as a percentage of the total pension liability	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%	80.62%	83.55%

* Information presented is for the fiscal year ended on the measurement date of the net pension liability.

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	Fiscal Years									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually required contribution	$ 924,701	$ 1,092,681	$ 1,227,054	$ 1,446,322	$ 1,636,617	$ 1,575,143	$ 1,659,683	$ 2,134,150	$ 2,480,167	$ 2,584,457
Contributions in relation to the contractually required contributions	(924,701)	(1,092,681)	(1,227,054)	(1,446,322)	(1,636,617)	(1,575,143)	(1,659,683)	(2,134,150)	(2,480,167)	(2,584,457)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered-employee payroll	$ 8,629,355	$ 8,688,908	$ 8,505,845	$ 8,885,433	$ 9,573,171	$ 9,756,220	$ 9,806,205	$ 11,175,590	$ 12,988,005	$ 13,532,999
Contributions as a percentage of covered-employee payroll	10.72%	12.58%	14.43%	16.28%	17.10%	16.15%	16.92%	19.10%	19.10%	19.10%

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	Fiscal Years*									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
District's proportion of the net pension liability (asset)	0.027663%	0.026560%	0.024667%	0.025052%	0.025322%	0.026260%	0.025143%	0.025849%	0.025817%	0.030822%
District's proportionate share of the net pension liability (asset)	$ 4,077,603	$ 5,245,655	$ 5,888,771	$ 6,679,651	$ 7,379,846	$ 8,057,420	$ 5,112,716	$ 8,894,564	$ 9,345,418	$ 11,015,347
District's covered-employee payroll	$ 3,062,834	$ 3,186,132	$ 3,146,077	$ 3,304,347	$ 3,492,822	$ 3,783,726	$ 3,607,954	$ 3,961,655	$ 4,476,107	$ 6,055,299
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	133.13%	164.64%	187.18%	202.15%	211.29%	212.95%	141.71%	224.52%	208.78%	181.91%
Plan fiduciary net position as a percentage of the total pension liability	79.43%	73.90%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%	69.96%	72.29%

* Information presented is for the fiscal year ended on the measurement date of the net pension liability.

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST TEN FISCAL YEARS

	Fiscal Years									
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Contractually required contribution	$ 374,430	$ 436,930	$ 513,198	$ 630,885	$ 746,207	$ 746,836	$ 907,606	$ 1,135,545	$ 1,615,536	$ 1,665,374
Contributions in relation to the contractually required contributions	(374,430)	(436,930)	(513,198)	(630,885)	(746,207)	(746,836)	(907,606)	(1,135,545)	(1,615,536)	(1,665,374)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered-employee payroll	$ 3,186,132	$ 3,146,077	$ 3,304,347	$ 3,492,822	$ 3,783,726	$ 3,607,954	$ 3,961,655	$ 4,476,017	$ 6,055,299	$ 6,156,537
Contributions as a percentage of covered-employee payroll	11.752%	13.888%	15.531%	18.062%	19.721%	20.700%	22.910%	25.370%	26.680%	27.050%

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST TEN FISCAL YEARS*

	Fiscal Year**							
	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB Liability								
Service Cost	$ 402,387	$ 413,453	$ 404,317	$ 575,952	$ 738,646	$ 617,894	$ 481,313	$ 552,201
Interest on total OPEB liability	714,503	787,275	771,103	701,525	525,481	563,230	788,597	834,881
Difference between expected and actual experience	-	-	(1,157,241)	526,076	861,605	-	395,005	21,260
Change of Assumptions	-	(768,304)	642,187	3,368,627	1,519,938	(3,918,593)	(87,298)	(676,705)
Benefit payments	(808,399)	(840,735)	(984,147)	(1,413,491)	(1,360,738)	(952,822)	(1,041,573)	(1,003,886)
Net change in total OPEB liability	308,491	(408,311)	(323,781)	3,758,689	2,284,932	(3,690,291)	536,044	(272,249)
Total OPEB liability - beginning	20,622,904	20,931,395	20,523,084	20,199,303	23,957,992	26,242,924	22,552,633	23,088,677
Total OPEB liability - ending	$ 20,931,395	$ 20,523,084	$ 20,199,303	$ 23,957,992	$ 26,242,924	$ 22,552,633	$ 23,088,677	$ 22,816,428
Covered-employee payroll	$ 11,840,192	$ 11,840,192	$ 12,528,255	$ 13,361,097	$ 13,418,874	$ 14,338,060	$ 15,710,207	$ 19,331,955
Total OPEB liability as a percentage of covered-employee payroll	176.79%	173.33%	161.23%	179.31%	195.57%	157.29%	146.97%	118.02%

*This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

**Information presented is for the fiscal year ended on the measurement date of the total OPEB liability.

Supplementary Information Section

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2025

	*Second Period Report	*Annual Period Report
TK/K-3:		
Regular ADA - Classroom-Based	858	859
Regular ADA - Non-Classroom-Based	104	100
TK/K-3 Totals	962	959
Grades 4-6:		
Regular ADA - Classroom-Based	582	582
Regular ADA - Non-Classroom-Based	67	64
Grades 4-6 Totals	649	646
Grades 7 and 8:		
Regular ADA - Classroom-Based	422	421
Regular ADA - Non-Classroom-Based	57	58
Grades 7 and 8 Totals	479	479
ADA Totals	2,090	2,084

Average daily attendance 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.

*The average daily attendance above is the original and audited amounts, since the District did not have any findings that impact average daily attendance.

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2025

Grade Level	Ed. Code 47612 Minutes Requirement	2024-25 Actual Minutes	Number of Days Traditional Calendar	Number of Days Multitrack Calendar	Status
TK/Kindergarten	36,000	51,505	180	N/A	In Compliance
Grade 1	50,400	51,630	180	N/A	In Compliance
Grade 2	50,400	51,365	180	N/A	In Compliance
Grade 3	50,400	51,325	180	N/A	In Compliance
Grade 4	54,000	55,034	180	N/A	In Compliance
Grade 5	54,000	55,034	180	N/A	In Compliance
Grade 6	54,000	55,034	180	N/A	In Compliance
Grade 7	54,000	57,636	180	N/A	In Compliance
Grade 8	54,000	57,636	180	N/A	In Compliance

School districts and charter schools must maintain their instructional minutes as defined in Education Code Section 46207. This schedule is required of all districts, including basic aid districts.

This schedule presents information on the amount of instruction time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2025

General Fund[2]	(Budget)[1] 2026	2025	2024	2023
Revenues and Other Financial Sources	$ 40,506,624	$ 46,126,656	$ 42,591,423	$ 42,304,273
Expenditures	47,502,712	41,157,248	39,336,289	33,217,799
Total Outgo	47,502,712	41,157,248	39,336,289	33,217,799
Change in Fund Balance (Deficit)	(6,996,088)	4,969,408	3,255,134	9,086,474
Ending Fund Balance	$ 25,440,243	$ 32,436,331	$ 27,466,923	$ 24,211,789
Available Reserves[3]	$ 16,771,801	$ 17,791,915	$ 16,541,920	$ 13,669,419
Available Reserves as a Percentage of Total Outgo	35.31%	43.23%	42.05%	41.15%
Total Long-Term Debt	$ 73,012,093	$ 73,776,479	$ 68,361,397	$ 65,421,186
Average daily attendance	2,090	2,090	2,150	2,128

(1) Budget 2026 is included for analytical purposes only and has not been subjected to audit.
(2) The Special Reserve Fund for Other Than Capital Outlay Projects has been included due to their consolidation into the General Fund.
(3) Available reserves consist of all unassigned fund balance and all funds reserved for economic uncertainties contained within the General Fund.

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.

The General Fund balance has increased by $8,224,542 over the past two years. The fiscal year 2025-26 budget projects a decrease of $6,996,088 (21.57%). For a district of this size, the state recommends available reserves of at least 3% of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has not incurred an operating deficit in the past three years, but anticipates incurring an operating deficit during the 2025-26 fiscal year. The total long-term debt has increased by $8,355,293 over the past two years.

Average daily attendance has decreased by 38 over the past two years. No change in ADA is anticipated during fiscal year 2025-26.

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education:			
Passed through California Department of Education (CDE):			
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	$ 574,075
Special Education (IDEA) Cluster:			
Special Ed: IDEA, Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	509,550
Special Ed: IDEA, Preschool Grants, Part B, Sec 619	84.173	13430	24,327
Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	84.027A	15197	27,149
Subtotal - Special Education (IDEA) Cluster			561,026
ESSA: Title III, English Learner Student Program	84.365	14346	49,388
ESSA: Title III, Immigrant Student Program	84.365	15146	3,035
ESSA: Title II, Part A Supporting Effective Instruction	84.367	14341	124,089
ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	31,458
COVID-19 - Elementary & Secondary School Emergency Relief (ESSER III) Fund	84.425	15559	279,907
COVID-19 - Expanded Learning Opportunities (ELO) Grant: ESSER III State Emergency Needs	84.425	15620	53,748
COVID-19 - Expanded Learning Opportunities (ELO) Grant: ESSER III State Learning Loss	84.425	15621	21,064
COVID-19 - American Rescue Plan-Homeless Children and Youth (ARP - Homeless I)	84.425	15566	1,607
COVID-19 - Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	84.425	15536	168
Subtotal			356,494
Total passed through CDE			1,699,565
Total U.S. Department of Education			1,699,565
U.S. Department of Health & Human Services:			
Passed through California Department of Education (CDE):			
Early Education: ARP California State Preschool Program One-time Stipend	93.575	15640	1,080
Total passed through CDE			1,080
Total U.S. Department of Health & Human Services			1,080
U.S. Department of Agriculture:			
Passed through California Department of Education (CDE):			
Child Nutrition Cluster:			
National School Breakfast Program	10.553	13390	245,423
National School Lunch Program	10.555	13391	571,896
Food Distribution - Commodities	10.555	13391	124,258
Child Nutrition: Local Food for Schools	10.555	15708	1,145
Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	10.555	15637	20,416
Child Nutrition: Other	Unknown	Unknown	3,063
Subtotal - Child Nutrition Cluster			966,201
Child & Adult Care Food Program	10.558	13393	4,449
Child & Adult Care Food Program COVID-19 Emergency Operational Costs Reimbursement (ECR)	10.558	15577	662
Total passed through CDE			971,312
Total U.S. Department of Agriculture			971,312
Total Expenditures of Federal Awards			$ 2,671,957

The accompanying notes are an integral part of this schedule.

