Hanford Elementary School District

REGULAR BOARD MEETING AGENDA

Wednesday, June 10, 2026
HESD District Office Board Room
714 N. White Street, Hanford, CA

OPEN SESSION
5:30 p.m.

- Call to Order
- Members Present
- Pledge to the Flag
- Comments on Closed Session Items
  - *Members of the public may address the Board regarding items on the Closed Session Agenda prior to the Board adjourning into Closed Session. Individual speakers are allowed three minutes to address the Board. The Board shall limit the total time for public input on each item to 20 minutes.*

CLOSED SESSION

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

  Administrative Panel Recommendations
  Case No. 26-07 Wilson
  Case No. 26-08 Wilson
  Case No. 26-09 Washington

- **Personnel** *(Pursuant to Government Code 54956.9, the Board will adjourn to Closed Session to discuss the items listed below. The items to be discussed shall be announced in accordance with Government Code Section 54954.5 and/or under Education Code Provisions)*
  - Conference with Labor Negotiators (GC 54957)
    - Agency Representatives: J. Gabler
    - Employee Organization: Unrepresented & Management/Confidential/Professional Specialists
  - Public Employee Performance Evaluation (GC 54957) - Superintendent

OPEN SESSION
6:00 P.M.

Report out and take action, if necessary, on Closed Session items

1. PRESENTATIONS, REPORTS AND COMMUNICATIONS

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

a) Public comments

- *Materials related to an item on this agenda submitted to the Board after distribution of the agenda packet are available for public inspection at the superintendent's Office located at 714 N. White Street, Hanford, CA during regular business hours.*
- *Any individual who requires disability-related accommodations or modifications, including auxiliary aides and services, in order to participate in the Board meeting should contact the Superintendent in writing.*

b) Board and staff comments
c) Review Dates to remember

PUBLIC HEARING – Hanford Elementary School District Local Control and Accountability Plan (LCAP) (Heugly)

PUBLIC HEARING – Hanford Elementary Online Charter Local Control and Accountability Plan (LCAP) (Heugly)

PUBLIC HEARING – 2026-2027 Hanford Elementary School District Budget (Endo)

2. CONSENT ITEMS

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

a) Accept warrant listings dated May 20, 2026, May 22, 2026, and May 29, 2026
b) Approve the minutes of the Regular Board Meeting held on May 27, 2026

3. INFORMATION ITEMS

NONE

4. BOARD POLICIES AND ADMINISTRATION

a) Consider adoption of Resolution No. 35-26: Ordering Governing Board Member Elections and Consolidating Election Specifications (*Gabler*)
b) Hear public comments and consider approval of negotiated amendments to the 2025-2028 Collective Bargaining Agreement with the Hanford Elementary Teachers Association (*J. Martinez*)
c) Consider approval of consultant contract with Imagine IM (*Rubalcaba*)

5. PERSONNEL (*J. Martinez*)

a) Employment

Temporary Employees/Substitutes

- Bianca Arias, Substitute Yard Supervisor, effective 05/20/26
- Brenda Lemus, Substitute Licensed Vocational Nurse, effective 05/28/26

b) Classified Staff Summer Programs

Elementary Summer Program

- Queila Alarcon, Yard Supervisor – 2.5 hrs., Simas, effective 06/15/26-07/17/26
- Erlinda Apodaca, READY Program Tutor – 5.5 hrs., Simas, effective 06/11/26-07/17/26
- Paige Ausherman, Substitute Licensed Vocational Nurse – 8.0 hrs., Simas, effective 06/12/26-07/17/26
- Vanessa Banderas, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Addie Barraza, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Kristin Brieno, READY Program Tutor – 5.5 hrs., Simas, effective 06/11/26-07/17/26

Elementary Summer Program (cont.)

- Rylyn Burnett, READY Site Lead – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Monique Cantu, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Mia Cooper, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Angela Corona, Yard Supervisor – 2.5 hrs., Simas, effective 06/15/26-07/17/26
- Alissandra Cortez, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Dezirae De Soto, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Ximena Garcia, READY Program Tutor – 5.5 hrs., Simas, effective 06/11/26-07/17/26
- Ashton Goldston, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Julie Gonzales, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Kaylani Guerrero, READY Program Tutor – 5.0 hrs., Simas, effective 06/11/26-07/17/26
- Yara Gutierrez, READY Site Lead – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Sierra Hilyard, READY Site Lead – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Riley Hix, Licensed Vocational Nurse – 8.0 hrs., Lemoore College, effective 06/12/26-06/25/26
- Ava Holmes, READY Program Tutor – 5.5 hrs., Simas, effective 06/11/26-07/17/26
- Jarrod King, Student Specialist – 8.0 hrs., Simas, effective 06/15/26-06/26/26
- Taylor King, School Operations Officer – 8.0 hrs., Simas, effective 06/15/26-07/17/26
- Devin Leal, READY Program Tutor – 5.0 hrs., Simas, effective 06/11/26-07/17/26
- Juana Martinez Leon, Yard Supervisor – 2.5 hrs., Simas, effective 06/15/26-07/17/26
- Alexander Mejia, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Evelyn Novela, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Kristi Ochoa, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Maria Palacios, Yard Supervisor – 2.5 hrs., Simas, effective 06/15/26-07/17/26
- Francisca Perez, Yard Supervisor – 2.5 hrs., Simas, effective 06/15/26-07/17/26
- Reynaldo Perez, Bilingual Student Specialist – 8.0 hrs., Simas, effective 06/29/26-07/10/26
- Addrianna Potter, READY Site Lead – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Noemy Rios, READY Program Tutor – 5.0 hrs., Simas, effective 06/11/26-07/17/26
- Guadalupe Rios Juarez, READY Program Tutor – 5.5 hrs., Simas, effective 06/11/26-07/17/26
- Erika Saenz, Yard Supervisor – 2.5 hrs., Simas, effective 06/15/26-07/17/26

Elementary Summer Program (cont.)

- Viviana Solorio, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Ashley Torres, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Azusena Torres Rodriguez, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Linda Torrez-Coracero, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Selina Valles, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Lori Urrutia, Bilingual Clerk Typist II – 8.0 hrs., Simas, effective 06/15/26-07/17/26
- Ashley Yepez, READY Program Tutor – 5.0 hrs., Simas, effective 06/11/26-07/17/26
- Berenice Zavala-Almaraz, READY Program Tutor – 5.0 hrs., Simas, effective 06/11/26-07/17/26

Extended School Year

- April Allen, Special Education Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26
- Michelle Bañuelos, Special Circumstances Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26
- Abigail Botello, Special Education Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26
- Strajee Brown-Burke, Special Circumstances Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26
- Grace Herman, Special Education Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26
- Alisa Hout, Special Circumstances Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26
- Giovanna Jaidev, Special Circumstances Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26
- Kadence Latham, Special Education Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26
- Roxana Vasquez, Special Circumstances Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26

Seamless Summer Meal Program

- Carrie Canada, Food Service Worker I – 3.75 hrs., Simas, effective 06/15/26-06/30/26
- Corina Carrera, Cook/Baker – 5.5 hrs., Food Services, effective 06/10/26-07/24/26
- Alicia Freitas, Food Service Worker I – 3.75 hrs., Simas, effective 06/15/26-06/30/26
- Naomi Gaffney, Food Service Worker I – 3.75 hrs., Simas, effective 07/01/26-07/17/26
- Veronica Grever, Account Clerk I – 3.0 hrs., Simas, effective 07/01/26-07/17/26
- Citlali Jimenez Garcia, Food Service Worker I – 3.75 hrs., Simas, effective 07/01/26-07/17/26
- Veronica Leach, Food Service Worker I – 3.75 hrs., Simas, effective 07/01/26-07/17/26

Seamless Summer Meal Program (cont.)

- Janice Martinez, Food Service Worker I – 2.5 hrs., Monroe, effective 06/10/26-07/24/26
- Norma Navarrete Navarro, Food Service Worker I – 3.75 hrs., Simas, effective 06/15/26-06/30/26
- Miriam Thompson, Account Clerk I – 3.0 hrs., Simas, effective 06/15/26-06/30/26
- Erica West, Food Service Worker I – 2.5 hrs., Monroe, effective 06/10/26-07/24/26

c) Resignations

Certificated Retirement

- Sharon Lopez, Teacher, Simas, effective June 5, 2026
- Christine Mizer, Teacher, Roosevelt, effective June 5, 2026

Classified

- Danielle Duncan, Substitute Paraprofessional (TK/K), effective 09/09/25
- Jadon Guillen, Substitute READY Program Tutor, effective 05/22/26
- Korin Lopez, Substitute Food Service Worker I, effective 03/27/26
- Anadalila Mendoza Martinez, Substitute Paraprofessional (TK/K), READY Program Tutor and Yard Supervisor, effective 01/23/26
- Isaiah Perez, Substitute Paraprofessional (TK/K) and Special Education Aide, effective 05/27/26
- Jayden Popa, Substitute READY Program Tutor, effective 02/03/26
- Nicholas Rodriguez, Substitute Custodian I, effective 04/24/26
- Edith Rubio Del Rio, Substitute Bilingual Clerk Typist II, effective 03/16/26
- Jasmine Vidal, READY Program Tutor – 4.5 hrs., Richmond, effective 06/05/26

6. FINANCIAL *(Endo)*

a) Consider claim for damages

ADJOURN MEETING

HANFORD ELEMENTARY SCHOOL DISTRICT
AGENDA REQUEST FORM

TO: Joy Gabler
FROM: Jay Strickland
DATE: May 29, 2026

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

Date you wish to have your item considered: June 10, 2026

ITEM: Administrative Panel Recommendations

PURPOSE:
Case#26-07 Wilson
Case#26-08 Wilson
Case#26-09 Washington

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Robert Heugly
DATE: May 29, 2026

For: ☒ Board Meeting
☐ Superintendent's Cabinet

For: ☒ Information
☐ Action

Date you wish to have your item considered: June 10, 2026

ITEM: PUBLIC HEARING - Hanford Elementary School District Local Control Accountability Plan (LCAP)

PURPOSE: Included for your review is the proposed 2026-2027 Hanford Elementary School District LCAP that will be presented at public hearing on June 10, 2026. The LCAP is a document that details how school districts are addressing the State's eight priority areas with the funding the State provides for unduplicated pupils (English learners, foster youth, and socioeconomically disadvantaged). The LCAP is also prominently displayed on the District's website at:
https://resources.finalsite.net/images/v1779991016/hesdk12caus/ugmj72ntut8kcdms7tlv/2026HESDLCAPDraftRevisedwithBudgetNumbers5-28-26.pdf

FISCAL IMPACT: The fiscal impact is detailed in the LCAP and will be discussed at the public hearing.

RECOMMENDATION: This item is informational only.

Local Control Accountability Plan

Review Draft LCAP (Summarized)

Hanford Elementary School District

HESD Educational Partners

The following Educational Partners were some of the groups that were consulted as part of the LCAP development process

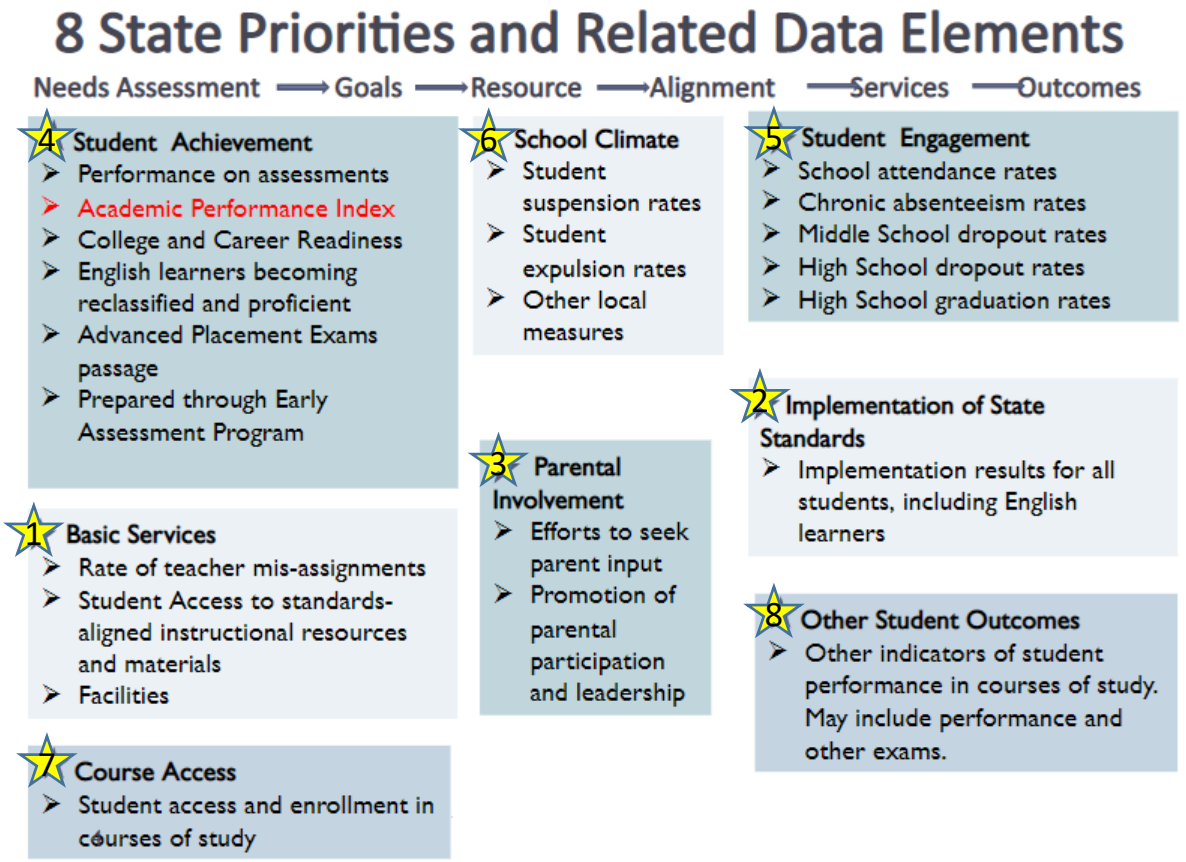
- *Hanford Elementary Parent Advisory Committee (PAC) - (Parents)*
- *Hanford Elementary District English Learner Advisory Committee (DELAC) - (Parents of EL Students)*
- *Hanford Elementary Teacher's Association (HETA) (Teachers)*
- *California School Employee Association (CSEA) (Other School Employees)*
- *Hanford Elementary Instructional Cabinet (Administrators and Other School Leaders)*
- *Student Focus Group & Student Survey (Students)*
- *LCAP Public Hearing June 10, 2026 (Regular Board Meeting) (General Public)*
- *LCAP Adoption June 24, 2026 (Regular Board Meeting) (General Public)*

Goals and Expected Outcomes

For each of the district's goals, there are a series of outcomes, aligned with the state's priorities, that we expect to meet

- The state has established eight priority areas for the LCAP
- Programs and services in the LCAP must address the eight state priorities
- Programs and services in the LCAP must increase or improve services for the high needs of students (low-income, EL, foster youth)

California LCFF State Priorities



The Local Control Accountability (LCAP) Goals

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

LCAP Goal 1

A Broad Educational Program



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

- State Priority 2A: Implementation of State Standards addresses:
  A. The implementation of state board adopted academic content and performance standards for all students.
- State Priority 2B: How the programs and services will enable English learners to access the CCSS and the ELD standards for purposes of gaining academic content knowledge and English language proficiency.
- State Priority 4: Pupil Achievement as measured by CAASPP Data for ELA & Math
- State Priority 7: Course Access addresses the extent to which pupils have access to and are enrolled in:
  A. A broad course of study including courses described under Sections 51210 and 51220(a)-(i), as applicable;
  B. Programs and services developed and provided to unduplicated pupils
  C. Programs and services developed and provided to individuals with exceptional needs.
- State Priority 8: Pupil Outcomes addresses pupil outcomes, if available, for courses described

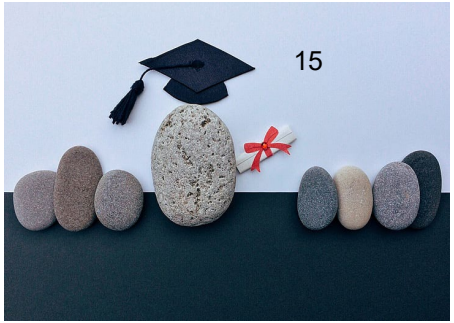
LCAP Goal 1 - Actions

Action Title	Action Description	Budgeted Expenditure
Action 1.1 Supplies/Materials School Sites	School sites are provided with supplies and materials that support the programs and services in the LCAP including art, music, physical education.	$164,234
Action 1.2 School Libraries	School libraries are open during school hours and are supported with staff, books, periodicals, and technology including electronic books. School libraries serve as the check-out/check in point for student technology including laptops and iPads. Libraries serve as the initial point of contact for troubleshooting technology/repairing devices. • *Library Media Technician aide for each school site* • *Destiny library information system*	$992,854
Action 1.3 Technology	Classrooms will continue to maintain updated technology such as Smartboards and Desktops/Laptops, as well as online assessment programs such as Illuminate to enhance the delivery of instruction and the delivery and analysis of assessments. The visual instructional components (ie: Smartboards) help visual learners, such as EL students. These technology investments are to help close the achievement gap of EL, Foster youth, and low-income students by making instruction more engaging and assessments more informative for adjusting instruction. Students in grades 2-8 have access to laptop computers and standards-aligned digital content, which is supplemental to the hard copy textbook/workbook curriculum required. Students in grades TK-1 have access to an iPad and standards-aligned digital content, which is supplemental to the hard copy textbook/workbook curriculum required. • *Classroom Technology, Laptop for each student grades 2-8, iPad for each student in TK, K, 1* • *Computer Technicians, Tech Engineers, Standards-aligned digital content/subscriptions*	$2,206,471

LCAP Goal 1 – Actions (Continued)

Action Title	Action Description	Budgeted Expenditure
Action 1.4 Study Trips	Students in each grade level attend a study trip that is aligned with content standards for their grade. • *Entrance fees* • *Transportation*	$390,000
Action 1.5 Art, Music, PE	Art, music, and PE instruction is supported with staff, supplies, and materials. • *Art Teachers* • *Art Supplies* • *Music Teachers* • *Music Supplies/Equipment/Instruments* • *PE Teachers* • *PE Supplies* • *After School Athletics and Youth Development Personnel* • *After School Athletics and Youth Development Supplies*	$2,093,538
Action 1.6 After School Program	Students in grades 7-8 will have the opportunity to participate in after-school enrichment. • *After School Staff* • *Supplies and materials*	$200 (Funded through ELOP)

LCAP Goal 2
Academic Achievement



All students will make progress toward proficiency on the state adopted standards and English learners will make progress learning the English language.

- State Priority 4:
  - A: Pupil Achievement as measured by CAASPP Data for ELA & Math & Science (CAST)
  - A: LTEL Achievement as measured by State Assessment per Data Quest
  - E: The percentage of English learner pupils who make progress toward English proficiency as measured by the English Learner Progress CA Dashboard score
  - E: The English learner reclassification rate
- State Priority 1: Basic Services addresses the degree to which:
  - B: Pupils in the school district have sufficient access to the standards-aligned instructional materials

LCAP Goal 2 - Actions

Action Title	Action Description	Budgeted Expenditures
Action 2.1 Eliminate Combination Classes /Reduce Class Sizes	Classroom staffing levels will be maintained or increased to reduce or eliminate combination classes in grades K-6 and to lower class sizes in grades 4-8. • *Extra Classroom Teachers*	$2,488,493
Action 2.2 Summer Program	Students at the district's junior high schools are supported with a summer program that includes both academics and enrichment.	$0 (Funded through ELOP)
Action 2.3 Supplemental Instructional Materials	Provide low-income students, foster youth, and English learners with up to date/upgraded supplemental instructional materials that provide specialized lessons, materials, and technology components that are specifically designed to provide increased support for English learners and struggling students. • *Instructional Materials (Books, textbooks)* • *Teacher Resource Specialist*	$195,805

LCAP Goal 2 – Actions (Continued)

Action Title	Action Description (Summarized)	Budgeted Expenditures
Action 2.4 School Site Allocations to be Prioritized by each School's Site Council to support the lowest performing student groups in red on the CA Dashboard.	School Site Allocations to be Prioritized by each School's Site Council to support the lowest performing student groups in red on the CA Dashboard. To address the low performing schools in a district and student group reds on the 2024 CA Dashboard (see "An explanation of why the LEA has developed this goal") and identified in the metrics appendix, including Students with Disabilities (SWD), Foster, and Homeless subgroups (DA subgroups), each school will take the following actions to address the student group(s) (2025 DA subgroups is only Foster Students): The LEA will provide schools with supplemental supplies, materials, books, and technology that support the programs and services in the LCAP targeting our lowest student groups. Student groups in these lowest performing groups will be prioritized for after school tutoring. Upgraded supplemental instructional materials provide specialized lessons, materials, and technology components that are specifically designed to provide additional (increased) supports for struggling students. Classroom teachers' use of these upgraded materials in their instruction qualitatively improves the instruction.	$377,986

LCAP Goal 2 – Actions (Continued)

Action Title	Action Description (Summarized)	Budgeted Expenditures
Action 2.5 Supporting Designated and Integrated ELD *Action 2.6* Supplemental Support for Long-Term English Learners (LTELs)	Designated and Integrated ELD are supported with staff, supplies, and materials. Designated ELD EL students are provided with consistent, effective, research-based designated English language development instruction that is carefully planned and explicitly taught; that includes opportunities to develop fluency through authentic oral and written practice; that includes activities with language beyond students' current level of proficiency; and that is specifically targeted to students' English proficiency levels. Integrated ELD EL Students are supported across the school day in all content areas. English learners in Hanford Elementary are referred to as ELITE because being an English learner, knowing two languages and working toward becoming bilingual and biliterate, is considered an asset rather than a handicap. All content area instruction includes the intentional use of scaffolds to remove barriers to learning for English learners. Director Program Development, Assessment, and Accountability (50%) 33% Learning Directors 50% Admin Secretary (PD ELs) Supplies Materials for Supplemental ELD Instruction	*Action 2.5* $941,857 *Action 2.6* $22,071

LCAP Goal 3:
Support for Teachers & Staff



The district will support teachers and staff with professional development, training, and collaboration time.

- State Priority 1: Basic Services addresses the degree to which:
  - A. Teachers in the LEA are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching
  - A: HESD Teacher Survey
  - A. New Teacher Induction Completion Rates
- State Priority 4:
  - A: Pupil Achievement as measured by CAASPP Data for ELA & Math

LCAP Goal 3 - Actions

Action Title	Action Description	Budgeted Expenditures
Action 3.1 Teacher Professional Development	Teachers are supported with leadership, training, and professional development. • *33% Learning Directors* • *50% Admin. Secretary (Supports PD)* • *Teacher PD Days*	$1,190,036
Action 3.2 Teacher Collaboration Time	Provide weekly collaboration time for teachers. Administrators and teachers conduct detailed, sophisticated analysis of students' performance on formative and summative assessments, and use information gained from this analysis to plan instruction and interventions. • *Teacher Resource Specialist* • *Admin. Supplies, Materials*	$146,056
Action 3.3 New Teacher Induction	The district will operate a California Commission on Teacher Credentialing (CTC) accredited new teacher induction program. New teachers will receive induction support for two years and will clear their credentials through the induction program. • *Admin Secretary (Induction)* • *Induction Program Supplies*	$148,453

LCAP Goal 4:
Supports for Students

Students will learn in a safe, well-maintained school where they are supported, engaged, and connected to their school.



- State Priority 6: School Climate as measured by:
  - A. Pupil suspension rates (LREBG)
  - B. Pupil expulsion rates
- State Priority 5: Pupil Engagement as measured by:
  - A. School attendance rate (LREBG)
  - B. Chronic absenteeism rates (LREBG)
  - C. Middle school dropout rates
  - C. Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and school connectedness
- State Priority 1: Basic Services addresses the degree to which:
  - C. School facilities are maintained in good repair

LCAP Goal 4 - Actions

Action Title	Action Description	Budgeted Expenditures
Action 4.1 Coordination of Student Support	Direct supports for students, from professionals within and outside of the district, are coordinated so that students in need receive timely and effective programs and support. • *33% Learning Directors* • *Assistant Superintendent of School Climate, Child Welfare and Attendance* • *Supplies/Materials (for School Climate Child Welfare and Attendance)* • *Supplies/Materials for Foster Youth* • *School Social Workers (Some funded through LREBG Funding)* • *SARB*	$1,651,834 LREBG Funding $520,139
Action 4.2 Health Professionals (Physical/Mental/Social /Emotional)	School health professionals and counselors provide direct services to students to promote well-being and health and intervene with actual and potential health problems. • *School Nurses (RNs) (Some funded through LREBG Funding)* • *School Nurses (LVNs)* • *School Nursing Supplies/Materials* • *Elementary Counselors (Some funded through LREBG Funding)* • *Junior High Counselors (Some funded through LREBG Funding)* • *Psychologists (Some funded through LREBG Funding)* • *RSP & SDC Teachers (Some funded through LREBG Funding)*	$4,613,037 LREBG Funding $1,999,320

LCAP Goal 4 – Actions (Continued)

Action Title	Action Description	Budgeted Expenditures
Action 4.3 School Support Staff	Additional support staff provides direct services to students to promote a positive school climate, good citizenship, and school safety. • *Student Specialists (One at each elementary school)* • *Vice Principals (One at each Junior High)* • *School Resource Officers (not district employees)* • *Yard Supervisors at each school* • *Community Day School (CDS)* • **CDS Principal/Youth Development* • **CDS Teachers* • **CDS Specialist* • **CDS Aides* • **Supplies*	$3,643,132
Action 4.4	On Next Page	
Action 4.5 Transportation	Elementary students who live 3/4 mile or more from school, and/or junior high students who live one mile or more from school will be provided with transportation to and from school.	$500,000

LCAP Goal 4 – Actions (Continued)

Action Title	Action Description	Budgeted Expenditures
Action 4.4 School Site Allocations to be Prioritized by each School's Site Council to support the lowest performing student groups in both Chronically Absent and Suspension who scored red on the CA Dashboard.	School Site Allocations to be Prioritized by each School's Site Council to support the lowest performing student groups in red on the CA Dashboard. To address the low performing schools in a district and student group reds on the 2024 CA Dashboard (see “An explanation of why the LEA has developed this goal”) and identified in the metrics appendix, including Students with Disabilities (SWD) subgroup (DA subgroup), each school will take the following actions to address the student group(s): Schools will conduct weekly outreach to students that are chronically absent, School site team (Student Specialist, Counselor, VP, and teachers) will work with and Instructional Leadership team to learn together using an inclusive, improvement model. They will be responsible to monitor SPSA actions and outcomes and identify next steps. Schools will conduct weekly MTSS grade-level teams to analyze data and provide timely behavioral interventions for students as well as monitor attendance. Teachers participate in Culturally Responsive training to establish a culture of learning in their classrooms. MTSS Team to report out during Instructional Cabinet, which consists of School Site Admin and District Admin. School site team (Student Specialist, Counselor, VP, and teachers) will work with and District Support Team to learn together using an inclusive, improvement model. They will be responsible to monitor SPSA actions and outcomes and identify next steps to improve positive behavior and increase student engagement.	$3,131

LCAP Goal 5:
Parent Engagement & Communication

Communication between schools and home will be regular and meaningful.

- State Priority 3: Parental Involvement addresses:
  - A. The efforts the school district makes to seek parent input in making decisions for the school district and each individual school site
  - B. How the school district will promote parental participation in programs for unduplicated pupils
  - C. How the school district will promote parental participation in programs for individuals with exceptional needs.
- State Priority 4:
  - A: Pupil Achievement as measured by CAASPP Data for ELA & Math



LCAP Goal 5 – Actions

Action Title	Action Description	Budgeted Expenditures
Action 5.1 Parent/Family Communication	The District and school sites will provide parents with conferences, report cards, and other means of communication regarding students' progress.	$0
Action 5.2 Parent Involvement Activities	School sites and the district will provide parents with a variety of informational, training/educational, and social activities. • *Parent Liaison* • *Parent Education* • *Parent Académies* • *Parent Supplies*	$341,964
Action 5.3 Required Committees	The district and school sites will maintain the required committees for parent input.	$0

LCAP Goal 6:
Supports for Students – Equity Multiplier

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

- Priority 6: School Climate as measured by:
  - A. Pupil suspension rates, including SED students at CDS
  - C. Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and school connectedness



LCAP Goal 6 – Actions

Action Title	Action Description	Budgeted Expenditures
Action 6.1 Student Support – CDS *Equity Multiplier Funding*	Direct support for students, School health professionals, Counselors, Psychologists, and other professionals within and outside of the district, are coordinated so that students in need receive timely and effective programs and support. • *CDS Counselor/Psychologist*	Equity Multiplier Funding $56,714

LCAP Process Going Forward

- PAC and DELAC recommend that the HESD Board of Trustees approve the 2024-2025 through 2026-2027 LCAP
- A public hearing will be held at the HESD Board meeting on June 10th
- The LCAP will be brought before the HESD Board of Trustees at the meeting on June 24th with a recommendation for approval
- The Board approved LCAP will be posted on the district website
- The Kings County Office of Education will review the district's LCAP and make any recommendations for revision
- The Kings County Office of Education will Approve the LCAP

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Robert Heugly
DATE: May 29, 2026

For: ☒ Board Meeting
☐ Superintendent's Cabinet

For: ☒ Information
☐ Action

Date you wish to have your item considered: June 10, 2026

ITEM: PUBLIC HEARING - Hanford Elementary Online Charter Local Control Accountability Plan (LCAP)

PURPOSE: Included for your review is the proposed 2026-2027 Hanford Elementary Online Charter LCAP that will be presented at public hearing on June 10, 2026. The LCAP is a document that details how school districts are addressing the State's eight priority areas with the funding the State provides for unduplicated pupils (English learners, foster youth, and socioeconomically disadvantaged). The LCAP is also prominently displayed on the District's website at:
https://resources.finalsite.net/images/v1779378751/hesdk12caus/jddb5killaxqw6ekzfye/3-2026-2027LCAPForHanfordElementaryOnlineCharterSchoolDRAFT5-20-26_2.pdf

FISCAL IMPACT: The fiscal impact is detailed in the LCAP and will be discussed at the public hearing.

RECOMMENDATION: This item is informational only.

