

**HAMILTON UNIFIED SCHOOL DISTRICT  
REGULAR BOARD MEETING AGENDA  
Hamilton High School Library/Zoom/Facebook Live  
620 Canal Street, Hamilton City, CA 95951  
Wednesday, June 28, 2023**

---

5:30 p.m. Public session for purposes of opening the meeting only  
5:30 p.m. Closed session to discuss closed session items listed below (For Board Only)  
6:00 p.m. Reconvene to open session no **later** than 6:30 p.m.

---

*Hamilton Unified School District Board Meetings are open to the public. Please join the meeting by attending in person or via the livestream on Facebook Live on the District's Facebook Group page or through the below Zoom link or dial by phone as listed below:*

Join Zoom Meeting

<https://us02web.zoom.us/j/84688330892?pwd=aGdCb1VRZFgyTURmeW5POUU5WHIVZz09>

Meeting ID: 846 8833 0892

Passcode: board

Dial in by phone:

+1 669 900 6833 US

Meeting ID: 846 8833 0892

Passcode: 826421



---

**1.0 OPENING BUSINESS:**

- a. Call to order and roll call

\_\_\_\_\_ Hubert "Wendell" Lower, President  
\_\_\_\_\_ Genaro Reyes

\_\_\_\_\_ Rod Boone, Clerk  
\_\_\_\_\_ Ray Odom

\_\_\_\_\_ Gabriel Leal

**2.0 IDENTIFY CLOSED SESSION ITEMS:**

**3.0 PUBLIC COMMENT ON CLOSED SESSION ITEMS:** Public comment will be heard on any closed session items. The board may limit comments to no more than three minutes per speaker and 15 minutes per item.

**4.0 ADJOURN TO CLOSED SESSION:** To consider qualified matters.

- a. Government Code Section 54957, Personnel Issue. To consider public employee, evaluation, reassignment, resignation, release, dismissal, or discipline of a classified and/or certificated employee.
- b. Public Employee Performance Evaluation. Government Code section 54957, subdivision (b)(1). Superintendent.
- c. Government Code Section 54957.6, Labor Negotiations. To confer with the District's Labor Negotiator, Superintendent Jeremy Powell regarding HTA and CSEA negotiations.
- d. Conference with labor Negotiator Gov. Code sec. 54957.6, subd. (a). Agency designated representative: Dr. Jeremy Powell; Employee Organization: Hamilton Teachers Association.

*Report out action taken in closed session.*

**5.0 PUBLIC SESSION/FLAG SALUTE:**

**6.0 ADOPT THE AGENDA: (M)**

**7.0 COMMUNICATIONS/REPORTS:**

- a. Board Member Comments/Reports
- b. District Reports (written)
- i. Technology Report by Frank James (p. 4)
- ii. Nutrition Services Report by Erendida Moreno (handout)

- iii. Operations Report by Alan Joksch (p. 5)
- c. Principal and Dean of Student Reports (written)
  - i. Ulises Tellechea, Hamilton Elementary School Principal (p. 6)
  - ii. Maria Reyes, District Dean of Students (handout)
  - iii. Cris Oseguera, Hamilton High School Principal (handout)
  - iv. Silvia Robles, Adult School (p. 8)
- d. Chief Business Official Report by Kristen Hamman (written) (p. 9)
- e. Superintendent Report by Jeremy Powell (written) (p. 10)

**8.0 PRESENTATIONS:**

- a. None

**9.0 CORRESPONDENCE:**

- a. None

**10.0 INFORMATION ITEMS:**

- a. HUSD Enrollment History for 5 years (p. 11)
- b. Bond Status (Fund 21) (p. 13)

**11.0 DISCUSSION ITEMS:**

- a. None

**12.0 PUBLIC COMMENT:** Public comment on any item of interest to the public that is within the Board's jurisdiction will be heard (agenda and non-agenda items). The Board may limit comments to no more than three minutes per speaker and 15 minutes per topic. Public comment will also be allowed on each specific action item prior to board action thereon.

**13.0 ACTION ITEMS:**

- a. Approve HUSD 2023-24 District Calendar with changes (p. 18)
- b. Approve Hamilton High State Preschool 2022-23 Program Self-Evaluation (p. 20)
- c. Appoint Lora Fox to serve on Citizens' Bond Oversight Committee (p. 46)
- d. Accept HUSD 2021-2022 Measure F Bond Building Fund Audit Report (p. 47)
- e. Accept HUSD 2021-2022 Audit Report (p.72)
- f. Approve Purchase Agreement between HUSD and Solution Tree, Inc. (p. 165)
- g. Approve the 2023-24 Hamilton Elementary School Plan for Student Achievement (SPSA) (p. 168)
- h. Approve Estimate from RJ Painting & Decorating for Campus Beautification (p. 228)
- i. Approve Agricultural Career Technical Education Incentive Grant 2023-24 Application for Funding (p. 230)
- j. Approve Quotes from California Renovation Carpet One for Carpet Replacement at Hamilton Elementary School (p. 237)
- k. Approve Lease Agreement with Global Office, Inc. for Copier Refresh (p. 242)
- l. Adopt 2023-24 District Original Budget (p. 246)
- m. Adopt 2023-24 Local Control Accountability Plan (LCAP) (p. 359):
  - i. Updated Budget Overview for Parents
  - ii. LCAP/LCP Annual Update
- n. Approve the Form for Public Disclosure of Proposed Collective Bargaining Agreement between HUSD and CSEA for 2023-24 (p. 432)
- o. Approve Tentative Agreement between CSEA and HUSD 2023-24 (p. 436) (handout)
- p. Approve Classified, Classified Management/Confidential, Certificated Management, Chief Business Official, Other Duty (Adult Ed I Teacher only) 2023-24 salary schedules containing a 6% COLA, \$2,500 health and welfare cap increase. (p. 437)
- q. Approve Superintendent 2023-24 salary schedule containing a 3% COLA, \$2,500 health and welfare cap increase. (p. 445)

**14.0 CONSENT AGENDA:** Items in the consent agenda are considered routine and are acted upon by the Board in one motion. There is no discussion of these items prior to the Board vote and unless a member of the Board, staff, or public request specific items be discussed and/or removed from the consent agenda. Each item on the consent agenda approved by the Board shall be deemed to have been considered in full and adopted as recommended.