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Kingsburg Elementary Charter School District under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in financial position of the District.

Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

The District has elected not to use the 10-percent de minimis indirect cost rate as allowable under the Uniform Guidance.

Non-Cash Assistance

Non-cash assistance in the form of donated foods was received from California Department of Education as a pass-through grant from the U.S. Department of Agriculture. The District reports the donated foods received on the Schedule at the fair value at time of receipt. The amount received during 2024-25 was $124,258.

Reconciliation of Expenditures

Reconciliation of expenditures per schedule of federal grant activity with the federal revenue reported on the District's Statement of Revenue, Expenditures, and Changes in Fund Balances - Governmental Funds follows:

Schedule of Expenditures of Federal Awards	$ 2,671,957
Child & Adult Care Food Program received in 2024-25	9,525
Child & Adult Care Food Program spent in 2024-25	(4,449)
National School Lunch and Breakfast Program received in 2024-25	1,209,708
National School Lunch and Breakfast Program spent in 2024-25	(941,577)
Early Education: ARP California State Preschool Program One-Time Stipend spent in 2024-25	(1,080)
COVID-19 - Child Nutrition COVID CARES Act Supplemental Meal Reimbursement (ECR) spent in 2024-25	(168)
Child & Adult Care Food Program COVID-19 Emergency Operational Costs Reimbursement (ECR) spent in 2024-25	(662)
Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR) spent in 2024-25	(20,416)
Child Nutrition: Other spent in 2024-25	(3,063)
Federal Revenue reported on the Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds	$ 2,919,775

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

	General Fund	Other Governmental Funds
June 30, 2025 Annual Financial and Budget Report Fund Balances	$ 26,640,416	$ 2,749,319
Adjustments and Reclassifications:		
Increasing (Decreasing) the Fund Balance:		
Cash with Fiscal Agent Understatement	5,221,992	-
Cash in Bank Overstatement	-	(102,910)
Accounts Receivable Understatement	-	110,486
Accounts Payable Overstatement	573,923	-
Net Adjustments and Reclassifications	5,795,915	7,576
June 30, 2025 Audited Financial Statement Fund Balances	$ 32,436,331	$ 2,756,895

	Noncurrent Liabilities
June 30, 2025 Annual Financial and Budget Report - Form Debt	$ 77,213,337
Adjustments and Reclassifications:	
Increase (Decrease) in Total Liabilities:	
General Obligation Bonds	(64,248)
Certificates of Participation	132,199
Other General Long-Term Debt	193,451
Net Pension Liability	(3,694,084)
Compensated Absences	(4,176)
Net Adjustments and Reclassifications	(3,436,858)
June 30, 2025 Noncurrent Liabilities	$ 73,776,479

This schedule provides the information necessary to reconcile the fund balances of all funds and the total long-term liabilities as reported on the annual financial and budget report to the audited financial statements. Funds that required no adjustment are not presented.

Other Information Section

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
ORGANIZATION
YEAR ENDED JUNE 30, 2025

The District was established in 1874, and its boundaries are located in Fresno, Kings, and Tulare Counties. There were no changes in the boundaries of the District during the current year. The District is currently operating five elementary schools, one intermediate school, and one home school.

Board of Trustees

Name	Office	Term Expires
Constance Lunde	President	December 2026
Reverend Edward Ezaki	Clerk	December 2026
Karyll Smith Quinn	Member	December 2026
Brad Bergstrom	Member	December 2026
Frank Yanes	Member	December 2026

Administration

Wesley Sever, Ed.D.
District Superintendent Since July 2012

Matt Stovall
Assistant Superintendent – Curriculum and Instruction, and Special Projects Since June 2022

Other Independent Auditor's Reports

Independent Auditor's 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*

Board of Trustees
Kingsburg Elementary Charter School District
Kingsburg, 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 Kingsburg Elementary Charter School District, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Kingsburg Elementary Charter School District's basic financial statements, and have issued our report thereon dated January 22, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kingsburg Elementary Charter School District's internal control over financial reporting (internal control) as a basis for designing the 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 Kingsburg Elementary Charter School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Kingsburg Elementary Charter 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 have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kingsburg Elementary Charter 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 *Governmental Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Borchardt, Corona, Faeth & Ojakian

Fresno, California
January 22, 2026

Board of Trustees
Kingsburg Elementary Charter School District
Kingsburg, California

Report on State Compliance

Opinion on State Compliance

We have audited Kingsburg Elementary Charter School District's, (the District's) compliance with the requirements specified in the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel applicable to the District's state program requirements identified below for the fiscal year ended June 30, 2025.

In our opinion, Kingsburg Elementary Charter School District complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2025.

Basis for Opinion

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 State's audit guide, *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the California Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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 opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for State 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 laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the 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 compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the 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 GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* 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 state compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, 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 the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.

- Obtain an understanding of the District's internal control over state 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 *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and

- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

Compliance Requirements	Procedures in Audit Guide Performed?
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:	
Attendance Accounting:	
Attendance Reporting	N/A
Teacher Certification and Misassignments	N/A
Independent Study	N/A
Continuation Education	N/A
Instructional Time:	N/A
School Districts	N/A
Instructional Materials	N/A
Ratios of Administrative Employees to Teachers	N/A
Classroom Teacher Salaries	N/A
Early Retirement Incentive	N/A
GANN Limit Calculation	N/A
School Accountability Report Card	N/A
Juvenile Court Schools	N/A
Middle or Early College High Schools or Programs	N/A
K-3 Grade Span Adjustment	N/A
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	N/A
District of Choice	N/A
Home to School Transportation Reimbursement	N/A
SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS:	
Proposition 28 Arts and Music in Schools	Yes
After/Before school Education and Safety Program:	
After School	N/A
Before School	N/A
General Requirements	N/A
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	N/A
Immunizations	N/A
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	N/A
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Kindergarten Continuance	N/A

	Procedures in Audit Guide Performed?
CHARTER SCHOOLS:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	N/A
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	N/A

The term "N/A" is used above to mean either the District did not offer 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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance with the above requirements, which are required to be reported in accordance with the State's audit guide, *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2025-002 and 2025-003. Our opinion on state compliance is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over State Compliance

A *deficiency in internal control over state 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 state compliance* is a deficiency, or a 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 from those charged with governance.

Our consideration of internal control over state compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section above and was not designed to identify all deficiencies in internal control over state compliance that might be material weaknesses or significant deficiencies in internal control over state compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over state compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over state 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 state compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over state compliance is solely to describe the scope of our testing of internal control over state compliance and the results of that testing based on the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Borchardt, Corona, Faith & Gyakarian

Fresno, California
January 22, 2026

Independent Auditor's Report on Compliance for Each Major Federal Program
and on Internal Control over Compliance Required by the Uniform Guidance

Board of Trustees
Kingsburg Elementary Charter School District
Kingsburg, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Kingsburg Elementary Charter 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 Kingsburg Elementary Charter School District's major federal programs for the year ended June 30, 2025. Kingsburg Elementary Charter School District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Kingsburg Elementary Charter 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* 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 Kingsburg Elementary Charter 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 on compliance for each major federal program. Our audit does not provide a legal determination of Kingsburg Elementary Charter School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirement referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of law, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of 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 Kingsburg Elementary Charter 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 material noncompliance when it exists. The risk of not detecting 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 Kingsburg Elementary Charter 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, *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 Kingsburg Elementary Charter School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Kingsburg Elementary Charter 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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Kingsburg Elementary Charter 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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2025-001. Our opinion on each major federal program is not modified with respect to these matters.

Governmental Auditing Standards requires the auditor to perform limited procedures on Kingsburg Elementary Charter School District's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Kingsburg Elementary Charter School District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 considered 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Borchardt, Corona, Faeth & Gyakonian

Fresno, California
January 22, 2026

Findings and Recommendations Section

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025

Summary of Auditor's Results

1. Financial Statements

Type of auditors' opinion issued:	Unmodified	
Internal control over financial reporting:		
Material weakness (es) identified?	_____ Yes	X No
Significant deficiency (ies) identified not considered to be material weakness (es)	_____ Yes	X None reported
Noncompliance material to financial statements noted?	_____ Yes	X No

2. Federal Awards

Internal control over major programs:		
Material weakness (es) identified?	_____ Yes	X No
Significant deficiency (ies) identified not considered to be material weakness (es)	_____ Yes	X None reported
Type of auditors' opinion issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Title 2 CFR 200.516(a)?	_____ Yes	X No

Identification of major programs:

Federal Assistance Listing Number	Name of Federal Program or Cluster
10.553	National School Breakfast Program
10.555	National School Lunch Program
10.555	Food Distribution – Commodities

Dollar threshold used to distinguish between Type A and Type B programs	$750,000	
Auditee qualified as low-risk Auditee?	X Yes	_____ No

3. State Awards

Internal control over state programs:		
Material weakness (es) identified?	_____ Yes	X No
Significant deficiency (ies) identified not considered to be material weakness(es)	_____ Yes	X None reported
Type of auditors' opinion issued on compliance for state programs:	Unmodified	

State Award Findings and Questioned Costs

Finding Identification

2025 – 001 Federal – Child Nutrition Cluster #50000

Federal Program Information

U.S. Department of Agriculture
Award Year: 2024-25
Assistance Listing Number: 10.555
Passed Through: California Department of Education

Criteria or Specific Requirement

Districts must, to the maximum extent practicable, purchase commodities produced in the United States and food products processed in the United States substantially using commodities produced in the United States (Federal Regulation 7 CFR 210.21(d)).