HEOC Local Control Accountability Plan

Review Draft LCAP (Summarized)

Hanford Elementary Online Charter

HESD Educational Partners

The following Educational Partners were some of the groups that were consulted as part of the LCAP development process

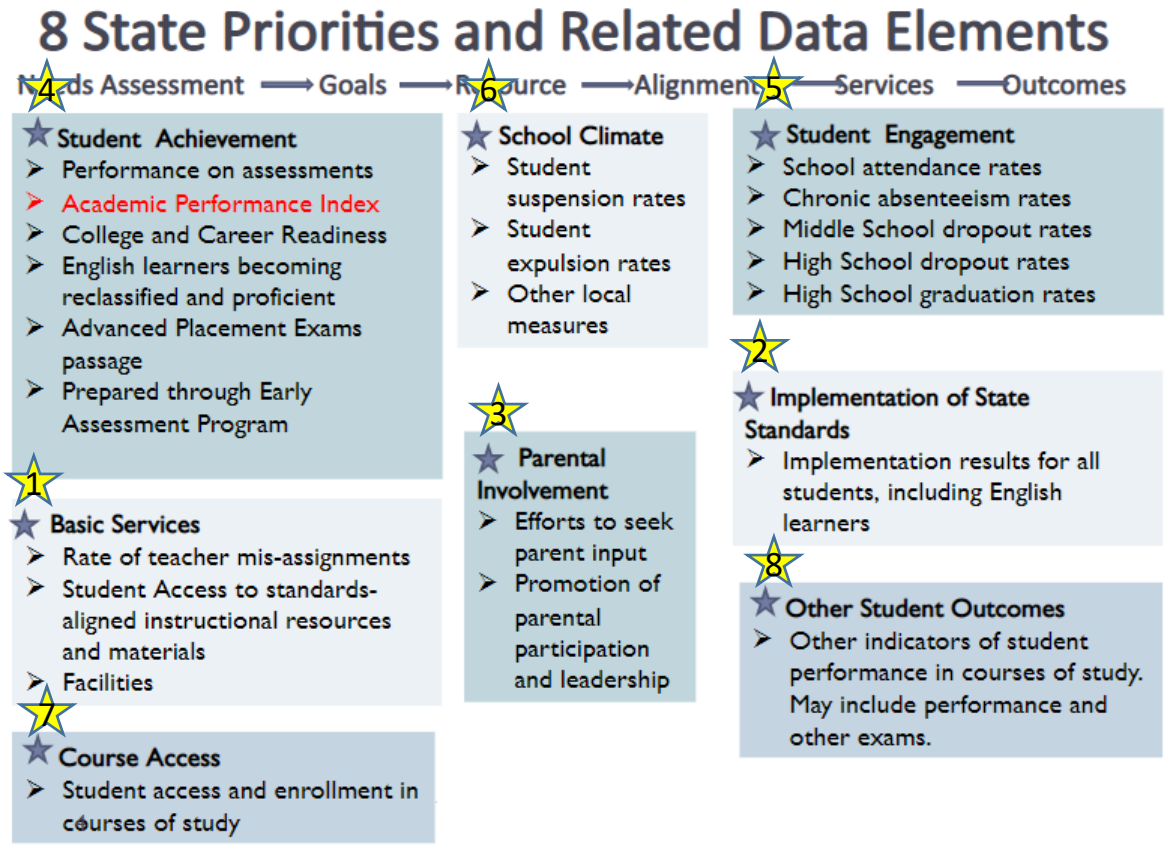
- *Hanford Elementary Parent Advisory Committee (PAC) - (Parents)*
- *Hanford Elementary District English Learner Advisory Committee (DELAC) - (Parents of EL Students)*
- *Hanford Elementary Teacher's Association (HETA) (Teachers)*
- *California School Employee Association (CSEA) (Other School Employees)*
- *Hanford Elementary Instructional Cabinet (Administrators and Other School Leaders)*
- *Student Focus Group & Student Survey (Students)*
- *LCAP Public Hearing June 10, 2026 (Regular Board Meeting) (General Public)*
- *LCAP Adoption June 24, 2026 (Regular Board Meeting) (General Public)*

Goals and Expected Outcomes

For each of the district's goals, there are a series of outcomes, aligned with the state's priorities, that we expect to meet

- The state has established eight priority areas for the LCAP
- Programs and services in the LCAP must address the eight state priorities
- Programs and services in the LCAP must increase or improve services for the high needs of students (low-income, EL, foster youth)

California LCFF State Priorities



HEOC Local Control Accountability Plan

1. All students will make progress toward proficiency on the state adopted standards and English learners will make progress learning the English language.
2. The district will support teachers and staff with professional development, training, and collaboration time.
3. Students will learn in a safe, well-maintained school where they are supported, engaged, and connected to their school.
4. Communication between schools and home will be regular and meaningful.

LCAP Goal 1
Academic Achievement



All students will make progress toward proficiency on the state adopted standards and English learners will make progress learning the English language.

- State Priority 1: Basic Services addresses the degree to which:
  - B: Pupils in the school district have sufficient access to the standards-aligned instructional materials
- State Priority 2A: Implementation of State Standards addresses:
  - The implementation of state board adopted academic content and performance standards for all students.
- State Priority 2B: How the programs and services will enable English learners to access the CCSS and the ELD standards for purposes of gaining academic content knowledge and English language proficiency.
- State Priority 4:
  - A: Pupil Achievement as measured by CAASPP Data for ELA & Math & Science (CAST)
  - A: LTEL Achievement as measured by State Assessment per Data Quest
  - E: The percentage of English learner pupils who make progress toward English proficiency as measured by the English Learner Progress CA Dashboard score
  - E: The English learner reclassification rate
- State Priority 7: Course Access addresses the extent to which pupils have access to and are enrolled in:
  - A. A broad course of study including courses described under Sections 51210 and 51220(a)-(i), as applicable;
  - B. Programs and services developed and provided to unduplicated pupils
  - C. Programs and services developed and provided to individuals with exceptional needs.
- State Priority 8: Pupil Outcomes addresses pupil outcomes, if available, for courses described

LCAP Goal 1 - Actions

Action Title	Action Description	Budgeted Expenditures
Action 1.1 Reduce Class Sizes	Classroom staffing levels will be increased lower class sizes in grades K-8.	$168,116
Action 1.2 Supplemental Instructional Materials	Provide low-income students, foster youth, and English learners with up to date/upgraded supplemental instructional materials that provide specialized lessons, materials, and technology components that are specifically designed to provide increased support for English learners and struggling students.	$0
Action 1.3 Technology	Classes will continue to maintain updated technology as well as online assessment programs, such as Illuminate, to enhance the delivery of instruction and the delivery and analysis of assessments. These technology investments are to help close the achievement gap of EL, Foster youth, and low-income students by making instruction more engaging and assessments more informative for adjusting instruction.	$25,000

LCAP Goal 1 – Actions (Continued)

Action Title	Action Description (Summarized)	Budgeted Expenditures
Action 1.4 Supporting Designated and Integrated ELD *Action 1.5* Supplemental Support for Long-Term English Learners (LTELs)	Designated and Integrated ELD are supported with staff, supplies, and materials. Designated ELD EL students are provided with consistent, effective, research-based designated English language development instruction that is carefully planned and explicitly taught; that includes opportunities to develop fluency through authentic oral and written practice; that includes activities with language beyond students' current level of proficiency; and that is specifically targeted to students' English proficiency levels. Integrated ELD EL Students are supported across the school day in all content areas. English learners in Hanford Elementary are referred to as ELITE because being an English learner, knowing two languages and working toward becoming bilingual and biliterate, is considered an asset rather than a handicap. All content area instruction includes the intentional use of scaffolds to remove barriers to learning for English learners. Director Program Development, Assessment, and Accountability (50%) 33% Learning Directors 50% Admin Secretary (PD ELs) Supplies Materials for Supplemental ELD Instruction	*Action 1.4* $0 *Action 1.5* $0

LCAP Goal 2:
Support for Teachers & Staff



The district will support teachers and staff with professional development, training, and collaboration time.

- State Priority 1: Basic Services addresses the degree to which:
  - A. Teachers in the LEA are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching
  - A: HESD Teacher Survey
  - A. New Teacher Induction Completion Rates
- State Priority 4:
  - A: Pupil Achievement as measured by CAASPP Data for ELA & Math

LCAP Goal 2 - Actions

Action Title	Action Description	Budgeted Expenditures
Action 2.1 Teacher Professional Development	Teachers are supported with leadership, training, and professional development.	$0
Action 2.2 Teacher Collaboration Time	Provide weekly collaboration time for teachers. Administrators and teachers conduct detailed, sophisticated analysis of students' performance on formative and summative assessments, and use information gained from this analysis to plan instruction and interventions.	$0

LCAP Goal 3:
Supports for Students

Students will learn in a safe, well-maintained school where they are supported, engaged, and connected to their school.



- State Priority 1: Basic Services addresses the degree to which:
  - C. School facilities are maintained in good repair
- State Priority 6: School Climate as measured by:
  - A. Pupil suspension rates
  - B. Pupil expulsion rates
- State Priority 5: Pupil Engagement as measured by:
  - A. School attendance rate
  - B. Chronic absenteeism rates
  - C. Middle school dropout rates
  - C. Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and school connectedness

LCAP Goal 3 - Actions

Action Title	Action Description	Budgeted Expenditures
Action 3.1 Coordination of Student Support	Direct supports for students, from professionals within and outside of the district, are coordinated so that students in need receive timely and effective programs and support.	$0
Action 3.2 Health Professionals (Physical/Mental/Social /Emotional)	School health professionals and counselors provide direct services to students to promote well-being and health and intervene with actual and potential health problems.	$0
Action 3.3 School Support Staff	Additional support staff provides direct services to students to promote a positive school climate, good citizenship, and school safety.	$0

LCAP Goal 4:
Parent Engagement & Communication

Communication between schools and home will be regular and meaningful.

- State Priority 3: Parental Involvement addresses:
  - A. The efforts the school district makes to seek parent input in making decisions for the school district and each individual school site
  - B. How the school district will promote parental participation in programs for unduplicated pupils
  - C. How the school district will promote parental participation in programs for individuals with exceptional needs.
- State Priority 4:
  - A: Pupil Achievement as measured by CAASPP Data for ELA & Math



LCAP Goal 4 – Actions

Action Title	Action Description	Budgeted Expenditures
Action 4.1 Parent/Family Communication	The District and school sites will provide parents with conferences, report cards, and other means of communication regarding students' progress.	$0
Action 4.2 Parent Involvement Activities	School sites and the district will provide parents with a variety of informational, training/educational, and social activities. • *Parent Liaison* • *Parent Education* • *Parent Académies* • *Parent Supplies*	$0
Action 4.3 Required Committees	The district and school sites will maintain the required committees for parent input.	$0

LCAP Process Going Forward

- PAC and DELAC recommend that the HESD Board of Trustees approve the 2024-2025 through 2026-2027 LCAP
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- The Kings County Office of Education will review the district's LCAP and make any recommendations for revision
- The Kings County Office of Education will Approve the LCAP

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 06/01/2026

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☒ Information
☐ Action

Date you wish to have your item considered: 06/10/2026

ITEM:
PUBLIC HEARING - 2026-2027 Hanford Elementary School District Budget

PURPOSE:
In accordance with Education Code Section 42103, the Board of Trustees will hold a public hearing to solicit input on the proposed 2026–2027 Budget for Hanford Elementary School District. The hearing provides an opportunity for members of the public to review and comment on the District's financial plan, including projected revenues and expenditures, reserve levels, and alignment with the Local Control and Accountability Plans (LCAP).

The proposed budget reflects the District's fiscal priorities and compliance with state and federal funding requirements. Following the public hearing, the budget will be brought forward for formal adoption.

FISCAL IMPACT:
The fiscal impact of the budget will be discussed at the public hearing.

RECOMMENDATIONS:
This item is informational only.



Hanford Elementary School District
2026-2027 Budget

Public Hearing
June 10, 2026

Adoption
June 24, 2026



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

Board of Trustees

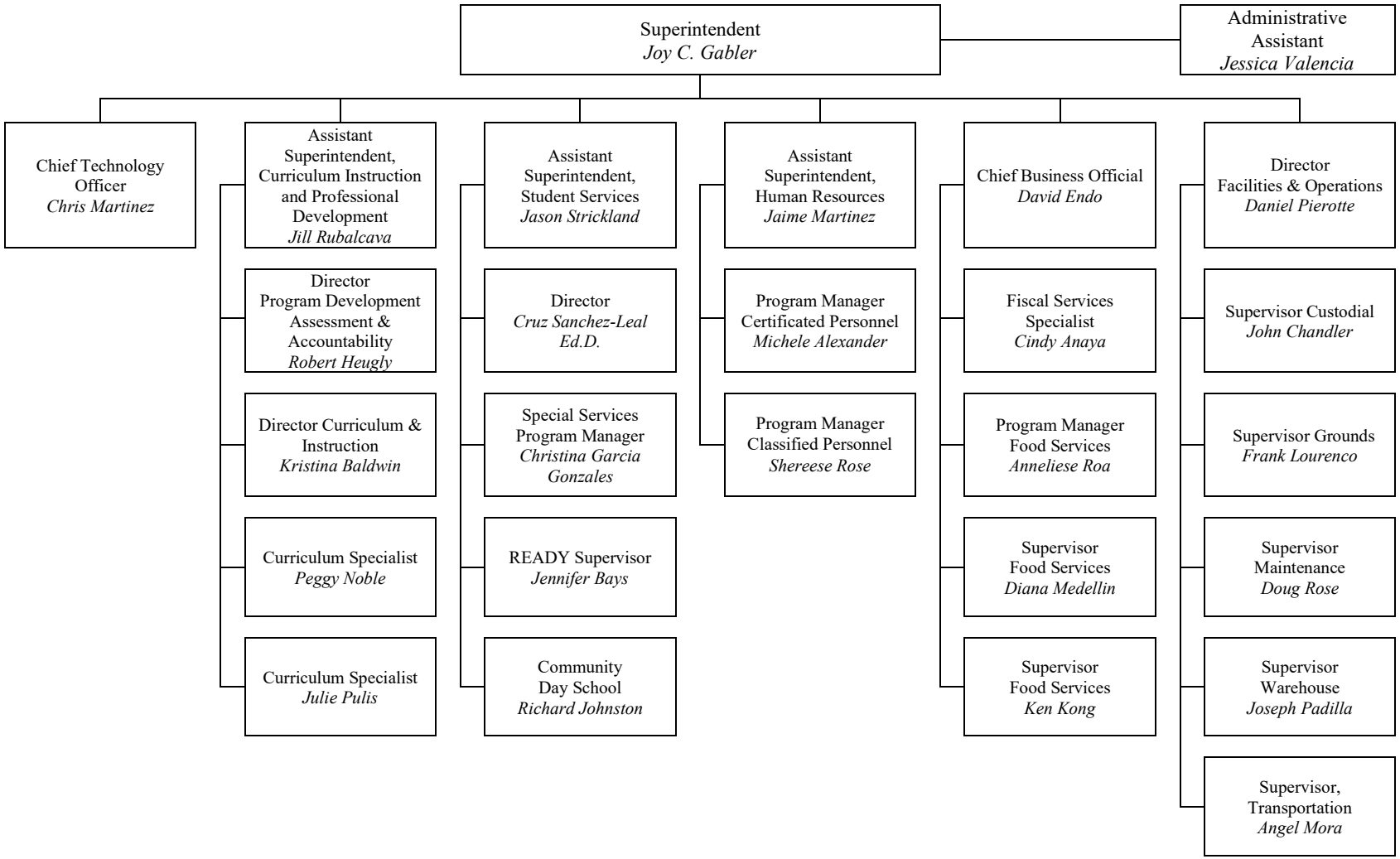
Jeff Garner, President
Tim Revious, Vice President
Lupe Hernandez, Clerk
Robert "Bobby" Garcia
Greg Strickland

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

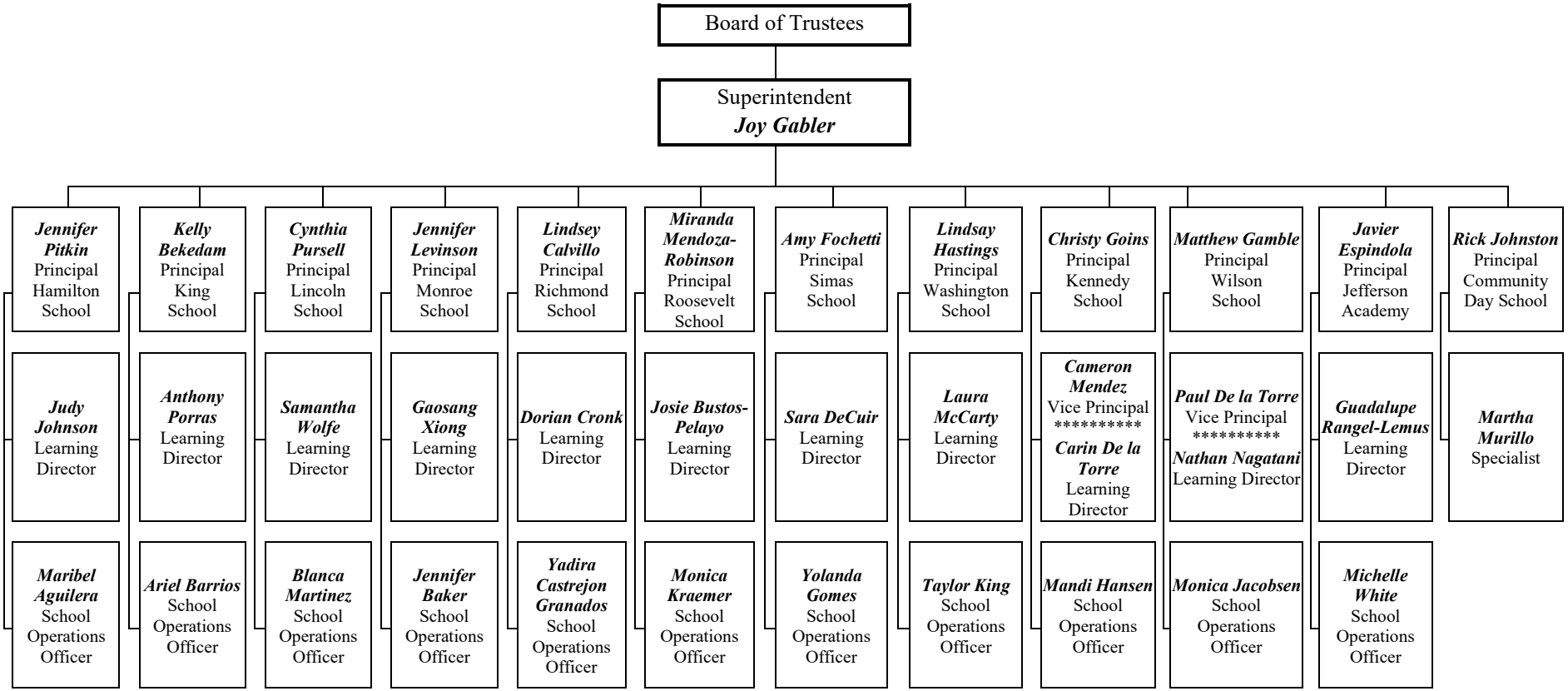
District Administration

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

Hanford Elementary School District Organizational Chart 2026-2027



Hanford Elementary School Administration Organizational Chart 2026-2027





BOARD GOALS

"Promoting Excellence"

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

All students will make progress toward proficiency on the state adopted standards and English learners will make progress learning the English language.

The District will support teachers and staff with professional development, training, and collaboration time.

Students will learn in a safe, well-maintained school where they are supported, engaged, and connected to their school.

Communication between schools and home will be regular and meaningful.



BUDGET BASICS

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

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

The 2026-2027 District Budget consists of eleven different funds.

District Funds

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

*See page 33 for details



BUDGET DEVELOPMENT

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

Assumptions for the 2026-2027 General Fund Budget

Description	Total
Estimated Funded Average Daily Attendance (includes resident KCOE ADA)	5,322.51
Base Grant Amount (TK-3 and includes COLA Adjustment)	$10,698
Base Grant Amount (4-6 and includes COLA Adjustment)	$10,860
Base Grant Amount (7-8 and includes COLA Adjustment)	$11,181
Deficit	0.00%
COLA Adjustment	4.31%
Estimated General Fund Beginning Balance	$56,361,228

Employer Benefit Rates

Description	Total
State Teachers Retirement System	19.10%
Public Employees Retirement System	26.81%
Social Security	6.20%
Medicare	1.45%
State Unemployment Insurance	0.05%
Worker's Compensation	2.30%



GENERAL FUND

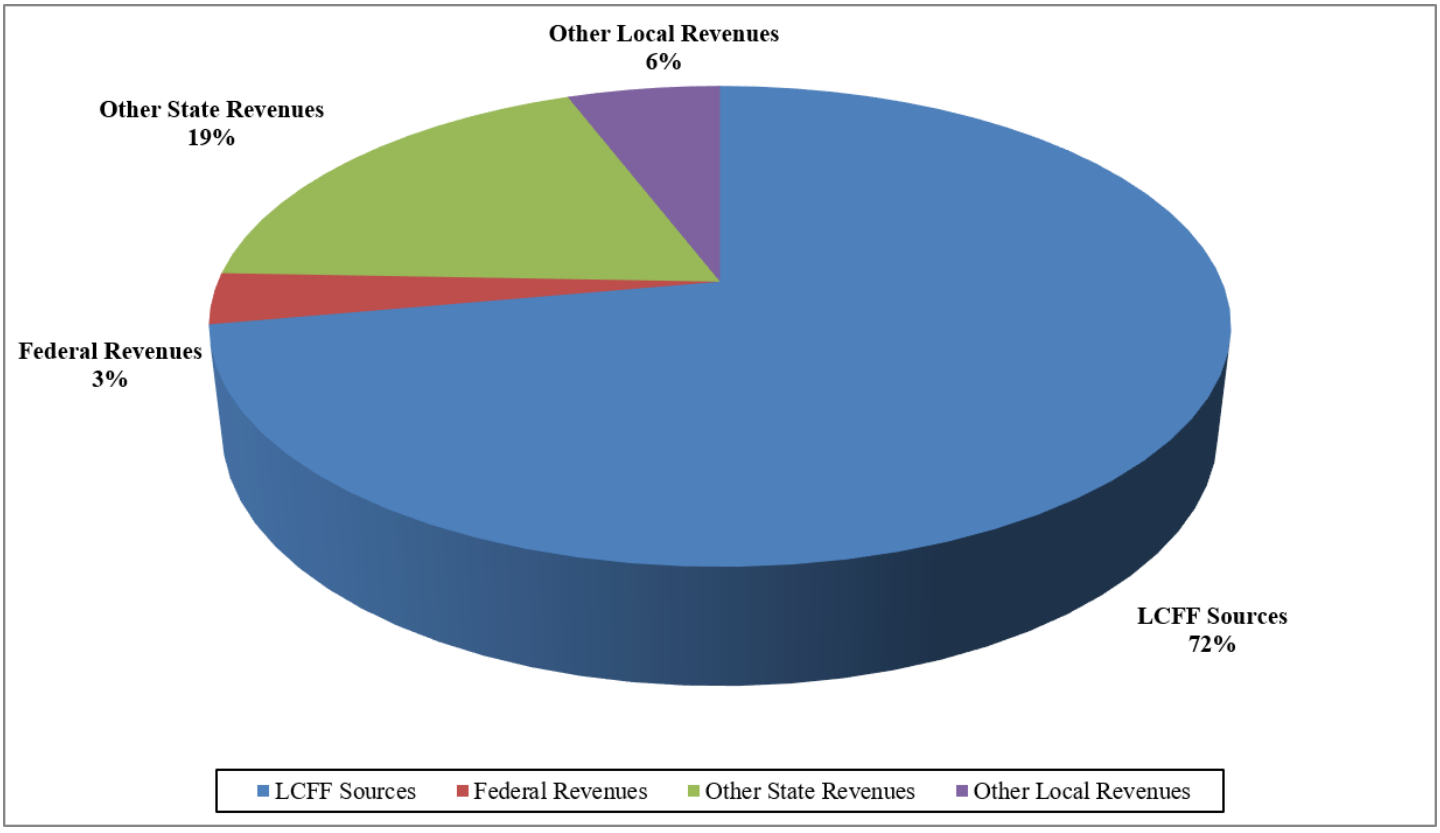
The Hanford Elementary School District budget consists of several funding sources, both unrestricted and restricted funds. The main funding source of the General Fund is the State Local Control Funding Formula (LCFF) funding and local tax dollars. The General Fund is broken into several funding resources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

Resource	Description
0000	General Purpose (LCFF/Taxes)
0012	Motor pool
0033	Matching Grants
0034	District – CERBT funding
0057	Charging Stations
0097	Safety Credits
0332	LCFF, Supplemental/Concentration
1100	Lottery
1400	Education Protection Account
2600*	Expanded Learning Opportunities Program
3010*	Title I
3150*	School-wide Programs
3310*	Special Education – Federal
3311*	Special Education – Federal (Private Schools)
3327*	Special Education – Federal Mental Health
4035*	Title II Teacher Quality
4127*	Title IV Student Support
4203*	Title III, Limited English Proficiency
6010*	Healthy Start-ASES
6019*	Student Support & Professional Development Discretionary BG
6211*	Literacy Coaches & Reading Specialist Grant
6300*	Lottery: Restricted Instructional Materials
6500*	Special Education
6546*	Mental Health Related Services
6547*	Special Education Early Intervention Preschool Grant
6770*	Proposition 28: Arts & Music in Schools
7399*	LCFF Equity Multiplier
7415*	Classified Summer Assistance
7435*	Learning Recovery Emergency Block Grant
7690*	STRS On-Behalf Pension Contributions
7826*	Literacy Screening PD
8150*	Routine Restricted Maintenance
9031*	Transportation – Non Home to School
9062*	Community Development Funds
9064*	Medi-Cal Billing Option

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

GENERAL FUND REVENUES
2026-2027

LCFF Sources	$82,070,807
Federal Revenues	$3,908,999
State Revenues	$21,179,931
Local Revenues	$6,596,801
TOTAL GENERAL FUND REVENUES	$113,756,538



Major Components of General Fund Revenues

- Local Control Funding Formula Sources
  - State Aid $ 64,048,783
  - Education Protection Account $ 13,812,977
  - Property Taxes $ 4,209,047

- Federal Revenues
  - Title I $ 2,850,000
  - Title II $ 340,000
  - Title III $ 232,958
  - Title IV $ 165,000
  - Special Education $ 260,430

- Other State Revenues
  - Unrestricted Lottery $ 996,363
  - Restricted Lottery $ 427,758
  - Mandated Cost Reimbursements $ 203,426
  - Expanded Learning Opportunities $ 5,253,685
  - Healthy Start - ASES $ 1,373,508
  - Professional Development DBG $ 4,792,426
  - Mental Health Related Services $ 441,661
  - Special Education Early Intervention $ 436,332
  - Proposition 28: Arts & Music $ 1,041,456
  - Learning Recovery Block Grant $ 909,818
  - STRS on behalf Pension Contribution $ 4,101,688

- Local Revenue
  - Interest $ 1,500,000
  - Special Education $ 3,670,761
  - ERATE $ 203,650

Restricted Funds in red

PROJECTING the General Fund Budget

Unrestricted REVENUES

Average Daily Attendance (ADA)

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

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

Because the budget development process begins in March for the upcoming fiscal year, the projected Local Control Funding Formula (LCFF) revenue is initially based on the current year's projected P-2 ADA. By the time the budget is formally adopted, the actual P-2 ADA will be available, allowing for any necessary adjustments. In addition, as enrollment increases, many fixed costs—such as utilities and transportation—tend to rise, which may require planning for ADA growth in the budget. By reviewing current enrollment trends, grade-to-grade attrition rates, and the size of the incoming kindergarten class, ADA can be more accurately projected.

Due to the COVID pandemic, the use of a prior three-year ADA average has been implemented as a funding option for Local Educational Agencies (LEAs).

Average Daily Attendance (ADA) – 5 Year Recap

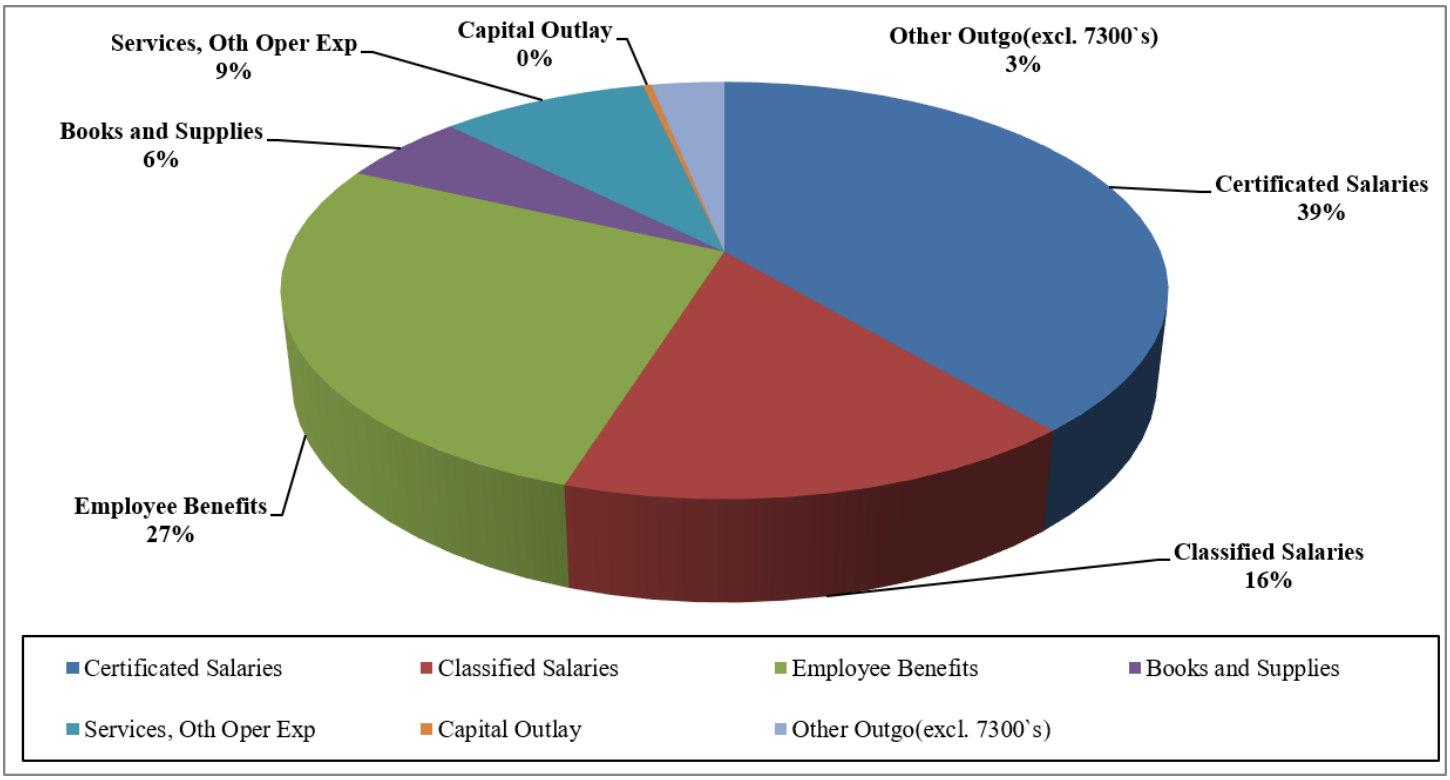
Fiscal Year	Actual ADA	Funded ADA
2026/2027 est.	5289.41	5322.51
2025/2026 est.	5287.83	5313.33
2024/2025	5313.90	5387.07
2023/2024	5363.47	5500.24
2022/2023	5230.77	5684.90

	Local Control Funding Formula (LCFF) Calculation								
	COLA	***4.31%***							
	Unduplicated %	***78.29%***							**2026-27**
	ADA	***25-26 Base***	***COLA***	***26-27 Base***	***26-27 Adjusted Base***	***Gr Span***	***Supp***	***Concen***	***Totals***
Grades TK-3	2,475	10,256	0	10,698	10,698	1,113	1,875	1,870	38,506,039
Grades 4-6	1,724	10,411	0	10,860	10,860		1,724	1,720	24,661,702
Grades 7-8	1,123	10,719	0	11,181	11,181		1,775	1,770	16,536,763
Grades 9-12	-	12,423	0	12,958	12,958	337	2,110	2,105	-
Totals	5,323	55,374,844		57,761,922		2,755,065	9,605,256	9,582,260	79,704,504
								Targeted Instructional Add-on	308,432
								Transportation Add-on	323,856
								Transitional Kindergarten	1,734,016
								LCFF Target	**82,070,808**

- Includes KCOE Special Education ADA

GENERAL FUND EXPENDITURES
2026-2027

Certificated Salaries	$42,303,647
Classified Salaries	$17,501,812
Employee Benefits	$29,454,096
Books & Supplies	$5,988,121
Services & Other Operating Expenditures	$9,863,081
Capital Outlay	$391,017
Other Outgo, Transfers Out & Direct/Indirect Support	$3,370,093
TOTAL GENERAL FUND EXPENDITURES	$108,871,868



General Fund Budget Breakdown
By Function

"Where funds are budgeted"