- a. Hamilton High School Designated Reps for CIF for the 2023-24 school year (p. 447)
- b. Hamilton High School Varsity Volleyball Leadership/Team Buidling Trip (p. 448)
- c. Minutes from Regular Board Meeting on May 26, 2022 (p. 449)
- d. Minutes from Special Board Meeting on June 7, 2022 (p. 454)
- e. Warrants and Expenditures (p. 456)
- f. Interdistrict Transfers (new only; elementary students reapply annually).
  - i. Out
    - 1. Hamilton Elementary School
      - a. 3
    - 2. Hamilton High School
      - a. 1
  - ii. In
    - 1. Hamilton Elementary School
      - a. 3
    - 2. Hamilton High School
      - a. 11<sup>th</sup> x 1
      - b. 10<sup>th</sup> x
      - c. 9<sup>th</sup> x 1
- g. Personnel Actions as Presented:
  - New Hires:
    - Rodrigo Rosales District Universal - Maintenance & Transportation, effective 6/5/2023 HUSD
    - Matt Steele District Athletic Director (effective 7/1/23) HUSD
  
  - Resignations/Retirement:
    - Irma Garcia Preschool Assistant (retirement - effective end of day 6/30/23) Preschool
    - Alejandra Nava SPED Paraprofessional HHS
    - Rodrigo Rosales District Custodian, effective 6/2/2023 HUSD

**15.0 ADJOURNMENT:**

**Technology Report**  
**Board Meeting on June 28, 2023**  
**Frank James, Director of Technology**

---

**Completed and in Progress Tasks**

- District Alarm System – Preparation and Installation of alarm started 6/20/2023 with the goal of a one-week completion.
- Network Upgrades (Faster Internet and Additional Security) – The new Firewall and access points have arrived. Programming of the Firewall has begun and installation of the network switches, and wireless access points have a goal of being completed by the end of 2023. This is an e-Rate project and it was recently approved by USAC, so HUSD is only responsible for 15% of the total cost.
- HES Classroom moves – Once rooms are moved and ready, we will be setting up all tech and devices for new staff members and classroom location changes.
- HHS – Setting up devices for new staff and updating tech in classrooms.
- District Copier Refresh – Working on improving down times and support on repairs or issues. This will also improve faster printing speed and quality, more available colors printing at sites and additional functionality.



## **MTO Report**

**Board Meeting on June 26, 2023**

**Alan Joksch, Maintenance Director**

---

### **Maintenance:**

- The Graduation Stage was taken down and Summer work has begun.
- The new tables have been installed in the High School Cafeteria.
- Ball fields have been kept mowed and prepped for Summer Sports Camps.
- Broken sprinklers and other irrigation issues are being addressed.
- Termites were discovered in room 608, the room will be treated and repaired and will be getting the carpet replaced.
- Security Alarm upgrades district wide, are underway and set to be finished near the end of July.
- Ground work around the solar at the Elementary has begun, as we plan the future use of that area.
- Trees, bushes and shrubs are being pruned or removed as deemed necessary.
  - The old Black walnut and two sick trees were removed from the south field at the Elementary and two trees near the stop light at highway 32 were removed for safety.
  - Several bushes were removed in front of Ella Barkley.

### **Operations:**

- The team has been very busy helping move classrooms as teachers switch rooms or new teachers replace those who have left.
- Carpet cleaning is well underway. A large portion of the High School has been completed and they have turned attention to the Elementary floors.
- The High School Gym has been cleaned and prepped for summer volleyball and basketball camp as well as open gym.

### **Transportation:**

- Summer transportation is still underway.
  - Vans are in almost constant use. Local districts have used them for field trips, the varsity football team went to Tahoe, Boys and Girls Club is using them all summer for trips to Orland pool, bowling and other events. Football will use them for several 7 on 7 meets.
  - We are bussing summer school and the B&G students to several field trips.
  - The car and minivan are being used for Driver Training and other transportation needs.

# HAMILTON ELEMENTARY SCHOOL

Wednesday, June 28, 2023

Submitted by

Ulises Tellechea, Principal

---

Grade	Percentage	Grade	Percentage
TK	TK – 96.05%	5	5 – 96.05%
K	K – 96.30%	6	6 – 93.21%
1	1 – 92.23%	7	7 – 94.53%
2	2 – 94.29%	8	8 – 95.61%
3	3 – 93.43%	<b>Enrollment: 409</b>  Updated 06/20/23	
4	4 – 94.74%		

## Hamilton Elementary:

Hamilton Elementary School wrapped up the year with many highlights! On June 1st, we had a pleasurable eighth grade promotion that was followed by the 8th grade dance. The 8th grade parents organized a great dance with music, delicious food and prizes for all the 8th grade students. On the last day of school, the kindergarten team put together a fantastic Kindergarten Promotion. The kindergarten students performed a couple of songs for the parents and several students received achievement awards. Also, on the last day of school we had our end of the year school wide awards assembly. At the assembly we recognize achievement, effort, perfect attendance and behavior/character. A very deserving teacher, Mrs. Bryan was also recognized for her 35 year commitment to HUSD. We concluded the assembly with a PBIS raffle which included great prizes like bikes, gift cards and six flag tickets.

HES had a busy end of the school year with field trips, field day (TK-5), state testing, ceremonies, and recognitions. All of these events required planning, communication, flexibility and lots of teamwork! I am grateful for the staff's commitment to provide excellent events and services to our students and families. Somos Lobos!

## **Campus News:**

Classrooms, Conference and Library Relocation: We have several teachers moving classrooms this summer. We are also moving the conference room and the library to the front of the school. These moves were necessary to keep the AG and Intervention teacher in central locations and for more manageable access to the conference room.

Maintenance: The maintenance crew is assisting with the classroom moves and other projects on campus. Some of the projects include flooring, Ceiling tiles, classroom deep cleans, overseeing tree removal and planting trees to name a few of the summer projects.

## **Instructional news:**

### Summer School:

- Dates: June 7th-30th
- Time: 8-12pm
- 3 Teachers- 3 classes 1-2, 3-5 and 6-8
- Focus on Reading and Math
- Enrichment class (Art, PE, STEM)
- Field Trips (Chico Air Museum, Chico Children's Museum)
- Partnering with Boys and Girls Club

Math Pacing Guide Project: This summer 14 teachers will have an opportunity to revamp their Math Pacing guides. The goal of the project is to have new TK-8 math pacing guides that align to the major and supporting Common Core standards and include scheduled Interim Assessment Benchmarks.