Condition

During our expenditure testing, we found that the District did not have a Buy American Statement on file for the primary vendors used to supply food and food products for the District's child nutrition program.

Effect

The District is not in compliance with 7 CFR 210.21(d).

Cause

Clerical oversight for 2024-25. As soon as the exception was found, the Director of the Child Nutrition Program contacted the vendors in October 2025 and the Buy American Statement for all vendors is now on file.

Questioned Costs

Not determined.

Identification of Repeat Finding

This audit finding is not a repeat of a finding in the immediately prior audit.

Recommendation

The District should continue to ensure all vendors who supply food and food products for the District's child nutrition program comply with the Buy American Statement.

Views of responsible officials and planned corrective actions

The District agrees with this finding.

State Award Findings and Questioned Costs

Finding Identification

2025– 002 Attendance – Nonclassroom-Based Instruction/Independent Study #10000

Criteria or Specific Requirement

Education Code Section 51747(g) – the District should have a written agreement for each independent study pupils on file, including all required elements.

Education Code Section 51747.5(b)(2)(A)(i) and 51747.5(b)(2)(A (ii) – the District should document the equivalent daily time value of pupil work products, as personally judged by a certificated employee of the District. The District should maintain documentation of hours or fraction of an hour of both pupil work products and the time that the pupil engagement in asynchronous instruction.

Condition

During our audit of attendance records, for independent study we selected a sample of students to test for short term independent study. The District was unable to find one student's short term independent study contract that covered two school days, but this student received apportionment for those days. It was also found that a student's time value of work for their short-term independent study contract that covered one day of school was not documented.

Effect

The effects of the errors noted above resulted in Grades TK/K-3 Resident Nonclassroom-based ADA to be overstated by 0.02 on Line C-6 of the P-2 Report of Attendance, and Grades TK/K-3 Resident Nonclassroom-based ADA to be overstated by 0.01 on Line C-6 of the Annual Report of Attendance.

It also resulted in Grades 7-8 Resident Nonclassroom-based ADA to be overstated by 0.01 on Line C-6 of the P-2 and Annual Reports of Attendance.

Cause

The short-term independent study contract for one student was misplaced and the time value of work for another student's short-term independent study contract was not documented.

Questioned Costs

When using the 2024-25 LCFF Derived Value of ADA by Grade Span the estimated dollar value for the decrease in P-2 ADA amounts to $279 for Grades TK/K-3 and $132 for grades 7-8.

The estimated dollar value will not result in an adjustment in the District's 2024-25 LCFF funding as the District was funded from the prior 3-Year Average ADA for the 2024-25 fiscal year.

Identification of Repeat Finding

We have identified this audit finding as a repeat of finding 2024-002 which was identified in the immediate prior audit.

State Award Findings and Questioned Costs

Finding Identification

2025– 002 Attendance – Nonclassroom-Based Instruction/Independent Study #10000 (Continued)

Recommendation

The district should ensure they keep all independent study contracts on file and document the time value of work.

Views of responsible officials and planned corrective actions

The District agrees with this finding. Please refer to the corrective action within the Findings and Recommendations Section.

State Award Findings and Questioned Costs

Finding Identification

2025 – 003 State Compliance – Expanded Learning Opportunities Program #40000

Criteria or Specific Requirement

Education Code Section 8483.4(b) – When a local educational agency contracts with a third party to operate a program pursuant to this article, the local educational agency shall require the third party to notify the local educational agency by the next working day following, and to submit a written report within seven days of, the occurrence of any health- or safety-related issues, including, but not limited to, issues involving criminal background clearances for employees, building safety, and any event specified in subdivision (c) of this Education Code.

Condition

While viewing the 2024-2025 fiscal year third-party contract between the District and California Teaching Fellows Foundation, it was found that the contract did not include the requirements as stated under education code section 8483.4(b).

Effect

The District was not in compliance with program requirements.

Cause

The District and the third-party vendor California Teacher Fellows Foundation were not aware of the required statement needed to be included within the contract and California Teacher Fellows Foundation only had it as company policy. Therefore, an addendum was never made or signed to update the 2024-2025 contract with the required statements.

Questioned Costs

None.

Identification of Repeat Finding

This audit finding is not a repeat of a finding in the immediately prior audit.

Recommendation

The District should monitor program requirements and ensure future third-party contracts include the statements required in the Education Code.

Views of responsible officials and planned Corrective Actions

The district agrees with this finding. Please refer to the corrective action within the Findings and Recommendations Section.

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2025

State Award Findings and Questioned Costs

Finding Identification: 2025 – 001 Federal – Child Nutrition Cluster #50000

Name of contact person: Bricki McNulty

Corrective Action: Upon identification of the finding, the Child Nutrition Director immediately contacted the Tri-County Co-op to obtain the formal "Buy American" certification and statement for the 2024-25 school year. Upon discovery that a formal statement was not currently on file from the vendors for that specific period, the SFA took proactive measures to secure the appropriate certification for the 2025-26 school year to ensure immediate and future compliance.

To prevent a recurrence of this finding, the Child Nutrition Director will be responsible for verifying and obtaining the updated "Buy American" certification from the Tri-County Co-op at the start of every school year. The School Food Authority (SFA) remains committed to purchasing domestic commodities and products to the maximum extent practicable. To support this, the Child Nutrition Director will oversee the continued use of the Buy American Exception Log. This log will be used to document any non-domestic items—such as bananas or other seasonal fruits not grown in the U.S. in sufficient quantities—including the specific justification (availability or price) for each exception. By integrating these steps into our annual administrative calendar, the SFA ensures that all food served in the National School Lunch and Breakfast Programs meets the domestic requirements mandated by 7 CFR 210.21(d).

Proposed Completion Date: September 2025

Finding Identification: 2025– 002 Attendance – Nonclassroom-Based Instruction/Independent Study #10000

Name of contact person: Bobby Rodriguez, Assistant Superintendent, Business Services

Corrective Action: Site attendance leads will review attendance daily to ensure that students who are absent are issued a short-term independent contract for the dates(s) of the absence(s). Monthly attendance secretary meetings will be held in order to review policies and best practices for all attendance secretaries and other district personnel who assist with attendance. At these meetings attendance secretaries will bring their attendance boxes in order for another attendance secretary/district personnel to review the files for accuracy. At the school site, the attendance secretary will also have an additional school personnel review the attendance contracts to ensure that they are prepared appropriately, the student work is returned with an accurate time value of the work, and that the coding in the student information system (AERIES) matches what is in the attendance boxes. All contracts will continue to be kept in the attendance boxes and will be available as needed.

Proposed Completion Date: August 2025

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2025

State Award Findings and Questioned Costs

Finding Identification: 2025 – 003 State Compliance – Expanded Learning Opportunities Program #40000

Name of contact person: Laura North, Director of Expanded Learning and English Learner Programs

Corrective Action: Corrective Action: Upon identification of the finding, the Director of Expanded Learning and English Learner Programs immediately contacted California Teaching Fellows to ensure that all contracts moving forward with this organization would contain the required verbiage. Moving forward any/all contracts with third parties will contain the following verbiage:

"The contract required the third-party to notify the LEA(KECSD) by the next working day following, and to submit a written report within seven days of, the occurrence of any health- or safety- related issues, including, but not limited to, issues involving criminal background clearances for employees, building safety, and any event specified in subdivision (c) pursuant to Education Code section 8483.4(b)".

Proposed Completion Date: July 2025

KINGSBURG ELEMENTARY CHARTER SCHOOL DISTRICT
SUMMARY OF SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2025

1. **Finding/Recommendation: 2024-001 Attendance – Records #10000**

   During our audit of attendance records, we noted the district summary used in preparation of the P-2 Report of Attendance and Annual Report of Attendance was not properly prepared due to having clerical errors for Grades 4-6 Non-Resident Classroom-based and Non-Resident Nonclassroom-based ADA.

   It was recommended that the District should review the summarization of attendance to ensure ADA is properly reported prior to report submission to its County Office and CDE.

   Current Status

   Implemented

   District Explanation if Not Implemented

   Not Applicable

2. **Finding/Recommendation: 2024-002 Attendance – Records #10000**

   During our audit of attendance records, for independent study we selected a sample of students to test for short term independent study. The District was unable to find one student's short-term independent study contract that covered 5 school days, but this student received apportionment.

   It was recommended that the District should ensure they keep all independent study contracts on file.