		2026-2027 Amount	Percent
Instructional	$	57,290,465	52.6%
School Administration	$	7,001,832	6.4%
Ancillary Services	$	6,162,751	5.7%
Operations	$	5,522,380	5.1%
Transfers Between Agencies	$	3,222,567	3.0%
Guidance and Counseling Services	$	4,157,139	3.8%
Supervision of Instruction/Curriculum	$	4,007,086	3.7%
Maintenance	$	2,991,593	2.7%
Pupil Transportation	$	2,287,953	2.1%
Instructional Media and Library	$	2,250,189	2.1%
Attendance and Social Work	$	2,204,102	2.0%
Health Services	$	2,139,254	2.0%
Psychological Services	$	1,678,036	1.5%
Human Resources	$	1,505,240	1.4%
Fiscal Services	$	1,354,648	1.2%
Data Processing	$	1,345,284	1.2%
Grounds	$	855,426	0.8%
Other General Administration	$	713,423	0.7%
Superintendent	$	572,324	0.5%
Parent Participation	$	487,220	0.4%
Security	$	250,800	0.2%
Debt Services	$	247,526	0.2%
Board	$	228,301	0.2%
Facilities Construction	$	227,892	0.2%
External Audit	$	87,000	0.1%
Food Services	$	68,739	0.1%
Pupil Testing Services	$	12,697	0.0%
Total General Fund Expenditures	*$*	*108,871,868*	*100%*

Total General Fund

	Unrestricted	Restricted	Total
BEGINNING BALANCE			
Net Beginning Balance	$36,470,522	$21,890,707	$58,361,228
REVENUES			
LCFF Sources	$82,070,807	$0	$82,070,807
Federal Revenues	$0	$3,908,999	$3,908,999
Other State Revenues	$2,137,637	$19,042,294	$21,179,931
Other Local Revenues	$1,942,040	$4,654,761	$6,596,801
Total, Revenues	**$86,150,484**	**$27,606,054**	**$113,756,538**
EXPENDITURES			
Certificated Salaries	$33,812,499	$8,491,148	$42,303,647
Classified Salaries	$12,374,361	$5,127,451	$17,501,812
Employee Benefits	$20,037,696	$9,416,400	$29,454,096
Books and Supplies	$2,966,231	$3,021,890	$5,988,121
Services, Oth Oper Exp	$4,284,886	$5,578,195	$9,863,081
Capital Outlay	$53,125	$337,892	$391,017
Other Outgo(excl. 7300`s)	$1,575,025	$1,895,068	$3,470,093
Direct/Indirect Support	($1,015,539)	$915,539	($100,000)
Total Expenditures	**$74,088,285**	**$34,783,583**	**$108,871,868**
OTHER FINANCING SOURCES/USES			
Transfers			
Transfers In	$800,000	$0	$800,000
Transfers Out	$0	$0	$0
Other Sources/Uses			
Sources	$0	$0	$0
Contributions	($8,660,432)	$8,660,432	$0
Total, Other Financing Sources/Uses	**($7,860,432)**	**$8,660,432**	**$800,000**
NET INCREASE (DECREASE) IN FUND BALANCE	**$4,201,768**	**$1,482,903**	**$5,684,670**
ENDING FUND BALANCE	**$40,672,289**	**$23,373,610**	**$64,045,899**

FUND BALANCE DESIGNATIONS AND COMMITMENTS	**$ 30,299,562**	**$ 23,373,610**	**$ 53,673,172**
UNCOMMITTED RESERVE BALANCE (INCLUDES RESERVE FOR ECONONMIC UNCERTAINTIES)	**$ 10,372,727**	**$ -**	**$ 10,372,727**
PROJECTED RESERVE RELATIVE TO EXPENDITURES AND OUTGO	**9.5%**		

District:	Hanford Elementary School District	**Adopted Budget**	
CDS #:	16-63917	**2026-27 Budget Attachment**	

Fund Balances Above Minimum Reserve Percentage

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

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

Combined Assigned and Unassigned/Unappropriated Fund Balances

Form	Fund	2026-27 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	$64,045,898.73	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	$64,045,898.73	
	District State Minimum Reserve Percentage	3%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	$3,266,156.03	Form 01CS Line 10B-7
	Balance Above State Minimum Reserve Percentage	$60,779,742.70	

Substantiation for Fund Balances Above State Minimum Reserve Percentage for Economic Uncertainties

Form	Fund	2025-26 Budget	Description of Fund Balances Above State Minimum %
01	General Fund/County School Service Fund	$23,373,609.58	Reserve for restricted funds
01	General Fund/County School Service Fund	$5,050.00	Reserve for revolving cash
01	General Fund/County School Service Fund	$233,357.06	Reserve for stores
01	General Fund/County School Service Fund	$27,770.87	Reserve for prepaid expenditures
01	General Fund/County School Service Fund	$18,530,000.00	Committed for reserves
01	General Fund/County School Service Fund	$1,923,562.00	Committed for solar debt #1
01	General Fund/County School Service Fund	$2,092,455.00	Committed for solar debt #2
01	General Fund/County School Service Fund	$2,400,000.00	Committed for technology
01	General Fund/County School Service Fund	$2,000,000.00	Committed for facilities construction
01	General Fund/County School Service Fund	$2,000,000.00	Committed for textbook adoption
01	General Fund/County School Service Fund	$225,000.00	Committed for electric bus grant match
01	General Fund/County School Service Fund	$366,938.00	Committed for workers compensation liability
01	General Fund/County School Service Fund	$495,429.00	Committed for compensated absences
01	General Fund/County School Service Fund	$7,106,571.19	Additional reserve for Economic Uncertainty
	Insert Lines above as needed		
	Total of Substantiated Needs	$60,779,742.70	
	Remaining Fund Balance to Substantiate	**$0.00**	**Balance should be Zero**

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

81.99% of the General Fund is staffing

($89,259,555 / $108,871,868)

General Fund

Teachers` Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
COLUMN MOVEMENT	0.00	110000	$237,000	$54,273	$291,273
TEACHER	194.00	110000	$22,075,118	$8,456,182	$30,531,300
TEACHER, ART	7.00	110000	$705,656	$284,522	$990,179
TEACHER, CDS	3.00	110000	$390,509	$142,110	$532,618
TEACHER, MUSIC	7.00	110000	$777,042	$300,870	$1,077,912
TEACHER, PHYSICAL EDUCATION	13.00	110000	$1,438,498	$557,709	$1,996,207
TEACHER, RSP	16.00	110000	$1,648,778	$658,546	$2,307,325
TEACHER, SDC	13.00	110000	$1,176,008	$497,599	$1,673,607
TEACHER, TK	17.00	110000	$1,831,009	$717,838	$2,548,847
	270.00		**$30,279,619**	**$11,669,649**	**$41,949,268**

Substitute Teachers

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUBSTITUTE TEACHERS	0.00	110010	$620,211	$142,029	$762,240
SUBSTITUTE TEACHERS - ATHLETICS	0.00	110010	$4,000	$916	$4,916
SUBSTITUTE TEACHERS - CURRICULUM	0.00	110010	$30,000	$6,870	$36,870
SUBSTITUTE TEACHERS - ELPAC	0.00	110010	$6,662	$1,526	$8,188
SUBSTITUTE TEACHERS - NEGOTIATIONS	0.00	110010	$938	$215	$1,153
SUBSTITUTE TEACHERS - PD	0.00	110010	$0	$0	$0
SUBSTITUTE TEACHERS - RSP	0.00	110010	$3,880	$889	$4,769
SUBSTITUTE TEACHERS - SDC	0.00	110010	$3,150	$721	$3,871
	0.00		**$668,841**	**$153,165**	**$822,006**

Teacher /Other Assign/Stipend

Assignment	FTEs	Object	Salary	Benefits	Total Cost
AFTER SCHOOL ONSTAGE PRODUCTION	0.00	110040	$27,000	$6,183	$33,183

General Fund

AFTER SCHOOL BAND	0.00	110040	$12,270	$2,810	$15,080
AFTER SCHOOL ENRICHMENT	0.00	110040	$291,066	$66,654	$357,720
ATHLETIC COACHES	0.00	110040	$91,800	$21,022	$112,822
ATHLETIC COORDINATOR	0.00	110040	$1,800	$412	$2,212
ATTENDANCE RECOVERY	0.00	110040	$42,000	$9,618	$51,618
CO-CURRICULAR	0.00	110040	$32,645	$7,476	$40,121
EARLY RETIREMENT NOTIFICATION	0.00	110040	$5,000	$1,145	$6,145
ELEMENTARY ATHLETIC COORDINATOR	0.00	110040	$14,400	$3,298	$17,698
EXTENDED SCHOOL YEAR	0.00	110040	$32,636	$7,474	$40,110
HOME INSTRUCTION	0.00	110040	$40,000	$9,160	$49,160
JR HIGH SUMMER SCHOOL - TEACHER	0.00	110040	$12,900	$2,954	$15,854
KINDER ASSESSMENTS	0.00	110040	$0	$0	$0
PARENT ACADEMIES	0.00	110040	$12,105	$2,772	$14,877
PARENT INVOLVEMENT	0.00	110040	$0	$0	$0
READY PD TEACHER PRESENTATION	0.00	110040	$2,500	$573	$3,073
SCHOOL CLIMATE	0.00	110040	$0	$0	$0
SCIENCE OLYMPIAD	0.00	110040	$1,672	$383	$2,055
SPECIAL EDUCATION ADDL	0.00	110040	$4,485	$1,027	$5,512
SPIRIT CLUB	0.00	110040	$1,000	$229	$1,229
STRUCTURED ACTIVITIES	0.00	110040	$530	$121	$651
SUMMER SCHOOL - TEACHER	0.00	110040	$312,672	$71,602	$384,274
TEACHER ORIENTATION	0.00	110040	$4,053	$928	$4,981
TEACHER PD	0.00	110040	$16,210	$3,712	$19,922
TEACHER TRANSFER STIPENDS	0.00	110040	$15,000	$3,435	$18,435
YEARBOOK	0.00	110040	$650	$149	$799
	0.00		**$974,394**	**$223,136**	**$1,197,530**

Certificated Pupil Support Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
COUNSELOR	14.00	120000	$1,777,250	$649,410	$2,426,660
PSYCHOLOGIST	8.00	120000	$1,121,001	$391,465	$1,512,466
SCHOOL NURSE	5.00	120000	$675,167	$242,418	$917,585
SOCIAL WORKER	2.00	120000	$260,240	$94,017	$354,257
	29.00		**$3,833,658**	**$1,377,311**	**$5,210,968**

General Fund

Pupil Support- Other Assign

Assignment	FTEs	Object	Salary	Benefits	Total Cost
NURSE TRAINING LVNS	0.00	120040	$4,000	$916	$4,916
NURSING PD	0.00	120040	$811	$186	$997
RN - WALK THROUGH	0.00	120040	$1,132	$259	$1,391
SUMMER SCHOOL - COUNSELOR	0.00	120040	$16,850	$3,859	$20,709
SUMMER SCHOOL - PSYCHOLOGIST	0.00	120040	$18,480	$4,232	$22,712
SUMMER SCHOOL - RN	0.00	120040	$21,624	$4,952	$26,576
SUMMER SCHOOL - SOCIAL WORKER	0.00	120040	$17,270	$3,955	$21,225
	0.00		**$80,167**	**$18,358**	**$98,525**

Assignment	FTEs	Object	Salary	Benefits	Total Cost
LEAD NURSE	0.00	120050	$1,800	$412	$2,212
	0.00		**$1,800**	**$412**	**$2,212**

Certificated Supervisors' and Administrators' Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
ASST. SUPERINTENDENT, CURRICULUM	1.00	130000	$203,167	$64,469	$267,636
ASST. SUPERINTENDENT, HUMAN RESOURCES	1.00	130000	$201,167	$62,545	$263,712
ASST. SUPERINTENDENT, STUDENT SERVICES	1.00	130000	$201,167	$64,011	$265,178
DIRECTOR, ASSESSMENT	1.00	130000	$182,626	$58,299	$240,925
DIRECTOR, SPECIAL EDUCATION	1.00	130000	$178,626	$57,383	$236,009
LEARNING DIRECTOR	11.00	130000	$1,597,880	$550,105	$2,147,985
PRINCIPAL	11.00	130000	$1,820,207	$598,085	$2,418,292
PRINCIPAL, YOUTH DEVELOPMENT	1.00	130000	$166,201	$56,004	$222,205
SUPERINTENDENT	1.00	130000	$256,584	$75,236	$331,820
VICE PRINCIPAL	2.00	130000	$284,518	$96,586	$381,104
	31.00		**$5,092,144**	**$1,682,724**	**$6,774,868**

General Fund

Cert. Superv. & Admin - Other Assign

Assignment	FTEs	Object	Salary	Benefits	Total Cost
JR HIGH SUMMER SCHOOL - ADMIN	0.00	130040	$5,980	$1,369	$7,349
PARENT ACADEMIES	0.00	130040	$1,604	$367	$1,971
SUMMER SCHOOL - ADMIN	0.00	130040	$41,059	$9,403	$50,462
	0.00		**$48,643**	**$11,139**	**$59,782**

Other Certificated Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
CURRICULUM SPECIALIST	2.00	190000	$341,743	$112,681	$454,424
DIRECTOR, INDUCTION	1.00	190000	$180,626	$57,841	$238,467
INDUCTION COACH	2.00	190000	$251,804	$92,785	$344,590
INSTRUCTIONAL COACH	4.00	190000	$520,946	$189,541	$710,486
	9.00		**$1,295,119**	**$452,848**	**$1,747,967**

Other Cert. - Other Assign

Assignment	FTEs	Object	Salary	Benefits	Total Cost
PARENT ACADEMY	0.00	190040	$21,952	$5,027	$26,979
PROFESSIONAL DEVELOPMENT	0.00	190040	$1,626	$372	$1,998
TEACHER STIPENDS	0.00	190040	$4,053	$928	$4,981
TEACHER TUTORING	0.00	190040	$1,626	$372	$1,998
	0.00		**$29,257**	**$6,700**	**$35,957**

Instructional Aides' Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
ALTERNATIVE ED PROGRAM AIDE	2.06	210000	$83,527	$36,077	$119,604
EDUCATIONAL TUTOR	3.38	210000	$155,016	$67,724	$222,740
MIGRANT TUTOR/BILINGUAL AIDE	0.38	210000	$19,573	$8,538	$28,111
SPECIAL CIRCUMSTANCES AIDE	7.91	210000	$354,154	$149,911	$504,065
SPECIAL EDUCATION AIDE	22.38	210000	$944,502	$411,288	$1,355,790
TK PARAPROFESSIONAL	12.25	210000	$548,276	$387,501	$935,777
	48.34		**$2,105,049**	**$1,061,039**	**$3,166,088**

General Fund

Instructional Aides- Substitute

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUBSTITUTE - NEGOTIATIONS	0.00	210010	$2,300	$847	$3,147
SUBSTITUTE- SAFETY TRAINING	0.00	210010	$216	$80	$296
SUBSTITUTE - SPECIAL EDUCATION	0.00	210010	$11,000	$4,049	$15,049
	0.00		**$13,516**	**$4,975**	**$18,491**

Instructional Aides- OT

Assignment	FTEs	Object	Salary	Benefits	Total Cost
AIDE - CPI TRAINING	0.00	210030	$1,200	$442	$1,642
CLASSIFIED SUMMER ASSISTANCE	0.00	210030	$36,136	$13,302	$49,438
EXTENDED SCHOOL YEAR	0.00	210030	$21,259	$7,825	$29,084
	0.00		**$58,595**	**$21,569**	**$80,164**

Inst Aide - Extra Hire

Assignment	FTEs	Object	Salary	Benefits	Total Cost
AIDE - SPECIAL EDUCATION	0.00	210040	$5,300	$1,951	$7,251
CLASSIFIED CO-CURRICULAR	0.00	210040	$8,000	$2,945	$10,945
ELPAC TESTING	0.00	210040	$25,000	$9,203	$34,203
	0.00		**$38,300**	**$14,098**	**$52,398**

Classified Coaches

Assignment	FTEs	Object	Salary	Benefits	Total Cost
ATHLETIC COACHES	0.00	210060	$75,600	$27,828	$103,428
CLASSIFIED CO-CURRICULAR	0.00	210060	$2,100	$773	$2,873
CROSS COUNTRY SETUP	0.00	210060	$1,098	$404	$1,502
	0.00		**$78,798**	**$29,006**	**$107,804**

General Fund

Classified Support Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
CUSTODIAN II	15.00	220000	$952,239	$565,028	$1,520,256
CUSTODIAN/LEAD	9.00	220000	$640,550	$365,449	$1,005,999
DISPATCHER	1.00	220000	$60,160	$37,084	$97,244
GROUNDSKEEPER II	5.00	220000	$315,018	$190,653	$505,672
HEAD CUSTODIAN	2.00	220000	$156,888	$87,629	$244,517
IRRIGATION SPECIALIST	2.00	220000	$140,684	$81,664	$222,348
LEAD READY PROG TUTOR	6.88	220000	$367,446	$154,804	$522,250
LIBRARY/MEDIA TECHNICIAN	11.00	220000	$580,043	$361,676	$941,718
LICENSED VOCATIONAL NURSE	6.00	220000	$330,391	$204,660	$535,050
LICENSED VOCATIONAL NURSE BILINGUAL	4.50	220000	$268,116	$164,403	$432,519
LOCKSMITH	1.00	220000	$93,996	$47,145	$141,140
MAINTENANCE II	3.00	220000	$224,781	$125,165	$349,945
MAINTENANCE SPECIALIST	2.00	220000	$181,388	$96,647	$278,034
MECHANIC	1.00	220000	$81,063	$42,384	$123,448
MECHANIC, LEAD	1.00	220000	$93,996	$49,539	$143,534
PAINTER/MAINTENANCE II	1.00	220000	$77,319	$43,400	$120,719
READY PROGRAM TUTOR	33.75	220000	$1,412,085	$626,408	$2,038,493
SUPERVISOR, GROUNDS	1.00	220000	$117,735	$61,282	$179,017
SUPERVISOR, MAINTENANCE	1.00	220000	$119,735	$62,018	$181,754
SUPERVISOR, OPERATIONS	1.00	220000	$111,735	$59,074	$170,809
SUPERVISOR, READY	1.00	220000	$101,320	$53,774	$155,094
SUPERVISOR, TRANSPORTATION	1.00	220000	$99,332	$53,042	$152,374
SUPERVISOR, WAREHOUSE	1.00	220000	$115,735	$59,080	$174,815
TEACHER RESOURCE CENTER SPECIALIST	1.00	220000	$77,319	$43,400	$120,719
WAREHOUSE TECHNICIAN	1.00	220000	$73,634	$42,044	$115,678
WAREHOUSEMAN/DELIVERY	1.00	220000	$57,695	$36,176	$93,871
	114.13		**$6,850,403**	**$3,713,629**	**$10,567,020**

Classified Support Salaries- Bus Driver

Assignment	FTEs	Object	Salary	Benefits	Total Cost
BUS DRIVER	6.00	220001	$342,268	$207,792	$550,060
	6.00		**$342,268**	**$207,792**	**$550,060**

General Fund

Substitute Classified Support Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUBSTITUTE - BUS DRIVER	0.00	220010	$5,000	$1,841	$6,841
SUBSTITUTE - CUSTODIAN	0.00	220010	$40,000	$14,724	$54,724
SUBSTITUTE - GROUNDS	0.00	220010	$4,087	$1,504	$5,591
SUBSTITUTE - MAINTENANCE	0.00	220010	$10,000	$3,681	$13,681
SUBSTITUTE - TUTORS/LEAD	0.00	220010	$22,500	$8,282	$30,782
SUBSTITUTE - WAREHOUSE	0.00	220010	$11,200	$4,123	$15,323
SUMMER SCHOOL - READY SUB	0.00	220010	$2,000	$736	$2,736
TEACHER RESOURCE CENTER-SUBSTITUTE	0.00	220010	$4,500	$1,656	$6,156
	0.00		**$99,287**	**$36,548**	**$135,835**

Classified Support Salaries - Overtime

Assignment	FTEs	Object	Salary	Benefits	Total Cost
AFTER SCHOOL SUPPORT	0.00	220020	$2,685	$988	$3,673
ATHLETIC EVENT SETUP	0.00	220020	$5,000	$1,841	$6,841
BUS DRIVER - OVERTIME	0.00	220020	$19,000	$6,994	$25,994
BUS DRIVER - SUMMER SCHOOL	0.00	220020	$35,000	$12,884	$47,884
CUSTODIAN - OVERTIME	0.00	220020	$1,000	$368	$1,368
CUSTODIAN BANK	0.00	220020	$17,058	$6,279	$23,337
DISPATCH - OVERTIME	0.00	220020	$2,500	$920	$3,420
GROUNDS - OVERTIME	0.00	220020	$3,000	$1,104	$4,104
JR HIGH SUMMER SCHOOL - LVN	0.00	220020	$2,578	$949	$3,527
LVN - WALK THROUGH	0.00	220020	$427	$157	$584
MAINTENANCE - OVERTIME	0.00	220020	$700	$258	$958
MECHANIC - OVERTIME	0.00	220020	$3,000	$1,104	$4,104
MEDIA SERVICES - OVERTIME	0.00	220020	$16,005	$5,891	$21,896
MSA BANK	0.00	220020	$11,308	$4,162	$15,470
SUMMER SCHOOL - CUSTODIAN	0.00	220020	$9,339	$3,438	$12,777
SUMMER SCHOOL - LVN	0.00	220020	$12,997	$4,784	$17,781
SUMMER SCHOOL - READY	0.00	220020	$190,224	$70,021	$260,245
SUPERVISOR ADDITIONAL	0.00	220020	$16,000	$5,890	$21,890
TEACHER RESOURCE CENTER-OVERTIME	0.00	220020	$400	$147	$547
TUTOR - PROFESSIONAL DEVELOPMENT	0.00	220020	$5,400	$1,988	$7,388
TUTORS - OVERTIME	0.00	220020	$20,430	$7,520	$27,950
VACATION	0.00	220020	$29,277	$10,777	$40,054
WAREHOUSE - OVERTIME	0.00	220020	$1,900	$699	$2,599
	0.00		**$405,228**	**$149,164**	**$554,392**

General Fund

Class. Supp. Sal- Bus Driver/FTrip

Assignment	FTEs	Object	Salary	Benefits	Total Cost
BUS DRIVER FIELD TRIPS	0.00	220030	$55,000	$20,246	$75,246
CLASSIFIED SUMMER ASSISTANCE	0.00	220030	$116,893	$43,028	$159,921
	0.00		**$171,893**	**$63,274**	**$235,167**

Classified Supervisors' and Administrators' Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
BOARD MEMBER	5.00	230000	$18,968	$92,304	$111,272
CHIEF BUSINESS OFFICIAL	1.00	230000	$212,330	$94,637	$306,967
CHIEF TECHNOLOGY OFFICER	1.00	230000	$184,626	$84,439	$269,065
DIRECTOR, FACILITIES	1.00	230000	$178,626	$82,230	$260,856
FISCAL SERVICES SPECIALIST	1.00	230000	$153,357	$72,929	$226,286
	9.00		**$747,907**	**$426,539**	**$1,174,446**

Clerical & Office Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
ACCOUNT TECHNICIAN II	1.00	240000	$77,319	$43,400	$120,719
ACCOUNT TECHNICIAN III	3.00	240000	$264,696	$142,252	$406,948
ACCOUNT TECHNICIAN IV	1.00	240000	$98,695	$51,269	$149,964
ADMINISTRATIVE ASSISTANT	2.00	240000	$194,398	$104,514	$298,912
ADMINISTRATIVE SECRETARY	1.00	240000	$87,288	$50,075	$137,363
ADMINISTRATIVE SECRETARY II	5.00	240000	$390,474	$218,428	$608,902
BILINGUAL CLERK TYPIST II	13.50	240000	$724,247	$431,441	$1,155,688
CHILD WELFARE & ATTENDANCE SPEC.	1.00	240000	$85,777	$46,513	$132,290
COMMUNITY DAY SCHOOL SPEC. BIL	1.00	240000	$73,780	$42,097	$115,877
COMPUTER MAINTENANCE TECH.	5.00	240000	$427,409	$232,024	$659,433
DATA BASE SPECIALIST II	1.00	240000	$98,695	$44,678	$143,373
DFS WORK CONTROL TECHNICIAN	1.00	240000	$81,197	$38,237	$119,434
ENGINEER, NETWORK	1.00	240000	$99,820	$51,683	$151,503
ENGINEER, SYSTEMS	1.00	240000	$102,505	$52,671	$155,177
PERSONNEL SPECIALIST	3.00	240000	$286,795	$156,469	$443,265
PROGRAM MANAGER	3.00	240000	$410,452	$201,988	$612,440
SCHOOL OPERATIONS OFFICER	11.00	240000	$1,033,562	$570,508	$1,604,070
SUBSTITUTE CALLER	1.00	240000	$41,968	$30,388	$72,356
WAREHOUSE TECHNICIAN	1.00	240000	$75,884	$42,872	$118,756
	56.50		**$4,654,964**	**$2,551,507**	**$7,206,471**

General Fund

Clerical & Office Sal - Substitute

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUBSTITUTE - CLERICAL	0.00	240010	$8,800	$3,239	$12,039
	0.00		**$8,800**	**$3,239**	**$12,039**

Clerical & Office Sal. - OT

Assignment	FTEs	Object	Salary	Benefits	Total Cost
CLERICAL - OVERTIME	0.00	240020	$8,576	$3,157	$11,733
CLERICAL - BANK HOURS	0.00	240020	$25,641	$9,438	$35,079
JR HIGH SUMMER SCHOOL - CLERK TYPIST	0.00	240020	$2,227	$820	$3,047
SUMMER SCHOOL - CLERK TYPIST	0.00	240020	$14,678	$5,403	$20,081
TECH - OVERTIME	0.00	240020	$400	$147	$547
VACATION	0.00	240020	$24,243	$8,924	$33,167
	0.00		**$75,765**	**$27,889**	**$103,654**

Clerical & Office Sal - Special Duty

Assignment	FTEs	Object	Salary	Benefits	Total Cost
CLASSIFIED SUMMER ASSISTANCE	0.00	240030	$38,503	$14,173	$52,676
	0.00		**$38,503**	**$14,173**	**$52,676**

Clerical & Office Sal - Extra Hire

Assignment	FTEs	Object	Salary	Benefits	Total Cost
CLERICAL - EXTRA HIRE	0.00	240050	$2,659	$979	$3,638
	0.00		**$2,659**	**$979**	**$3,638**

Other Classified Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
MIGRANT TUTOR/BILINGUAL AIDE	0.13	290000	$6,524	$2,846	$9,370
NOON SUPERVISOR	24.92	290000	$910,039	$334,985	$1,245,024
NOON SUPERVISOR BANK	0.00	290000	$22,454	$8,265	$30,719
PARENT LIAISON SPECIALIST	1.00	290000	$69,233	$40,424	$109,657
SPECIAL EDUCATION AIDE	1.38	290000	$61,516	$26,554	$88,070
STUDENT SPECIALIST	4.00	290000	$319,467	$172,564	$492,031
STUDENT SPECIALIST, BILINGUAL	4.00	290000	$328,002	$180,493	$508,495
SUBSTITUTE - YARD AIDE	0.00	290000	$22,000	$8,098	$30,098
	35.42		**$1,739,235**	**$774,229**	**$2,513,464**

General Fund

Other Classified Salaries - Overtime

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUMMER SCHOOL STUDENT SPECIALIST	0.00	290020	$14,659	$5,396	$20,055
SUMMER SCHOOL YARD	0.00	290020	$6,000	$2,209	$8,209
	0.00		**$20,659**	**$7,605**	**$28,264**

Other Classified Salaries - Special Duty

Assignment	FTEs	Object	Salary	Benefits	Total Cost
CHILD CARE PARENT INVOLVEMENT	0.00	290030	$9,503	$3,498	$13,001
CHILDCARE FOR DELAC/PAC	0.00	290030	$0	$0	$0
CLASSIFIED SUMMER ASSISTANCE	0.00	290030	$15,820	$5,823	$21,643
MEETING TRANSLATORS	0.00	290030	$828	$305	$1,133
PARENT ACADEMIES	0.00	290030	$14,591	$5,371	$19,962
PARENT INVOLVEMENT	0.00	290030	$0	$0	$0
SCHOOL CLIMATE	0.00	290030	$0	$0	$0
TRANSLATION	0.00	290030	$9,245	$3,403	$12,648
	0.00		**$49,987**	**$18,400**	**$68,387**
Fund Totals	**608.39**		**$59,805,458**	**$24,721,096**	**$84,526,554**

Fund Sub-Totals	**$59,805,458**	**$24,721,096**	**$84,526,554**
STRS on-behalf Totals	**$0**	**$4,101,688**	**$4,101,688**
Estimated activities not eligible for retirement benefits	**$0**	**($600,000)**	**($600,000)**
Retiree Benefits	**$0**	**$431,298**	**$431,298**
CERBT benefits	**$0**	**$800,000**	**$800,000**
Rounding	**$1**	**$14**	**$15**
Fund Totals	**$59,805,459**	**$29,454,096**	**$89,259,555**

Charter Fund

	Unrestricted	Restricted	Total
BEGINNING BALANCE			
Net Beginning Balance	$64	$0	$64
REVENUES			
LCFF Sources	$779,951	$0	$779,951
Federal Revenues	$0	$0	$0
Other State Revenues	$10,260	$4,482	$14,742
Other Local Revenues	$0	$0	$0
Total, Revenues	**$790,211**	**$4,482**	**$794,693**
EXPENDITURES			
Certificated Salaries	$361,641	$0	$361,641
Classified Salaries	$47,132	$0	$47,132
Employee Benefits	$167,789	$0	$167,789
Books and Supplies	$47,260	$4,482	$51,742
Services, Oth Oper Exp	$90,500	$0	$90,500
Capital Outlay	$0	$0	$0
Other Outgo(excl. 7300`s)	$0	$0	$0
Direct/Indirect Support	$0	$0	$0
Total Expenditures	**$714,322**	**$4,482**	**$718,804**
OTHER FINANCING SOURCES/USES			
Transfers			
Transfers In	$0	$0	$0
Transfers Out	$0	$0	$0
Other Sources/Uses			
Sources	$0	$0	$0
Contributions	$0	$0	$0
Total, Other Financing Sources/Uses	**$0**	**$0**	**$0**
NET INCREASE (DECREASE) IN FUND BALANCE	**$75,889**	**$0**	**$75,889**
ENDING FUND BALANCE	**$75,953**	**$0**	**$75,953**

FUND BALANCE DESIGNATIONS AND COMMITMENTS	**$ -**	**$ -**	**$ -**
UNCOMMITTED RESERVE BALANCE	**$ 75,953**	**$ -**	**$ 75,953**
PROJECTED RESERVE RELATIVE TO EXPENDITURES AND OUTGO	**10.6%**		

Charter School Fund

Teachers` Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
TEACHER, INDEPENDENT STUDY	3.00	110000	$361,641	$135,499	$497,140
	3.00		**$361,641**	**$135,499**	**$497,140**

Clerical & Office Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
BILINGUAL CLERK TYPIST II	1.00	240000	$47,132	$32,288	$79,421
	1.00		**$47,132**	**$32,288**	**$79,421**
Fund Totals	**4.00**		**$408,773**	**$167,787**	**$576,561**

Fund Sub-Totals	**$408,773**	**$167,787**	**$576,561**
Estimated activities not eligible for retirement benefits	**$0**	**$0**	**$0**
Rounding	**$0**	**$2**	**$2**
Fund Totals	**$408,773**	**$167,789**	**$576,563**

Cafeteria Fund

	Unrestricted	Restricted	Total
BEGINNING BALANCE			
Net Beginning Balance	$0	$4,801,728	$4,801,728
REVENUES			
LCFF Sources	$0	$0	$0
Federal Revenues	$0	$4,174,089	$4,174,089
Other State Revenues	$0	$1,087,163	$1,087,163
Other Local Revenues	$0	$174,855	$174,855
Total, Revenues	**$0**	**$5,436,107**	**$5,436,107**
EXPENDITURES			
Certificated Salaries	$0	$0	$0
Classified Salaries	$0	$1,666,813	$1,666,813
Employee Benefits	$0	$730,443	$730,443
Books and Supplies	$0	$2,794,885	$2,794,885
Services, Oth Oper Exp	$0	($72,248)	($72,248)
Capital Outlay	$0	$225,000	$225,000
Other Outgo(excl. 7300`s)	$0	$0	$0
Direct/Indirect Support	$0	$100,000	$100,000
Total Expenditures	**$0**	**$5,444,893**	**$5,444,893**
OTHER FINANCING SOURCES/USES			
Transfers			
Transfers In	$0	$0	$0
Transfers Out	$0	$0	$0
Other Sources/Uses			
Sources	$0	$0	$0
Contributions	$0	$0	$0
Total, Other Financing Sources/Uses	**$0**	**$0**	**$0**
NET INCREASE (DECREASE) IN FUND BALANCE	**$0**	**($8,786)**	**($8,786)**
ENDING FUND BALANCE	**$0**	**$4,792,942**	**$4,792,942**