Other Professional Development: Along with the pacing guide project, many teachers are participating in other PD: BRILLA (Chico State) CABE (Newport Beach), MTSS modules (online), QTEL (Santa Cruz). It is great to have teachers who want to continue to better their practice.

**Hamilton Adult Education**  
**Board Meeting Report-June, 2023**  
**Silvia Robles/Director**

---

**Completed and in Progress Tasks – June, 2023**

1. Enrollment and students served to date for all programs:
  - Citizenship..... 16
  - Computer Basics .....9
  - CPR/First Aid ..... 11
  - English as a Second Language.....40
  - Fine/Applied Art-Cake Decorating.....60
  - Fine Applied Art-Wreath Design.....29 (48 instances)
  - Floral Design ..... 16
  - Forklift Training..... 50
  - High School Diploma..... 32
  - TOTAL: .....263**
  
2. Forklift Training to be scheduled for July based on demand
3. Employment and Earnings Survey-Quarter 2 & Quarter 4
4. Agency end of year testing in progress
5. End of Year Data Report on the horizon

**Hamilton Unified School District  
General Fund - Unrestricted and Restricted  
June 28, 2023 Board Report**

	<b>2022-23 Estimated Actuals at time of 2023-24 Budget</b>	<b>2022-23 Year To Date As of 6/15/23</b>	<b>2021-22 Estimated Actuals at time of 2022-23 Budget</b>	<b>2021-22 Year To Date As of 6/15/22</b>
<b>Revenues</b>				
LCFF Sources	\$ 9,722,613	\$ 8,715,869	\$ 8,365,787	\$ 7,456,099
All Other Federal Revenue	\$ 1,230,881	\$ 715,220	\$ 639,427	\$ 518,831
Other State Revenue	\$ 2,898,262	\$ 2,533,870	\$ 587,596	\$ 776,514
Other Local Revenue	\$ 144,545	\$ 120,606	\$ 119,326	\$ 419,886
Other Financing Sources	\$ 31,017	\$ 31,016	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 14,027,318</b>	<b>\$ 12,116,581</b>	<b>\$ 9,712,136</b>	<b>\$ 9,171,330</b>
<b>Expenditures</b>				
Certificated Personnel Salaries	\$ 3,857,061	\$ 3,555,648	\$ 3,543,940	\$ 3,392,510
Classified Personnel Salaries	\$ 1,436,060	\$ 1,312,188	\$ 1,182,609	\$ 1,154,581
Employee Benefits	\$ 2,230,746	\$ 2,039,380	\$ 2,006,809	\$ 1,830,414
Books and Supplies	\$ 676,335	\$ 507,580	\$ 791,853	\$ 814,147
Travel and Conferences	\$ 170,550	\$ 105,705	\$ 90,844	\$ 63,171
Dues and Memberships	\$ 17,150	\$ 17,665	\$ 14,850	\$ 12,594
Other Insurance	\$ 112,347	\$ 112,347	\$ 97,584	\$ 99,236
All Other Utilities	\$ 273,000	\$ 353,918	\$ 273,000	\$ 308,960
Rents/Leases/Repairs	\$ 79,100	\$ 74,377	\$ 66,825	\$ 76,363
Other Operating Expenditures	\$ 445,130	\$ 378,103	\$ 512,815	\$ 345,905
Capital Outlay	\$ 407,475	\$ 299,777	\$ 246,191	\$ 207,977
Other Outgo	\$ 1,540,262	\$ 758,876	\$ 971,465	\$ 452,596
<b>Total Expenditures</b>	<b>\$ 11,245,216</b>	<b>\$ 9,515,564</b>	<b>\$ 9,798,785</b>	<b>\$ 8,758,454</b>
<b>Net Increase (Decrease) in Fund</b>	<b>\$ 2,782,102</b>	<b>\$ 2,601,017</b>	<b>\$ (86,649)</b>	<b>\$ 412,876</b>
Beg. Fund Balance at 7/1/22 (21-22 Unaudited Actuals)	\$ 2,453,360			
Projected Ending Fund Balance	\$ 5,235,462			

**HUSD Superintendent Report**  
**Board Meeting on June 28, 2023**  
**Jeremy Powell, Ed. D.**

---

Target Goals created by District Cabinet:

- All students at Standard and Achievement Gap Closed
- Focus on Dual Immersion-Bilingual/Biliterate/Bicultural
- Graduates who are College and Career Ready

The 2022-2023 school year closed on several exceptionally high notes! Our HES Promotion was well attended with families sharing in the pride of their child moving on to HHS. Our High School Graduation, again, provided one of the premier venues in the valley to enjoy the celebration of one of life's first achievements. Hamilton Unified School District continues to provide our region, and beyond, with highly educated and skilled individuals who are prepared to take on the challenges of the "real" world. Congratulations to all students and staff on a wonderful year!!

District News:

- We are working on several key projects and events occurring over the summer including:
  - **Parking Lot Repaving:** We have finalized the bid process (June 16th) and will begin the renovation of our HHS parking lots in the coming weeks. The renovation is scheduled to be completed before school begins on August 15th.
  - **Summer Camps:** We have MANY Summer Camps in full swing throughout the summer at HHS. We are excited to offer these camps to our community free of charge!
  - **New HHS Facility and upgrades:** We continue to work with A-Line on the development of a plan to put forth to the ecommunity in the coming weeks regarding scope and costs for further development of the new HHS facility using our Bond Funds.
  - **Capturing Kids Hearts Training:** All staff will be attending a two-day training in early August presented by Capturing Kids Hearts!

2023-2024 Budget:

- The Legislature has yet to formally approve the governor's budget, however, we are hopeful this will be completed in the next few weeks.
- Our spending plans are strong and we are continuing to look for avenues of additional funding for the students' academics and support, as well as District facilities.

Educational Services:

- We are continuing to look for both a music and art teacher. These positions are currently advertised on EdJoin.org.