   Current Status

   Not Implemented

   District Explanation if Not Implemented

   Site attendance leads will review attendance daily to ensure that students who are absent are issued a short-term independent contract for the dates(s) of the absence(s). Monthly attendance secretary meetings will be held in order to review policies and best practices for all attendance secretaries and other district personnel who assist with attendance. At these meetings attendance secretaries will bring their attendance boxes in order for another attendance secretary/district personnel to review the files for accuracy. At the school site, the attendance secretary will also have an additional school personnel review the attendance contracts to ensure that they are prepared appropriately, the student work is returned with an accurate time value of the work, and that the coding in the student information system (AERIES) matches what is in the attendance boxes. All contracts will continue to be kept in the attendance boxes and will be available as needed

Kingsburg Elementary Charter School District
Board Agenda Item

NOTE: All Board items are subject to approval by the Board President.

1. **Agenda Item:**
   EMCOR Services - Washington Elementary

2. **Agenda Item Category:**
   - **Consent Agenda**
   - ✓ **Action Item**
   - **Presentation**
   - **Public Hearing**
   - **Closed Session**

3. **Submitted By:**
   Bobby Rodriguez, Assistant Superintendent, Business Services

4. **Attachments:**
   - **Not Applicable**
   - ✓ **To Be Enclosed with Board Packets**
     ***Overnight trip requests require itinerary, location, dates and flyer to be submitted to the Board**

5. **Purpose:**
   To approve the removal and replacement of the HVAC units on rooms 14 and 15 at Washington Elementary. These swap outs were billed at time and material so as to save the district money.

6. **Financial Impact:**
   $15,185.32 - Room 14
   $15,179.52 - Room 15
   $30,364.84 - Total

7. **Funding Source:**
   Resource 60190

8. **Impact on Students:**
   These purchases were necessary as the swap outs occurred during the winter when students, staff, and parents were on campus for the winter performances.

Submit Completed Request to Maxine Balling

EMCOR Services

Mesa Energy
3980 N Chestnut Diagonal - 101
Fresno, CA 93726
License #611215 (B, C4, C7, C10, C20, C36, C38, C46)

INVOICE

INVOICE #:	**962027361**
INVOICE DATE:	01/09/26
CUSTOMER NUMBER:	6001611
INVOICE TOTAL:	**$ 15,185.32**
DUE DATE:	02/08/26
TERMS:	NET 30

Kingsburg Elementary Charter
ATTN: Danny McIntyre
1310 Stroud Ave
Kingsburg, CA 93631

For work performed at:
Washington Elementary School
1501 Ellis St,
Kingsburg, CA 93631

SERVICE ORDER #: 620038090

PO NUMBER:

LABOR

Anthony Osuna	12/10/25	4.00	REG HRS @	180.00	720.00
Anthony Osuna	12/11/25	4.00	REG HRS @	180.00	720.00
Rosalinda Ybarra	12/11/25	4.00	REG HRS @	180.00	720.00
Angel Fernandez	12/11/25	4.00	REG HRS @	180.00	720.00
				Total Labor:	**2,880.00**

PARTS AND MATERIALS

Cut reels, connects	1.00 @	1,448.1600	1,448.16
Economizer Controller	1.00 @	1,882.0000	1,882.00
HVAC Unit	1.00 @	6,892.6600	6,892.66
		Total Material:	**10,222.82**

SUBCONTRACT

Crane Rental	0.0000	640.00
	Total Subcontract:	**640.00**

OTHER COSTS

Truck and Fuel Charge x3		525.00
	Total Costs:	**525.00**

SERVICE ORDER TOTAL:	14,267.82
TAXABLE AMOUNT:	10,222.82
SALES TAX:	917.50
NET INVOICE AMOUNT:	**15,185.32**

REMIT TO: Mesa Energy Systems Inc - 2 Cromwell, Irvine, CA 92618
PHONE: 559-277-7900 - Federal Tax ID: 33-0112640

DELIVERY METHOD: Print

EMCOR Services
Mesa Energy
3980 N Chestnut Diagonal - 101
Fresno, CA 93726
(B, C4, C7, C10, C20, C36, C38, C46)

www.mesaenergy.com
Building Automation
Variable Frequency Drives
HVAC Retrofit
Service and Systems Maintenance

CONSOLIDATED SERVICE REPORT

Location	Washington Elementary School-1501 Ellis St	**Customer #**	6001611	**Agreement / Type**	
Address	1501 Ellis St	**Customer PO**		**Service Complete**	
		Cust Phone	559-897-2955		
City	Kingsburg	**Sales Rep**	345JOHALM		
State	CA **Zip** 93631	**Service Order**	620038090		
Contact		**Visits**	1969661,1969664,1969734,1969743		

Problem Description: CK(Check Unit Operation) Hvac unit replacement Room 14

VISIT.RESOLUTIONS

Date	Visit	Resolution	Additional Documentation
12/10/25	1969661	12/12/25 - Anthony Osuna: Gathering all parts and materials and loading equipment on to truck.	
12/11/25	1969664	12/12/25 - Anthony Osuna: Began removing and demo the old unit. Worked on reinstalling new unit and all its utilities and installing economizers.	
12/11/25	1969734	12/12/25 - Angel Fernandez: Assisted with demo unit install.	
12/11/25	1969743	12/12/25 - Rosalinda Ybarra: Assisted with unit change out and start up. Verify operation.	

Allocation of charges is subject to change based on management review of the actual agreement coverage if applicable.

LABOR

Date	Technician		Regular Hours	Overtime Hours	Double Time Hours
12/10/25	Anthony Osuna	Billable	4.00		
12/10/25	Anthony Osuna	Agreement Covered/Nonbillable			
12/11/25	Angel Fernandez	Billable	4.00		
12/11/25	Angel Fernandez	Agreement Covered/Nonbillable			
12/11/25	Anthony Osuna	Billable	4.00		
12/11/25	Anthony Osuna	Agreement Covered/Nonbillable			
12/11/25	Rosalinda Ybarra	Billable	4.00		
12/11/25	Rosalinda Ybarra	Agreement Covered/Nonbillable			
		Total Billable:	16.00		
		Total Agreement Covered/Nonbillable:			

Visit Approved By:

Signed By: Rosalinda Ybarra
Date: 12-12-2025 Time: 08:13

EMCOR Services

Mesa Energy
3980 N Chestnut Diagonal - 101
Fresno, CA 93726
License #611215 (B, C4, C7, C10, C20, C36, C38, C46)

INVOICE

INVOICE #:	**962027362**
INVOICE DATE:	01/09/26
CUSTOMER NUMBER:	6001611
INVOICE TOTAL:	**$ 15,179.52**
DUE DATE:	02/08/26
TERMS:	NET 30

Kingsburg Elementary Charter
ATTN: Danny McIntyre
1310 Stroud Ave
Kingsburg, CA 93631

For work performed at:
Washington Elementary School
1501 Ellis St,
Kingsburg, CA 93631

SERVICE ORDER #: 620038091

PO NUMBER:

LABOR

Anthony Osuna	12/10/25	4.00	REG HRS @	180.00	720.00
Anthony Osuna	12/11/25	4.00	REG HRS @	180.00	720.00
Rosalinda Ybarra	12/11/25	4.00	REG HRS @	180.00	720.00
Angel Fernandez	12/11/25	4.00	REG HRS @	180.00	720.00
				Total Labor:	**2,880.00**

PARTS AND MATERIALS

Duct smoke detector, steel simple tub	1.00 @	1,029.0300	1,029.03
Economizer/ Controller	1.00 @	1,882.0000	1,882.00
Gas connector	1.00 @	235.0800	235.08
R454B 5 Ton 208-230/3Ph	1.00 @	7,322.5000	7,322.50
Tee, Nipples, Couplings	1.00 @	230.6520	230.65
		Total Material:	**10,699.26**

SUBCONTRACT

Crane Rental	0.0000	640.00
	Total Subcontract:	**640.00**

SERVICE ORDER TOTAL:	14,219.26
TAXABLE AMOUNT:	10,699.26
SALES TAX:	960.26
NET INVOICE AMOUNT:	**15,179.52**

REMIT TO: Mesa Energy Systems Inc - 2 Cromwell, Irvine, CA 92618
PHONE: 559-277-7900 - Federal Tax ID: 33-0112640

DELIVERY METHOD: Print

EMCOR Services
Mesa Energy
3980 N Chestnut Diagonal - 101
Fresno, CA 93726
(B, C4, C7, C10, C20, C36, C38, C46)

www.mesaenergy.com
Building Automation
Variable Frequency Drives
HVAC Retrofit
Service and Systems Maintenance

CONSOLIDATED SERVICE REPORT

Location	Washington Elementary School-1501 Ellis St	**Customer #**	6001611	**Agreement / Type**	
Address	1501 Ellis St	**Customer PO**		**Service Complete**	
		Cust Phone	559-897-2955		
City	Kingsburg	**Sales Rep**	345JOHALM		
State	CA **Zip** 93631	**Service Order**	620038091		
Contact		**Visits**	1969662,1969667,1969736,1969744		

Problem Description: CK(Check Unit Operation) Hvac unit replacement Room 15

VISIT.RESOLUTIONS

Date	Visit	Resolution	Additional Documentation
12/10/25	1969662	12/12/25 - Anthony Osuna: Gathering all parts and materials and loading truck.	
12/11/25	1969667	12/12/25 - Anthony Osuna: Worked on removing and demo the old unit and reinstalling new unit and all its utilities and installing economizers.	
12/11/25	1969736	12/12/25 - Angel Fernandez: Assisted with demo and unit replacement.	
12/11/25	1969744	12/12/25 - Rosalinda Ybarra: Assisted with unit replacement, clean up and start up. Verify operations.	