FUND BALANCE DESIGNATIONS AND COMMITMENTS	**$ -**	**$ 4,792,942**	**$ 4,792,942**
UNCOMMITTED RESERVE BALANCE	**$ -**	**$ -**	**$ -**
PROJECTED RESERVE RELATIVE TO EXPENDITURES AND OUTGO	**0.0%**		

Cafeteria Fund

Classified Support Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
CUSTODIAN II	2.00	220000	$127,216	$76,706	$203,922
SUPERVISOR, FOOD SERVICE	2.00	220000	$205,562	$110,089	$315,652
	4.00		**$332,778**	**$186,796**	**$519,573**

Substitute Classified Support Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUBSTITUTE - CUSTODIAN	0.00	220010	$1,000	$368	$1,368
	0.00		**$1,000**	**$368**	**$1,368**

Classified Support Salaries - Overtime

Assignment	FTEs	Object	Salary	Benefits	Total Cost
CUSTODIAN - OVERTIME	0.00	220020	$1,000	$368	$1,368
VACATION	0.00	220020	$4,511	$1,660	$6,171
	0.00		**$5,511**	**$2,029**	**$7,540**

Class. Supp. Sal. - Food Service Worker

Assignment	FTEs	Object	Salary	Benefits	Total Cost
COOK	3.00	220080	$152,046	$100,785	$252,832
FOOD SERVICE I	7.53	220080	$318,610	$151,043	$469,654
FOOD SERVICE UTILITY WORKER	2.31	220080	$115,696	$49,696	$165,392
FOOD SERVICE WORKER II	2.25	220080	$95,110	$45,672	$140,782
LEAD FOOD SERVICE WORKER	2.00	220080	$106,615	$69,123	$175,739
SUMMER SCHOOL - SEAMLESS	0.00	220080	$10,000	$3,681	$13,681
	17.09		**$798,078**	**$420,001**	**$1,218,079**

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

Assignment	FTEs	Object	Salary	Benefits	Total Cost
EXTRA TIME - FOOD SERVICE	0.00	220081	$5,000	$1,841	$6,841
SUMMER SCHOOL - SEAMLESS	0.00	220081	$13,500	$4,969	$18,469

Cafeteria Fund

	0.00		**$18,500**	**$6,810**	**$25,310**

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

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUBSTITUTES - FOOD SERVICE	0.00	220082	$5,000	$1,841	$6,841
	0.00		**$5,000**	**$1,841**	**$6,841**

Classified Supervisors' and Administrators' Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
PROGRAM MANAGER	1.00	230000	$136,817	$68,307	$205,124
	1.00		**$136,817**	**$68,307**	**$205,124**

Classified Supervisors Extra Duty

Assignment	FTEs	Object	Salary	Benefits	Total Cost
VACATION	0.00	230020	$8,479	$3,121	$11,600
	0.00		**$8,479**	**$3,121**	**$11,600**

Clerical & Office Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
ACCOUNT CLERK I	3.44	240000	$177,605	$81,369	$258,974
ACCOUNT CLERK II	1.75	240000	$94,322	$62,204	$156,526
ACCOUNT TECHNICIAN III	1.00	240000	$80,223	$44,469	$124,693
	6.19		**$352,150**	**$188,042**	**$540,193**

Clerical & Office Sal - Substitute

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUBSTITUTE - CLERICAL	0.00	240010	$500	$184	$684
	0.00		**$500**	**$184**	**$684**

Clerical & Office Sal. - OT

Assignment	FTEs	Object	Salary	Benefits	Total Cost
CLERICAL - OVERTIME	0.00	240020	$8,000	$2,945	$10,945
	0.00		**$8,000**	**$2,945**	**$10,945**

Fund Totals	**28.28**	**$1,666,814**	**$880,442**	**$2,547,256**

Fund Sub-Totals	**$1,666,814**	**$880,442**	**$2,547,256**
Estimated activities not eligible for retirement benefits	**$0**	**($150,000)**	**($150,000)**
Rounding	**($1)**	**$1**	**$0**
Fund Totals	**$1,666,813**	**$730,443**	**$2,397,256**

Other HESD District Funds

	District Funds					
Fund	**Fund Description**	**Beginning Balance**	**Revenues**	**Expenditures**	**Other Sources/Uses**	**Ending Fund Balance**
0800	**Student Activity Special Revenue Fund**	$ 29,099	$ -	$ -	$ -	$ 29,099
1500	**Pupil Transportation Fund**	$ 320,022	$ 14,000	$ -	$ -	$ 334,022
2000	**Special Reserve for Other Post Employment Benefits**	$ 15,100,756	$ 400,000	$ -	$ (800,000)	$ 14,700,756
2140	**Building Fund (Bond Fund)**	$ 4,481,486	$ 60,000	$ -	$ (4,541,486)	$ -
2500	**Capital Facilities Fund**	$ 2,334,666	$ 460,000	$ 140,000	$ -	$ 2,654,666
3500	**State Building Fund**	$ 955,291	$ 1,000	$ 12,173,944	$ 11,856,755	$ 639,102
4000	**Special Reserve (capital outlay)**	$ 7,810,269	$ 6,000	$ -	$ (7,315,269)	$ 501,000
***5100**	**Bond Interest and Redemption Fund**	$ 1,352,296	$ -	$ -	$ -	$ 1,352,296

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

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

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

Budget available for inspection at:

Place: Hanford Elementary School District Office

Date: 06/03/2026

Public Hearing:

Place: Hanford Elementary School District Boardroom

Date: 06/10/2026

Time: 05:30 PM

Adoption Date: 06/24/2026

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Lupe Hernandez Title: Clerk

Contact person for additional information on the budget reports:

Name: David Endo Telephone: 559-585-3628

Title: Chief Business Official E-mail: dendo@hanfordesd.org

Criteria and Standards Review Summary

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

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

9a	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			**No**	**Yes**
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?		X
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	**06/24/2026**	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	

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

Annual Certification Regarding Self-Insured Workers' Compensation Claims

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

To the County Superintendent of Schools:

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

- Total liabilities actuarially determined: $ _____
- Less: Amount of total liabilities reserved in budget: $ _____
- Estimated accrued but unfunded liabilities: $ 0.00

◉ This school district is self-insured for workers' compensation claims through the JPA identified below:

Kings County Self Insured Schools

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

Signature (Original signature required)

	06/24/2026
Signature of Clerk/Secretary of the Governing Board	Date of Meeting (Format: MM/DD/YYYY)
Lupe Hernandez	Clerk
Printed Name	Title

For additional information on this certification, please contact:

Cyndi Logan-Parra	Director
Name	Title
cyndi.logan@kingscoe.org	559-589-7059
Email	Telephone

Hanford Elementary
Kings County

2026-27 Budget, July 1
AVERAGE DAILY ATTENDANCE

16 63917 0000000
Form A
H8BFSJN2DJ(2026-27)

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,188.62	5,188.62	5,214.13	5,188.62	5,188.62	5,221.72
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,188.62	5,188.62	5,214.13	5,188.62	5,188.62	5,221.72
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	99.20	99.20	99.20	100.79	100.79	100.79
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	99.20	99.20	99.20	100.79	100.79	100.79
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,287.82	5,287.82	5,313.33	5,289.41	5,289.41	5,322.51
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Estimated Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	54.00	54.00	54.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	54.00	54.00	54.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	54.00	54.00	54.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	5,189
District's ADA Standard Percentage Level:	**1.0%**

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	5,427	5,431		
Charter School	0			
Total ADA	**5,427**	**5,431**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	5,280	5,274		
Charter School	0			
Total ADA	**5,280**	**5,274**	**0.1%**	**Met**
First Prior Year (2025-26)				
District Regular	5,212	5,214		
Charter School	0	0		
Total ADA	**5,212**	**5,214**	**N/A**	**Met**
Budget Year (2026-27)				
District Regular	5,222			
Charter School	0			
Total ADA	**5,222**			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	5,189
District's Enrollment Standard Percentage Level:	**1.0%**

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CALPADS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2023-24)				
District Regular	5,521	5,568		
Charter School				
Total Enrollment	**5,521**	**5,568**	**N/A**	**Met**
Second Prior Year (2024-25)				
District Regular	5,568	5,463		
Charter School				
Total Enrollment	**5,568**	**5,463**	**1.9%**	**Not Met**
First Prior Year (2025-26)				
District Regular	5,463	5,446		
Charter School				
Total Enrollment	**5,463**	**5,446**	**0.3%**	**Met**
Budget Year (2026-27)				
District Regular	5,446			
Charter School				
Total Enrollment	**5,446**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2023-24)			
District Regular	5,282	5,568	
Charter School		0	
Total ADA/Enrollment	**5,282**	**5,568**	**94.9%**
Second Prior Year (2024-25)			
District Regular	5,204	5,463	
Charter School	0		
Total ADA/Enrollment	**5,204**	**5,463**	**95.3%**
First Prior Year (2025-26)			
District Regular	5,189	5,446	
Charter School			
Total ADA/Enrollment	**5,189**	**5,446**	**95.3%**
		Historical Average Ratio:	95.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.6%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2026-27)				
District Regular	5,189	5,446		
Charter School	0			
Total ADA/Enrollment	**5,189**	**5,446**	**95.3%**	**Met**
1st Subsequent Year (2027-28)				
District Regular	5,189	5,446		
Charter School				
Total ADA/Enrollment	**5,189**	**5,446**	**95.3%**	**Met**
2nd Subsequent Year (2028-29)				
District Regular	5,189	5,446		
Charter School				
Total ADA/Enrollment	**5,189**	**5,446**	**95.3%**	**Met**

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

		Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	5,313.33	5,322.51	5,291.89	5,289.41
b.	Prior Year ADA (Funded)		5,313.33	5,322.51	5,291.89
c.	Difference (Step 1a minus Step 1b)		9.18	(30.62)	(2.48)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		.17%	(.58%)	(.05%)
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		78,639,724.00	82,070,807.00	84,239,675.00
b1.	COLA percentage		4.31%	3.30%	3.09%
b2.	COLA amount (proxy for purposes of this criterion)		3,389,372.10	2,708,336.63	2,603,005.96
c.	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		4.31%	3.30%	3.09%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			4.48%	2.72%	3.04%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**3.48% to 5.48%**	**1.72% to 3.72%**	**2.04% to 4.04%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	4,171,450.00	4,250,797.00	4,250,797.00	4,250,797.00
Percent Change from Previous Year		**N/A**	**N/A**	**N/A**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	**N/A**	**N/A**	**N/A**

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

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

	Prior Year (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	78,639,724.00	82,112,557.00	84,281,425.00	86,837,140.00
District's Projected Change in LCFF Revenue:		4.42%	2.64%	3.03%
LCFF Revenue Standard		**3.48% to 5.48%**	**1.72% to 3.72%**	**2.04% to 4.04%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2023-24)	59,461,608.85	67,346,707.58	88.3%
Second Prior Year (2024-25)	62,680,902.71	71,258,919.24	88.0%
First Prior Year (2025-26)	64,766,201.08	73,943,987.76	87.6%
		Historical Average Ratio:	87.9%

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**84.9% to 90.9%**	**84.9% to 90.9%**	**84.9% to 90.9%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Budget - Unrestricted (Resources 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2026-27)	66,224,556.00	74,088,284.75	89.4%	Met
1st Subsequent Year (2027-28)	67,765,038.60	75,728,767.35	89.5%	Met
2nd Subsequent Year (2028-29)	69,305,521.20	77,269,249.95	89.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.48%	2.72%	3.04%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-5.52% to 14.48%**	**-7.28% to 12.72%**	**-6.96% to 13.04%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.52% to 9.48%	-2.28% to 7.72%	-1.96% to 8.04%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2025-26)	4,249,220.97		
Budget Year (2026-27)	3,908,999.00	(8.01%)	Yes
1st Subsequent Year (2027-28)	3,908,999.00	0.00%	No
2nd Subsequent Year (2028-29)	3,908,999.00	0.00%	No

Explanation: (required if Yes)
Reduction to Title I and Title III carryover of $241k and $43k respectively.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2025-26)	18,340,561.18		
Budget Year (2026-27)	21,179,931.00	15.48%	Yes
1st Subsequent Year (2027-28)	15,477,931.00	(26.92%)	Yes
2nd Subsequent Year (2028-29)	15,477,931.00	0.00%	No

Explanation: (required if Yes)
Changes to the budget year budgets include: $3,163k Student Support and Professional Development Discretionary Block Grant and ($1,020k) Literacy Coaches Grant Reduction of the following grants in 2027-2028: $4,792k Student Support and Professional Development Discretionary Block Grant and $910k Emergency Learning Recovery Grant

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2025-26)	8,538,294.61		
Budget Year (2026-27)	6,596,801.00	(22.74%)	Yes
1st Subsequent Year (2027-28)	6,596,801.00	0.00%	No
2nd Subsequent Year (2028-29)	6,596,801.00	0.00%	No

Explanation: (required if Yes)
Changes to the budget year budgets include: $1,060k Special Education funding, ($875k) tax rebates, ($1,000k) Interest, ($967k) ZESBI Electric Bus Grant

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

First Prior Year (2025-26)	6,713,887.14		
Budget Year (2026-27)	5,988,121.23	(10.81%)	Yes
1st Subsequent Year (2027-28)	5,988,121.23	0.00%	No
2nd Subsequent Year (2028-29)	5,988,121.23	0.00%	No

Explanation:
(required if Yes)

Changes to budget year supply budgets include: ($650k) Smartboards / $840k Student laptops / ($81k) Site budgets / ($224k) ELOP / ($203k) Title I / ($61k) Title III / ($31k) Educator Effectiveness / ($83k) Maintenance / ($34k) Band supplies / ($70k) Ebus Grant

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

First Prior Year (2025-26)	10,540,204.93		
Budget Year (2026-27)	9,863,081.05	(6.42%)	Yes
1st Subsequent Year (2027-28)	9,963,081.05	1.01%	No
2nd Subsequent Year (2028-29)	9,963,081.05	0.00%	No

Explanation:
(required if Yes)

Changes to budget year supply budgets include: $72k Property and Liability Insurance / $94k Financial software / ($221k) Masterplan and audits / ($144k) Software license / ($110k) Smartboard installation / ($48k) Title I / ($22k) Title II / $329k Literacy Coaches / ($379k) Educator Effectiveness / ($67k) Maintenance / ($31k) EBus Grant 27-28 changes an increase of $100k for financial system

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

DATA ENTRY: All data are extracted or calculated.

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2025-26)	31,128,076.76		
Budget Year (2026-27)	31,685,731.00	1.79%	Met
1st Subsequent Year (2027-28)	25,983,731.00	(18.00%)	Not Met
2nd Subsequent Year (2028-29)	25,983,731.00	0.00%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2025-26)	17,254,092.07		
Budget Year (2026-27)	15,851,202.28	(8.13%)	Not Met
1st Subsequent Year (2027-28)	15,951,202.28	.63%	Met
2nd Subsequent Year (2028-29)	15,951,202.28	0.00%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)	Reduction to Title I and Title III carryover of $241k and $43k respectively.
Explanation: Other State Revenue (linked from 6B if NOT met)	Changes to the budget year budgets include: $3,163k Student Support and Professional Development Discretionary Block Grant and ($1,020k) Literacy Coaches Grant Reduction of the following grants in 2027-2028: $4,792k Student Support and Professional Development Discretionary Block Grant and $910k Emergency Learning Recovery Grant
Explanation: Other Local Revenue (linked from 6B if NOT met)	Changes to the budget year budgets include: $1,060k Special Education funding, ($875k) tax rebates, ($1,000k) Interest, ($967k) ZESBI Electric Bus Grant

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

Explanation: Books and Supplies (linked from 6B if NOT met)	Changes to budget year supply budgets include: ($650k) Smartboards / $840k Student laptops / ($81k) Site budgets / ($224k) ELOP / ($203k) Title I / ($61k) Title III / ($31k) Educator Effectiveness / ($83k) Maintenance / ($34k) Band supplies / ($70k) Ebus Grant
Explanation: **Services and Other Exps** (linked from 6B if NOT met)	Changes to budget year supply budgets include: $72k Property and Liability Insurance / $94k Financial software / ($221k) Masterplan and audits / ($144k) Software license / ($110k) Smartboard installation / ($48k) Title I / ($22k) Title II / $329k Literacy Coaches / ($379k) Educator Effectiveness / ($67k) Maintenance / ($31k) EBus Grant 27-28 changes an increase of $100k for financial system

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690)	104,770,179.51			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	104,770,179.51	3,143,105.39	3,300,000.00	Met

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

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

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

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

8. CRITERION: Deficit Spending

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

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2023-24)	Second Prior Year (2024-25)	First Prior Year (2025-26)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	0.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	10,856,973.43	15,298,972.75	8,170,959.61
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	10,856,973.43	15,298,972.75	8,170,959.61
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	105,235,063.32	104,645,001.10	111,619,210.30
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	105,235,063.32	104,645,001.10	111,619,210.30
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.3%	14.6%	7.3%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**3.4%**	**4.9%**	**2.4%**

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2023-24)	7,672,393.29	68,050,803.58	N/A	Met
Second Prior Year (2024-25)	4,913,084.10	71,560,678.24	N/A	Met
First Prior Year (2025-26)	1,882,816.08	74,247,413.76	N/A	Met
Budget Year (2026-27) (Information only)	4,201,767.61	74,088,284.75		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level [1]	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 250,000
0.3%	250,001 and over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):	5,289
District's Fund Balance Standard Percentage Level:	**1.0%**

9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2023-24)	20,176,476.00	22,002,228.07	N/A	Met
Second Prior Year (2024-25)	25,119,397.24	29,674,621.36	N/A	Met
First Prior Year (2025-26)	32,045,846.16	34,587,705.46	N/A	Met
Budget Year (2026-27) (Information only)	36,470,521.54			

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1: Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2026-27)	55,012,707.54	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or $90,000 (greater of)	0 to 300
4% or $90,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and over

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	5,189	5,189	5,189
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

   a. Enter the name(s) of the SELPA(s): Kings County SELPA

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	108,871,867.51	110,512,350.11	112,052,832.71
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	108,871,867.51	110,512,350.11	112,052,832.71

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	3,266,156.03	3,315,370.50	3,361,584.98
6.	Reserve Standard - by Amount ($90,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**3,266,156.03**	**3,315,370.50**	**3,361,584.98**

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	10,372,727.22	13,602,880.23	17,848,265.64
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount (Lines C1 thru C7)	10,372,727.22	13,602,880.23	17,848,265.64
9.	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.53%	12.31%	15.93%
	District's Reserve Standard (Section 10B, Line 7):	**3,266,156.03**	**3,315,370.50**	**3,361,584.98**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? **Yes**

1b. If Yes, identify the liabilities and how they may impact the budget:

The district is involved in two litigated cases that are not expected to impact the budget.

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? **No**

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? **Yes**

1b. If Yes, identify the expenditures:

There are several positions funded with Learning Recovery Block Grant funding that will be absorbed into the unrestricted general fund budget in a future year.

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? **No**

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: **-10.0% to +10.0% or -$20,000 to +$20,000**

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2025-26)	(9,537,330.76)			
Budget Year (2026-27)	(8,660,431.64)	(876,899.12)	(9.2%)	Met
1st Subsequent Year (2027-28)	(10,160,431.64)	1,500,000.00	17.3%	Not Met
2nd Subsequent Year (2028-29)	(10,160,431.64)	0.00	0.0%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2025-26)	1,055,000.00			
Budget Year (2026-27)	800,000.00	(255,000.00)	(24.2%)	Not Met
1st Subsequent Year (2027-28)	800,000.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	800,000.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2025-26)	303,426.00			
Budget Year (2026-27)	0.00	(303,426.00)	(100.0%)	Not Met
1st Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2028-29)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)

Contributions increase $1,500k in 27-28 related to textbook adoptions

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

Residual Self Insurance fund balance was transferred to the General Fund that is not recurring.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation: (required if NOT met)

The District has ceased contributions to Deferred Maintenance and Pupil Transportation Equipment Fund

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information: (required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2026
Leases	19	01-8010	01-7439	4,016,017
Certificates of Participation				
General Obligation Bonds	29	51-8651	51-5800	28,760,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01-8010	various	6,143,729
Other Long-term Commitments (do not include OPEB):				
Bond Premiums	28	51-8651	51-5800	1,550,772
TOTAL:				40,470,518

Type of Commitment (continued)	Prior Year (2025-26) Annual Payment (P & I)	Budget Year (2026-27) Annual Payment (P & I)	1st Subsequent Year (2027-28) Annual Payment (P & I)	2nd Subsequent Year (2028-29) Annual Payment (P & I)
Leases	247,526	247,526	247,526	247,526
Certificates of Participation				
General Obligation Bonds	1,877,275	1,850,425	1,488,575	1,523,525
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Bond Premiums	71,229	71,229	71,229	71,229
Total Annual Payments:	2,196,030	2,169,180	1,807,330	1,842,280
Has total annual payment increased over prior year (2025-26)?		**No**	**No**	**No**

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes to increase in total annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the district's OPEB:	
	a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	No

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

District employees may retire with District-paid medical and dental benefits after satisfaction of age and service requirements that vary by bargaining unit or employee classification. Classified: Age 55 and 13 years of consecutive service. Benefits for retirements prior to July 1, 2007 extend for a maximum of five years and do not include District-paid dental premiums. Certificated:Age 55 and 13 years of service, including five years immediately before retirement. Management/Confidential/Professional: Age 55and 10 years of service (13 years for those hired on or after January 1, 2013).

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Pay-as-you-go	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund	Self-Insurance Fund	Governmental Fund
		0	15,100,755

4.	OPEB Liabilities	
	a. Total OPEB liability	14,528,637.00
	b. OPEB plan(s) fiduciary net position (if applicable)	1,443,570.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	13,085,067.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	6/30/2025

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	1,783,310.00	1,783,310.00	1,783,310.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,231,298.00	1,231,298.00	1,231,298.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	431,298.00	431,298.00	431,298.00
	d. Number of retirees receiving OPEB benefits	32.00	32.00	32.00

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	
b. Unfunded liability for self-insurance programs	

4. Self-Insurance Contributions

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of certificated (non-management) full - time - equivalent (FTE) positions	285.72	284.00	284.00	284.00

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	391,463

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	5,279,252	5,504,090	5,504,090
3.	Percent of H&W cost paid by employer	94.1%	90.6%	90.6%
4.	Percent projected change in H&W cost over prior year	10.6%	4.3%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	888,116	888,116	888,116
3.	Percent change in step & column over prior year	25.3%	0.0%	0.0%

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of classified(non - management) FTE positions	255.72	260.67	260.67	260.67

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	192,821

		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
7.	Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	2,555,801	2,654,267	2,654,267
3.	Percent of H&W cost paid by employer	77.5%	75.1%	75.1%
4.	Percent projected change in H&W cost over prior year	12.5%	3.8%	0.0%

Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	263,829	263,829	263,829
3.	Percent change in step & column over prior year	(4.8%)	0.0%	0.0%

Classified (Non-management) Attrition (layoffs and retirements)		Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2025-26)	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Number of management, supervisor, and confidential FTE positions	91.08	91.00	91.00	91.00

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? — No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits — 159,375

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,985,104	2,060,242	2,060,242
3. Percent of H&W cost paid by employer	86.8%	83.6%	83.6%
4. Percent projected change in H&W cost over prior year	11.2%	3.8%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	65,922	65,922	65,922
3. Percent change in step & column over prior year	(53.0%)	0.0%	0.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

	Budget Year (2026-27)	1st Subsequent Year (2027-28)	2nd Subsequent Year (2028-29)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	46,115	46,115	46,115
3. Percent change in cost of other benefits over prior year	20.4%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 24, 2026

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	82,070,807.00	2.64%	84,239,675.00	3.03%	86,795,390.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,137,637.00	0.00%	2,137,637.00	0.00%	2,137,637.00
4. Other Local Revenues	8600-8799	1,942,040.00	0.00%	1,942,040.00	0.00%	1,942,040.00
5. Other Financing Sources						
a. Transfers In	8900-8929	800,000.00	0.00%	800,000.00	0.00%	800,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(8,660,431.64)	17.32%	(10,160,431.64)	0.00%	(10,160,431.64)
6. Total (Sum lines A1 thru A5c)		78,290,052.36	0.85%	78,958,920.36	3.24%	81,514,635.36
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,812,499.00		34,749,499.00
b. Step & Column Adjustment				937,000.00		937,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,812,499.00	2.77%	34,749,499.00	2.70%	35,686,499.00
2. Classified Salaries						
a. Base Salaries				12,374,361.00		12,654,361.00
b. Step & Column Adjustment				280,000.00		280,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,374,361.00	2.26%	12,654,361.00	2.21%	12,934,361.00
3. Employee Benefits	3000-3999	20,037,696.00	1.61%	20,361,178.60	1.59%	20,684,661.20
4. Books and Supplies	4000-4999	2,966,231.11	0.00%	2,966,231.11	0.00%	2,966,231.11
5. Services and Other Operating Expenditures	5000-5999	4,284,886.41	2.33%	4,384,886.41	0.00%	4,384,886.41
6. Capital Outlay	6000-6999	53,124.75	0.00%	53,124.75	0.00%	53,124.75
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,575,025.48	0.00%	1,575,025.48	0.00%	1,575,025.48
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,015,539.00)	0.00%	(1,015,539.00)	0.00%	(1,015,539.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		74,088,284.75	2.21%	75,728,767.35	2.03%	77,269,249.95

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		4,201,767.61		3,230,153.01		4,245,385.41
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		36,470,521.54		40,672,289.15		43,902,442.16
2. Ending Fund Balance (Sum lines C and D1)		40,672,289.15		43,902,442.16		48,147,827.57
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	266,177.93		266,177.93		266,177.93
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	30,033,384.00		30,033,384.00		30,033,384.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	10,372,727.22		13,602,880.23		17,848,265.64
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		40,672,289.15		43,902,442.16		48,147,827.57
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	10,372,727.22		13,602,880.23		17,848,265.64
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		10,372,727.22		13,602,880.23		17,848,265.64

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

REVENUES: COLA 27-28 3.30% and 3.09% in 28-29 / District ADA projected at 5,288 in the subsequent two years and unduplicated % to remain static (FUNDED ADA 5,325 and 5,294 respectively) EXPENDITURES: $937k Certificated step and column realized in the unrestricted multi-year projection / $280k Classified step realized in the unrestricted multi-year projection / STRS rate project to stay at 19.1% the next two subsequent years / PERS rate projected to remain at 26.81% in the two subsequent years / $100k financial system in 27-28 / Contributions increase $1,500k in 27-28 related to textbook adoption

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,908,999.00	0.00%	3,908,999.00	0.00%	3,908,999.00
3. Other State Revenues	8300-8599	19,042,294.00	-29.94%	13,340,294.00	0.00%	13,340,294.00
4. Other Local Revenues	8600-8799	4,654,761.00	0.00%	4,654,761.00	0.00%	4,654,761.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	8,660,431.64	17.32%	10,160,431.64	0.00%	10,160,431.64
6. Total (Sum lines A1 thru A5c)		36,266,485.64	-11.59%	32,064,485.64	0.00%	32,064,485.64
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,491,148.00		8,491,148.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,491,148.00	0.00%	8,491,148.00	0.00%	8,491,148.00
2. Classified Salaries						
a. Base Salaries				5,127,451.00		5,127,451.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,127,451.00	0.00%	5,127,451.00	0.00%	5,127,451.00
3. Employee Benefits	3000-3999	9,416,400.00	0.00%	9,416,400.00	0.00%	9,416,400.00
4. Books and Supplies	4000-4999	3,021,890.12	0.00%	3,021,890.12	0.00%	3,021,890.12
5. Services and Other Operating Expenditures	5000-5999	5,578,194.64	0.00%	5,578,194.64	0.00%	5,578,194.64
6. Capital Outlay	6000-6999	337,892.00	0.00%	337,892.00	0.00%	337,892.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,895,068.00	0.00%	1,895,068.00	0.00%	1,895,068.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	915,539.00	0.00%	915,539.00	0.00%	915,539.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		34,783,582.76	0.00%	34,783,582.76	0.00%	34,783,582.76
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,482,902.88		(2,719,097.12)		(2,719,097.12)

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		21,890,706.70		23,373,609.58		20,654,512.46
2. Ending Fund Balance (Sum lines C and D1)		23,373,609.58		20,654,512.46		17,935,415.34
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	23,373,609.58		20,654,512.46		17,935,415.34
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,373,609.58		20,654,512.46		17,935,415.34
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

REVENUES: ($4,792k) Student Support and PD DBG / ($910k) Emergency Learning Recovery Grant EXPENDITURES: $937k Certificated step and column realized in the unrestricted multi-year projection / $280k Classified step realized in the unrestricted multi-year projection / STRS rate project to stay at 19.1% the next two subsequent years / PERS rate projected remain at 26.81% in the two subsequent years / Contributions increase $1,500k in 27-28 related to textbook adoptions

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	82,070,807.00	2.64%	84,239,675.00	3.03%	86,795,390.00
2. Federal Revenues	8100-8299	3,908,999.00	0.00%	3,908,999.00	0.00%	3,908,999.00
3. Other State Revenues	8300-8599	21,179,931.00	-26.92%	15,477,931.00	0.00%	15,477,931.00
4. Other Local Revenues	8600-8799	6,596,801.00	0.00%	6,596,801.00	0.00%	6,596,801.00
5. Other Financing Sources						
a. Transfers In	8900-8929	800,000.00	0.00%	800,000.00	0.00%	800,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		114,556,538.00	-3.08%	111,023,406.00	2.30%	113,579,121.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				42,303,647.00		43,240,647.00
b. Step & Column Adjustment				937,000.00		937,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,303,647.00	2.21%	43,240,647.00	2.17%	44,177,647.00
2. Classified Salaries						
a. Base Salaries				17,501,812.00		17,781,812.00
b. Step & Column Adjustment				280,000.00		280,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,501,812.00	1.60%	17,781,812.00	1.57%	18,061,812.00
3. Employee Benefits	3000-3999	29,454,096.00	1.10%	29,777,578.60	1.09%	30,101,061.20
4. Books and Supplies	4000-4999	5,988,121.23	0.00%	5,988,121.23	0.00%	5,988,121.23
5. Services and Other Operating Expenditures	5000-5999	9,863,081.05	1.01%	9,963,081.05	0.00%	9,963,081.05
6. Capital Outlay	6000-6999	391,016.75	0.00%	391,016.75	0.00%	391,016.75
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,470,093.48	0.00%	3,470,093.48	0.00%	3,470,093.48
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(100,000.00)	0.00%	(100,000.00)	0.00%	(100,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		108,871,867.51	1.51%	110,512,350.11	1.39%	112,052,832.71
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		5,684,670.49		511,055.89		1,526,288.29

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		58,361,228.24		64,045,898.73		64,556,954.62
2. Ending Fund Balance (Sum lines C and D1)		64,045,898.73		64,556,954.62		66,083,242.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	266,177.93		266,177.93		266,177.93
b. Restricted	9740	23,373,609.58		20,654,512.46		17,935,415.34
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	30,033,384.00		30,033,384.00		30,033,384.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	10,372,727.22		13,602,880.23		17,848,265.64
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		64,045,898.73		64,556,954.62		66,083,242.91
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	10,372,727.22		13,602,880.23		17,848,265.64
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		10,372,727.22		13,602,880.23		17,848,265.64
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.53%		12.31%		15.93%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					