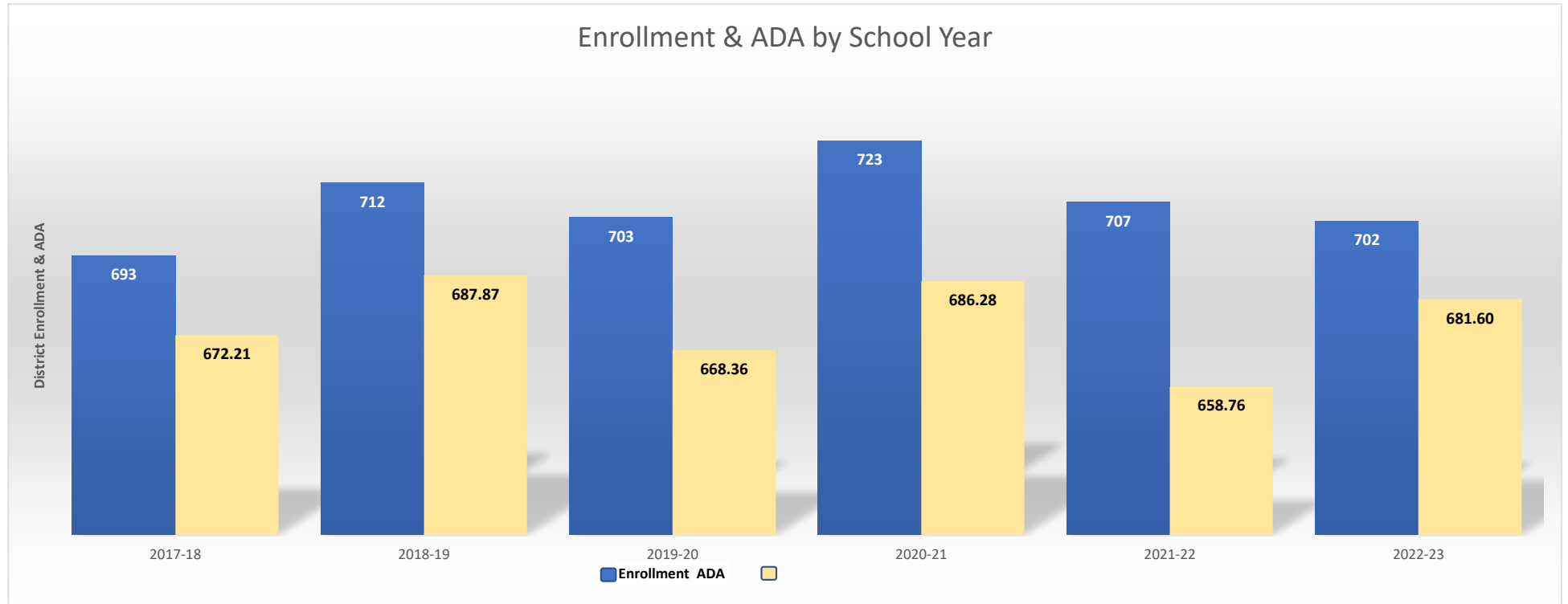
Upcoming District Events:

- August 8/9 and 10/11: Capturing Kids Hearts Two-Day Training
- 8/14: Certificated In-Service Day
- 8/15: First Day of the 2023-2024 School Year!

## HUSD ENROLLMENT OVER SIX YEARS 2017-2023

1	2	3	4	5	6
<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
269 HHS	286 HHS	265 HHS	295 HHS	288 HHS	288 HHS
12 EBHS	9 EBHS	13 EBHS	11 EBHS	10 EBHS	20 EBHS
279 K-5	292 K-5	272 K-5	269 K-5	260 K-5	265 K-5
133 6-8	125 6-8	153 6-8	146 6-8	149 6-8	129 6-8
<b>693 ENROLLMENT</b>	<b>712 ENROLLMENT</b>	<b>703 ENROLLMENT</b>	<b>723 ENROLLMENT</b>	<b>707 ENROLLMENT</b>	<b>702 ENROLLMENT</b>
<b>672.21 ADA</b>	<b>687.87 ADA</b>	<b>668.36 ADA</b>	<b>686.28 ADA</b>	<b>658.76 ADA</b>	<b>681.60 ADA</b>

Enrollment and ADA totals above are based on P2 Data Reporting except current year based on current reporting



**Building Fund 21 (Bond) Expenditures for 2022-23  
For June 28, 2023 HUSD Board Meeting  
Total Expenditures through June 14, 2023**

PO #/Pymt ID	Date	Vendor	Description	Amount	Reimbursable*
252-2475134	7/12/2022	Bank of New York Mellon	Paying Agent Fee; Election of 2018, GO Bonds, Series A 2022-23	\$ 750.00	
PO23-00161	8/17/2022	Division of the State Architect (DSA)	Filing fees for Elem Trash Project	\$ 500.00	
PO23-00066	9/21/2022	Robertson Erickson Inc.	Elem Trash Project - civil engineering services for design	\$ 2,000.00	
PO23-00023	10/5/2022	Dannis Woliver Kelley	Legal fees related to expansion property	\$ 357.50	
PO23-00066	11/9/2022	Robertson Erickson Inc.	Elem Trash Project - civil engineering services for design	\$ 40.50	
PO23-00067	11/15/2022	Eagle Architects	Elem Trash area project	\$ 7,954.98	
PO23-00066	11/29/2022	Robertson Erickson Inc.	Elem Trash Project - civil engineering services for design	\$ 375.00	
PO23-00296	12/7/2022	David Hurd	DSA Inspector fees - various projects	\$ 1,200.00	
PO23-00067	12/7/2022	Eagle Architects	Elem Trash area project	\$ 898.98	
PO23-00244	12/7/2022	Alliance Environmental	Asbestos Sampling for Elem Restroom project	\$ 2,698.00	
PO23-00351	12/7/2022	United Building	Elem Restroom project	\$ 41,859.85	
PO23-00349	1/18/2023	NV5 Inc.	Elem Restrooms - Geotech	\$2,167.85	
PO23-00351	1/18/2023	United Building	Elem Restroom project	\$ 5,368.13	
PO23-00066	1/25/2023	Robertson Erickson Inc.	Elem Trash area project	\$ 125.00	
PO23-00225	2/8/2023	A-line	Elem Restroom and Trash projects - consulting	\$ 2,968.35	
PO23-00225	2/8/2023	A-line	Elem Restroom and Trash projects - consulting	\$ 13,250.00	
PO23-00349	2/22/2023	NV5 Inc.	Elem Restrooms - Geotech	\$ 19.00	
PO23-00066	3/1/2023	Robertson Erickson Inc.	Elem Trash area project	\$ 525.00	
PO23-00066	3/29/2023	Robertson Erickson Inc.	Elem Trash area project	\$ 875.00	
PO23-00351	4/5/2023	United Building	Elem Restroom project	\$ 6,564.07	
PO23-00347	4/26/2023	Adam Labs Inc.	Elem Restroom project	\$ 1,250.00	
<b>Total expenditures through 6/14/23</b>				<b>\$ 91,747.21</b>	

\* YES means the expenditure is eligible for state reimbursement using a formula depending on the type of expenditure.