Allocation of charges is subject to change based on management review of the actual agreement coverage if applicable.

LABOR

Date	Technician		Regular Hours	Overtime Hours	Double Time Hours
12/10/25	Anthony Osuna	Billable	4.00		
12/10/25	Anthony Osuna	Agreement Covered/Nonbillable			
12/11/25	Angel Fernandez	Billable	4.00		
12/11/25	Angel Fernandez	Agreement Covered/Nonbillable			
12/11/25	Anthony Osuna	Billable	4.00		
12/11/25	Anthony Osuna	Agreement Covered/Nonbillable			
12/11/25	Rosalinda Ybarra	Billable	4.00		
12/11/25	Rosalinda Ybarra	Agreement Covered/Nonbillable			
		Total Billable:	16.00		
		Total Agreement Covered/Nonbillable:			

Visit Approved By:	

Signed By: Rosalinda Ybarra
Date: 12-12-2025 Time: 08:13

Kingsburg Elementary Charter School District
Board Agenda Item

NOTE: All Board items are subject to approval by the Board President.

1. **Agenda Item:**
   EMCOR Services - Roosevelt Elementary

2. **Agenda Item Category:**
   - Consent Agenda
   - ✓ Action Item
   - Presentation
   - Public Hearing
   - Closed Session

3. **Submitted By:**
   Bobby Rodriguez, Assistant Superintendent, Business Services

4. **Attachments:**
   - Not Applicable
   - ✓ To Be Enclosed with Board Packets
   - *Overnight trip requests require itinerary, location, dates and flyer to be submitted to the Board

5. **Purpose:**
   To approve the Not to Exceed amount of $54,000 to remove and replace three (3) 5 ton gas electric units on rooms 30, 31, and 32 at Roosevelt Elementary on a time and material rate.

6. **Financial Impact:**
   Not to Exceed $54,000

7. **Funding Source:**
   Resource 60190

8. **Impact on Students:**
   Replacing these units will allow the students and staff to work and learn in a comfortable environment.

Submit Completed Request to Maxine Balling

EMCOR Services
Mesa Energy Systems

3980 N Chestnut Diagonal.
Fresno, CA 93726
Service: (559) 277-7900
Fax: (559) 277-4920
CA Lic. 611215

Quote #
26-083087

Equipment Repair Estimate

February 2, 2026

SUBMITTED TO:

Kingsburg Charter School District
Danny McIntyre
1310 Stroud Ave
Kingsburg CA 93631

JOB LOCATION:

Roosevelt Elementary
Danny McIntyre
1185 10th Ave
Kingsburg CA 93631

FACILITY STATUS / URGENCY:
Not To Exceed

Unit #:	Roosevelt Elementary
Make:	Fraser Johnson
Model #:	5 ton gas/Elect
Serial #:	

SCOPE OF WORK / DIAGNOSIS:

Per the customers request to provide a NTE to remove and replace with aid of crane (3) 5 ton gas electric units on rooms 30,31, & 32 at Roosevelt Elementary on a Time and Material basis… we will perform necessary safety measures to disconnect and reconnect unit, electrical, and condensate components, add a required T24 Economizer start, test, and verify operations.

ADDITIONAL INFORMATION

THIS PROPOSAL IS ONLY VALID FOR 10 DAYS* ***ALL SALES WITH MATERIALS ARE FINAL***
All work to be done during normal working hours and days. Excludes anything other than listed above.

The total cost, including all labor, materials and taxes is (Paid by Check): $54,000

There is a 3% Fee for paying by credit card, The total cost is: $55,620

By accepting this proposal the purchaser agrees to the attached terms and conditions. This quotation will be valid for a period of 30 days and payment is due 30 days from invoicing. If payment is not received interest will accrue at the rate of 1.5% per month. If an action is brought for collection the prevailing party shall be entitled to attorney's fees.

WARNING: Contractors are required by law to be licensed by the Contractor's State License Board which has jurisdiction to investigate complaints against Contractors if a complaint is filed within three years of the date of the alleged violation. Any questions concerning a Contractor may be referred to the Registrar, Contractor's State License Board, P.O. Box 26000, Sacramento, CA 95826
[California Business and Professional Code 7030(a)]

EMCOR: Johnny Almanza
Title: Account Manager

Accepted By: _____
Title: _____
Date: _____
PO# (If Applicable): _____

Kingsburg Elementary Charter School District
Board Agenda Item

NOTE: All Board items are subject to approval by the Board President.

1. **Agenda Item:**
   CDW

2. **Agenda Item Category:**
   - Consent Agenda
   - ✓ Action Item
   - Presentation
   - Public Hearing
   - Closed Session

3. **Submitted By:**
   Bobby Rodriguez, Assistant Superintendent, Business Services

4. **Attachments:**
   - Not Applicable
   - ✓ To Be Enclosed with Board Packets
     *Overnight trip requests require itinerary, location, dates and flyer to be submitted to the Board

5. **Purpose:**
   To order 250 - G10 11.6" Chromebook - HD-Intel N-Series N100- 8 GB- 64 GB as replacement chromebooks at Reagan Elementary. The existing chromebooks will move up to Rafer Johnson Junior High School.

6. **Financial Impact:**
   $88,414.25

7. **Funding Source:**
   LCFF, Resource 09000

8. **Impact on Students:**
   The Chromebooks are utilized on a daily basis to assist with high academic achievement.

Submit Completed Request to Maxine Balling

Thank you for choosing CDW. We have received your quote.

Hardware Software Services IT Solutions Brands Research Hub

QUOTE CONFIRMATION

JASON WOOD,

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

Convert Quote to Order

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
PTDF713	2/4/2026	HP FORTIS G10 CHRMBK X250	0664236	$88,414.25

IMPORTANT - PLEASE READ

Fees applied to item(s): 7774402

QUOTE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
HP Fortis G10 11.6" Chromebook - HD - Intel N-Series N100 - 8 GB - 64 GB Fl Mfg. Part#: 9R3B4UT#ABA Contract: California AEPA-025F Chromebook (025-F)	250	7774402	$293.56	$73,390.00
Google Chrome Education Upgrade Mfg. Part#: CROS-SW-DIS-EDU-NEW Electronic distribution - NO MEDIA Contract: California AEPA-025F K-12 (025-F)	250	5988499	$29.75	$7,437.50

RECYCLING FEE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
RECYCLING FEE 4" TO LESS THAN 15" Fee Applied to Item: 7774402	250	654809	$4.00	$1,000.00

SUBTOTAL	$80,827.50
SHIPPING	$0.00
RECYCLING FEE	$1,000.00
SALES TAX	$6,586.75
GRAND TOTAL	**$88,414.25**

PURCHASER BILLING INFO **DELIVER TO**

Billing Address:	Shipping Address:
KINGSBURG JOINT UNION ELEM S.D. ACCOUNTS PAYABL 1310 STROUD AVE KINGSBURG, CA 93631-1000 **Phone:** (559) 897-2331 **Payment Terms:** NET 30 Days-Govt/Ed	KINGSBURG JOINT UNION ELEM S.D. JASON WOOD 1310 STROUD AVE KINGSBURG, CA 93631-1000 **Phone:** (559) 897-2331 **Shipping Method:** TForce Freight, Special Services
	Please remit payments to:
	CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515



Sales Contact Info

John Hart (K-12 Sr. Account Manager) | (877) 554-4480 | johnhar@cdwg.com

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Kingsburg Elementary Charter School District
Board Agenda Item

NOTE: All Board items are subject to approval by the Board President.

1. **Agenda Item:**
   Kingsburg Truck Center

2. **Agenda Item Category:**
   - Consent Agenda
   - ✓ Action Item
   - Presentation
   - Public Hearing
   - Closed Session

3. **Submitted By:**
   Bobby Rodriguez, Assistant Superintendent, Business Services

4. **Attachments:**
   - Not Applicable
   - ✓ To Be Enclosed with Board Packets
   - *Overnight trip requests require itinerary, location, dates and flyer to be submitted to the Board

5. **Purpose:**
   To approve the purchase of a 2022 Chevrolet Colorado Extended Cab to replace the 1993 Ford Van that has been having issues and is not conducive to the grounds department, and the purchase of a 2016 Dodge Ram to replace the 2008 Ford that needs a new engine, also in the grounds department.

6. **Financial Impact:**
   $59,209.44

7. **Funding Source:**
   Resource 81500/Resource 60190

8. **Impact on Students:**
   These purchases will allow our grounds department to get safely to and from school sites where they will continue to enhance the appearance of our sites for our students, staff, parents, and community.