Description	Object Codes	2026-27 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2027-28 Projection (C)	% Change (Cols. E-C/C) (D)	2028-29 Projection (E)
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Kings County SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		5,188.62		5,188.63		5,188.63
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		108,871,867.51		110,512,350.11		112,052,832.71
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		108,871,867.51		110,512,350.11		112,052,832.71
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3.00%		3.00%		3.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,266,156.03		3,315,370.50		3,361,584.98
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,266,156.03		3,315,370.50		3,361,584.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Hanford Elementary
Kings County

Budget, July 1
2025-26 Estimated Actuals
Schedule of Long-Term Liabilities

16 63917 0000000
Form DEBT
H8BFSJN2DJ(2026-27)

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	28,960,000.00		28,960,000.00		200,000.00	28,760,000.00	665,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	4,263,543.16		4,263,543.16		247,526.00	4,016,017.16	247,526.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,370,692.00	251,303.00	1,621,995.00		71,229.00	1,550,766.00	71,229.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	14,437,367.00	(801,707.00)	13,635,660.00			13,635,660.00	
Compensated Absences Payable	546,840.19	5,640,384.00	6,187,224.19		1,450,146.00	4,737,078.19	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	49,578,442.35	5,089,980.00	54,668,422.35	0.00	1,968,901.00	52,699,521.35	983,755.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Hanford Elementary
Kings County

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

16 63917 0000000
Form CASH
H8BFSJN2DJ(2026-27)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			49,328,037.05	46,094,819.04	43,061,601.03	45,843,578.59	45,172,311.90	44,701,045.21	49,608,421.27	48,937,154.58
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,202,439.15	3,202,439.15	9,217,634.72	5,764,390.47	5,764,390.47	9,217,634.72	5,764,390.47	5,764,390.47
Property Taxes	8020-8079							2,125,398.50		
Miscellaneous Funds	8080-8099		(3,479.13)	(3,479.13)	(3,479.13)	(3,479.13)	(3,479.13)	(3,479.13)	(3,479.13)	(3,479.13)
Federal Revenue	8100-8299		325,749.92	325,749.92	325,749.92	325,749.92	325,749.92	325,749.92	325,749.92	325,749.92
Other State Revenue	8300-8599		1,764,994.25	1,764,994.25	1,764,994.25	1,764,994.25	1,764,994.25	1,764,994.25	1,764,994.25	1,764,994.25
Other Local Revenue	8600-8799		549,733.42	549,733.42	549,733.42	549,733.42	549,733.42	549,733.42	549,733.42	549,733.42
Interfund Transfers In	8900-8929			200,000.00			200,000.00			200,000.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			5,839,437.61	6,039,437.61	11,854,633.18	8,401,388.93	8,601,388.93	13,980,031.68	8,401,388.93	8,601,388.93
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,525,303.92	3,525,303.92	3,525,303.92	3,525,303.92	3,525,303.92	3,525,303.92	3,525,303.92	3,525,303.92
Classified Salaries	2000-2999		1,458,484.33	1,458,484.33	1,458,484.33	1,458,484.33	1,458,484.33	1,458,484.33	1,458,484.33	1,458,484.33
Employee Benefits	3000-3999		2,454,508.00	2,454,508.00	2,454,508.00	2,454,508.00	2,454,508.00	2,454,508.00	2,454,508.00	2,454,508.00
Books and Supplies	4000-4999		499,010.10	499,010.10	499,010.10	499,010.10	499,010.10	499,010.10	499,010.10	499,010.10
Services	5000-5999		821,923.42	821,923.42	821,923.42	821,923.42	821,923.42	821,923.42	821,923.42	821,923.42
Capital Outlay	6000-6999		32,584.73	32,584.73	32,584.73	32,584.73	32,584.73	32,584.73	32,584.73	32,584.73
Other Outgo	7000-7499		280,841.12	280,841.12	280,841.12	280,841.12	280,841.12	280,841.12	280,841.12	280,841.12
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			9,072,655.62	9,072,655.62	9,072,655.62	9,072,655.62	9,072,655.62	9,072,655.62	9,072,655.62	9,072,655.62
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,233,218.01)	(3,033,218.01)	2,781,977.56	(671,266.69)	(471,266.69)	4,907,376.06	(671,266.69)	(471,266.69)
F. ENDING CASH (A + E)			46,094,819.04	43,061,601.03	45,843,578.59	45,172,311.90	44,701,045.21	49,608,421.27	48,937,154.58	48,465,887.89
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		48,465,887.89	51,247,865.45	52,701,997.26	52,230,730.57				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	9,217,634.72	5,764,390.47	5,764,390.47	9,217,634.72	0.00		77,861,760.00	77,861,760.00
Property Taxes	8020-8079		2,125,398.50					4,250,797.00	4,250,797.00
Miscellaneous Funds	8080-8099	(3,479.13)	(3,479.13)	(3,479.13)	(3,479.57)			(41,750.00)	(41,750.00)
Federal Revenue	8100-8299	325,749.92	325,749.92	325,749.92	325,749.88			3,908,999.00	3,908,999.00
Other State Revenue	8300-8599	1,764,994.25	1,764,994.25	1,764,994.25	1,764,994.25			21,179,931.00	21,179,931.00
Other Local Revenue	8600-8799	549,733.42	549,733.42	549,733.42	549,733.38			6,596,801.00	6,596,801.00
Interfund Transfers In	8900-8929			200,000.00				800,000.00	800,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		11,854,633.18	10,526,787.43	8,601,388.93	11,854,632.66	0.00	0.00	114,556,538.00	114,556,538.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,525,303.92	3,525,303.92	3,525,303.92	3,525,303.88	0.00		42,303,647.00	42,303,647.00
Classified Salaries	2000-2999	1,458,484.33	1,458,484.33	1,458,484.33	1,458,484.37			17,501,812.00	17,501,812.00
Employee Benefits	3000-3999	2,454,508.00	2,454,508.00	2,454,508.00	2,454,508.00			29,454,096.00	29,454,096.00
Books and Supplies	4000-4999	499,010.10	499,010.10	499,010.10	499,010.13			5,988,121.23	5,988,121.23
Services	5000-5999	821,923.42	821,923.42	821,923.42	821,923.43			9,863,081.05	9,863,081.05
Capital Outlay	6000-6999	32,584.73	32,584.73	32,584.73	32,584.72			391,016.75	391,016.75
Other Outgo	7000-7499	280,841.12	280,841.12	280,841.12	280,841.16			3,370,093.48	3,370,093.48
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		9,072,655.62	9,072,655.62	9,072,655.62	9,072,655.69	0.00	0.00	108,871,867.51	108,871,867.51
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		2,781,977.56	1,454,131.81	(471,266.69)	2,781,976.97	0.00	0.00	5,684,670.49	5,684,670.49
F. ENDING CASH (A + E)		51,247,865.45	52,701,997.26	52,230,730.57	55,012,707.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								55,012,707.54	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:	JUNE									
A. BEGINNING CASH			55,012,707.54	51,277,450.96	47,742,194.38	50,107,217.80	49,018,997.22	48,130,776.64	52,621,199.06	51,532,978.48
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		3,308,795.00	3,308,795.00	9,409,075.00	5,955,831.00	5,955,831.00	9,409,075.00	5,955,831.00	5,955,831.00
Property Taxes	8020-8079							2,125,399.00		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		325,749.92	325,749.92	325,749.92	325,749.92	325,749.92	325,749.92	325,749.92	325,749.92
Other State Revenue	8300-8599		1,289,827.58	1,289,827.58	1,289,827.58	1,289,827.58	1,289,827.58	1,289,827.58	1,289,827.58	1,289,827.58
Other Local Revenue	8600-8799		549,733.42	549,733.42	549,733.42	549,733.42	549,733.42	549,733.42	549,733.42	549,733.42
Interfund Transfers In	8900-8929			200,000.00			200,000.00			200,000.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			5,474,105.92	5,674,105.92	11,574,385.92	8,121,141.92	8,321,141.92	13,699,784.92	8,121,141.92	8,321,141.92
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,603,387.25	3,603,387.25	3,603,387.25	3,603,387.25	3,603,387.25	3,603,387.25	3,603,387.25	3,603,387.25
Classified Salaries	2000-2999		1,481,817.67	1,481,817.67	1,481,817.67	1,481,817.67	1,481,817.67	1,481,817.67	1,481,817.67	1,481,817.67
Employee Benefits	3000-3999		2,481,464.88	2,481,464.88	2,481,464.88	2,481,464.88	2,481,464.88	2,481,464.88	2,481,464.88	2,481,464.88
Books and Supplies	4000-4999		499,010.10	499,010.10	499,010.10	499,010.10	499,010.10	499,010.10	499,010.10	499,010.10
Services	5000-5999		830,256.75	830,256.75	830,256.75	830,256.75	830,256.75	830,256.75	830,256.75	830,256.75
Capital Outlay	6000-6999		32,584.73	32,584.73	32,584.73	32,584.73	32,584.73	32,584.73	32,584.73	32,584.73
Other Outgo	7000-7499		280,841.12	280,841.12	280,841.12	280,841.12	280,841.12	280,841.12	280,841.12	280,841.12
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			9,209,362.50	9,209,362.50	9,209,362.50	9,209,362.50	9,209,362.50	9,209,362.50	9,209,362.50	9,209,362.50
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,735,256.58)	(3,535,256.58)	2,365,023.42	(1,088,220.58)	(888,220.58)	4,490,422.42	(1,088,220.58)	(888,220.58)
F. ENDING CASH (A + E)			51,277,450.96	47,742,194.38	50,107,217.80	49,018,997.22	48,130,776.64	52,621,199.06	51,532,978.48	50,644,757.90
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF:	JUNE								
A. BEGINNING CASH		50,644,757.90	53,009,781.40	54,046,958.94	53,158,738.48				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	9,409,075.00	5,955,831.00	5,955,831.00	9,409,077.00			79,988,878.00	79,988,878.00
Property Taxes	8020-8079		2,125,398.00					4,250,797.00	4,250,797.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	325,749.92	325,749.92	325,749.92	325,749.88			3,908,999.00	3,908,999.00
Other State Revenue	8300-8599	1,289,827.58	1,289,827.58	1,289,827.58	1,289,827.62			15,477,931.00	15,477,931.00
Other Local Revenue	8600-8799	549,733.42	549,733.42	549,733.42	549,733.38			6,596,801.00	6,596,801.00
Interfund Transfers In	8900-8929			200,000.00				800,000.00	800,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		11,574,385.92	10,246,539.92	8,321,141.92	11,574,387.88	0.00	0.00	111,023,406.00	111,023,406.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,603,387.25	3,603,387.25	3,603,387.25	3,603,387.25			43,240,647.00	43,240,647.00
Classified Salaries	2000-2999	1,481,817.67	1,481,817.67	1,481,817.67	1,481,817.63			17,781,812.00	17,781,812.00
Employee Benefits	3000-3999	2,481,464.88	2,481,464.88	2,481,464.88	2,481,465.32			29,777,579.00	29,777,579.00
Books and Supplies	4000-4999	499,010.10	499,010.10	499,010.10	499,009.90			5,988,121.00	5,988,121.00
Services	5000-5999	830,256.75	830,256.75	830,256.75	830,256.75			9,963,081.00	9,963,081.00
Capital Outlay	6000-6999	32,584.73	32,584.73	32,584.73	32,584.97			391,017.00	391,017.00
Other Outgo	7000-7499	280,841.04	280,841.00	280,841.00	280,841.00			3,370,093.00	3,370,093.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		9,209,362.42	9,209,362.38	9,209,362.38	9,209,362.82	0.00	0.00	110,512,350.00	110,512,350.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		2,365,023.50	1,037,177.54	(888,220.46)	2,365,025.06	0.00	0.00	511,056.00	511,056.00
F. ENDING CASH (A + E)		53,009,781.40	54,046,958.94	53,158,738.48	55,523,763.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								55,523,763.54	

Hanford Elementary
Kings County

Budget, July 1
2025-26 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

16 63917 0000000
Form CEA
H8BFSJN2DJ(2026-27)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	42,012,641.00	301	0.00	303	42,012,641.00	305	111,459.00	4,300,198.00	307	37,712,443.00	309
2000 - Classified Salaries	17,128,243.32	311	38,597.24	313	17,089,646.08	315	2,539,199.06	3,242,629.06	317	13,847,017.02	319
3000 - Employee Benefits	28,688,695.46	321	461,325.00	323	28,227,370.46	325	1,238,893.46	2,711,271.46	327	25,516,099.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,036,436.94	331	17,315.90	333	8,019,121.04	335	4,239,760.25	5,286,505.08	337	2,732,615.96	339
5000 - Services. . . & 7300 - Indirect Costs	10,440,204.93	341	19,981.50	343	10,420,223.43	345	34,893.23	3,925,630.01	347	6,494,593.42	349
			TOTAL		105,769,002.01	365		TOTAL		86,302,768.40	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	30,834,097.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	2,070,998.30	380
3. STRS	3101 & 3102	8,795,549.58	382
4. PERS	3201 & 3202	433,386.39	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	684,919.79	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	4,817,957.00	385
7. Unemployment Insurance	3501 & 3502	16,961.57	390
8. Workers' Compensation Insurance	3601 & 3602	682,165.13	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	472,948.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		48,808,982.76	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		4,215.97	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14. TOTAL SALARIES AND BENEFITS		48,808,982.76	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		56.56%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	56.56%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.44%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	86,302,768.40	
5. Deficiency Amount (Part III, Line 3 times Line 4)	2,968,815.23	

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

The following resources were excluded as there were no instructional salaries budgeted: 2600, 3010, 3311, 3327, 4035, 4203, 6266, 6546, 7399, 7435, 7826

Hanford Elementary
Kings County

Budget, July 1
2026-27 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

16 63917 0000000
Form CEB
H8BFSJN2DJ(2026-27)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	42,303,647.00	301	0.00	303	42,303,647.00	305	111,485.00	4,397,414.00	307	37,906,233.00	309
2000 - Classified Salaries	17,501,812.00	311	38,597.00	313	17,463,215.00	315	2,660,086.00	3,380,418.00	317	14,082,797.00	319
3000 - Employee Benefits	29,454,096.00	321	461,437.00	323	28,992,659.00	325	1,292,874.00	2,947,385.00	327	26,045,274.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,041,245.98	331	0.00	333	6,041,245.98	335	2,549,009.61	3,698,402.61	337	2,342,843.37	339
5000 - Services. . . & 7300 - Indirect Costs	9,763,081.05	341	0.00	343	9,763,081.05	345	(231,803.73)	5,003,139.27	347	4,759,941.78	349
				TOTAL	104,563,848.03	365			TOTAL	85,137,089.15	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	31,148,455.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,217,562.00	380
3. STRS.	3101 & 3102	9,049,192.00	382
4. PERS.	3201 & 3202	472,912.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	700,730.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,026,142.00	385
7. Unemployment Insurance.	3501 & 3502	17,204.00	390
8. Workers' Compensation Insurance.	3601 & 3602	791,297.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	472,948.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	49,896,442.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*	0.00	396
14. TOTAL SALARIES AND BENEFITS	49,896,442.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	58.61%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	58.61%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.39%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	85,137,089.15
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,183,405.54

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

The following resources were excluded as there were no instructional salaries budgeted: 2600, 3010, 3150, 3311, 3327, 4035, 4203, 6019, 6211, 6546, 7399, 7435, 7826

Hanford Elementary
Kings County

Budget, July 1
2025-26 Estimated Actuals
Every Student Succeeds Act Maintenance of Effort
Expenditures

16 63917 0000000
Form ESMOE
H8BFSJN2DJ(2026-27)

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2025-26 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	111,619,210.30
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,289,575.97
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,888,980.97
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	247,526.48
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	303,426.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	440.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,440,373.45
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	552,074.43
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				105,441,335.31

Section II - Expenditures Per ADA	2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)	5,287.82
B. Expenditures per ADA (Line I.E divided by Line II.A)	19,940.42

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	94,935,531.40	17,896.39
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	94,935,531.40	17,896.39
B. Required effort (Line A.2 times 90%)	85,441,978.26	16,106.75
C. Current year expenditures (Line I.E and Line II.B)	105,441,335.31	19,940.42
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 7200-7700, goals 0000 and 9000) — 3,181,927.08
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 84,216,354.70

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.78%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — **Entry required**

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 3,850,011.64
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 1,365,688.73

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	70,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	360,755.60
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,646,455.97
9. Carry-Forward Adjustment (Part IV, Line F)	399,682.37
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,046,138.34
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	56,297,654.97
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,881,417.49
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,905,038.86
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,100,789.45
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	788,164.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	8,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	16,094.42
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,183,043.22
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,322,117.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	100,502,319.41
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.62%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.02%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	5,646,455.97
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	210,502.35
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.43%) times Part III, Line B19); zero if negative	399,682.37
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.43%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.43%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	399,682.37
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	399,682.37

Approved indirect cost rate:	5.43%
Highest rate used in any program:	5.43%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	4,580,159.04	220,000.00	4.80%
01	3010	2,263,161.00	123,000.00	5.43%
01	3150	867,197.00	46,475.00	5.36%
01	3386	4,215.97	225.00	5.34%
01	4035	350,271.00	18,000.00	5.14%
01	6010	1,303,308.00	70,200.00	5.39%
01	6266	424,642.57	15,000.00	3.53%
01	6500	5,216,399.00	164,250.00	3.15%
01	6546	287,350.00	15,000.00	5.22%
01	6762	1,957,479.59	106,000.00	5.42%
01	7435	2,153,091.00	110,000.00	5.11%
01	8150	3,059,592.00	140,000.00	4.58%
13	5310	2,322,117.00	100,000.00	4.31%

Hanford Elementary
Kings County

Budget, July 1
2025-26 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

16 63917 0000000
Form L
H8BFSJN2DJ(2026-27)

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,638,817.80		2,785,889.12	5,424,706.92
2. State Lottery Revenue	8560	955,363.00		373,758.00	1,329,121.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		3,594,180.80	0.00	3,159,647.12	6,753,827.92
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	38,594.00		0.00	38,594.00
2. Classified Salaries	2000-2999	2,725.00		0.00	2,725.00
3. Employee Benefits	3000-3999	9,723.00		0.00	9,723.00
4. Books and Supplies	4000-4999	1,058,719.45		2,000,000.00	3,058,719.45
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	315,171.16			315,171.16
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			5,000.00	5,000.00
6. Capital Outlay	6000-6999	13,124.75		0.00	13,124.75
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,438,057.36	0.00	2,005,000.00	3,443,057.36
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	2,156,123.44	0.00	1,154,647.12	3,310,770.56

D. COMMENTS:

Software Licenses

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

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

Hanford Elementary
Kings County

Budget, July 1
2025-26 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

16 63917 0000000
Form SIAA
H8BFSJN2DJ(2026-27)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	355,647.00	0.00	0.00	(100,000.00)				
Other Sources/Uses Detail					1,055,000.00	303,426.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(355,647.00)	100,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	821,026.05		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,671,126.85	1,345,122.16		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,548,548.16	850,100.80		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,055,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	355,647.00	(355,647.00)	100,000.00	(100,000.00)	7,374,675.01	7,374,675.01	0.00	0.00

Hanford Elementary
Kings County

Budget, July 1
2026-27 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

16 63917 0000000
Form SIAB
H8BFSJN2DJ(2026-27)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	336,788.00	0.00	0.00	(100,000.00)				
Other Sources/Uses Detail					800,000.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(336,788.00)	100,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	800,000.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	4,541,485.73		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,856,755.09	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	7,315,269.36		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
TOTALS	336,788.00	(336,788.00)	100,000.00	(100,000.00)	12,656,755.09	12,656,755.09		

Hanford Elementary
Kings County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

16 63917 0000000
Form 01
H8BFSJN2DJ(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	78,539,317.00	0.00	78,539,317.00	82,070,807.00	0.00	82,070,807.00	4.5%
2) Federal Revenue		8100-8299	0.00	4,249,220.97	4,249,220.97	0.00	3,908,999.00	3,908,999.00	-8.0%
3) Other State Revenue		8300-8599	2,095,686.00	16,244,875.18	18,340,561.18	2,137,637.00	19,042,294.00	21,179,931.00	15.5%
4) Other Local Revenue		8600-8799	3,977,557.60	4,560,737.01	8,538,294.61	1,942,040.00	4,654,761.00	6,596,801.00	-22.7%
5) TOTAL, REVENUES			84,612,560.60	25,054,833.16	109,667,393.76	86,150,484.00	27,606,054.00	113,756,538.00	3.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	33,823,533.00	8,189,108.00	42,012,641.00	33,812,499.00	8,491,148.00	42,303,647.00	0.7%
2) Classified Salaries		2000-2999	11,613,625.08	5,514,618.24	17,128,243.32	12,374,361.00	5,127,451.00	17,501,812.00	2.2%
3) Employee Benefits		3000-3999	19,329,043.00	9,359,652.46	28,688,695.46	20,037,696.00	9,416,400.00	29,454,096.00	2.7%
4) Books and Supplies		4000-4999	2,547,209.58	4,166,677.56	6,713,887.14	2,966,231.11	3,021,890.12	5,988,121.23	-10.8%
5) Services and Other Operating Expenditures		5000-5999	5,787,400.87	4,752,804.06	10,540,204.93	4,284,886.41	5,578,194.64	9,863,081.05	-6.4%
6) Capital Outlay		6000-6999	396,300.75	1,492,680.22	1,888,980.97	53,124.75	337,892.00	391,016.75	-79.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,575,025.48	2,868,106.00	4,443,131.48	1,575,025.48	1,895,068.00	3,470,093.48	-21.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,128,150.00)	1,028,150.00	(100,000.00)	(1,015,539.00)	915,539.00	(100,000.00)	0.0%
9) TOTAL, EXPENDITURES			73,943,987.76	37,371,796.54	111,315,784.30	74,088,284.75	34,783,582.76	108,871,867.51	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,668,572.84	(12,316,963.38)	(1,648,390.54)	12,062,199.25	(7,177,528.76)	4,884,670.49	-396.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,055,000.00	0.00	1,055,000.00	800,000.00	0.00	800,000.00	-24.2%
b) Transfers Out		7600-7629	303,426.00	0.00	303,426.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,537,330.76)	9,537,330.76	0.00	(8,660,431.64)	8,660,431.64	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,785,756.76)	9,537,330.76	751,574.00	(7,860,431.64)	8,660,431.64	800,000.00	6.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,882,816.08	(2,779,632.62)	(896,816.54)	4,201,767.61	1,482,902.88	5,684,670.49	-733.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,587,705.46	24,670,339.32	59,258,044.78	36,470,521.54	21,890,706.70	58,361,228.24	-1.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			34,587,705.46	24,670,339.32	59,258,044.78	36,470,521.54	21,890,706.70	58,361,228.24	-1.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,587,705.46	24,670,339.32	59,258,044.78	36,470,521.54	21,890,706.70	58,361,228.24	-1.5%
2) Ending Balance, June 30 (E + F1e)			36,470,521.54	21,890,706.70	58,361,228.24	40,672,289.15	23,373,609.58	64,045,898.73	9.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,050.00	0.00	5,050.00	5,050.00	0.00	5,050.00	0.0%
Stores		9712	233,357.06	0.00	233,357.06	233,357.06	0.00	233,357.06	0.0%
Prepaid Items		9713	27,770.87	0.00	27,770.87	27,770.87	0.00	27,770.87	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	21,890,706.70	21,890,706.70	0.00	23,373,609.58	23,373,609.58	6.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	28,033,384.00	0.00	28,033,384.00	30,033,384.00	0.00	30,033,384.00	7.1%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	8,170,959.61	0.00	8,170,959.61	10,372,727.22	0.00	10,372,727.22	26.9%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	61,472,799.00	0.00	61,472,799.00	64,048,783.00	0.00	64,048,783.00	4.2%
Education Protection Account State Aid - Current Year		8012	12,995,475.00	0.00	12,995,475.00	13,812,977.00	0.00	13,812,977.00	6.3%
State Aid - Prior Years		8019	199,593.00	0.00	199,593.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	30,710.00	0.00	30,710.00	30,710.00	0.00	30,710.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	5,166,033.00	0.00	5,166,033.00	5,166,033.00	0.00	5,166,033.00	0.0%
Unsecured Roll Taxes		8042	474,662.00	0.00	474,662.00	474,662.00	0.00	474,662.00	0.0%
Prior Years' Taxes		8043	141,448.00	0.00	141,448.00	141,448.00	0.00	141,448.00	0.0%
Supplemental Taxes		8044	150,405.00	0.00	150,405.00	150,405.00	0.00	150,405.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,806,414.00)	0.00	(1,806,414.00)	(1,806,414.00)	0.00	(1,806,414.00)	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	14,606.00	0.00	14,606.00	93,953.00	0.00	93,953.00	543.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			78,839,317.00	0.00	78,839,317.00	82,112,557.00	0.00	82,112,557.00	4.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(300,000.00)		(300,000.00)	0.00		0.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	(41,750.00)	0.00	(41,750.00)	New
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			78,539,317.00	0.00	78,539,317.00	82,070,807.00	0.00	82,070,807.00	4.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	260,334.00	260,334.00	0.00	260,430.00	260,430.00	0.0%
Special Education Discretionary Grants		8182	0.00	65,051.97	65,051.97	0.00	60,611.00	60,611.00	-6.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,091,463.00	3,091,463.00		2,850,000.00	2,850,000.00	-7.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		368,271.00	368,271.00		340,000.00	340,000.00	-7.7%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		255,731.00	255,731.00		232,958.00	232,958.00	-8.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630	8290		208,370.00	208,370.00		165,000.00	165,000.00	-20.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	4,249,220.97	4,249,220.97	0.00	3,908,999.00	3,908,999.00	-8.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	203,426.00	0.00	203,426.00	203,426.00	0.00	203,426.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	955,363.00	373,758.00	1,329,121.00	996,363.00	427,758.00	1,424,121.00	7.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		5,237,172.18	5,237,172.18		5,253,685.00	5,253,685.00	0.3%
After School Education and Safety (ASES)	6010	8590		1,373,508.00	1,373,508.00		1,373,508.00	1,373,508.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590		1,042,206.00	1,042,206.00		1,041,456.00	1,041,456.00	-0.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	936,897.00	8,218,231.00	9,155,128.00	937,848.00	10,945,887.00	11,883,735.00	29.8%
TOTAL, OTHER STATE REVENUE			2,095,686.00	16,244,875.18	18,340,561.18	2,137,637.00	19,042,294.00	21,179,931.00	15.5%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	76,000.00	76,000.00	0.00	76,000.00	76,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Interest		8660	2,500,000.00	0.00	2,500,000.00	1,500,000.00	0.00	1,500,000.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(134,984.16)	0.00	(134,984.16)	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	541.00	0.00	541.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,542,000.76	1,874,413.01	3,416,413.77	372,040.00	908,000.00	1,280,040.00	-62.5%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,610,324.00	2,610,324.00		3,670,761.00	3,670,761.00	40.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,977,557.60	4,560,737.01	8,538,294.61	1,942,040.00	4,654,761.00	6,596,801.00	-22.7%
TOTAL, REVENUES			84,612,560.60	25,054,833.16	109,667,393.76	86,150,484.00	27,606,054.00	113,756,538.00	3.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	27,495,274.00	4,085,873.00	31,581,147.00	27,615,836.00	4,307,020.00	31,922,856.00	1.1%
Certificated Pupil Support Salaries		1200	1,357,334.00	2,659,558.00	4,016,892.00	1,277,323.00	2,638,300.00	3,915,623.00	-2.5%
Certificated Supervisors' and Administrators' Salaries		1300	4,970,925.00	132,372.00	5,103,297.00	4,919,340.00	221,452.00	5,140,792.00	0.7%
Other Certificated Salaries		1900	0.00	1,311,305.00	1,311,305.00	0.00	1,324,376.00	1,324,376.00	1.0%
TOTAL, CERTIFICATED SALARIES			33,823,533.00	8,189,108.00	42,012,641.00	33,812,499.00	8,491,148.00	42,303,647.00	0.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	189,439.00	1,958,257.30	2,147,696.30	844,011.00	1,450,249.00	2,294,260.00	6.8%
Classified Support Salaries		2200	4,688,125.00	2,987,624.59	7,675,749.59	4,748,084.00	3,120,993.00	7,869,077.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	564,717.08	181,449.15	746,166.23	569,281.00	178,626.00	747,907.00	0.2%
Clerical, Technical and Office Salaries		2400	4,417,434.00	322,979.69	4,740,413.69	4,449,988.00	330,701.00	4,780,689.00	0.8%
Other Classified Salaries		2900	1,753,910.00	64,307.51	1,818,217.51	1,762,997.00	46,882.00	1,809,879.00	-0.5%
TOTAL, CLASSIFIED SALARIES			11,613,625.08	5,514,618.24	17,128,243.32	12,374,361.00	5,127,451.00	17,501,812.00	2.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,260,290.00	5,470,277.58	11,730,567.58	6,258,182.00	5,723,497.00	11,981,679.00	2.1%
PERS		3201-3202	2,769,195.00	1,422,801.39	4,191,996.39	2,973,162.00	1,319,080.00	4,292,242.00	2.4%
OASDI/Medicare/Alternative		3301-3302	1,394,734.00	524,710.79	1,919,444.79	1,452,786.00	499,513.00	1,952,299.00	1.7%
Health and Welfare Benefits		3401-3402	6,720,751.00	1,659,761.00	8,380,512.00	7,031,999.00	1,559,149.00	8,591,148.00	2.5%
Unemployment Insurance		3501-3502	22,825.00	6,742.57	29,567.57	23,195.00	6,705.00	29,900.00	1.1%
Workers' Compensation		3601-3602	917,367.00	271,078.13	1,188,445.13	1,067,074.00	308,456.00	1,375,530.00	15.7%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
OPEB, Allocated		3701-3702	431,298.00	0.00	431,298.00	431,298.00	0.00	431,298.00	0.0%
OPEB, Active Employees		3751-3752	800,000.00	0.00	800,000.00	800,000.00	0.00	800,000.00	0.0%
Other Employee Benefits		3901-3902	12,583.00	4,281.00	16,864.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			19,329,043.00	9,359,652.46	28,688,695.46	20,037,696.00	9,416,400.00	29,454,096.00	2.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	94,500.00	2,000,000.00	2,094,500.00	94,500.00	1,577,405.12	1,671,905.12	-20.2%
Books and Other Reference Materials		4200	77,078.13	327,341.00	404,419.13	498,648.01	116,325.00	614,973.01	52.1%
Materials and Supplies		4300	1,596,955.59	1,592,593.48	3,189,549.07	2,258,749.67	1,266,160.00	3,524,909.67	10.5%
Noncapitalized Equipment		4400	778,675.86	246,743.08	1,025,418.94	114,333.43	62,000.00	176,333.43	-82.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,547,209.58	4,166,677.56	6,713,887.14	2,966,231.11	3,021,890.12	5,988,121.23	-10.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	184,000.00	1,073,013.47	1,257,013.47	184,000.00	1,121,313.71	1,305,313.71	3.8%
Travel and Conferences		5200	178,237.88	127,823.00	306,060.88	171,120.88	106,205.00	277,325.88	-9.4%
Dues and Memberships		5300	25,150.00	1,820.00	26,970.00	28,700.00	1,820.00	30,520.00	13.2%
Insurance		5400 - 5499	643,354.00	0.00	643,354.00	715,000.00	0.00	715,000.00	11.1%
Operations and Housekeeping Services		5500	1,710,824.22	500.00	1,711,324.22	628,700.00	1,056,500.00	1,685,200.00	-1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	331,741.67	1,076,202.69	1,407,944.36	217,195.00	1,019,754.00	1,236,949.00	-12.1%
Transfers of Direct Costs		5710	(145,498.22)	145,498.22	0.00	(185,166.00)	185,166.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	65,626.00	290,021.00	355,647.00	63,333.00	273,455.00	336,788.00	-5.3%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	2,697,442.86	2,035,725.68	4,733,168.54	2,370,601.53	1,813,280.93	4,183,882.46	-11.6%
Communications		5900	96,522.46	2,200.00	98,722.46	91,402.00	700.00	92,102.00	-6.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,787,400.87	4,752,804.06	10,540,204.93	4,284,886.41	5,578,194.64	9,863,081.05	-6.4%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	346,763.85	346,763.85	0.00	227,892.00	227,892.00	-34.3%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	219,667.32	219,667.32	10,000.00	100,000.00	110,000.00	-49.9%
Equipment Replacement		6500	396,300.75	926,249.05	1,322,549.80	43,124.75	10,000.00	53,124.75	-96.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
TOTAL, CAPITAL OUTLAY			396,300.75	1,492,680.22	1,888,980.97	53,124.75	337,892.00	391,016.75	-79.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,327,499.00	2,868,106.00	4,195,605.00	1,327,499.00	1,895,068.00	3,222,567.00	-23.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	247,526.48	0.00	247,526.48	247,526.48	0.00	247,526.48	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,575,025.48	2,868,106.00	4,443,131.48	1,575,025.48	1,895,068.00	3,470,093.48	-21.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,028,150.00)	1,028,150.00	0.00	(915,539.00)	915,539.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(100,000.00)	0.00	(100,000.00)	(100,000.00)	0.00	(100,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,128,150.00)	1,028,150.00	(100,000.00)	(1,015,539.00)	915,539.00	(100,000.00)	0.0%
TOTAL, EXPENDITURES			73,943,987.76	37,371,796.54	111,315,784.30	74,088,284.75	34,783,582.76	108,871,867.51	-2.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	800,000.00	0.00	800,000.00	New