## HUSD ENROLLMENT OVER SIX YEARS 2017-2023

2022-23 8/16/2022		
#STU	GRADE	
12	TK	
37	K	
42	1	
47	2	
45	3	
46	4	
40	5	
39	6	
47	7	
45	8	
96	9	
64	10	
82	11	
77	12	
<b>719 TOTAL</b>		

2022-23 8/1-8/26/22		
#STU	GRADE	
12	TK	11.29
38	K	29.86
43	1	40.93
47	2	45.14
44	3	44.00
46	4	44.64
40	5	38.57
38	6	38.07
47	7	45.57
43	8	42.71
97	9	93.93
64	10	62.43
80	11	78.57
76	12	74.5
<b>715 TOTAL</b>		<b>690.21</b>

2022-23 8/29-9/23		ADA
#STU	GRADE	
12	TK	11.15
37	K	35.61
43	1	41.61
47	2	45.55
45	3	43.55
45	4	44.06
40	5	38.58
38	6	37.52
47	7	45.85
43	8	42.76
96	9	92.88
63	10	61.06
80	11	77.85
76	12	73.42
<b>712 TOTAL</b>		<b>691.45</b>

2022-23 10/24-11/18		ADA
#STU	GRADE	
12	TK	11.15
37	K	35.51
43	1	41.14
47	2	45.06
45	3	43.24
45	4	43.92
40	5	38.34
38	6	37.07
47	7	45.44
43	8	42.16
96	9	92.01
63	10	60.60
80	11	77.24
75	12	71.84
<b>711 TOTAL</b>		<b>684.72</b>

2022-23 12/19/22-1/13/23		ADA
#STU	GRADE	
12	TK	11.01
37	K	35.05
43	1	41.16
46	2	44.90
45	3	42.82
45	4	43.62
40	5	38.29
38	6	37.10
48	7	45.40
43	8	41.77
94	9	91.25
63	10	61.31
80	11	76.11
75	12	71.81
<b>709 TOTAL</b>		<b>681.60</b>

2022-23 01/16/23-02/10/23		ADA
#STU	GRADE	
12	TK	10.95
37	K	34.98
43	1	41.32
47	2	44.85
45	3	42.92
46	4	43.57
41	5	38.45
38	6	37.05
48	7	45.54
43	8	41.73
95	9	91.12
63	10	59.74
80	11	75.62
81	12	71.76
<b>719 TOTAL</b>		<b>679.60</b>

2022-23 02/13/23-03/10/23		ADA
#STU	GRADE	
12	TK	10.95
37	K	35.01
45	1	41.60
47	2	44.83
45	3	42.91
48	4	43.59
41	5	38.45
38	6	37.05
48	7	45.47
43	8	41.53
95	9	90.69
63	10	59.56
80	11	75.92
76	12	70.87
<b>718 TOTAL</b>		<b>678.43</b>

2022-23 03/13/23-04/07/23		ADA
#STU	GRADE	
12	TK	10.95
37	K	34.99
46	1	41.68
47	2	44.92
45	3	43.03
48	4	43.97
42	5	38.66
38	6	36.95
49	7	45.73
43	8	41.62
95	9	90.67
65	10	59.58
80	11	76.83
79	12	70.26
<b>726 TOTAL</b>		<b>679.84</b>

2022-23 04/10/23-05/05/23		ADA
#STU	GRADE	
12	TK	11.01
37	K	35.04
46	1	42.01
47	2	44.89
45	3	43.05
48	4	44.21
42	5	38.87
38	6	36.92
50	7	45.88
43	8	41.60
94	9	90.44
63	10	59.76
80	11	77.52
76	12	69.78
<b>721 TOTAL</b>		<b>680.98</b>

2022-23		ADA
#STU	GRADE	
12	TK	11.06
37	K	35.11
47	1	42.06
47	2	44.83
45	3	42.85
48	4	44.34
43	5	39.03
38	6	36.76
50	7	46.03
43	8	41.56
94	9	90.38
63	10	59.71
79	11	75.27
75	12	70.46
<b>721 TOTAL</b>		<b>679.45</b>

## 2018-2019 Bond and Property Related Expenses

Vendor	PO #	Description	Amount	Reimbursable
California Appraisals	19-567	Appraisal for future site	\$ 4,000.00	Yes
Educational Facilities Program Management LLC	19-134	Bond Development & Election	\$ 34,440.00	Yes
Glenn County Elections	PV#69	Bond Election Fees	\$ 3,466.00	No
Holdrege & Kull (NV5)	19-309	Environmental Site Assessment	\$ 4,600.00	Yes
Holdrege & Kull (NV5)	19-397	Prelim Assessment #032-230-015	\$ 4,060.62	Yes
HUSD Revolving Fund	19-524	New property project	\$ 1,500.00	Yes
Placeworks Inc.	19-514	Title 5 Risk Assessment	\$ 15,210.00	Yes
Placeworks Inc.	19-515	CEQA Review; Expansion Project	\$ 5,877.75	Yes
School Works Inc.	18-639	Development Fee Study	\$ 6,000.00	No
Western Valuation Professional	19-596	Appraisal - new property	\$ 3,500.00	Yes
Dannis Woliver Kelley	423	matter # 10518 Property Purchase Negotiaion	\$ 6,470	Yes
Dannis Woliver Kelley	423	matter # 10418 2018 Bond Discussions	\$ 1,017	No