Submit Completed Request to Maxine Balling

Salesperson: Samuelson, Andrew
F & I Manager:

Vehicle Purchase Order

Sale Date: 1/26/2026
Print Date: 1/27/2026 11:08:37 AM
Stock Number: 7756

DEALER (Also referred to as "Seller")

Name: Kingsburg Truck Center
Address: 11652 E. Kamm Ave Kingsburg, CA 93631
Phone: (559) 891-7077 Fax: (559) 891-0800

VEHICLE ☒ Used New

Year/Make/Model: 2022 Chevrolet Colorado Extended Cab
VIN: 1GCHSBEN4N1241039 Miles: 36109 ☒ Actual
DISCLOSURE Prior Rental

BUYER (Also referred to as "You")

Name: Kingsburg Elementary School District
Address: 1310 Stroud Ave Kingsburg, CA 93631
Phone(s): H: (559) 772-9077

CO-BUYER

Name: N/A
Address: N/A
Phone(s): N/A

TRADE VEHICLE

Year/Make/Model N/A
VIN / Miles: N/A
Allowance – Payoff = Net: N/A
Lien holder: N/A

TRADE VEHICLE

Seller has relied on the truth and accuracy of the information provided by buyer in connection with the Trade-In Vehicle(s). Buyer represents that you have given a true payoff amount on the vehicle traded in. If the payoff amount is more than the amount shown above you must pay Seller the excess on demand. Buyer warrants that he/she has good and marketable title which is not branded Initial Here: X N/A X N/A

FOR "AS-IS" SALE ONLY:
I AM FULLY AWARE THAT "AS-IS" MEANS THAT I ASSUME 100% RESPONSIBILITY FOR ALL FAULTS THAT THIS VEHICLE HAS NOW OR IN THE FUTURE, AND THAT I AM RELEASING THE DEALERSHIP FROM ANY RESPONSIBILITIES AND/OR LIABILITIES REGARDING THIS VEHICLE AND THAT I AM IN FULL AGREEMENT TO PURCHASE THIS VEHICLE UNDER THE ABOVE MENTIONED TERMS. THE BUYER HEREBY ACCEPTS THE ABOVE DESCRIBED VEHICLE IN ITS PRESENT "AS-IS" CONDITION AND WAIVES ALL WARRANTIES INCLUDING THE DEALER'S IMPLIED WARRANTY OF MERCHANTABILITY AND THE DEALER'S IMPLIED WARRANTY OF FITNESS. SHOULD THE VEHICLE PROVE DEFECTIVE FOLLOWING BUYER'S PURCHASE, THE BUYER AND NOT THE DEALER, DISTRIBUTOR OR RETAILER ASSUMES THE ENTIRE COST OF ALL NECESSARY SERVICING OR REPAIR.
USED CAR BUYERS GUIDE: THE INFORMATION YOU SEE ON THE WINDOW FORM FOR THIS VEHICLE IS PART OF THIS CONTACT. INFORMATION ON THE WINDOW FORM OVERRIDES ANY CONTRARY PROVISIONS IN THE CONTRACT OF SALE.

THE MINIMUM PUBLIC LIABILITY INSURANCE LIMITS PROVIDED IN LAW MUST BE MET BY EVERY PERSON WHO PURCHASES A VEHICLE. IF YOU ARE UNSURE WHETHER OR NOT YOUR CURRENT INSURANCE POLICY WILL COVER YOUR NEWLY ACQUIRED VEHICLE IN THE EVENT OF AN ACCIDENT, YOU SHOULD CONTACT YOUR INSURANCE AGENT. YOUR PRESENT POLICY MAY NOT COVER COLLISION DAMAGE OR MAY NOT PROVIDE FOR FULL REPLACEMENT COSTS FOR THE VEHICLE BEING PURCHASED.
THERE IS NO COOLING-OFF PERIOD UNLESS YOU OBTAIN A CONTRACT CANCELLATION OPTION

Sales Negotiated Price	$21,990.00
Accessories	$0.00
GAP	$0.00
Service Contract No Warranty	$0.00
Subtotal: $21,990.00	
Reg / Title / DMV Fees*	$0.00
Smog/Smog Certification/Electronic Fili	$95.25
Documentary Service Fee	$85.00
Subtotal: $180.25	
N/A	$0.00
Sales Tax 8.975%	$1,985.72
Sales Total: $24,155.97	
Deposit / Cash Down	$0.00
Deferred Down Payment(s)	$0.00
Net Trade Value	$0.00
N/A	$0.00
Total Down: $0.00	
Cash Due / Finance Amount	$24,155.97

*** Title and Reg. Fees are Estimates Only. Buyer will get a refund if overpaid and will owe money if underpaid**
**** Seller may receive a fee or commission for providing Service Contract or GAP. Documentary Service Fee is for cost of preparing documents related to the sale and is NOT NEGOTIABLE and not required by law.**

READ THIS ENTIRE DOCUMENT BEFORE SIGNING, IT INCLUDES MANY IMPORTANT AND BINDING PROVISIONS.
Purchaser agrees that (1) this order includes all the terms and conditions on the face of this form together with any attachments referenced herein. (2) This order cancels and supersedes any prior agreement and as of the date herein comprises the complete and exclusive statement of the terms of this agreement relating to the subject matters covered hereby. (3) If a retail installment contract or note and security agreement is signed in conjunction with this purchase order (collectively, the "agreement"), the agreement is binding upon execution, provided however, that the dealer will hereafter assess the buyer's creditworthiness and if the dealer does not hereafter approve financing on account of the buyer's creditworthiness and subsequently notifies buyer of such disapproval, this agreement is void, except as may otherwise be provided herein. (4) Purchaser by execution of this order certifies that he or she is of legal age and acknowledges that he or she has read its terms, conditions and attachments and has received a true copy of this order. (5) If any amount of purchase price is not paid at time of delivery of vehicle to purchaser, the purchaser grants to selling dealer a purchase money security interest in this vehicle as security for payment of the balance of the purchase price.

1/26/2026
Buyer's Signature Date

1/26/2026
Co-Buyer's Signature Date

Accepted By (Dealer or Authorized Representative)
Dealer may receive a fee, commission, or other compensation for providing, procuring, or arranging financing

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Salesperson: Samuelson, Andrew
F & I Manager:

Vehicle Purchase Order

Sale Date: 1/27/2026
Print Date: 1/27/2026 11:07:59 AM
Stock Number: 7596

DEALER (Also referred to as "Seller")

Name: Kingsburg Truck Center
Address: 11652 E. Kamm Ave Kingsburg, CA 93631
Phone: (559) 891-7077 Fax: (559) 891-0800

VEHICLE ☒ Used ☐ New

Year/Make/Model: 2016 Ram 2500 Regular Cab
VIN: 3C7WR4AJ9GG386912 Miles: 34045 ☒ Actual
DISCLOSURE Prior Government Use

BUYER (Also referred to as "You")

Name: Kingsburg Elementary School District
Address: 1310 Stroud Ave Kingsburg, CA 93631
Phone(s): H: (559) 772-9077

CO-BUYER

Name: N/A
Address: N/A
Phone(s): N/A

TRADE VEHICLE

Year/Make/Model N/A
VIN / Miles: N/A
Allowance – Payoff = Net: N/A
Lien holder: N/A

TRADE VEHICLE

Seller has relied on the truth and accuracy of the information provided by buyer in connection with the Trade-In Vehicle(s). Buyer represents that you have given a true payoff amount on the vehicle traded in. If the payoff amount is more than the amount shown above you must pay Seller the excess on demand. Buyer warrants that he/she has good and marketable title which is not branded Initial Here: X N/A X N/A

FOR "AS-IS" SALE ONLY:
I AM FULLY AWARE THAT "AS-IS" MEANS THAT I ASSUME 100% RESPONSIBILITY FOR ALL FAULTS THAT THIS VEHICLE HAS NOW OR IN THE FUTURE, AND THAT I AM RELEASING THE DEALERSHIP FROM ANY RESPONSIBILITIES AND/OR LIABILITIES REGARDING THIS VEHICLE AND THAT I AM IN FULL AGREEMENT TO PURCHASE THIS VEHICLE UNDER THE ABOVE MENTIONED TERMS. THE BUYER HEREBY ACCEPTS THE ABOVE DESCRIBED VEHICLE IN ITS PRESENT "AS-IS" CONDITION AND WAIVES ALL WARRANTIES INCLUDING THE DEALER'S IMPLIED WARRANTY OF MERCHANTABILITY AND THE DEALER'S IMPLIED WARRANTY OF FITNESS. SHOULD THE VEHICLE PROVE DEFECTIVE FOLLOWING BUYER'S PURCHASE, THE BUYER AND NOT THE DEALER, DISTRIBUTOR OR RETAILER ASSUMES THE ENTIRE COST OF ALL NECESSARY SERVICING OR REPAIR.
USED CAR BUYERS GUIDE: THE INFORMATION YOU SEE ON THE WINDOW FORM FOR THIS VEHICLE IS PART OF THIS CONTACT. INFORMATION ON THE WINDOW FORM OVERRIDES ANY CONTRARY PROVISIONS IN THE CONTRACT OF SALE.