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,055,000.00	0.00	1,055,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,055,000.00	0.00	1,055,000.00	800,000.00	0.00	800,000.00	-24.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	203,426.00	0.00	203,426.00	0.00	0.00	0.00	-100.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			303,426.00	0.00	303,426.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(9,537,330.76)	9,537,330.76	0.00	(8,660,431.64)	8,660,431.64	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,537,330.76)	9,537,330.76	0.00	(8,660,431.64)	8,660,431.64	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(8,785,756.76)	9,537,330.76	751,574.00	(7,860,431.64)	8,660,431.64	800,000.00	6.4%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals Unrestricted (A)	2025-26 Estimated Actuals Restricted (B)	2025-26 Estimated Actuals Total Fund col. A + B (C)	2026-27 Budget Unrestricted (D)	2026-27 Budget Restricted (E)	2026-27 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	78,539,317.00	0.00	78,539,317.00	82,070,807.00	0.00	82,070,807.00	4.5%
2) Federal Revenue		8100-8299	0.00	4,249,220.97	4,249,220.97	0.00	3,908,999.00	3,908,999.00	-8.0%
3) Other State Revenue		8300-8599	2,095,686.00	16,244,875.18	18,340,561.18	2,137,637.00	19,042,294.00	21,179,931.00	15.5%
4) Other Local Revenue		8600-8799	3,977,557.60	4,560,737.01	8,538,294.61	1,942,040.00	4,654,761.00	6,596,801.00	-22.7%
5) TOTAL, REVENUES			84,612,560.60	25,054,833.16	109,667,393.76	86,150,484.00	27,606,054.00	113,756,538.00	3.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		42,189,201.76	14,196,577.96	56,385,779.72	44,235,020.29	13,055,445.05	57,290,465.34	1.6%
2) Instruction - Related Services	2000-2999		10,353,870.13	3,527,547.36	13,881,417.49	10,375,582.13	3,370,745.00	13,746,327.13	-1.0%
3) Pupil Services	3000-3999		7,447,878.48	6,252,160.41	13,700,038.89	7,408,173.88	5,139,745.71	12,547,919.59	-8.4%
4) Ancillary Services	4000-4999		442,279.00	5,995,841.59	6,438,120.59	41,588.00	6,121,163.00	6,162,751.00	-4.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,315,876.37	1,065,258.42	6,381,134.79	4,853,582.00	952,638.00	5,806,220.00	-9.0%
8) Plant Services	8000-8999		6,619,856.54	3,466,304.80	10,086,161.34	5,599,312.97	4,248,778.00	9,848,090.97	-2.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,575,025.48	2,868,106.00	4,443,131.48	1,575,025.48	1,895,068.00	3,470,093.48	-21.9%
10) TOTAL, EXPENDITURES			73,943,987.76	37,371,796.54	111,315,784.30	74,088,284.75	34,783,582.76	108,871,867.51	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,668,572.84	(12,316,963.38)	(1,648,390.54)	12,062,199.25	(7,177,528.76)	4,884,670.49	-396.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,055,000.00	0.00	1,055,000.00	800,000.00	0.00	800,000.00	-24.2%
b) Transfers Out		7600-7629	303,426.00	0.00	303,426.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,537,330.76)	9,537,330.76	0.00	(8,660,431.64)	8,660,431.64	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,785,756.76)	9,537,330.76	751,574.00	(7,860,431.64)	8,660,431.64	800,000.00	6.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,882,816.08	(2,779,632.62)	(896,816.54)	4,201,767.61	1,482,902.88	5,684,670.49	-733.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,587,705.46	24,670,339.32	59,258,044.78	36,470,521.54	21,890,706.70	58,361,228.24	-1.5%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals			2026-27 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,587,705.46	24,670,339.32	59,258,044.78	36,470,521.54	21,890,706.70	58,361,228.24	-1.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,587,705.46	24,670,339.32	59,258,044.78	36,470,521.54	21,890,706.70	58,361,228.24	-1.5%
2) Ending Balance, June 30 (E + F1e)			36,470,521.54	21,890,706.70	58,361,228.24	40,672,289.15	23,373,609.58	64,045,898.73	9.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,050.00	0.00	5,050.00	5,050.00	0.00	5,050.00	0.0%
Stores		9712	233,357.06	0.00	233,357.06	233,357.06	0.00	233,357.06	0.0%
Prepaid Items		9713	27,770.87	0.00	27,770.87	27,770.87	0.00	27,770.87	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	21,890,706.70	21,890,706.70	0.00	23,373,609.58	23,373,609.58	6.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	28,033,384.00	0.00	28,033,384.00	30,033,384.00	0.00	30,033,384.00	7.1%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	8,170,959.61	0.00	8,170,959.61	10,372,727.22	0.00	10,372,727.22	26.9%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
2600	Expanded Learning Opportunities Program	9,019,514.00	9,019,514.00
6019	Student Support and Professional Development Discretionary Block Grant	1,629,291.00	5,315,717.00
6211	Literacy Coaches and Reading Specialists Grant Program	1,020,778.00	691,789.00
6300	Lottery: Instructional Materials	1,154,647.12	0.00
6546	Mental Health-Related Services	411,157.18	420,149.18
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,248,125.17	1,363,342.17
7435	Learning Recovery Emergency Block Grant	4,155,903.72	2,832,543.72
7810	Other Restricted State	57,420.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	400,000.00	400,000.00
9010	Other Restricted Local	2,793,870.51	3,330,554.51
Total, Restricted Balance		21,890,706.70	23,373,609.58

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,099.37	29,099.37	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,099.37	29,099.37	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,099.37	29,099.37	0.0%
2) Ending Balance, June 30 (E + F1e)			29,099.37	29,099.37	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,099.37	29,099.37	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,099.37	29,099.37	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,099.37	29,099.37	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,099.37	29,099.37	0.0%
2) Ending Balance, June 30 (E + F1e)			29,099.37	29,099.37	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	29,099.37	29,099.37	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
8210	Student Activity Funds	29,099.37	29,099.37
Total, Restricted Balance		29,099.37	29,099.37

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	779,951.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	14,688.00	New
4) Other Local Revenue		8600-8799	(0.12)	0.00	-100.0%
5) TOTAL, REVENUES			(0.12)	794,639.00	-662,199,266.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	361,641.00	New
2) Classified Salaries		2000-2999	0.00	47,132.00	New
3) Employee Benefits		3000-3999	0.00	167,789.00	New
4) Books and Supplies		4000-4999	0.00	51,688.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	90,500.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	718,750.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(0.12)	75,889.00	-63,240,933.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.12)	75,889.00	-63,240,933.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64.53	64.41	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64.53	64.41	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64.53	64.41	-0.2%
2) Ending Balance, June 30 (E + F1e)			64.41	75,953.41	117,821.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	64.41	75,953.41	117,821.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	0.00	727,401.00	New
Education Protection Account State Aid - Current Year		8012	0.00	10,800.00	New
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	41,750.00	New
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	779,951.00	New
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	14,688.00	New
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	14,688.00	New
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(0.12)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(0.12)	0.00	-100.0%
TOTAL, REVENUES			(0.12)	794,639.00	-662,199,266.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	361,641.00	New
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	361,641.00	New
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	47,132.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	47,132.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	69,074.00	New
PERS		3201-3202	0.00	12,636.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	8,850.00	New
Health and Welfare Benefits		3401-3402	0.00	67,622.00	New
Unemployment Insurance		3501-3502	0.00	205.00	New
Workers' Compensation		3601-3602	0.00	9,402.00	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	167,789.00	New
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	43,688.00	New
Noncapitalized Equipment		4400	0.00	8,000.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	51,688.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	4,000.00	New
Operations and Housekeeping Services		5500	0.00	6,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	72,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800-5899	0.00	8,500.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	90,500.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	718,750.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	779,951.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	14,688.00	New
4) Other Local Revenue		8600-8799	(0.12)	0.00	-100.0%
5) TOTAL, REVENUES			(0.12)	794,639.00	-662,199,266.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	543,329.00	New
2) Instruction - Related Services	2000-2999		0.00	85,421.00	New
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	3,500.00	New
8) Plant Services	8000-8999		0.00	86,500.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	718,750.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(0.12)	75,889.00	-63,240,933.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.12)	75,889.00	-63,240,933.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	64.53	64.41	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64.53	64.41	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64.53	64.41	-0.2%
2) Ending Balance, June 30 (E + F1e)			64.41	75,953.41	117,821.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	64.41	75,953.41	117,821.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,149,270.00	4,174,089.00	0.6%
3) Other State Revenue		8300-8599	1,065,232.00	1,087,163.00	2.1%
4) Other Local Revenue		8600-8799	222,020.57	174,855.00	-21.2%
5) TOTAL, REVENUES			5,436,522.57	5,436,107.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,644,392.00	1,666,813.00	1.4%
3) Employee Benefits		3000-3999	717,907.00	730,443.00	1.7%
4) Books and Supplies		4000-4999	2,754,025.00	2,794,885.00	1.5%
5) Services and Other Operating Expenditures		5000-5999	(90,727.00)	(72,248.00)	-20.4%
6) Capital Outlay		6000-6999	863,000.00	225,000.00	-73.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	100,000.00	100,000.00	0.0%
9) TOTAL, EXPENDITURES			5,988,597.00	5,444,893.00	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(552,074.43)	(8,786.00)	-98.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(552,074.43)	(8,786.00)	-98.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,353,802.66	4,801,728.23	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,353,802.66	4,801,728.23	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,353,802.66	4,801,728.23	-10.3%
2) Ending Balance, June 30 (E + F1e)			4,801,728.23	4,792,942.23	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	410.00	410.00	0.0%
Stores		9712	49,359.81	49,359.81	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,751,958.42	4,743,172.42	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,884,171.00	3,880,211.00	-0.1%
Donated Food Commodities		8221	265,099.00	293,878.00	10.9%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,149,270.00	4,174,089.00	0.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,065,232.00	1,087,163.00	2.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,065,232.00	1,087,163.00	2.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	0.0%
Food Service Sales		8634	20,439.00	16,419.00	-19.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	180,000.00	125,000.00	-30.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(8,938.43)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	20,520.00	23,436.00	14.2%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	5,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			222,020.57	174,855.00	-21.2%
TOTAL, REVENUES			5,436,522.57	5,436,107.00	0.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,139,149.00	1,160,867.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	145,296.00	145,296.00	0.0%
Clerical, Technical and Office Salaries		2400	359,947.00	360,650.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			1,644,392.00	1,666,813.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	290,862.00	296,872.00	2.1%
OASDI/Medicare/Alternative		3301-3302	125,797.00	127,512.00	1.4%
Health and Welfare Benefits		3401-3402	266,886.00	266,888.00	0.0%
Unemployment Insurance		3501-3502	823.00	834.00	1.3%
Workers' Compensation		3601-3602	33,052.00	38,337.00	16.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	487.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			717,907.00	730,443.00	1.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	203,545.00	226,545.00	11.3%
Noncapitalized Equipment		4400	22,000.00	22,000.00	0.0%
Food		4700	2,528,480.00	2,546,340.00	0.7%
TOTAL, BOOKS AND SUPPLIES			2,754,025.00	2,794,885.00	1.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	175,000.00	175,000.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	0.0%
Dues and Memberships		5300	3,000.00	1,500.00	-50.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,980.00	2,100.00	-47.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,740.00	14,240.00	11.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(355,647.00)	(336,788.00)	-5.3%
Professional/Consulting Services and Operating Expenditures		5800	64,000.00	65,500.00	2.3%
Communications		5900	200.00	200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(90,727.00)	(72,248.00)	-20.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	645,000.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	218,000.00	225,000.00	3.2%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			863,000.00	225,000.00	-73.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	100,000.00	100,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			100,000.00	100,000.00	0.0%
TOTAL, EXPENDITURES			5,988,597.00	5,444,893.00	-9.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,149,270.00	4,174,089.00	0.6%
3) Other State Revenue		8300-8599	1,065,232.00	1,087,163.00	2.1%
4) Other Local Revenue		8600-8799	222,020.57	174,855.00	-21.2%
5) TOTAL, REVENUES			5,436,522.57	5,436,107.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,233,117.00	5,336,293.00	2.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		100,000.00	100,000.00	0.0%
8) Plant Services	8000-8999		655,480.00	8,600.00	-98.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,988,597.00	5,444,893.00	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(552,074.43)	(8,786.00)	-98.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(552,074.43)	(8,786.00)	-98.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,353,802.66	4,801,728.23	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,353,802.66	4,801,728.23	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,353,802.66	4,801,728.23	-10.3%
2) Ending Balance, June 30 (E + F1e)			4,801,728.23	4,792,942.23	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	410.00	410.00	0.0%
Stores		9712	49,359.81	49,359.81	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,751,958.42	4,743,172.42	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	4,751,958.42	4,743,172.42
Total, Restricted Balance		4,751,958.42	4,743,172.42

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	300,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,696.38	0.00	-100.0%
5) TOTAL, REVENUES			303,696.38	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	77,119.37	0.00	-100.0%
6) Capital Outlay		6000-6999	384,755.30	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			461,874.67	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(158,178.29)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(158,178.29)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	158,178.29	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			158,178.29	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			158,178.29	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	300,000.00	0.00	-100.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			300,000.00	0.00	-100.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(303.62)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,696.38	0.00	-100.0%
TOTAL, REVENUES			303,696.38	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	77,119.37	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,119.37	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	384,755.30	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			384,755.30	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			461,874.67	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	300,000.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,696.38	0.00	-100.0%
5) TOTAL, REVENUES			303,696.38	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		461,874.67	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			461,874.67	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(158,178.29)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(158,178.29)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	158,178.29	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			158,178.29	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			158,178.29	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Hanford Elementary
Kings County

Budget, July 1
Pupil Transportation Equipment Fund
Expenditures by Object

16 63917 0000000
Form 15
H8BFSJN2DJ(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,351.08	14,000.00	4.9%
5) TOTAL, REVENUES			13,351.08	14,000.00	4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	131,402.28	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			131,402.28	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(118,051.20)	14,000.00	-111.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,051.20)	14,000.00	-177.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	338,073.19	320,021.99	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			338,073.19	320,021.99	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			338,073.19	320,021.99	-5.3%
2) Ending Balance, June 30 (E + F1e)			320,021.99	334,021.99	4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	320,021.99	334,021.99	4.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,000.00	14,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(648.92)	0.00	-100.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,351.08	14,000.00	4.9%
TOTAL, REVENUES			13,351.08	14,000.00	4.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	131,402.28	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			131,402.28	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			131,402.28	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	100,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,351.08	14,000.00	4.9%
5) TOTAL, REVENUES			13,351.08	14,000.00	4.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		131,402.28	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			131,402.28	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(118,051.20)	14,000.00	-111.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,051.20)	14,000.00	-177.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	338,073.19	320,021.99	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			338,073.19	320,021.99	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			338,073.19	320,021.99	-5.3%
2) Ending Balance, June 30 (E + F1e)			320,021.99	334,021.99	4.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	320,021.99	334,021.99	4.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Hanford Elementary
Kings County

Budget, July 1
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

16 63917 0000000
Form 20
H8BFSJN2DJ(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	522,016.61	400,000.00	-23.4%
5) TOTAL, REVENUES			522,016.61	400,000.00	-23.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			522,016.61	400,000.00	-23.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	800,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(800,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			522,016.61	(400,000.00)	-176.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,578,739.07	15,100,755.68	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,578,739.07	15,100,755.68	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,578,739.07	15,100,755.68	3.6%
2) Ending Balance, June 30 (E + F1e)			15,100,755.68	14,700,755.68	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,100,755.68	14,700,755.68	-2.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	550,000.00	400,000.00	-27.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(27,983.39)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			522,016.61	400,000.00	-23.4%
TOTAL, REVENUES			522,016.61	400,000.00	-23.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	800,000.00	New
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	800,000.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(800,000.00)	New

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	522,016.61	400,000.00	-23.4%
5) TOTAL, REVENUES			522,016.61	400,000.00	-23.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			522,016.61	400,000.00	-23.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	800,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(800,000.00)	New
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			522,016.61	(400,000.00)	-176.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,578,739.07	15,100,755.68	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,578,739.07	15,100,755.68	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,578,739.07	15,100,755.68	3.6%
2) Ending Balance, June 30 (E + F1e)			15,100,755.68	14,700,755.68	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,100,755.68	14,700,755.68	-2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	177,981.17	60,000.00	-66.3%
5) TOTAL, REVENUES			177,981.17	60,000.00	-66.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			177,981.17	60,000.00	-66.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	4,541,485.73	51.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,000,000.00)	(4,541,485.73)	51.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,822,018.83)	(4,481,485.73)	58.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,303,504.56	4,481,485.73	-38.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,303,504.56	4,481,485.73	-38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,303,504.56	4,481,485.73	-38.6%
2) Ending Balance, June 30 (E + F1e)			4,481,485.73	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,481,485.73	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	192,000.00	60,000.00	-68.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(14,018.83)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			177,981.17	60,000.00	-66.3%
TOTAL, REVENUES			177,981.17	60,000.00	-66.3%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	3,000,000.00	4,541,485.73	51.4%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	4,541,485.73	51.4%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,000,000.00)	(4,541,485.73)	51.4%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	177,981.17	60,000.00	-66.3%
5) TOTAL, REVENUES			177,981.17	60,000.00	-66.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			177,981.17	60,000.00	-66.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	4,541,485.73	51.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,000,000.00)	(4,541,485.73)	51.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,822,018.83)	(4,481,485.73)	58.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,303,504.56	4,481,485.73	-38.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,303,504.56	4,481,485.73	-38.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,303,504.56	4,481,485.73	-38.6%
2) Ending Balance, June 30 (E + F1e)			4,481,485.73	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,481,485.73	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	4,481,485.73	0.00
Total, Restricted Balance		4,481,485.73	0.00

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	570,580.52	460,000.00	-19.4%
5) TOTAL, REVENUES			570,580.52	460,000.00	-19.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	64,288.44	140,000.00	117.8%
6) Capital Outlay		6000-6999	206,916.22	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			271,204.66	140,000.00	-48.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			299,375.86	320,000.00	6.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	821,026.05	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(821,026.05)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(521,650.19)	320,000.00	-161.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,856,316.57	2,334,666.38	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,856,316.57	2,334,666.38	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,856,316.57	2,334,666.38	-18.3%
2) Ending Balance, June 30 (E + F1e)			2,334,666.38	2,654,666.38	13.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,334,666.38	2,654,666.38	13.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	75,000.00	60,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,419.48)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	500,000.00	400,000.00	-20.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			570,580.52	460,000.00	-19.4%
TOTAL, REVENUES			570,580.52	460,000.00	-19.4%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,288.44	120,000.00	86.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	20,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			64,288.44	140,000.00	117.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	206,916.22	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			206,916.22	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			271,204.66	140,000.00	-48.4%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	821,026.05	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			821,026.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(821,026.05)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	570,580.52	460,000.00	-19.4%
5) TOTAL, REVENUES			570,580.52	460,000.00	-19.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	20,000.00	New
8) Plant Services	8000-8999		271,204.66	120,000.00	-55.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			271,204.66	140,000.00	-48.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			299,375.86	320,000.00	6.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	821,026.05	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(821,026.05)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(521,650.19)	320,000.00	-161.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,856,316.57	2,334,666.38	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,856,316.57	2,334,666.38	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,856,316.57	2,334,666.38	-18.3%
2) Ending Balance, June 30 (E + F1e)			2,334,666.38	2,654,666.38	13.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,334,666.38	2,654,666.38	13.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	2,334,666.38	2,654,666.38
Total, Restricted Balance		2,334,666.38	2,654,666.38

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,360,231.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	172,047.41	1,000.00	-99.4%
5) TOTAL, REVENUES			3,532,278.41	1,000.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,524,055.87	12,173,944.07	86.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,524,055.87	12,173,944.07	86.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,991,777.46)	(12,172,944.07)	306.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,671,126.85	11,856,755.09	153.8%
b) Transfers Out		7600-7629	1,345,122.16	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,326,004.69	11,856,755.09	256.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			334,227.23	(316,188.98)	-194.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	621,063.78	955,291.01	53.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			621,063.78	955,291.01	53.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			621,063.78	955,291.01	53.8%
2) Ending Balance, June 30 (E + F1e)			955,291.01	639,102.03	-33.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	955,291.01	639,102.03	-33.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	3,360,231.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,360,231.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	175,000.00	1,000.00	-99.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,952.59)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			172,047.41	1,000.00	-99.4%
TOTAL, REVENUES			3,532,278.41	1,000.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,488,147.79	12,173,944.07	87.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	35,908.08	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,524,055.87	12,173,944.07	86.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,524,055.87	12,173,944.07	86.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	4,671,126.85	11,856,755.09	153.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,671,126.85	11,856,755.09	153.8%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,345,122.16	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,345,122.16	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,326,004.69	11,856,755.09	256.5%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,360,231.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	172,047.41	1,000.00	-99.4%
5) TOTAL, REVENUES			3,532,278.41	1,000.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,524,055.87	12,173,944.07	86.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,524,055.87	12,173,944.07	86.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2,991,777.46)	(12,172,944.07)	306.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,671,126.85	11,856,755.09	153.8%
b) Transfers Out		7600-7629	1,345,122.16	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,326,004.69	11,856,755.09	256.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			334,227.23	(316,188.98)	-194.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	621,063.78	955,291.01	53.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			621,063.78	955,291.01	53.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			621,063.78	955,291.01	53.8%
2) Ending Balance, June 30 (E + F1e)			955,291.01	639,102.03	-33.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	955,291.01	639,102.03	-33.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
7710	State School Facilities Projects	955,291.01	639,102.03
Total, Restricted Balance		955,291.01	639,102.03

Hanford Elementary
Kings County

Budget, July 1
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

16 63917 0000000
Form 40
H8BFSJN2DJ(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	284,559.62	6,000.00	-97.9%
5) TOTAL, REVENUES			284,559.62	6,000.00	-97.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,216,841.26	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,216,841.26	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(932,281.64)	6,000.00	-100.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,548,548.16	0.00	-100.0%
b) Transfers Out		7600-7629	850,100.80	7,315,269.36	760.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			698,447.36	(7,315,269.36)	-1,147.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(233,834.28)	(7,309,269.36)	3,025.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,044,103.64	7,810,269.36	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,044,103.64	7,810,269.36	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,044,103.64	7,810,269.36	-2.9%
2) Ending Balance, June 30 (E + F1e)			7,810,269.36	501,000.00	-93.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,278,119.52	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,532,149.84	501,000.00	-88.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300,000.00	6,000.00	-98.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(15,440.38)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			284,559.62	6,000.00	-97.9%
TOTAL, REVENUES			284,559.62	6,000.00	-97.9%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,216,841.26	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,216,841.26	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,216,841.26	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	203,426.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	1,345,122.16	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,548,548.16	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	850,100.80	7,315,269.36	760.5%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			850,100.80	7,315,269.36	760.5%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			698,447.36	(7,315,269.36)	-1,147.4%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	284,559.62	6,000.00	-97.9%
5) TOTAL, REVENUES			284,559.62	6,000.00	-97.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,216,841.26	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,216,841.26	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(932,281.64)	6,000.00	-100.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,548,548.16	0.00	-100.0%
b) Transfers Out		7600-7629	850,100.80	7,315,269.36	760.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			698,447.36	(7,315,269.36)	-1,147.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(233,834.28)	(7,309,269.36)	3,025.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,044,103.64	7,810,269.36	-2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,044,103.64	7,810,269.36	-2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,044,103.64	7,810,269.36	-2.9%
2) Ending Balance, June 30 (E + F1e)			7,810,269.36	501,000.00	-93.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,278,119.52	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,532,149.84	501,000.00	-88.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	3,278,119.52	0.00
Total, Restricted Balance		3,278,119.52	0.00

Hanford Elementary
Kings County

Budget, July 1
Bond Interest and Redemption Fund
Expenditures by Object

16 63917 0000000
Form 51
H8BFSJN2DJ(2026-27)

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,352,296.11	1,352,296.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,352,296.11	1,352,296.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,352,296.11	1,352,296.11	0.0%
2) Ending Balance, June 30 (E + F1e)			1,352,296.11	1,352,296.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,352,296.11	1,352,296.11	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,352,296.11	1,352,296.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,352,296.11	1,352,296.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,352,296.11	1,352,296.11	0.0%
2) Ending Balance, June 30 (E + F1e)			1,352,296.11	1,352,296.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,352,296.11	1,352,296.11	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
9010	Other Restricted Local	1,352,296.11	1,352,296.11
Total, Restricted Balance		1,352,296.11	1,352,296.11

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	141,663.58	0.00	-100.0%
5) TOTAL, REVENUES			141,663.58	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	211,909.92	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			211,909.92	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(70,246.34)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,055,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,055,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,125,246.34)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,125,246.34	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,125,246.34	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,125,246.34	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	24,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,098.42)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	119,262.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			141,663.58	0.00	-100.0%
TOTAL, REVENUES			141,663.58	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5499	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800-5899	211,909.92	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			211,909.92	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			211,909.92	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,055,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,055,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Resource Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
(a - b + c - d + e)			(1,055,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2025-26 Estimated Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	141,663.58	0.00	-100.0%
5) TOTAL, REVENUES			141,663.58	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		211,909.92	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			211,909.92	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(70,246.34)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,055,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,055,000.00)	0.00	-100.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,125,246.34)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,125,246.34	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,125,246.34	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,125,246.34	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2025-26 Estimated Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

SACS Web System - SACS V15
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Budget, July 1
Estimated Actuals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Hanford Elementary **Kings County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (**Warning**) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (**Fatal**) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

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

SACS Web System - SACS V15
5/22/2026 12:44:36 PM 16-63917-0000000

Budget, July 1
Budget 2026-27
Technical Review Checks
Phase - All
Display - All Technical Checks

Hanford Elementary **Kings County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CB-BALANCE-ABOVE-MIN - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

CB-BUDGET-CERTIFY - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

CS-EXPLANATIONS - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

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

BUDGET-CERT-PROVIDE - (**Fatal**) - Budget Certification (Form CB) must be provided. **Passed**

CASHFLOW-PROVIDE - (**Warning**) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved.	**Passed**
CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	**Passed**
CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	**Passed**
CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided.	**Passed**
FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved.	**Passed**
MYP-PROVIDE - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	**Passed**
VERSION-CHECK - (**Warning**) - All versions are current.	**Passed**
WK-COMP-CERT-PROVIDE - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided.	**Passed**

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 06/01/2026

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 06/10/2026

ITEM:
Consider approval of warrants.

PURPOSE:
The administration is requesting the approval of the warrants as listed on the registers dated: 05/20/2026, 05/22/2026 and 05/29/2026.

FISCAL IMPACT:
See attached.

RECOMMENDATIONS:
Approve the warrants.