**Total Amount Expended** \$ 90,140.87

**Reimbursable Total** \$ 79,657.87

**FUND 21 (Bond) Expenditures  
FY 2019-2020**

PO #	Date	Vendor	Description	Amount	Reimbursable
423	9/27/2019	Dannis Woliver Kelley	Legal Fees related to land acquisition - matter ending 518	\$ 802.00	Yes
423	10/30/2019	Dannis Woliver Kelley	Legal Fees related to land acquisition - matter ending 518	\$ 1,126.00	Yes
423	11/13/2019	Dannis Woliver Kelley	Legal Fees related to land acquisition - matter ending 518	\$ 165.00	Yes
423	12/11/2019	Dannis Woliver Kelley	Legal Fees related to land acquisition - matter ending 518	\$ 2,969.00	Yes
423	1/8/2020	Dannis Woliver Kelley	Legal Fees related to land acquisition - matter ending 518/1103	\$ 807.00	Yes
423	5/6/2020	Dannis Woliver Kelley	Legal Fees related to land acquisition - matter ending 518	\$ 754.50	Yes
423	5/20/2020	Dannis Woliver Kelley	Legal Fees related to land acquisition - matter ending 518	\$ 1,833.50	Yes
423	6/24/2020	Dannis Woliver Kelley	Legal Fees related to land acquisition - matter ending 518	\$ 1,194.50	Yes
423	6/30/2020	Dannis Woliver Kelley	Legal Fees related to land acquisition - matter ending 518	\$ 2,179.50	Yes
423	6/30/2020	Dannis Woliver Kelley	Legal Fees related to land acquisition - matter ending 518	\$ 9,317.00	Yes
19397	9/27/2019	Holdrege & Kull (NV5)	Prelim Assessment #032-230-015	\$ 1,057.63	Yes
19397	9/27/2019	Holdrege & Kull (NV5)	Prelim Assessment #032-230-015	\$ 1,445.00	Yes
19397	10/16/2019	Holdrege & Kull (NV5)	Prelim Assessment #032-230-015	\$ 2,960.00	Yes
19397	10/23/2019	Holdrege & Kull (NV5)	Prelim Assessment #032-230-015	\$ 171.62	Yes
19397	12/11/2019	Holdrege & Kull (NV5)	Prelim Assessment #032-230-015	\$ 12,940.58	Yes
19397	2/5/2020	Holdrege & Kull (NV5)	Prelim Assessment #032-230-015	\$ 12,895.93	Yes
19397	2/5/2020	Holdrege & Kull (NV5)	Prelim Assessment #032-230-015	\$ 560.00	Yes
19397	3/18/2020	Holdrege & Kull (NV5)	Prelim Assessment #032-230-015	\$ 4,475.12	Yes
19397	3/18/2020	Holdrege & Kull (NV5)	Prelim Assessment #032-230-015	\$ 1,252.38	Yes
19397	6/17/2020	Holdrege & Kull (NV5)	Prelim Assessment #032-230-015	\$ 1,366.98	Yes
19515	9/27/2019	Placeworks Inc.	CEQA Review; expansion project	\$ 4,692.02	Yes
19515	10/2/2019	Placeworks Inc.	CEQA Review; expansion project	\$ 5,009.48	Yes
19515	11/20/2019	Placeworks Inc.	CEQA Review; expansion project	\$ 9,667.98	Yes
19515	11/20/2019	Placeworks Inc.	CEQA Review; expansion project	\$ 14,715.59	Yes
19515	6/17/2020	Placeworks Inc.	CEQA Review; expansion project	\$ 15,933.69	Yes
19515	6/30/2020	Placeworks Inc.	CEQA Review; expansion project	\$ 430.49	Yes
19515	6/30/2020	Placeworks Inc.	CEQA Review; expansion project	\$ 9,341.19	Yes
19515	6/30/2020	Placeworks Inc.	CEQA Review; expansion project	\$ 2,588.26	Yes
20202	9/27/2019	Department of Toxic Substances Control - DTSC	Property Purchase Testing	\$ 14,480.00	Yes
20219	9/27/2019	Educational Facilities Program Management LLC	Consulting for HHS Expansion Project	\$ 5,040.00	Yes
20219	9/27/2019	Educational Facilities Program Management LLC	Consulting for HHS Expansion Project	\$ 4,200.00	Yes
20219	11/13/2019	Educational Facilities Program Management LLC	Consulting for HHS Expansion Project	\$ 4,480.00	Yes
20219	12/11/2019	Educational Facilities Program Management LLC	Consulting for HHS Expansion Project	\$ 3,080.00	Yes
20219	1/15/2020	Educational Facilities Program Management LLC	Consulting for HHS Expansion Project	\$ 2,520.00	Yes
20219	2/12/2020	Educational Facilities Program Management LLC	Consulting for HHS Expansion Project	\$ 2,380.00	Yes
20219	3/11/2020	Educational Facilities Program Management LLC	Consulting for HHS Expansion Project	\$ 4,480.00	Yes
20219	4/15/2020	Educational Facilities Program Management LLC	Consulting for HHS Expansion Project	\$ 5,320.00	Yes
20219	5/20/2020	Educational Facilities Program Management LLC	Consulting for HHS Expansion Project	\$ 3,920.00	Yes
20219	6/17/2020	Educational Facilities Program Management LLC	Consulting for HHS Expansion Project	\$ 4,200.00	Yes
20219	6/30/2020	Educational Facilities Program Management LLC	Consulting for HHS Expansion Project	\$ 5,180.00	Yes
20247	11/20/2019	Timios Title	Title Report for new property	\$ 400.00	Yes
20287	10/9/2019	Robertson Erickson Inc.	Survey for land	\$ 3,250.00	Yes
20287	6/30/2020	Robertson Erickson Inc.	Survey for land	\$ 3,250.00	Yes
20495	6/30/2020	Integrated Educational Planning & Programming	Building/Expansion Project	\$ 4,800.00	No
PV 98	3/11/2020	Sacramento Valley Mirror	Legal Ad - Notice of Prep. of a Prelim. Environmental Assess.	\$ 90.20	Yes
PV 119	6/17/2020	Sacramento Valley Mirror	Legal Ad - Expansion Project	\$ 139.40	Yes
<b>Total expenditures through 6/30/2020</b>				<b>\$ 193,861.54</b>	

**Building Fund 21 (Bond) Expenditures for 2020-21  
For September 22, 2021 HUSD Board Meeting  
Total Expenditures through June 30, 2021**