THE MINIMUM PUBLIC LIABILITY INSURANCE LIMITS PROVIDED IN LAW MUST BE MET BY EVERY PERSON WHO PURCHASES A VEHICLE. IF YOU ARE UNSURE WHETHER OR NOT YOUR CURRENT INSURANCE POLICY WILL COVER YOUR NEWLY ACQUIRED VEHICLE IN THE EVENT OF AN ACCIDENT, YOU SHOULD CONTACT YOUR INSURANCE AGENT. YOUR PRESENT POLICY MAY NOT COVER COLLISION DAMAGE OR MAY NOT PROVIDE FOR FULL REPLACEMENT COSTS FOR THE VEHICLE BEING PURCHASED.
THERE IS NO COOLING-OFF PERIOD UNLESS YOU OBTAIN A CONTRACT CANCELLATION OPTION

Sales Negotiated Price		$31,990.00
Accessories		$0.00
GAP		$0.00
Service Contract	No Warranty	$0.00
Subtotal:	$31,990.00	
Reg / Title / DMV Fees*		$0.00
Smog/Smog Certification/Electronic Fili		$95.25
Documentary Service Fee		$85.00
Subtotal:	$180.25	
N/A		$0.00
Sales Tax 8.975%		$2,883.22
Sales Total:	$35,053.47	
Deposit / Cash Down		$0.00
Deferred Down Payment(s)		$0.00
Net Trade Value		$0.00
N/A		$0.00
Total Down:	$0.00	
Cash Due / Finance Amount		$35,053.47

*** Title and Reg. Fees are Estimates Only. Buyer will get a refund if overpaid and will owe money if underpaid**
**** Seller may receive a fee or commission for providing Service Contract or GAP. Documentary Service Fee is for cost of preparing documents related to the sale and is NOT NEGOTIABLE and not required by law.**

READ THIS ENTIRE DOCUMENT BEFORE SIGNING, IT INCLUDES MANY IMPORTANT AND BINDING PROVISIONS.
Purchaser agrees that (1) this order includes all the terms and conditions on the face of this form together with any attachments referenced herein. (2) This order cancels and supersedes any prior agreement and as of the date herein comprises the complete and exclusive statement of the terms of this agreement relating to the subject matters covered hereby. (3) If a retail installment contract or note and security agreement is signed in conjunction with this purchase order (collectively, the "agreement"), the agreement is binding upon execution, provided however, that the dealer will hereafter assess the buyer's creditworthiness and if the dealer does not hereafter approve financing on account of the buyer's creditworthiness and subsequently notifies buyer of such disapproval, this agreement is void, except as may otherwise be provided herein. (4) Purchaser by execution of this order certifies that he or she is of legal age and acknowledges that he or she has read its terms, conditions and attachments and has received a true copy of this order. (5) If any amount of purchase price is not paid at time of delivery of vehicle to purchaser, the purchaser grants to selling dealer a purchase money security interest in this vehicle as security for payment of the balance of the purchase price.

	1/27/2026	
Buyer's Signature	Date	Accepted By (Dealer or Authorized Representative)
	1/27/2026	**Dealer may receive a fee, commission, or other compensation for providing, procuring, or arranging financing**
Co-Buyer's Signature	Date	

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Kingsburg Elementary Charter School District
Board Agenda Item

NOTE: All Board items are subject to approval by the Board President.

1. **Agenda Item:**
   Delegate Assembly Nominees to the 2026 CSBA Delegate Assembly

2. **Agenda Item Category:**
   - **Consent Agenda**
   - ✓ **Action Item**
   - **Presentation**
   - **Public Hearing**
   - **Closed Session**

3. **Submitted By:**
   Maxine Balling, Executive Assistant to the Superintendent

4. **Attachments:**
   - **Not Applicable**
   - **To Be Enclosed with Board Packets**
   - ***Overnight trip requests require itinerary, location, dates and flyer to be submitted to the Board**

5. **Purpose:**
   This is the annual election for CSBA delegates. You may vote for four delegates. Their biographical sketches are in your packets. You may also let the item die for lack of motion.

6. **Financial Impact:**
   None.

7. **Funding Source:**
   N/A

8. **Impact on Students:**
   Increase Parent Involvement and Continue to Promote Public Relations

Submit Completed Request to Maxine Balling

REQUIRES BOARD ACTION

January 31, 2026
MEMORANDUM

To: CSBA Member Boards and Even-numbered County Board Presidents and Superintendents
From: Dr. Debra Schade, CSBA President
Re: 2026 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Mon. March 16**

CSBA is transitioning to an all-electronic voting process, beginning with an electronic "option" this year and moving to all-electronic voting in 2027. For those wishing to submit an electronic ballot this year, an email with the unique link to your ballot is sent to the primary contact on file with CSBA for your district or county office on February 1, 2026. Electronic ballot submissions still require board action as described in this memo, however no mailing is required. If both a paper ballot and electronic ballot are submitted, only the electronic ballot will be counted.

Enclosed is the ballot material for election to CSBA's Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper) listing the candidates, the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned to CSBA if your district or county board chooses to submit a paper ballot. Ballots must be submitted electronically or postmarked by the U.S. Post Office on or before Monday, March 16, 2026.**

Your Board may vote for up to the number of seats to be filled in the region or subregion as indicated on the ballot. For example, if there are three seats up for election, the Board may vote for up to three candidates. However, your Board may cast no more than one vote for any one candidate. The ballot also contains a provision for write-in candidates; their name and district or county office must be clearly printed in the space provided.

The paper ballot must be signed by the Board President, Board Clerk, or Superintendent as a designee of the board, and returned in the enclosed envelope; if the envelope is misplaced, you may use your district's or county office's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held, and ballots will need to be postmarked on or before April 30. Results will be published by May 11, 2026.

For County Boards of Education Only:

County boards of education may receive up to two emails with unique links for electronic voting: one for their subregion ballot and one for their regional county Delegate ballot, if applicable.

Per Standing Rule 52, in regions with more than one county, each county board of education has one vote to elect the county board member who represents the county board(s) in the region in the Delegate Assembly. One-county regions will appoint the county Delegate. Your county board may vote for only one candidate to fill the Delegate position representing the county boards within your region. Enclosed is the ballot material for election to CSBA's Delegate Assembly of the county board representative from your region. It consists of 1) the ballot (on GREEN paper) listing the candidates, the reverse side of which contains the name of the current member of the Delegate Assembly representing the county boards in your region; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, also provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on GREEN paper is to be completed and returned to CSBA if your county board chooses to submit a paper ballot. Like the ballot on red paper for the other Delegate seats in your region, it must be submitted electronically or postmarked by the U.S. Post Office on or before Monday, March 16, 2026.**

The paper ballot on GREEN paper must be signed by the Board President, Board Clerk, or by the County Superintendent, as a designee of the board, and returned in the enclosed envelope. If the envelope is misplaced, you may use your county office's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held, and ballots will need to be postmarked by April 30. The results for the county board seat in each region will also be published by May 11, 2026.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2026 – March 31, 2028. The next meeting of the Delegate Assembly takes place on Saturday, May 16 and Sunday, May 17, 2026. Please do not hesitate to contact the Executive Office at nominations@csba.org should you have any questions.

Encs: Ballot on red paper and watermarked "copy" of ballot on white paper
Ballot on green paper and watermarked "copy" of ballot on white paper
List of all current Delegates on reverse side of ballot
Candidate(s)' required Biographical Sketch Forms and optional resumes
CSBA-addressed envelope to send back ballots

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 "✕" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2026 DELEGATE ASSEMBLY BALLOT
SUBREGION 10-B
(Fresno County)

Number of seats: 3 (Vote for no more than 3 candidates)

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

**denotes incumbent*

☐ Darrell Carter (Washington USD)*

☐ James Hoak (Sierra USD)

☐ Connie Kee (Sierra USD)

☐ Mark Medina (Selma USD)*

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)

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-B
(Fresno County)

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**denotes incumbent*

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☐ Connie Kee (Sierra USD)

☐ Mark Medina (Selma USD)*

_____ _____
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.

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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

Counties

Mariposa (Subregion A)
Madera (Subregion A)
Fresno (Subregion B)
Kings (Subregion C)

View results

Respondent

32 Anonymous

14:43
Time to complete

1. I have been... *

- ◯ Appointed
- ◯ Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected *

Darrell Carter

3. Full name *

Darrell Carter

4. Region/subregion *

10B

5. Name of District or COE *

Washington Unified School District (Fresno)

6. Years on board *

12

7. Profession

Senior Pastor

8. Contact number *

559 301-1808

9. Primary email address *

deec3@att.net

10. Are you an incumbent Delegate? *

- Yes
- No

11. Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. *

I have previously served as a delegate during my tenure as board a Board Member for Washington Unified School District. I have also participated in Legislative Action Day at the State Capitol, along with fellow delegates to present CSBA's position on many of the pertinent issues related to educational matters throughout California to our legislators.

12. Please describe your activities and involvement on your local board, community, and/or CSBA. *

I am involved in various community-based organizations that deal with many social and emotional difficulties that are characteristic in low socio-economic communities such as West Fresno. Among the organizations I am involved with are the West Fresno Health Care Coalition, Salvation Army, Feed My Sheep Outreach Ministries, Southwest Police Precinct, Bring Broken Neighborhoods Back To Life initiative and many other agencies.

13. What do you see as the biggest challenge facing governing boards and how can CSBA help address it? *

A Major Challenge facing governing boards is the various social and political agendas that make it difficult to maintain focus on student learning and development. CSBA helps address this by educating the public and media about the role of school boards and the attributes of public education in California.

View results

Respondent

53 Anonymous

79:21
Time to complete

1. I have been... *

- (•) Appointed
- ( ) Nominated

2. Your signature indicates your consent to serve as a Delegate *

James F. Hoak

3. Full name *

James F. Hoak

4. Region/subregion *

7A

5. Name of District or COE *

Sierra Unified School District

6. Years on board *

five

7. Profession

Painting Contractor

8. Contact number *

5592874164

9. Primary email address *

jhoak@sierrausd.org

10. Are you an incumbent Delegate? *

- ◯ Yes
- ◯ No

11. Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. *

My primary motivation is serving children. I am committed to ensuring that every student has access to the highest-quality education and the broadest range of opportunities.
I earned my bachelor's degree from the Syd Craig School of Business in 2011. Since my mid-twenties, I have managed crews for my father's construction company, where I was responsible for job estimating, developing client schedules, and overseeing project timelines. I consistently delivered projects on time and under budget. Working closely with employees, contractors, and suppliers has strengthened my ability to collaborate effectively and maintain strong professional relationships.
Over the years, I have interviewed and hired numerous employees, gaining valuable experience in evaluating people's strengths, communication styles, and working dynamics. I have a natural ability to understand individuals and manage teams with diverse skill sets.
My time on the board has taught me many important lessons. I have learned how to listen openly to differing viewpoints and adjust my perspective when presented with compelling information. At the same time, I have learned when to stand firm in my position—especially when I believe it best serves the interests of children.
One of my greatest strengths is my ability to work well with others. I am comfortable leading or supporting a team as needed, and I pride myself on being a reliable, collaborative team player.