13 Hanford Elementary School District

Warrant Register For Warrants
Dated 05/20/2026

5/22/2026 7:34:58AM

Warrant Number	Vendor Number	Vendor Name	Amount
12809355	8688	NEVAEH AND MONROE CART CO. – Materials/Supplies	$600.00
12809356	6341	THE ROLLING CONES – Other Services	$560.00

Total Amount of All Warrants: **$1,160.00**

13 Hanford Elementary School District

Warrant Register For Warrants Dated 05/22/2026

5/22/2026 7:35:15AM

Warrant Number	Vendor Number	Vendor Name	Amount
12809484	6403	A BOUNCIN' BLAST – Other Services	$2,906.51
12809485	2574	A S DANIELSON'S INC – Services/Repair	$1,045.00
12809486	2	A-Z BUS SALES INC – Materials/Supplies	$1,340.58
12809487	6431	AMAZON.COM – Materials/Supplies, Warehouse Inventory	$3,282.06
12809488	6253	AT&T – Telephone Communications	$3,133.02
12809489	7988	BALLOONS BY MITZI – Materials/Supplies, Services/Repair	$654.65
12809490	7399	BIMBO BAKERIES USA – Food Services-Food	$1,825.40
12809491	5651	CALIFORNIA JUMPING OF FRESNO – Other Services	$3,096.80
12809492	236	STATE OF CALIFORNIA – Other Services	$572.00
12809493	3644	TIFFANY D CARPENTIERI – Reimburse-Mileage	$320.86
12809494	303	CHAFFEE ZOO – Jefferson Study Trip	$754.50
12809495	5410	CRUZ CHAVEZ – Reimburse-Materials/Supplies	$204.90
12809496	405	DASSEL'S PETROLEUM INC. – Materials/Supplies	$867.40
12809497	4815	DIGITECH INTEGRATIONS INC – Services/Repair	$880.00
12809498	8514	DJ RICKY YANEZ – Other Services	$450.00
12809499	5786	DOCUMENT TRACKING SERVICES – Other Services	$100.00
12809500	7397	JACOB DONABEDIAN – Reimburse-Materials/Supplies	$90.84
12809501	5360	EDUPOINT EDUCATIONAL SYSTEMS – Other Services	$2,050.83
12809502	7456	EIDE BAILLY LLP – Other Services	$18,000.00
12809503	1821	FAGUNDES AUTOMOTIVE – Services/Repair	$1,942.38
12809504	7699	EVELYN GALVAN – Reimburse-Materials/Supplies	$40.19
12809505	8811	JOSE GARCIA – Other Services	$100.00
12809506	1393	GAS COMPANY – Utilities	$337.83
12809507	591	GOLD STAR FOODS – Food Services-Food	$49,241.60
12809508	4049	SHERI GORDON – Payroll Refund	$9.40
12809509	5644	GOTTSCHALK MUSIC CENTER – Materials/Supplies	$749.10
12809510	2227	KRISTI HAMILTON – Payroll Refund	$103.90
12809511	647	HANFORD JT. UNION HIGH SCHOOL – Other Services, Services/Repair	$5,237.50
12809512	8485	ICOOK AFTER SCHOOL – Other Services	$4,620.00
12809513	8257	IMPERIAL BAG & PAPER CO LLC – Food Services-Food, Materials/Supplies	$6,505.14
12809514	7175	iREPAIR – Services/Repair	$369.57
12809515	3718	ISLAND WATER PARK – JFK Field Trip	$6,807.45
12809516	8545	ISTEAM AFTER SCHOOL LLC – Other Services	$5,040.00
12809517	8178	JUMPS R US – Other Services	$773.99
12809518	8796	KEANUS HAWAIIAN BBQ – Other Services	$1,015.20
12809519	5990	KELLER FORD – Materials/Supplies	$595.01
12809520	796	KINGS COUNTY OFFICE OF ED – Other Services	$406.00
12809521	806	KINGS COUNTY TROPHY – Materials/Supplies	$2,427.78
12809522	838	LAWRENCE TRACTOR COMPANY – Materials/Supplies	$2,546.69
12809523	8069	BRADY LEE – Other Services	$1,000.00
12809524	8081	LEON'S – Other Services	$545.00
12809525	5808	SONYA LOWTHER – Payroll Refund	$18.20
12809526	2903	JAIME MARTINEZ – Reimburse-Mileage	$77.79
12809527	5570	MATELOT GULCH MINING – Jefferson Study Trip	$610.00
12809528	4704	KELLEY MAYFIELD – Reimburse-Mileage	$78.88
12809529	1937	ME-N-ED'S PIZZERIA INC. – Materials/Supplies	$635.16
12809530	2208	RAY MUELLER – Payroll Refund	$11.60
12809531	8422	MUSIC THEATRE INTERNATIONAL – Materials/Supplies, Other Services	$1,332.84

13 Hanford Elementary School District

Warrant Register For Warrants
Dated 05/22/2026

5/22/2026 7:35:15AM

Warrant Number	Vendor Number	Vendor Name	Amount
12809532	8100	NAPA AUTO PARTS – Materials/Supplies	$2,187.55
12809533	5510	NEWEGG.COM – Materials/Supplies	$191.68
12809534	5793	NORTH STAR PHOTOGRAPHY – Materials/Supplies	$964.60
12809535	4088	ESTHER PHELPS – Payroll Refund	$74.25
12809536	1168	PRODUCERS DAIRY PRODUCTS – Food Services-Food	$17,846.44
12809537	7580	PRUDENTIAL OVERALL SUPPLY – Food Services-Other Services	$204.00
12809538	1188	QUILL LLC – Warehouse Inventory	$50.08
12809539	1265	RICHARD L. ROSE JR. – Other Services	$6,520.00
12809540	5067	RUSSELL SIGLER INC – Materials/Supplies	$51.56
12809541	1285	SAFETY-KLEEN SYSTEMS INC. – Other Services	$6,325.66
12809542	1298	LANA SANDOVAL – Payroll Refund	$200.70
12809543	1303	SAVE MART SUPERMARKETS – Food Services-Food	$1,793.55
12809544	7582	SAVVAS LEARNING COMPANY LLC – Materials/Supplies	$37,978.92
12809545	1327	SCHOOL SPECIALTY LLC – Materials/Supplies, Warehouse Inventory	$1,862.86
12809546	8095	SKYLINE BUS CHARTER LLC – Other Services	$5,900.00
12809547	1801	SMART & FINAL STORES (HFD KIT) – Food Services-Food	$102.33
12809548	1392	SOUTHERN CALIFORNIA EDISON CO. – Utilities	$23,828.33
12809549	8088	SUGAR MUTT COTTON CANDY – Other Services	$212.50
12809550	8088	SUGAR MUTT COTTON CANDY – Materials/Supplies	$307.91
12809551	8088	SUGAR MUTT COTTON CANDY – Other Services	$144.50
12809552	1444	SYSCO FOODSERVICES OF MODESTO – Food Services-Food	$43,664.27
12809553	8734	TREVIPAY – Materials/Supplies	$548.28
12809554	3749	ULINE INC – Materials/Supplies	$3,112.38
12809555	3390	OSWALDO VASQUEZ – Reimburse-Materials/Supplies	$88.36
12809556	2456	MICHAEL XIONG – Payroll Refund	$32.16

Total Amount of All Warrants: **$288,946.42**

13 Hanford Elementary School District

Credit Card Register For Payments Dated 05/22/2026

5/22/2026 7:35:31AM

Document Number	Vendor Number	Vendor Name	Amount
14044025	3599	4IMPRINT INC – Materials/Supplies	$1,235.33
14044026	7836	FOLLETT CONTENT SOLUTIONS LLC – Books	$8,175.77
14044027	5280	J&E RESTAURANT SUPPLY INC – Food Services-Materials/Supplies	$1,515.82
14044028	5280	J&E RESTAURANT SUPPLY INC – Materials/Supplies	$11,193.05
14044029	827	LA TAPATIA TORTILLERIA INC. – Food Services-Food	$2,527.20
14044030	934	MASTER TEACHER – Materials/Supplies	$197.47
14044031	1121	PERMA-BOUND – Books	$73.95
14044032	3745	PRO-ED – Materials/Supplies	$172.67
14044033	3849	SCHOLASTIC BOOK CLUBS – Books	$214.34
14044034	1313	SCHOLASTIC TEACHERS STORE – Books	$1,971.74
14044035	7170	WEVIDEO INC. – Other Services	$412.34

Total Amount of All Credit Card Payments: **$27,689.68**

13 Hanford Elementary School District

Warrant Register For Warrants
Dated 05/29/2026

5/29/2026 7:25:27AM

Warrant Number	Vendor Number	Vendor Name	Amount
12810328	6431	AMAZON.COM – Materials/Supplies	$1,627.10
12810329	2352	AMS.NET – Equipment Replacement	$12.06
12810330	7062	YADIRA ARCIGA CASTREJON – Reimburse-Materials/Supplies	$103.93
12810331	6253	AT&T – Telephone Communications	$126.40
12810332	8486	SARAH BROWN WESSLING – Other Services	$15,750.00
12810333	4839	CA DEPT OF EDUCATION – Travel/Conference	$4,500.00
12810334	4911	CALIFORNIA DEPT. OF EDUCATION – Woodrow Admin Project	$1,651.92
12810335	4911	CALIFORNIA DEPT. OF EDUCATION – Monroe TK/K Project	$4,636.80
12810336	8595	CALIFORNIA PUBLIC EMPLOYEES' – Other Expenses	$300,000.00
12810337	355	CDT INC. – Other Services	$182.00
12810338	6552	CHILDREN'S STORYBOOK GARDEN – Summer School Field Trips	$1,080.00
12810339	3200	CROWN AWARDS – Materials/Supplies	$4,916.63
12810340	414	DELL COMPUTER CORPORATION – Materials/Supplies	$1,361.47
12810341	8826	DEVELOPMENT GROUP INC. – Monroe Mod Project	$7,476.91
12810342	7456	EIDE BAILLY LLP – Other Services	$7,000.00
12810343	8317	LINDSEY FERNANDEZ – Reimburse-Mileage	$188.70
12810344	1393	GAS COMPANY – Utilities	$379.35
12810345	8829	KEVIN GRIGSBY – Payroll Adjustment	$340.50
12810346	647	HANFORD JT. UNION HIGH SCHOOL – Other Services	$25.35
12810347	630	CITY OF HANFORD – Other Services	$196,000.00
12810348	5290	KEENAN & ASSOCIATES – Insurance	$1,461.60
12810349	796	KINGS COUNTY OFFICE OF ED – Other Services	$156,649.89
12810350	3782	KINGS COUNTY SPORTS OFFICIALS – Other Services	$3,140.00
12810351	806	KINGS COUNTY TROPHY – Materials/Supplies	$329.08
12810352	2910	KINGS DANCE CENTER – Other Services	$1,050.00
12810353	8583	MAPLEWOODSHOP LLC – Materials/Supplies	$8,692.26
12810354	994	MOBILE MODULAR MGMT. CORP. – Services/Repair	$1,440.00
12810355	8827	ANGEL MORA – Advance-Travel/Conference	$1,640.00
12810356	8422	MUSIC THEATRE INTERNATIONAL – Materials/Supplies, Other Services	$779.68
12810357	5934	PEARSON - CLINICAL ASSESSMENT – Materials/Supplies	$650.15
12810358	8825	PLATT ELECTRIC SUPPLY – Warehouse Inventory	$4,189.60
12810359	2799	ROLLER TOWNE – JFK Field Trip	$660.00
12810360	8799	HALEY SANDOVAL – Reissue-Materials/Supplies	$200.00
12810361	1303	SAVE MART SUPERMARKETS – Food Services-Food	$1,426.67
12810362	1801	SMART & FINAL STORES (HFD KIT) – Food Services-Food	$374.82
12810363	2031	SOUTHWEST SCH & OFFICE SUPPLY – Warehouse Inventory	$416.76
12810364	7599	SWRCB – Monroe Mod Project	$200.00
12810365	8509	MELANIE TATCO – Other Services	$1,400.00
12810366	8734	TREVIPAY – Materials/Supplies	$1,432.97
12810367	4114	TULARE COUNTY OFFICE OF EDUCATION – Richmond Study Trip	$300.00
12810368	7149	VALLEY ELEVATOR INC – Services/Repair	$412.50
12810369	1558	VERIZON WIRELESS – Telephone Communications	$1,429.53

Total Amount of All Warrants: **$735,634.63**

13 Hanford Elementary School District

Credit Card Register For Payments Dated 05/29/2026

5/29/2026 7:25:43AM

Document Number	Vendor Number	Vendor Name	Amount
14044082	7836	FOLLETT CONTENT SOLUTIONS LLC – Books	$12,266.99
14044083	1313	SCHOLASTIC TEACHERS STORE – Books	$960.49

Total Amount of All Credit Card Payments: **$13,227.48**

Hanford Elementary School District
Minutes of the Regular Board Meeting
May 27, 2026

The Regular Board Meeting of the Hanford Elementary School District Board of Trustees was held on May 27, 2026, at the District Office Board Room, 714 N. White Street, Hanford, California.

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

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

Student Highlight Nathan Nagatani, Learning Director at Woodrow Wilson Junior High, and Carrin De la Torre, Learning Director at John F. Kennedy Junior High, presented the Math Super Bowl athletes from Woodrow Wilson Junior High and John F. Kennedy Junior High who competed in the Tulare County Office of Education Annual Math Super Bowl on April 14. Representing Woodrow Wilson were Kira Jones, Zachary Boes, Erick Vega, Keily Calixtro, Obadiah Vianna Graley, Natalie Valencia, Abran Fernandez, Amelia Strambi, Nadira Villegas, Kaden Riveira, Coach Paden, and Coach Gonsalves. Representing John F. Kennedy were Ezra Butler, Samuel Bailey, Grace Molitor, Eleanor Rodriguez, Maria Celeste Avina Hernandez, Aslynn Molitor, Coach Raven, and Coach Strong. President Garner congratulated and thanked the students for their hard work and for putting Hanford Elementary School District in the spotlight. He also thanked the parents for their support and involvement.

Rick Johnston, Director of Athletics, presented the Track & Field Valley Champions from Richmond Elementary, Simas Elementary, John F. Kennedy Junior High, and Woodrow Wilson Junior High. Representing John F. Kennedy were Joaquin Guzman and Jaxson Joyce. Representing Woodrow Wilson was Calysta Irving. Representing Simas were Maverick Mullins, Kire Henderson, Talon Moreno, and Noah Curiel. Representing Richmond was Briana Saldivar. President Garner congratulated the students on their accomplishments and dedication. He thanked the parents, staff, and coaches for their support. Vice President Revious stated that track is a great way to grow as an individual and make a difference.

Closed Session Comments None

Closed Session The Board adjourned to closed session at 5:51 p.m. for the purpose of discussing:

- Student Discipline (Education Code 48918)
- Conference with Labor Negotiators (GC 54957.6)

Open Session The Board returned to open session at 6:22 p.m. President Garner had to step out during closed session due to personal reasons, he was absent for the remainder of the meeting.

Case No. 26-06 Clerk Hernandez moved to accept the Findings of Facts and expel Case No. 26-06 for the remainder of the 2025-2026 school year for violation of Education Code 48900 and/or 48915 as determined by the Administrative Panel at hearings held on May 26, 2026. Parents may apply for readmission on or after June 5, 2026. Trustee Garcia seconded the motion. The motion carried 4-0:

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

Personnel No action was taken in closed session.

PRESENTATION, REPORTS, AND COMMUNICATIONS

Public Comments No comments were made.

Board and Staff Comments Trustee Strickland reported that he attended the Employee Recognition Event and congratulated and thanked Superintendent Joy Gabler for her 35 years of service.

Dates to Remember Vice President Revious reviewed the following dates: Jefferson, John F. Kennedy Junior High and Woodrow Wilson Promotions – June 3.

CONSENT ITEMS

Trustee Garcia made a motion to take Consent Items "a" through "c" collectively. Trustee Strickland seconded the motion. The motion carried 4-0:

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

Trustee Garcia then made a motion to approve Consent Items "a" through "c". Trustee Strickland seconded the motion. The motion carried 4-0:

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

The approved items are as follows:

a) Warrant listings dated May 6, 2026; May 8, 2026; May 13, 2026; and May 15, 2026.

b) Minutes of the Regular Board Meeting held on May 13, 2026.
c) Donation:
- $4,477.50 from Martin Luther King Jr. Elementary Parent Teacher Club
- $2,687.96 from Washington Parent Teacher Club
- $13.90 from Box Tops for Education to Jefferson Academy
- $4,886.52 from Jefferson Parent Teacher Club
- Two bicycles from Hanford Elks Lodge to Monroe Elementary

Vice President Revious thanked donor for their generous donations.

INFORMATION ITEMS

Monthly Financial

a) David Endo, Chief Business Official, presented for information a review of the monthly financial reports for the period of June 1, 2025 through April 30, 2026. He reported everything continues to proceed as planned.

PAC

b) Robert Heugly, Director of Program Development, Assessment & Accountability, presented for information a report from the District Parent Advisory Committee (PAC) meeting held on May 5, 2026. The PAC made the following recommendations, to which the Superintendent responded:
- Concurs with the recommendation to approve the changes to the School Family Compact.
- Concurs with the recommendation that the Board approve the 2024-2025 to 2026-2027 Local Control Accountability Plan.

DELAC

c) Robert Heugly, Director of Program Development, Assessment & Accountability, presented for information a report from the District English Learner Advisory Committee (DELAC) meeting held on May 7, 2026. The DELAC made the following recommendations, to which the Superintendent responded:
- Concurs with the recommendation to approve the request for consolidated funds.
- Concurs with the recommendation to approve the School Family Compact with no changes.
- Concurs with the recommendation that the Board approve the 2024-2025 to 2026-2027 (Year 3) Local Control Accountability Plan.

BOARD POLICIES AND ADMINISTRATION

Oral E. Micham Construction

a) Trustee Garcia made a motion to award a construction contract to Oral E. Micham Construction for the installation of new soffit panels at Washington Elementary. Trustee Hernandez seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

Strategic Mechanical Inc.

b) Trustee Garcia made a motion to award services to Strategic Mechanical Inc. for new electrical services at the District's central kitchen. Trustee Hernandez seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

KCAO

c) Trustee Garcia made a motion to approve a classroom lease agreement with Kings Community Action Organization, Inc. for Room 26 at Lee Richmond Elementary. Trustee Hernandez seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

Mangini & Associates, Inc.

d) Trustee Garcia made a motion to approve Amendment No. 1 to the services agreement with Mangini & Associates, Inc., for new electrical services at the District's central kitchen. Trustee Strickland seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

Mangini & Associates, Inc.

e) Trustee Garcia made a motion to approve Amendment No. 2 to the services agreement with Mangini & Associates, Inc. for the installation of new soffit panels at Washington Elementary. Trustee Strickland seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

MOU – Burris Park

f) Trustee Garcia made a motion to approve memorandum of understanding with Kings County Office of Education – Burris Park for the summer program for students to attend field trips. Trustee Hernandez seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

SAVVAS Envision Math, Ideas Math & CPM

g) Trustee Garcia made a motion to declare obsolete SAVVAS Envision Math, Big Ideas Math, College Preparatory Math (CPM) materials from 2014 adoption, as well as supplemental materials including Eureka Math Squared and OpenUp resources. Trustee Hernandez seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

TCOE

h) Trustee Garcia made a motion to approve the plan of work with Tulare County Office of Education for a consultant to work with teachers at Jefferson Academy for the 2026-27 school year. Trustee Hernandez seconded the motion The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

Resolution No. 29-26

i) Trustee Garcia made a motion to ratify Resolution No. 29-26, authorizing the District to purchase Dell devices utilizing a piggyback bid issued by Irvine Unified School District. Trustee Hernandez seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

2026-27 School Plans

j) Trustee Strickland made a motion to approve the 2026-27 School Plans for Student Achievement. Trustee Hernandez seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

2025-26 LCAP Federal Addendum

k) Trustee Strickland made a motion to approve the 2025-26 LCAP Federal Addendum Annual Update and 2026 Federal Addendum, and Spending Plan for Title I, II, III, IV. Trustee Garcia seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

iCook & iSteamsl) Trustee Garcia made a motion to approve a consultant contract with iCook and iSTEAM to provide after-school enrichment for the 2026-2027 school year. Trustee Hernandez seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

InnovEd m) Trustee Garcia made a motion to approve a consultant contract with InnovEd Services to provide after-school enrichment for the 2026-2027 school year. Trustee Hernandez seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

Kings Dance Center n) Trustee Garcia made a motion to approve a consultant contract with Kings Dance Center to provide after-school enrichment for the 2026-2027 school year. Trustee Hernandez seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

Tipsy Canvas Art o) Trustee Garcia made a motion to approve a consultant contract with Tipsy Canvas Art Program to provide after-school enrichment for the 2026-2027 school year. Trustee Hernandez seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

PERSONNEL

Trustee Garcia made a motion to take Personnel Items "a" through "c" together. Trustee Strickland seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

Trustee Garcia then made a motion to approve Personnel Items "a" through "c". Trustee Strickland seconded the motion. The motion carried 4-0:
Garcia – Yes

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

The following items were approved:

Item "a" – Employment

Certificated

- Veronica Chavez, Special Education Teacher, Probationary, effective
- 8/6/26
- Kaylyn Strickland, Teacher, Probationary, effective 8/6/26
- Lindsay Toone, Teacher, Probationary, effective 8/6/26
- Nicholas Tuzon, Special Education Teacher (Intern), Probationary, effective 8/6/26

Short Term Certificated

- Susan Schneider, Short-Term Special Education Teacher, Lee Richmond School, 05/14/26-06/04/26 as needed

Promotion

- John Chandler, from Work Control Technician – 8.0 hrs., DSF to Supervisor – Custodial Services – 8.0 hrs., DSF, effective 6/1/26

Short Term Classified

- Anthony Atilano, Short-Term Yard Supervisor – 2.5 hrs., Monroe, effective 5/11/26-6/5/26

Temporary Employees/Substitutes

- Angelica Canchola Romero, Substitute Yard Supervisor, effective 5/13/26
- Valerie Esparza-Lopez, Substitute READY Program Tutor, effective 5/11/26
- Alejandro Perez Ballardo, Substitute Bilingual Clerk Typist I, effective 5/7/26

Item "b" – Resignation

Classified

- Abigail Botello, Special Education Aide – 5.0 hrs., Roosevelt, effective
- 7/10/26, REVISED
- Angelique Amador, Yard Supervisor – 3.5 hrs., Richmond, effective 6/5/26
- Jennifer Cunha, Special Education Aide – 5.0 hrs., Richmond, effective
- 6/5/26
- Salema Elgelda, READY Program Tutor – 4.5 hrs., King, effective 5/15/26
- Ariel Orozco, Substitute Yard Supervisor, effective 9/26/25
- Karen Roque De Rueda, READY Program Tutor – 4.5 hrs., Washington,
- effective 6/5/26
- Kierra Silveira, Yard Supervisor – 2.5 hrs., Washington, effective 6/5/26
-

Item "c" – Volunteers

Name	School
Pauline Valadez	Lincoln

FINANCIAL

Resolution No. 34-26

a) Trustee Strickland made a motion to adopt Resolution No. 34-26: Commitment of Fund Balance. Trustee Hernandez seconded the motion. The motion carried 4-0:

Garcia – Yes
Garner – Absent
Hernandez – Yes

Revious – Yes
Strickland – Yes

Legal Contracts

b) Trustee Strickland made a motion to approve the legal contracts for the 2026-2027 fiscal year. Trustee Hernandez seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

School Servies of CA

c) Trustee Garcia made a motion to approve the contract with School Services of California for the 2026-2027 fiscal year. Trustee Strickland seconded the motion. The motion carried 4-0:
Garcia – Yes
Garner – Absent
Hernandez – Yes
Revious – Yes
Strickland – Yes

Adjournment

There being no further business, Vice President Revious adjourned the meeting at 6:39 p.m.

Respectfully submitted,

Joy C. Gabler,
Secretary to the Board of Trustees

Approved: _____ _____
Jeff Garner, President Lupe Hernandez, Clerk

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Board of Trustees

FROM: Joy C. Gabler

DATE: 05/29/26

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 06/10/26

ITEM: Consider approval of Resolution #35-26 Ordering Governing Board Member Elections; Consolidation of Elections Specifications for the Election Order

PURPOSE: Consolidation of elections on November 3, 2026, for the purpose of electing three members to the HESD Governing Board.

FISCAL IMPACT: None

RECOMMENDATIONS: Approve

BEFORE THE GOVERNING BOARD OF THE

HANFORD ELEMENTARY SCHOOL DISTRICT

Resolution Ordering Governing Board	**)**
Member Elections; Consolidation of Elections	**} Resolution No. 35-26**
Specifications of the Election Order	**)**

WHEREAS, under Elections Code Sections 1302 and 10404.5 School Districts have established the election day for governing board members as the same day upon which a primary, municipal, or general election is held in the even numbered years; and

WHEREAS, the Board of Supervisors received a resolution from the Hanford Elementary School District whose boundaries are located, in whole or in part, within Kings County, establishing election of governing board members on the same day upon which the statewide general election is held; and

WHEREAS, other elections may be held in whole or in part of the territory of the school district and it is to the advantage of the district to consolidate therewith;

NOW, THEREFORE, IT IS ORDERED that an election be held within the territory included in the district on the 3rd of November 2026, for the purpose of electing three (3) member{s} to the governing board of the said school district in accordance with the following specifications:

SPECIFICATIONS OF THE ELECTION ORDER

1. The election shall be held on Tuesday, the 3rd day of November 2026. The purpose of the election is to choose three (3) member{s} of the governing board of this school district.

2. This governing board hereby requests and consents to the consolidation of this election with other elections which may be held in whole or in part of the territory of the district, as provided in Elections Code Section 10403.

3. The district has determined that the Hanford Elementary School District will not pay for the Candidate's Statement. The Candidate's Statement will be limited to 200 words.

4. Adopt A or B:

__X__ A. In the event of a tie vote, the winner of this election shall be determined by lot at a time and place designated by the governing board.

_____ B. In the event of a tie vote, the governing board shall call a runoff election on the sixth Tuesday following the election at which the tie vote occurred.

5. It is the wish of this board that the county superintendent of schools publish the notice of election in the following newspaper, which is a newspaper of general circulation that is regularly circulated in the territory: The Hanford Sentinel

THE FOREGOING RESOLUTION WAS ADOPTED upon motion of Trustee _____, seconded by Trustee _____, at a regular meeting on this 10th day of June 2026, by the following vote:

AYES:

NOES:

ABSENT:

_____
Lupe Hernandez, Clerk of Hanford Elementary School District

NOTICE TO COUNTY ELECTIONS OFFICIAL OF ELECTIVE OFFICES TO BE FILLED AND TRANSMITTAL OF MAP AND BOUNDARIES

HANFORD ELEMENTARY SCHOOL DISTRICT

TO THE COUNTY CLERK OF KINGS COUNTY

NOTICE IS HEREBY GIVEN that the elective offices of the district to be filled as the General District Election to be held Tuesday, November 3, 2026-- are as follows:

NAME OF OFFICE	ELECTED BY DIVISION NO. OR AT-LARGE	NAME OF INCUMBENT OR APPOINTEE	ELECTED OR APPOINTED? MO. / YR.	TO BE ELECTED FOR A **SHORT** TERM (2YRS) OR A **FULL** TERM (4YRS)
HESD Governing Board Trustee	By Division Area #2	Jeff Garner	Elected 11/2006	Full
HESD Governing Board Trustee	By Division Area #4	Lupe Hernandez	Elected 11/2002	Full
HESD Governing Board Trustee	By Division Area #5	Robert “Bobby” Garcia	Elected 11/2014	Full

(1) A map showing the boundaries of the district and boundaries of the division of the district, if any, within this county is attached hereto.

(2)The candidate is to pay for the publication of a Candidates Statement of Qualification, pursuant to Elections Code Section 13307.

Dated: June 10, 2026

(Seal of the District)

Joy Gabler
District Secretary

P.O. Box 1067, Hanford, CA 93232
District Address

559-585-3604
District Phone Number

NOTE: **THIS NOTICE AND TRANSMITTAL SHALL BE MADE AT LEAST 125 DAYS BEFORE THE GENERAL DISTRICT ELECTION** AND SHALL EITHER BE DELIVERED IN PERSON OR MAILED BY CERTIFIED MAIL IN TIME TO REACH THE KINGS COUNTY OFFICE OF EDUCATION, 1144 W. LACEY BLVD., HANFORD, CA 93230**, NO LATER THAN JUNE 27, 2026.**

N

0 0.25 0.5 1 Miles

- Trustee Area 1
- Trustee Area 2
- Trustee Area 3
- Trustee Area 4
- Trustee Area 5

Hanford Elementary School District

Trustee Area Map

Adopted December 15, 2021

ODELL Planning & Research, Inc.

Hanford Elementary School District
HUMAN RESOURCES DEPARTMENT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Jaime Martinez

DATE: June 1, 2026

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

( ) Information
(X) Action

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **June 10, 2026**

ITEM: Hear public comments and consider approval of negotiated amendments to the 2025-2028 Collective Bargaining Agreement with the Hanford Elementary Teachers Association (HETA).

PURPOSE: To comply with the requirement of Government Code Section 3547 for hearing of public comments prior to approval of amendments to HETA's 2025-2028 Collective Bargaining Agreement and authorize implementation of the Tentative Agreements. HETA ratified the Tentative Agreement on June 5, 2026.

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

RECOMMENDATION: Hear public comments and approve amendments.

Tentative Agreement 2026-2027
May 21, 2026

ARTICLE 11: SCHOOL CALENDARS AND WORK YEAR

A. Traditional School Calendar

1. Returning teachers shall be required to report back to school no more than five (5) working days (this includes up to three (3) P.D. days – including (1) day dedicated to mandatory training) before students arrive for the beginning of the new school year. Teachers shall be required to participate in up to three (3) P.D. Days, one (1) day of management-directed staff training and one day for teacher instructional preparation. If it is necessary for the teacher to leave the school site for that preparation, the teacher shall notify the school site principal or school operations officer.

2. Returning nurses shall be required to report back to school no more than six (6) working days (this includes up to three (3) P.D. Days, one (1) day of management-directed staff training and one day for nurse preparation. If it is necessary for the nurse to leave the school site for that preparation, the nurse shall notify the school site principal or school operations officer.

3. New teachers may be required to report to work no more than five (5) days in advance of returning teachers to participate in management-directed inservice training. They shall be compensated at the ~~K-6~~ substitute teacher rate of pay based on ½ day or full day of work. In the event a teacher is hired after the school year has commenced, the principal shall be responsible for orientation prior to the teacher being placed in a classroom, except in cases of emergency.

4. The work year for Unit Members shall contain the following elements:

180 student days
1 teacher/Nurse work day before students arrive
1 management-directed activity day before students arrive
*2 Parent/Teacher conference days within the school year
3 Professional Development days (including one (1) day dedicated to mandatory training)

187 DAYS TOTAL

* With regards to the work year for school nurses, nurses shall return to work two days prior to the teacher work year in lieu of parent/teacher conference days.

5. A minimum student attendance day shall be scheduled on the last day of school. A minimum day shall be scheduled on the work day preceding the Memorial Day holiday, Winter recess, and Spring recess.

   a. Inservices, staff meetings and other such District-initiated activities shall not be scheduled on the minimum days described above. This does not apply to check out duties on the last day of school.

   b. The beginning and ending times for instruction on minimum days shall be determined by the Administration in accordance with student transportation schedules.

6. Student minimum days shall be scheduled for collaboration, P.D., employee recognition, additional parent conferences, and student assessment.

7. In the event an emergency necessitates the canceling of any student days at a school site or district-wide, only the number of days and minutes needed to comply with applicable State Education Code requirements shall be rescheduled.

8. Inservices, staff meetings, and other school site and/or District initiated activities shall not be scheduled on the student attendance day immediately preceding a scheduled holiday.

FOR THE DISTRICT:

5/19/26

Jaime Martinez, Chief Negotiator
Hanford Elementary School District

Date

FOR HETA:

Gina Young 5/19/26

Gina Young
Negotiations Chair

Date

Tentative Agreement 2026-2027
May 21, 2026

ARTICLE 18: EMPLOYEE GROUP HEALTH AND WELFARE INSURANCE BENEFITS

A. Full-time Employees

For each member of the bargaining unit who is a full-time employee, the District shall provide the following health and welfare benefits to the unit member and his/her eligible dependents; effective the first of the month following the first day in paid status or eligibility subject to timely submission of enrollment forms:

1. **Medical Insurance**:

   Prudent Buyer Hospital/Prudent Buyer Professional Services medical insurance, Plan 80-G $30.00, administered by School Employees Trust – Tulare County (SET-TC) under a Joint Powers Agreement (JPA). The benefits of the Plan shall be in accordance with the Plan description presented by SET-TC to the Association and any future amendments thereto approved by the JPA.

   a. The SISC/SET-TC medical insurance program shall include chiropractic services, a behavioral health program, and prescription drug benefits under a SISC/SET-TC pharmacy and mail order program.

   b. Disputed claims which have not been resolved by the normal claims administration process shall be directed to the SET-TC Claims Administrator according to the appeal process identified in the SISC/SET-TC Medical Plan Document.

2. **Dental Insurance**

An incentive 70, 80, 90, 100 percent dental insurance program.

3. **Vision Insurance**

A vision insurance plan substantially equal to the plan in effect on June 30, 1995.

4. **Life Insurance**

a. A level term life insurance plan paying on the death of a bargaining unit member under age 70, from any cause authorized by the plan provider, the amount of fifty thousand dollars ($50,000) to the beneficiary named by the unit member. Bargaining unit members age 70 and older shall be eligible for a reduced benefit amount as set forth in the policy established by the insurance company. Benefits terminate upon retirement or upon termination of active employment (under age 65). ~~However, early retirees may continue life insurance benefits at their own expense if they meet eligibility criteria of an employee retiring as stated under section E.1.b.~~

b. During unpaid leave for any reason, life insurance may be continued at the employee's expense unless a waiver of premium is requested by the employee and approved by the insurance company or the unpaid leave qualifies under a protected status.

5. Effective October 1, ~~2025~~ 2026 and continuing through September 30, ~~2026~~ 2027 and thereafter, the maximum monthly District contribution toward the total premium costs for these benefits set forth above shall be ~~$1463.41~~ $1615.05 per month per employee or a maximum annual District contribution of ~~$17,560.92~~ $19,380.60 for ~~2025-2026~~ 2026-2027 and thereafter, unless otherwise negotiated by the parties.

6. Monthly payroll deductions beginning October 1, ~~2025~~ 2026 for the difference between the maximum District contribution and the actual cost established for bargaining unit members' total health benefit costs shall commence with the pay warrant for the first month for which costs exceed the maximum District contribution defined in subsection 5. above.

7. During the term of this contract either party reserves the right to initiate and review possible changes in health benefits, cost containment, and/or retiree participation provisions. Any changes in Plan benefits shall be mutually agreed upon.

8. Changes in carriers are at the discretion of the District so long as the benefits provided by the new carrier are substantially equal to, or better than, the benefits provided by the previous carrier.

9. Spouses, domestic partners and dependents of District employees who have health plan benefits through their employer shall use such benefits as primary coverage.

10. The following provisions shall regulate health benefit coverage:

    a. A year's full-time service by the unit member shall entitle him/her to twelve (12) months of medical, dental, and vision insurance coverage. This does not apply to retiring teachers who will move to the retiree group the first of the month following their last work-day.

    b. A regular full-time teacher hired after the beginning of the school year who provides less than a full year, but at least four (4) months or more

of service during the instructional year, shall receive medical, dental, and vision benefit coverage through August 31 of that year. Life insurance ends on the last day of the month worked.

c. For teachers whose employment is terminated prior to the fulfillment of their contract, the District contribution to insurance coverage shall be terminated on the first of the month following termination of employment. Life insurance ends on the last day of the month worked.