<b>PO #</b>	<b>Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>	<b>Reimbursable*</b>
PV 1	7/22/2020	Bank of New York Mellon	Paying Agent Fee; RE: Election of 2018, GO Bonds, Series A	\$ 750.00	No
423	9/23/2020	Dannis Woliver Kelley	Legal fees related to land acquisition	\$ 490.50	Yes
423	10/21/2020	Dannis Woliver Kelley	Legal fees related to land acquisition	\$ 2,256.00	Yes
423	12/2/2020	Dannis Woliver Kelley	Legal fees related to land acquisition	\$ 90.00	Yes
423	12/9/2020	Dannis Woliver Kelley	Legal fees related to land acquisition	\$ 12,913.50	Yes
423	2/3/2021	Dannis Woliver Kelley	Legal fees related to land acquisition	\$ 3,598.50	Yes
423	2/24/2021	Dannis Woliver Kelley	Legal fees related to land acquisition	\$ 10,069.50	Yes
423	3/24/2021	Dannis Woliver Kelley	Legal fees related to land acquisition	\$ 14,973.00	Yes
423	4/28/2021	Dannis Woliver Kelley	Legal fees related to land acquisition	\$ 8,113.50	Yes
423	5/26/2021	Dannis Woliver Kelley	Legal fees related to land acquisition	\$ 5,380.50	Yes
423	6/30/2021	Dannis Woliver Kelley	Legal fees related to land acquisition	\$ 2,130.00	Yes
423	6/30/2021	Dannis Woliver Kelley	Legal fees related to land acquisition	\$ 5,023.50	Yes
EP 71	6/30/2021	Dannis Woliver Kelley	Legal fees related to land acquisition	\$ 306.00	Yes
PV 12	10/7/2020	Department of Toxic Substances Control - DTSC	Property purchase testing	\$ 577.58	Yes
21-150	8/19/2020	Educational Facilities Program Management LLC	Program Management Services	\$ 3,360.00	Yes
21-150	9/16/2020	Educational Facilities Program Management LLC	Program Management Services	\$ 4,480.00	Yes
21-150	10/14/2020	Educational Facilities Program Management LLC	Program Management Services	\$ 3,920.00	Yes
21-150	11/10/2020	Educational Facilities Program Management LLC	Program Management Services	\$ 4,200.00	Yes
21-150	12/9/2020	Educational Facilities Program Management LLC	Program Management Services	\$ 2,520.00	Yes
21-150	1/13/2021	Educational Facilities Program Management LLC	Program Management Services	\$ 1,120.00	Yes
21-150	2/10/2021	Educational Facilities Program Management LLC	Program Management Services	\$ 1,120.00	Yes
21-150	6/30/2021	Educational Facilities Program Management LLC	Program Management Services	\$ 1,680.00	Yes
PV 32	11/10/2020	Hamilton Unified Revolving Fund for Glenn County	File a parcel map in Glenn County	\$ 1,136.00	No
PV 91	6/2/2021	Hamilton Unified Revolving Fund for Glenn County	Timios Title - closing costs for purchase of property	\$ 2,335.28	No
ER 5	6/30/2021	Revolving Ck# 1678 refund	refund - parcel map - See PV 32 dated 11/10/20	\$ (1,136.00)	No
20-495	6/16/2021	Integrated Educational	Building/Expansion Project	\$ 10,260.00	No
19-515	11/10/2020	Placeworks Inc.	CEQA Study/Expansion	\$ 2,097.38	Yes
19-515	11/10/2020	Placeworks Inc.	CEQA Study/Expansion	\$ 2,186.63	Yes
21-152	8/19/2020	Robertson Erickson Inc	Final survey and map package for county recorder	\$ 1,650.00	Yes
21-152	10/21/2020	Robertson Erickson Inc	Final survey and map package for county recorder	\$ 740.00	Yes
21-152	12/16/2020	Robertson Erickson Inc	Final survey and map package for county recorder	\$ 540.00	Yes
21-152	12/16/2020	Robertson Erickson Inc	Final survey and map package for county recorder	\$ 1,105.00	Yes
21-152	2/3/2021	Robertson Erickson Inc	Final survey and map package for county recorder	\$ 180.00	Yes
21-152	2/24/2021	Robertson Erickson Inc	Final survey and map package for county recorder	\$ 740.00	Yes
21-152	6/23/2021	Robertson Erickson Inc	Final survey and map package for county recorder	\$ 1,225.00	Yes
448	9/2/2020	Sacramento Valley Mirror	Legal ad for public hearing related to high school expansion	\$ 82.00	Yes
TV 301	3/19/2021	Timios Escrow	Deposit into escrow for acquisition of property	\$ 50,000.00	Yes
TV 353	5/7/2021	Timios Escrow	Purchase of property	\$ 1,073,500.00	Yes
<b>Total expenditures through 6/30/2021**</b>				<b>\$ 1,235,713.37</b>	

\* YES means the expenditure is eligible for state reimbursement using a formula depending on the type of expenditure.

\*\* Total expenditures through 6/30/21 after year end closing entries.

**Building Fund 21 (Bond) Expenditures for 2021-22**  
**For August 24, 2022 HUSD Board Meeting**  
**Total Expenditures through June 30, 2022**

PO #	Date	Vendor	Description	Amount	Reimbursable*
PV 16	9/8/2021	Bank of New York Mellon	Paying Agent Fee; RE: Election of 2018, GO Bonds, Series A	\$ 750.00	No
22-105	8/18/2021	Educational Facilities Program Management LLC	Program Management Services	\$ 1,400.00	Yes
22-105	10/13/2021	Educational Facilities Program Management LLC	Program Management Services	\$ 1,680.00	Yes
22-105	3/16/2022	Educational Facilities Program Management LLC	Program Management Services	\$ 3,080.00	Yes
22-105	5/27/2022	Educational Facilities Program Management LLC	Program Management Services	\$ 3,500.00	Yes
22-105	6/22/2022	Educational Facilities Program Management LLC	Program Management Services	\$ 2,520.00	Yes
20-495	10/20/2021	Integrated Educational Planning & Programming	Building/Expansion Project	\$ 22,740.00	
22-287	12/1/2021	Robertson Erickson	Surveying/civil engineering for HES trash area	\$ 1,150.00	n/a
22-287	3/2/2022	Robertson Erickson	Surveying/civil engineering for HES trash area	\$ 447.50	n/a
22-287	5/27/2022	Robertson Erickson	Surveying/civil engineering for HES trash area	\$ 447.50	n/a
22-287	6/22/2022	Robertson Erickson	Surveying/civil engineering for HES trash area	\$ 1,342.50	n/a
22-287	6/30/2022	Robertson Erickson	Surveying/civil engineering for HES trash area	\$ 2,237.50	n/a
<b>Total expenditures through 6/30/2022</b>				<b>\$ 41,295.00</b>	

\* YES means the expenditure is eligible for state reimbursement using a formula depending on the type of expenditure.