12. Please describe your activities and involvement on your local board, community, and/or CSBA. *

I am currently serving my second term on the school board, during which I have participated in several committees. One of the efforts I am most proud of is my work on the committee that organized and launched a school bond campaign in partnership with volunteer community members. Our district had attempted to pass a bond measure three times over the past twenty years without success. In a deeply conservative community that is generally resistant to tax increases, this was a significant challenge.
Through strategic planning, consistent outreach, and effective community engagement, our committee successfully passed the bond measure with 65% voter approval. This achievement came at a critical time, as our century-old school facilities were deteriorating and in urgent need of investment. As someone who has lived in this community for 40 years and graduated from the district in 2003, it was an especially meaningful milestone.
In addition to my board service, I actively support local school sports programs and attend as many games and community events as possible. In December, I attended the CSBA Conference in Sacramento, which provided valuable professional development and the opportunity to connect with fellow board members from across the state. It was an enriching experience that strengthened both my knowledge and my network.

13. What do you see as the biggest challenge facing governing boards and how can CSBA help address it? *

I believe the most significant challenge facing governing boards today is maintaining a strong focus on student outcomes. These outcomes must encompass not only preparation for higher education but also readiness for well-paying careers immediately after high school.

In my experience, this issue has many interconnected components. Effective leadership must begin at the top. From board-adopted goals to the superintendent's directives, every level of the organization should be aligned and working toward the same objectives. Strong management and cohesive teamwork are essential to achieving meaningful progress.

Teachers play a critical role in this process. Open, honest conversations about what is working—and, just as importantly, what is not—are necessary for continuous improvement. Identifying areas that need adjustment allows us to refine our approach and better support students.

When board members have access to clear, reliable data, we can make informed decisions and develop strategies that keep the district moving in a positive direction. Over time, this collective effort leads to stronger student outcomes.

This is an area where I would like to see CSBA continue to lead and provide guidance at the statewide level.

View results

Respondent

98 Anonymous

07:21
Time to complete

1. I have been... *

- ◯ Appointed
- ◉ Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected *

Constance E. Schlaefer

3. Full name *

Constance E. Schlaefer

4. Region/subregion *

10B

5. Name of District or COE *

Sierra Unified School District

6. Years on board *

13

7. Profession

Retired Military

8. Contact number *

559-905-8372

9. Primary email address *

cschlaefer@sierrausd.org

10. Are you an incumbent Delegate? *

- ( ) Yes
- (•) No

11. Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. *

I am interested in serving as a Delegate to help represent the small and rural districts of the Fresno area and to help shape CSBA's platform with our region's needs in mind. Having previously served on the Delegate Assembly, I found the experience invaluable--engaging in deep dives on important topics and exchanging different perspectives with board members across the state.
I am fully committed to this work. My goal is not only to advocate for our region but also to bring back meaningful information, strategies, and ideas that support continued growth in our home districts. I have a strong record of follow-through and engagement, and I will continue to bring that reliability and dedication to the Delegate Assembly if elected.

12. Please describe your activities and involvement on your local board, community, and/or CSBA. *

• Thirteen years on the Board of Trustees for Sierra Unified, including three years as Board President
• One and a half years of service on the CSBA Delegate Assembly
• Two and a half years on the Board of Directors for the Fresno County School Trustee Association
• Two and a half years on the Fresno County Committee for School District Organization
• Four years as an Educational Advocate through Legislative Action Week
• Twelve years leading STEM activities, including Rocket Club and Computer Science Club, for local elementary students

13. What do you see as the biggest challenge facing governing boards and how can CSBA help address it? *

One of the most significant challenges facing governing boards today is the persistent lag in student achievement that continues long after the 2020 shutdowns. Chronic absenteeism remains a major contributing factor. While there is no single solution that fits every district, we can make meaningful progress by learning from one another. Each district is experimenting with its own approaches, and providing the opportunity to share these strategies is one of CSBA's greatest strengths.

CSBA plays a critical role in supporting this work through governance training, statewide representation via the Delegate Assembly, advocacy efforts such as Legislative Action Week, and the Annual Education Conference. These opportunities help us grow as leaders and strengthen our collective ability to advocate for high-quality public education.

View results

Respondent

81 Anonymous

31:11
Time to complete

1. I have been... *

- ◯ Appointed
- ◯ Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected *

Mark medina

3. Full name *

Mark Medina

4. Region/subregion *

10B

5. Name of District or COE *

Selma unified school district

6. Years on board *

3

7. Profession

Photographer / IT Management

8. Contact number *

5595939998

9. Primary email address *

Mark.medina@selmausd.org

10. Are you an incumbent Delegate? *

- (●) Yes
- ( ) No

11. Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. *

I have served as an appointed delegate for the past year and have found that it is perfect place to push for my district and it parent's concerns as it is a proactive environment dealing with tackling upcoming laws and policies coming from the state. My experience in business, technology as well as being a parent of two young men who have successfully completed public K-12 gives me insight that I bring to my service as a delegate.

12. Please describe your activities and involvement on your local board, community, and/or CSBA. *

Currently in my school district I have been selected to be secretary. I also volunteer with some local businesses and chamber of commerce during the year participating in community events and celebrations.

13. What do you see as the biggest challenge facing governing boards and how can CSBA help address it? *

Retaining local control as the state seems determined to centralize control by creating policies that put local districts in a proverbial corner forcing districts to adopt policies or face actions which could be seen as retaliatory. It is up to CSBA to support local districts especially those in rural communities by advocating and lobbying state level government leaders relaying the struggles and concerns these districts have.

Constance Schlaefer: Experienced Community and Nonprofit Leader

Summary:
Dedicated and accomplished leader with a 25-year career in the Air Force, specializing in space systems engineering and education. Adept at project management, educational leadership, and technical communication. Extensive involvement in public education and nonprofit sectors, including a 13-year tenure on the Board of Trustees of Sierra Unified School District. Strong track record of active involvement in fostering growth, managing budgets, and advocating for educational excellence.

Education:

Doctor of Philosophy (Ph.D.) in Engineering Science and Mechanics
Penn State University, 2003
Master's Degree in Mechanical Engineering
UC Santa Barbara, 1993
Bachelor's Degree in Engineering Mechanics, Minor in Russian Language
United States Air Force Academy, 1988

Professional Experience:

Board Member | Sierra Unified School District | Dec 2012 – Dec 2024, Mar 2025 - Present

- Spearhead strategic initiatives for a rural TK-12 district serving 1,250 students, ensuring educational quality and growth.
- Oversee the development and execution of a $25M annual budget and Local Control Accountability Plan, aligning financial resources with student needs
- Representative, CSBA Delegate Assembly, Apr 2023 – Dec 2024
- Board of Directors, Fresno County School Trustee Association, March 2022 – Dec 2024

Deputy Head, Department of Engineering Mechanics | US Air Force Academy | Dec 2006 – Feb 2009

Site Commander | Air Force Research Laboratory | Nov 2005 – Dec 2006

Deputy Chief, Space and Missile Propulsion Division | Air Force Research Laboratory | Jun 2004 – Nov 2005

Community Involvement:

Board of Directors, Friends of the Auberry Library 2015-Present

Host, Rocket Club, Foothill Elementary, 2018-2022, 2025

Local Organizer, Wreaths Across America, 2025

Board of Directors, Sierra Foundation, 2010-2012

Firebaugh-Las Deltas Unified School District

1976 Morris Kyle Dr • Firebaugh, CA 93622 • (559) 659-1476 • FAX (559) 659-2355

Troy Cox • Superintendent
Milagros Delgado • Director of Educational Services
Maria Calderon • Director of Business Services

Dear Board members,

My name is Ronald Parker and I am serving my 11th year on the Firebaugh-Las Deltas Unified School District Board. During that time, I served three terms as Board President. I will also be entering my 36th year of Farming in this great community. I was nominated by my Board to run as your **incumbent** delegate for **Region 10b**. Due to surgery in December and medication and physical therapy demands, I missed the CSBA bio sketch deadline. Therefore, I am running as a write in candidate for Region 10b. I became a Delegate in 2022 to be part of the process that helps and guides policies that affect our students, staff and boards. I enjoy the challenge of thinking outside of the box to bring the best outcome for our schools.

My involvement with the board, community, and CSBA are as follows:

- I was part of a team that established the FLDUSD Foundation and continue to serve.
- I served 7 years on the City of Firebaugh Planning Commission
- I am a major advocate for agriculture and our local FFA chapters
- In 2024, I was a Golden Bell validator for CSBA
- In 2025, I served on the Candidate Review Committee for CSBA

I see some of the biggest challenges facing governing boards is the ability to bring connectivity between policies made at the state and federal level to fit local needs. Navigating future finances is always a challenge. It is a continuing concern to ensure staff is available, highly trained and meeting the best needs of our students. I believe developing staff relationships, financial knowledge and learning best practice communication skills from CSBA training continues to be a valuable strength. I look forward to the opportunity to remain involve of CSBA's new journey to close the achievement gap.

Thank you for your support and consideration for your vote. I would be honored to continue serving as your Region 10b Delegate.

Ronald Parker
559-283-6367
rparker@fldusd.org

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Fernando Campa, President • Maribel Munoz, Clerk • Robert C. Aguayo, Member
Eliseo V. Gamino, Member • Ronald Parker, Member

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