B. Part-time Employees

District support of those teachers who work less than full-time, shall be as follows:

1. Teachers who work at least half-time, but less than full-time, shall receive the proportionate amount of maximum District contributions extended to full-time teachers; and
2. Teachers who are contracted to work less than half-time shall receive no District support for insurance coverage.
3. Part-time teachers eligible for pro rata benefits shall have the following options in regard to insurance coverage:
   a. Apply the District contribution to any one, several, or all of the available health plan(s), and authorize payroll deductions to make up the difference in cost, if any, for full coverage under the plan(s) selected. Life insurance must be maintained when participating in any of the available health plan options.
   b. Decline any segment of the program and not be covered by that part of the insurance program.

c. District contributions may be applied toward available District group medical health insurance plans only.

C. Health Insurance During Leaves of Absence

1. Paid Leave of Absence - Disability - The District shall pay the regular or pro-rated share of District contributions for the teacher's insurance coverage as described in this article throughout paid leaves due to illness, pregnancy, or disability.

2. Unpaid Family Care Leave - The District shall maintain the regular or prorated share of District contributions for the teacher's group medical, dental and vision insurance coverage provided that coverage was in place before he/she took the leave, for up to twelve (12) weeks of Family Care Leave per year. If the employee fails to return to district employment after the expiration of the leave, for any reason other than the continuation, recurrence, or onset of a serious health condition, other circumstances beyond his/her control, or returns to work and fails to either work for 30 days or retires, the employee shall reimburse the district for premiums paid during the family care and medical leave. (20 USC 2614; Government Code 12954.2; 29 CFR 800.213). For Family Care Leave exceeding twelve (12) weeks in any twelve-month period, the teacher may elect continuation of group insurance(s) at his/her own expense as described in subsection 3. below.

3. Unpaid Leave of Absence - During District-approved unpaid leave, except as provided for Family Care Leave, the District will make no contributions to the cost of insurance plans. It shall be the teacher's responsibility to make the required monthly premium payments toward his/her medical, dental, vision

insurance coverage to the District when due if s/he elects to maintain insurance coverage during the leave.

D. Continuity of Benefits

Except as otherwise provided or limited in this Article, the health and life insurance benefits provided in this Article and the District's contribution thereto shall remain in effect during the term of this Agreement and/or until a successor Agreement is effected, except that the District shall not be bound to pay the premiums for any individual engaged in any strike.

E. Retiree Health Plan Benefits

1. **District-Paid Group Insurance**

a. The District will contribute to the total premium cost for group medical, ~~and~~ dental, and vision insurances maintained by the District the same amount for any retiree and his/her eligible dependents, as it contributes for active employees, until such time as the retiree reaches age sixty-five (65), provided said retiree meets the eligibility requirements as specified below.

b. Eligibility

(1) The retiree must have served in the District during the last five (5) years prior to retirement and must have served a total of at least thirteen (13) years in the District.

(2) Such continued coverage is available only for retirees who maintained coverage as an active employee and sign up for continued coverage immediately after the end of their employment without a break in coverage.

(3) The retiree shall have reached age fifty-five (55). (Note: Board-approved paid leave shall count as service to the District for purposes of eligibility for this benefit.)

(4) The retiree's dependents must enroll in Medicare Part "A" (Hospital Insurance) when eligible for such enrollment without cost to the retiree and/or his/her dependents.

(5) The retiree's dependents must enroll in Medicare Part "B" (Medical Insurance) upon attainment of age sixty-five (65).

c. At such time as the benefits under this Article expire, the retiree may elect to continue these benefits at his/her own cost as provided in Section 2 below.

2. **Retiree-Paid Group Insurance**

Teachers retiring after their fifty-fifth (55th) birthday or retiring under STRS disability or who do not meet the service requirements shall have the option at the time of their retirement to continue membership in District's medical, ~~and~~ dental, and vision group insurance plans at the retiree's expense.

a. Payments for benefit coverage shall be made on a monthly basis by the insured prior to the premium due date.

b. Failure to make said timely premium payment may result in cancellation of group insurance.

c. In order to continue such coverage beyond the insured's sixty-fifth (65th) birthday, the retiree and/or dependents shall be required to enroll in Medicare Part A. In any case, the retiree and/or dependents shall be required to enroll in Medicare Part B by payment of the required premiums.

d. The District agrees to inform potential retirees of the cost, payment procedures, payment changes, and premium due dates at the time of their retirement.

FOR THE DISTRICT:

Jaime Martinez, Chief Negotiator
Hanford Elementary School District

5/19/26
Date

FOR HETA:

Gina Young
Negotiations Chair

5/19/26
Date

Tentative Agreement 2026-2027
May 21, 2026

ARTICLE 20: SALARY

A. Salary Schedules

1. Teacher Salary Schedules and the Nurse Salary Schedule in effect for ~~2024-2025~~ 2025-2026 shall be increased by ~~3%~~ 4% effective July 1, ~~2025~~ 2026 (see Appendices A in this Agreement).
2. Teachers shall be compensated in accordance with the Credentialed Teacher Salary Schedule or Non-Credentialed Teacher and Intern Salary Schedule "B", as appropriate.
3. Nurses shall be compensated in accordance with the Nurse Salary Schedule "C", as appropriate.

B. Initial Salary Schedule Placement for Teachers

The following factors shall be considered for initial placement on the Teacher Salary Schedule:

1. Effective with the 2003-2004 school year, year-for-year teaching experience shall be granted for placement on the salary schedule.
   a. One (1) year of teaching credit shall be given for each year in which teaching service was rendered for seventy-five percent (75%) or more of the teaching year.
   b. One (1) year of teaching credit shall be given for every two (2) years of teaching service rendered on a half-time contract (i.e., two (2) certificated employees sharing one (1) job) or ½ time teacher.

3. A one-step advancement on the Teacher Salary Schedule shall be granted for each school year in the District if the teacher is in paid status for the equivalent of seventy-five percent (75%) of full-time service of an established work year.

4. One (1) year of teaching credit shall be given for every two (2) years of teaching service rendered on a half-time contract in this District (i.e., two (2) certificated employees sharing one (1) job) or teacher working ½ contract.

5. No advancement will be made for less than 50% of a full contract worked.

D. Teaching Stipends

1. The following teachers shall, in addition to their basic annual salary, be paid an annual responsibility stipend, for assignments as follows:

* a.	Resource Specialist Program Teacher	$2,000.00
* b.	Special Day Class Teacher	$2,500.00
c.	Jefferson Charter Academy Spanish Bilingual Teacher with BCLAD certification in Spanish	$2,000.00
d.	Jefferson Charter Academy Spanish Bilingual Teacher with CTC BCLAD waiver or emergency permit	$1,200.00
e.	Combination Class Teacher	$1,500.00
f.	Split Assignment (two or more schools) (RSP only)	$ 825.00
g.	Community Day School Teacher	$3,500.00
* h.	Instructional/Induction Coach	$4,000.00
i.	Master's Degree	$1,200.00
j.	Doctorate Degree	$1,014.00

*All teachers in the following classifications: Resource Specialist Program Teacher, Special Day Class Teacher, Instructional/Induction Coach, receive the special compensation stipend listed.

Payment of these stipends shall be incorporated into the teacher's regular monthly salary payments, on a pro-rata basis.

E. Initial Salary Schedule Placement and Advancement for Nurses

1. Nurses new to the District shall normally be placed on Step 1 of Schedule "C". Initial placement of school nurses up to Step 3 of Schedule "C" may be considered to factor in for prior School Nursing Experience and/or to ensure salary advancement.

2. Nurses who worked at least 75% of the student days during an established work year shall advance each year to the next step.

3. Nurses are paid based on Salary Schedule "C" and therefore not eligible for longevity steps as available on the Credentialed Teacher Salary Schedule.

F. MISCELLANEOUS PROVISIONS

1. Any certificated employee who accepts the extension of his/her work year beyond the regular work year, as otherwise established herein, shall be paid at his/her regular per diem rate, if said extended period immediately precedes or follows the regular work year. Any teacher who agrees to provide service(s) to the District at times that do not immediately precede or follow the regular work year shall be paid at rates to be established by the District.

2. Daily Rate of Pay means the teacher's annual salary divided by the number of days in the established work year, except as otherwise provided for in this Agreement.

3. Hourly Rate of Pay means the Daily Rate of Pay divided by eight (8), except as otherwise provided in this Agreement.

4. The Average Hourly Rate of Pay for all bargaining unit members will be calculated by increasing the existing rate by the cost of living adjustment agreed to by the bargaining unit for that year. If there is no cost of living adjustment for a designated school year, the Average Hourly Rate of Pay will remain unchanged.

5. The sharing of teaching contracts shall not result in additional or unreasonable burden to the district. Teachers on a shared contract shall be paid the per diem rate that equals fifty percent (50%) of their annual salary rate divided by fifty percent (50%) of the number of work days for full time teachers for each work day in the shared contract period.

6. Certificated unit members assigned to more than one school site during an instructional day shall be entitled to mileage in accordance with Board Policy.

FOR THE DISTRICT:

Jaime Martinez, Chief Negotiator
Hanford Elementary School District

5/19/26
Date

FOR HETA:

Gina Young
Negotiations Chair

Gina Young 5/19/26
Date

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

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

In accordance with the requirements of Government Code Section 3547.5, the Superintendent and Chief Business Officer of the **Hanford Elementary School District**, hereby certify that the District can meet the costs incurred under the Collective Bargaining Agreement between the District and the **Certificated Bargaining Unit**, during the term of the agreement from **July 1, 2025 to June 30, 2028.**

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

Budget Adjustment Catergories	**Budget Adjustment Increase (Decrease)**
Revenues/Other Financing Sources	$ 0
Expenditures/Other Financing Uses	$ 1,953,428
Ending Balance Increase (Decrease)	**($ 1,953,428)**

___ (No budget revisions necessary)

District Superintendent (Signature) — **Date** 5/22/26

Chief Business Officer (Signature) — **Date** 5/22/26

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

Hanford Elementary School District

Name of Bargaining Unit: Certificated
New Agreement: _____ Reopener: X

The proposed agreement is an agreement that covers the period beginning July 1, 2025 and ending June 30, 2028 and will be acted upon the Governing Board at it meeting on June 10, 2026.

A.(1) Proposed Change in Compensation

	Compensation	Cost Prior to Proposed Agreement	Fiscal Impact of Proposed Agreement Increase (Decrease) and Percentage Change Current Year 2026-2027	Year 2 2027-2028	Year 3 2028-2029
1	Base Salary	$ 31,852,177	$ 1,274,087 4.00%	$ 1,274,087 4.00%	$ 1,274,087 4.00%
2	Other Compensation	$ 1,926,754	$ - 0.00%	$ - 0.00%	$ - 0.00%
3	Total Salary - (Sum of 1 & 2)	$ 33,778,931	$ 1,274,087 3.77%	$ 1,274,087 3.77%	$ 1,274,087 3.77%
4	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare	$ 7,735,375	$ 291,766 3.77%	$ 291,766 3.77%	$ 291,766 3.77%
5	Health/Welfare Benefits	$ 4,981,470	$ 387,575 7.78%	$ 516,766 10.37%	$ 516,766 10.37%
6	Total Benefits - (Total Lines 4 & 5)	$ 12,716,845	$ 679,340 5.34%	$ 808,532 6.36%	$ 808,532 6.36%
7	Total Compensation (Sum of Lines 3 & 6)	$ 46,495,777	$ 1,953,428 4.20%	$ 2,082,619 4.48%	$ 2,082,619 4.48%

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

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

There will be a 4.0% increase to the first step of the Certificated and Nurse salary schedule beginning with the 2026-2027 school year. The subsequent steps will be increased in accordance with the current structure. The annual healthcare cap will increase from $17,560.92/year to $19,380.60/year beginning 10/01/2026.

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

None.

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

None.

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

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

There is no contingency language.

E. Source of Funding for Proposed Agreement

1. Current Year

The agreement will be funded with proposed increases in the LCFF funding sources, AB602 funding increases and District reserves.

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

Ongoing cost will be funded with proposed increases in the LCFF funding sources, AB602 funding increases and District reserves.

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

N/A

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

DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

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

G. Certification

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

_____ 5/22/24

District Superintendent (Signature) **Date**

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

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

Hanford Elementary School District

	(Col. 1) Latest Board Approved Budget	(Col. 2) Adjustments as a Result of Settlement (from page 1)	(Col. 3) Other Revisions (provide explanation)	Notes (Col. 3)	(Col. 4) Total Impact on Budget (Col. 1+2+3)
REVENUES					
LCFF Sources (8010-8099)	$ 82,070,807	$ -	$ -		$ 82,070,807
Remaining Revenues (8100-8799)	$ 31,685,731	$ -	$ -		$ 31,685,731
TOTAL REVENUES	$ 113,756,538	$ -	$ -		$ 113,756,538
EXPENDITURES					
1000 Certificated Salaries	$ 42,303,647	$ 1,274,087	$ 150,000	*1*	$ 43,727,734
2000 Classified Salaries	$ 17,501,812	$ -	$ 50,000	*2*	$ 17,551,812
3000 Employees' Benefits	$ 29,454,096	$ 679,340	$ 52,755	*3*	$ 30,186,191
4000 Books and Supplies	$ 5,988,121	$ -	$ -		$ 5,988,121
5000 Services and Operating Exps	$ 9,863,081	$ -	$ -		$ 9,863,081
6000 Capital Outlay	$ 391,017	$ -	$ -		$ 391,017
7000 Other	$ 3,370,093	$ -	$ -		$ 3,370,093
TOTAL EXPENDITURES	$ 108,871,868	$ 1,953,428	$ 252,755		$ 111,078,050
OPERATING SURPLUS (DEFICIT)	$ 4,884,670	$ (1,953,428)	$ (252,755)		$ 2,678,488
OTHER SOURCES AND TRANSFERS IN	$ 800,000	$ -	$ -		$ 800,000
OTHER USES AND TRANSFERS OUT	$ -	$ -	$ -		$ -
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ 5,684,670	$ (1,953,428)	$ (252,755)		$ 3,478,488
BEGINNING BALANCE	$ 58,361,228	$ -	$ -		$ 58,361,228
CURRENT-YEAR ENDING BALANCE	$ 64,045,899	$ (1,953,428)	$ (252,755)		$ 61,839,716
COMPONENTS OF ENDING BALANCE:					
Nonspendable / Restricted	$ 23,639,788	$ -	$ -		$ 23,639,788
Reserved for Economic Uncertainties	$ -	$ -	$ -		$ -
Board Designated Amounts	$ 30,033,384	$ -	$ -		$ 30,033,384
Unappropriated Amounts	$ 10,372,727	$ (1,953,428)	$ (252,755)		$ 8,166,545

A. Date of governing board approval of budget revisions in Col. 1
6/24/2026

Contact Person: David Endo **Date: 5/22/2026**

1 Estimated cost of Certificated mandated maternity leave
2 Estimated cost of Classified mandated maternity leave
3 Estimated benefit cost of mandated maternity leave

5/26/2026
20262027 Cert
DCE

Multiyear Projection

Hanford Elementary School District

	26-27	27-28	%	28-29	%	Explanations
REVENUES						
Revenue Limit Source (8010-8099)	$ 82,070,807	$ 84,239,675	2.6%	$ 86,795,390	3.0%	**1**
Remaining Revenues (8100-8799)	$ 31,685,731	$ 25,983,731	-18.0%	$ 25,983,731	0.0%	**2**
TOTAL REVENUES	$ 113,756,538	$ 110,223,406	-3.1%	$ 112,779,121	2.3%	
EXPENDITURES						
1000 Certificated Salaries	$ 43,727,734	$ 44,664,734	2.1%	$ 45,601,734	2.1%	**3**
2000 Classified Salaries	$ 17,551,812	$ 17,831,812	1.6%	$ 18,111,812	1.6%	**4**
3000 Employees' Benefits	$ 30,186,191	$ 30,509,674	1.1%	$ 30,833,157	1.1%	**5**
4000 Books and Supplies	$ 5,988,121	$ 5,988,121	0.0%	$ 5,988,121	0.0%	
5000 Services and Operating Exps	$ 9,863,081	$ 9,963,081	1.0%	$ 9,963,081	0.0%	**6**
6000 Capital Outlay	$ 391,017	$ 391,017	0.0%	$ 391,017	0.0%	
7000 Other	$ 3,370,093	$ 3,370,093	0.0%	$ 3,370,093	0.0%	
TOTAL EXPENDITURES	$ 111,078,050	$ 112,718,533	1.5%	$ 114,259,015	1.4%	
OPERATING SURPLUS (DEFICIT)	$ 2,678,488	$ (2,495,127)	-193.2%	$ (1,479,894)	-40.7%	
OTHER SOURCES AND TRANSFERS IN	$ 800,000	$ 800,000	0.0%	$ 800,000	0.0%	
OTHER USES AND TRANSFERS OUT	$ -	$ -	0.0%	$ -	0.0%	
CURRENT YEAR INCREASE (DECREASE) IN FUND BALANCE	$ 3,478,488	$ (1,695,127)	-148.7%	$ (679,894)	-59.9%	
BEGINNING BALANCE	$ 58,361,228	$ 61,839,716	6.0%	$ 60,144,590	-2.7%	
CURRENT-YEAR ENDING BALANCE	$ 61,839,716	$ 60,144,590	-2.7%	$ 59,464,695	-1.1%	

Explanations:	
1	COLA 27-28 3.30% and 3.09% in 28-29 / District ADA projected at 5,289 in the subsequent two years and unduplicated % to remain static (FUNDED ADA 5,325 and 5,294 respectively)
2	($4,792k) Student Support and PD DBG / ($910k) Emergency Learning Recovery Grant
3	$937k Certificated step and column realized in the unrestricted multi-year projection
4	$280k Classified step realized in the unrestricted multi-year projection
5	STRS rate project to stay at 19.1% the next two subsequent years / PERS rate projected to remain at 26.81% in the two subsequent years
6	$100k financial system in 27-28

~~2025-2026~~2026-2027 CREDENTIALED TEACHER SALARY SCHEDULE "A"

187 Work Days

STEP	COLUMN			
	I	II	III	IV
	BA	BA + 45	BA + 60	BA + 75
	semester hours	semester hours	semester hours	semester hours
	+ Credential[1]	+ Credential[1]	Credential [1]	Credential [1]
1	70,049	72,851	75,765	78,796
2	72,851	75,765	78,796	81,948
3	75,765	78,796	81,948	85,226
4	78,796	81,948	85,226	88,635
5	81,948	85,226	88,635	92,180
6	85,226	88,635	92,180	95,867
7	88,635	92,180	95,867	99,702
8	92,180	95,867	99,702	103,690
9	95,867	99,702	103,690	107,838
10		103,690	107,838	112,151
11		107,838	112,151	116,637
12			116,637	121,303
L - 15	Requires 15 years of service [2]		121,303	126,155
L - 20	Requires 20 years of service [2]		126,155	131,201
L - 25	Requires 25 years of service[2]		131,201	136,449
L - 30	Requires 30 years of service[2]		136,449	141,907
L - 35	Requires 35 years of service[2]		141,907	147,583

[1] Preliminary or Clear/Professional Clear teaching or service credential authorizing service at the elementary (K-8) level.

[2] "Years of service" for purpose of longevity steps means certificated service in the Hanford Elementary School District for at least 75% of the student days of each year, including paid leave days.

INITIAL STEP PLACEMENT

New teachers will be given step placement credit on a year-for-year basis for previous full-time teaching experience up to Step 12.

STEP ADVANCEMENT

A one-step advancement on the Teacher Salary Schedule shall be granted for each school year in the District if the teacher is in paid status for the equivalent of 75% of full-time service of an established work year.

One (1) year of teaching credit shall be given for every two (2) years of teaching service rendered on a half-time contract in this District (i.e., two (2) certificated employees sharing one (1) job) or teacher working 1/2 contract.

STIPENDS

Jefferson Academy Spanish Bilingual Teacher with BCLAD certification in Spanish	$2,000 per year	Instructional / Induction Coach	$4,000 per year
Jefferson Academy Spanish Bilingual Teacher with CTC BCLAD waiver or emergency permit	$1,200 per year	Masters	$1,200 per year
Special Day Class Teacher	$2,500 per year	Doctorate	$1,014 per year
Resource Specialist Program Teacher	$2,000 per year	Combination Class	$1,500 per year
Community Day School Teacher	$3,500 per year	Split Assignt. 2 schools	$ 825 per year

AVERAGE HOURLY RATE OF PAY (Article 20) = ~~$65.14~~ $67.75

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

HANFORD ELEMENTARY SCHOOL DISTRICT

2025~~6~~-2026~~7~~ Non-Credentialed Teacher and Intern Salary Schedule "B" (For Teachers Hired On or After November 1, 2000)

187 Work Days

STEP	COLUMN	
	B-1 B.A.	B-11 B.A. + 15
1	65,583	66,895
2	66,895	68,233

INITIAL STEP PLACEMENT
Teachers with one year of full-time teaching experience will be placed at Step 2 of the appropriate column.

STEP ADVANCEMENT
A one-step advancement on the Teacher Salary Schedule shall be granted for each shool year in the District if the teacher is in paid status for the equivalent of 75% of full-time service of an established work year.

ADVANCEMENT TO CREDENTIALED TEACHER SALARY SCHEDULE
Non-credentialed teachers shall be eligible for placement on the Credentialed Teacher Salary Schedule in accordance with the following schedule:
(1) Effective the first contracted day of the school year, if the District receives verification of the teacher's preliminary credential on or before September 12 of that year; or
(2) Effective February 1 if the District receives verification of the teacher's preliminary credential on or before February 10.

STIPENDS

Jefferson Academy Spanish Bilingual Teacher with BCLAD certification in Spanish	$2,000 per year	Instructional / Induction Coach	$4,000 per year
Jefferson Academy Spanish Bilingual Teacher with CTC BCLAD waiver or emergency permit	$1,200 per year	Masters	$1,200 per year
Special Day Class Teacher	$2,500 per year	Doctorate	$1,014 per year
Resource Specialist Program Teacher	$2,000 per year	Combination Class	$1,500 per year
Community Day School Teacher	$3,500 per year	Split Assignt. 2 schools	$ 825 per year

AVERAGE HOURLY RATE OF PAY (Article 20) = ~~$65.14~~ $67.75

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

HANFORD ELEMENTARY SCHOOL DISTRICT

2025~~6~~-2026~~7~~ School Nurse

Salary Schedule "C"

187 Work Days

STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
119,831	124,624	129,609	134,793	140,185

Adopted: __/__/__

Effective: __/__/__

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy Gabler

FROM: Jill Rubalcava

DATE: June 1, 2026

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: June 10th, 2026

ITEM: Consultant contract for 30 days (over 3 years) of onsite professional leaning with Imagine IM. Professional learning days will be a mix of sessions and in-class labs.

PURPOSE: To support successful implementation of newly adopted Math curriculum, Imagine IM.

FISCAL IMPACT: $147,000

RECOMMENDATIONS: Approve

HANFORD ELEMENTARY SCHOOL DISTRICT
Human Resources Department
AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: Jaime Martinez

DATE: May 18, 2026

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

DATE YOU WISH TO HAVE YOUR ITEM CONSIDERED: **May 27, 2026**

ITEM: Consider approval of personnel transactions and related matters.

PURPOSE:

a. Employment

Temporary Employees/Substitutes
- Bianca Arias, Substitute Yard Supervisor, effective 05/20/26
- Brenda Lemus, Substitute Licensed Vocational Nurse, effective 05/28/26

b. Classified Staff Sumer Programs

Elementary Summer Program
- Queila Alarcon, Yard Supervisor – 2.5 hrs., Simas, effective 06/15/26-07/17/26
- Erlinda Apodaca, READY Program Tutor – 5.5 hrs., Simas, effective 06/11/26-07/17/26
- Paige Ausherman, Substitute Licensed Vocational Nurse – 8.0 hrs., Simas, effective 06/12/26-07/17/26
- Vanessa Banderas, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Addie Barraza, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Kristin Brieno, READY Program Tutor – 5.5 hrs., Simas, effective 06/11/26-07/17/26
- Rylyn Burnett, READY Site Lead – 8.0 hrs., Simas, effective 06/11/26-07/17/26

- Monique Cantu, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Mia Cooper, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Angela Corona, Yard Supervisor – 2.5 hrs., Simas, effective 06/15/26-07/17/26
- Alissandra Cortez, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Dezirae De Soto, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Ximena Garcia, READY Program Tutor – 5.5 hrs., Simas, effective 06/11/26-07/17/26
- Ashton Goldston, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Julie Gonzales, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Kaylani Guerrero, READY Program Tutor – 5.0 hrs., Simas, effective 06/11/26-07/17/26
- Yara Gutierrez, READY Site Lead – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Sierra Hilyard, READY Site Lead – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Riley Hix, Licensed Vocational Nurse – 8.0 hrs., Lemoore College, effective 06/12/26-06/25/26
- Ava Holmes, READY Program Tutor – 5.5 hrs., Simas, effective 06/11/26-07/17/26
- Jarrod King, Student Specialist – 8.0 hrs., Simas, effective 06/15/26-06/26/26
- Taylor King, School Operations Officer – 8.0 hrs., Simas, effective 06/15/26-07/17/26
- Devin Leal, READY Program Tutor – 5.0 hrs., Simas, effective 06/11/26-07/17/26
- Juana Martinez Leon, Yard Supervisor – 2.5 hrs., Simas, effective 06/15/26-07/17/26
- Alexander Mejia, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Evelyn Novela, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Kristi Ochoa, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Maria Palacios, Yard Supervisor – 2.5 hrs., Simas, effective 06/15/26-07/17/26
- Francisca Perez, Yard Supervisor – 2.5 hrs., Simas, effective 06/15/26-07/17/26
- Reynaldo Perez, Bilingual Student Specialist – 8.0 hrs., Simas, effective 06/29/26-07/10/26

- Addrianna Potter, READY Site Lead – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Noemy Rios, READY Program Tutor – 5.0 hrs., Simas, effective 06/11/26-07/17/26
- Guadalupe Rios Juarez, READY Program Tutor – 5.5 hrs., Simas, effective 06/11/26-07/17/26
- Erika Saenz, Yard Supervisor – 2.5 hrs., Simas, effective 06/15/26-07/17/26
- Viviana Solorio, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Ashley Torres, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Azusena Torres Rodriguez, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Linda Torrez-Coracero, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Selina Valles, READY Program Tutor – 8.0 hrs., Simas, effective 06/11/26-07/17/26
- Lori Urrutia, Bilingual Clerk Typist II – 8.0 hrs., Simas, effective 06/15/26-07/17/26
- Ashley Yepez, READY Program Tutor – 5.0 hrs., Simas, effective 06/11/26-07/17/26
- Berenice Zavala-Almaraz, READY Program Tutor – 5.0 hrs., Simas, effective 06/11/26-07/17/26

<u>Extended School Year</u>

- April Allen, Special Education Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26
- Michelle Bañuelos, Special Circumstances Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26
- Abigail Botello, Special Education Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26
- Strajee Brown-Burke, Special Circumstances Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26
- Grace Herman, Special Education Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26
- Alisa Hout, Special Circumstances Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26
- Giovanna Jaidev, Special Circumstances Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26
- Kadence Latham, Special Education Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26
- Roxana Vasquez, Special Circumstances Aide – 5.0 hrs., Simas, effective 06/15/26-07/10/26

Seamless Summer Meal Program

- Carrie Canada, Food Service Worker I – 3.75 hrs., Simas, effective 06/15/26-06/30/26
- Corina Carrera, Cook/Baker – 5.5 hrs., Food Services, effective 06/10/26-07/24/26
- Alicia Freitas, Food Service Worker I – 3.75 hrs., Simas, effective 06/15/26-06/30/26
- Naomi Gaffney, Food Service Worker I – 3.75 hrs., Simas, effective 07/01/26-07/17/26
- Veronica Grever, Account Clerk I – 3.0 hrs., Simas, effective 07/01/26-07/17/26
- Citlali Jimenez Garcia, Food Service Worker I – 3.75 hrs., Simas, effective 07/01/26-07/17/26
- Veronica Leach, Food Service Worker I – 3.75 hrs., Simas, effective 07/01/26-07/17/26
- Janice Martinez, Food Service Worker I – 2.5 hrs., Monroe, effective 06/10/26-07/24/26
- Norma Navarrete Navarro, Food Service Worker I – 3.75 hrs., Simas, effective 06/15/26-06/30/26
- Miriam Thompson, Account Clerk I – 3.0 hrs., Simas, effective 06/15/26-06/30/26
- Erica West, Food Service Worker I – 2.5 hrs., Monroe, effective 06/10/26-07/24/26

c. Resignations

Certificated Retirement

- Sharon Lopez, Teacher, Simas, effective June 5, 2026
- Christine Mizer, Teacher, Roosevelt, effective June 5, 2026

Classified

- Danielle Duncan, Substitute Paraprofessional (TK/K), effective 09/09/25
- Jadon Guillen, Substitute READY Program Tutor, effective 05/22/26
- Korin Lopez, Substitute Food Service Worker I, effective 03/27/26
- Anadalila Mendoza Martinez, Substitute Paraprofessional (TK/K), READY Program Tutor and Yard Supervisor, effective 01/23/26
- Isaiah Perez, Substitute Paraprofessional (TK/K) and Special Education Aide, effective 05/27/26
- Jayden Popa, Substitute READY Program Tutor, effective 02/03/26
- Nicholas Rodriguez, Substitute Custodian I, effective 04/24/26
- Edith Rubio Del Rio, Substitute Bilingual Clerk Typist II, effective 03/16/26
- Jasmine Vidal, READY Program Tutor – 4.5 hrs., Richmond, effective 06/05/26

RECOMMENDATION: Approve.

HANFORD ELEMENTARY SCHOOL DISTRICT

AGENDA REQUEST FORM

TO: Joy C. Gabler

FROM: David Endo

DATE: 06/01/2026

FOR: ☒ Board Meeting
☐ Superintendent's Cabinet

FOR: ☐ Information
☒ Action

Date you wish to have your item considered: 06/10/2026

ITEM:
Consider claim for damages.

PURPOSE:
The District received a claim for damages arising from an incident in which a softball struck and dented a parked vehicle. The claimant alleges that the District is responsible for the damage.

The claim was submitted to the District's insurance carrier for evaluation. After reviewing the circumstances of the incident, the District's insurance provider has advised that there is insufficient basis for District liability.

FISCAL IMPACT:
The value of the claim is $1,872.55.

RECOMMENDATIONS:
Approve the claim for damages.

CLAIM FORM

TO: **(Contact Person)**
(District Name)
(Address)

1. Claims for death, injury to person, or to personal property must be filed not later than six (6) months after the occurrence (Govt. Code, Section 911.2)
2. Claims for damages to real property or breach of contract must be filed not later than one year after the occurrence (Govt. Code, Section 911.2)

Joshua Hernandez	08-01-1991	559-410-2899
Name of Claimant	DOB	Phone No.

503 W Ivy St.	Hanford	93230
Address	City	Zip

WHEN did damage or injury occur? Wednesday, May 13, 2026

WHERE did damage or injury occur? The Top of my Driver Side Fender

HOW and under what circumstances did damage or injury occur? My Car was Parked IN my Driveway and a Pop Fly SoftBall Hit my Car. (SoftBalls Constantly Hit my House Almost every game)

WHAT particular action by the District or its employees caused the alleged damage or injury: (Include names of employees, if known) By Not ensuring The fences are High enough, and when I Brought it To The Principals attention He Told me It's my fault I live Next to A School. (Drivers always Stop To Toss Balls Back To The Kids at lunch Time.)

WHAT sum do you claim: Include the estimated amount of any prospective loss insofar as it may be known at the time of the presentation of this claim, together with the basis of computation of the amount claimed; attach estimates or invoices, if possible. (If amount claimed exceeds $10,000, no dollar amount shall be stated).

Estimate 1 (PDR No guarantee 100% FIX)	$ 150
Estimate 2 Replace and Paint	$ 1,872.55
	$
Total Amount Claimed	$

If total amount claimed exceeds $10,000, is this a Limited Civil case? Yes _____ No _____

NAMES and addresses of witnesses, doctors and hospitals: _____

DATE: May 28, 2026

Signature of Claimant

NOTICE: Section 72 of the California Penal Code provides: "Every person who with intent to defraud, presents for payment to any School District any false or fraudulent claim, is guilty of a felony punishable by fine and/or imprisonment."

Note: I Just got This Car and Take very good ~~Care~~ Care of it.