## HAMILTON UNIFIED SCHOOL DISTRICT

<b>Agenda Item Number: 13.a</b>	<b>Date: 6/28/2023</b>
<b>Agenda Item Description:</b> Approve HUSD 2023-24 District Calendar with changes	
<b>Background:</b>  The District regularly creates versions of the annual calendar and brings them before HULC for review and input. Once reviewed by HULC, the most popular version is then brought before the board for final approval. The HUSD 2023-24 District Calendar was adopted on 2/22/23.  It was recently brought to staff's attention that the June 5, 2024 Special Board Meeting falls on the Wednesday of the first week of school. It is requested the calendar be adjusted to reflect the Special Board Meeting in June be held the following week on Wednesday, June 12, 2024.	
<b>Status:</b> Pending board approval.	
<b>Fiscal Impact:</b> n/a	
<b>Educational Impact:</b> n/a	
<b>Recommendation:</b> Recommend board approve HUSD 2023-24 District Calendar with changes.	

# Hamilton Unified School District

## 2023-2024 V 3.0 HULC Quarterly Board Approved 2/22/23

### Fall 2023

Jul-23							Aug-23							Sep-23							Oct-23							Nov-23							Dec-23							
Su	M	T	W	Th	F	S	Su	M	T	W	Th	F	S	Su	M	T	W	Th	F	S	Su	M	T	W	Th	F	S	Su	M	T	W	Th	F	S	Su	M	T	W	Th	F	S	
						1			1	2	3	4	5						1	2	1	2	3	4	5	6	7				1	2	3	4							1	2
2	3	4	5	6	7	8	6	7	8	9	10	11	12	3	4	5	6	7	8	9	8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9	
9	10	11	12	13	14	15	13	14	15	16	17	18	19	10	11	12	13	14	15	16	15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16	
16	17	18	19	20	21	22	20	21	22	23	24	25	26	17	18	19	20	21	22	23	22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23	
23	24	25	26	27	28	29	27	28	29	30	31			24	25	26	27	28	29	30	29	30	31					26	27	28	29	30			24	25	26	27	28	29	30	
30	31					0						13						33							54							70	31						81			

### Spring 2024

Jan-24							Feb-24							Mar-24							Apr-24							May-24							Jun-24						
Su	M	T	W	Th	F	S	Su	M	T	W	Th	F	S	Su	M	T	W	Th	F	S	Su	M	T	W	Th	F	S	Su	M	T	W	Th	F	S	Su	M	T	W	Th	F	S
	1	2	3	4	5	6					1	2	3						1	2		1	2	3	4	5	6				1	2	3	4							1
7	8	9	10	11	12	13	4	5	6	7	8	9	10	3	4	5	6	7	8	9	7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8
14	15	16	17	18	19	20	11	12	13	14	15	16	17	10	11	12	13	14	15	16	14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15
21	22	23	24	25	26	27	18	19	20	21	22	23	24	17	18	19	20	21	22	23	21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22
28	29	30	31				25	26	27	28	29			24	25	26	27	28	29	30	28	29	30					26	27	28	29	30	31		23	24	25	26	27	28	29
						98						117	31					136							153							175	30						180		

<b>Holidays/Breaks:</b>	7/4 4th of July, 9/4 Labor Day, 11/11 Veterans Day (Observed 11/10), 11/20-11/24 Thanksgiving Break, 12/18-1/5 Winter Break, 1/15 Martin Luther King Jr. Day, 2/12 Lincoln's Birthday, 2/19 President's Day, 3/29 Good Friday, 4/1-4/5 Spring Break, 5/27 Memorial Day, 6/19 Juneteenth
<b>1st/Last Day of School</b>	8/15 1st Day of School, 6/7 Last Day of School
<b>Board Meetings</b>	7/26, 8/23, 9/27, 10/4, 10/25, 12/13, 1/24, 2/28, 3/13, 3/27, 4/24, 5/22, 6/5, 6/26
<b>HULC Meetings</b>	10/18, 12/6, 3/20, 5/15
<b>Progress/Report Cards</b>	
<b>Teacher/District In Service:</b>	8/11 (District-wide - No Student Atten.) & 8/14 (Teachers Only - No Student Atten.), 10/23 (District-wide - No Student Atten.), 3/15 (Teachers Only - No Student Atten.)
<b>HES/HHS Prep/PLC Min. Day</b>	8/18, 8/25, 9/1, 9/8, 9/22, 9/29, 10/6, 10/13, 10/20, 11/3, 11/17, 12/1, 12/8, 12/15, 1/12, 1/19, 2/2, 2/9, 2/16, 3/1, 3/22, 4/12, 4/19, 4/26, 5/3, 5/10, 5/17, 5/24
<b>District Minimum Day</b>	9/15, 10/27, 1/26, 2/23, 3/8 6/6 (8th Grade Promotion 7:00pm, HHS Stadium/Teacher Prep), 6/7 (HHS Grad 8:00pm, HHS Stadium/Teacher Prep)

Site Specific Activities
HHS Back to School Night: TBD
HES Back to School Night: TBD (TK-5), TBD (6-8)
HHS Parent Conference Day: TBD
HES Parent Conferences (Min. Day): TBD = 6th - 8th ONLY TBD = TK-5th ONLY
HES Halloween Carnival: TBD
Winter Concert (HHS Gym): TBD
Elementary Christmas Program (HHS Gym): TBD
HES Parent Conferences (Min. Day): TBD = 6th - 8th ONLY TBD = TK - 5th ONLY
HHS Parent Conference Day: TBD

Site Specific Activities ... Continued
Opening of CAASPP Testing Window: TBD
HHS Open House: TBD
Spring Concert: TBD
HES May Dance Festival: TBD
HHS Awards Night: TBD

Classified Holidays	
4th of July: 7/4	Labor Day: 9/4
Veterans Day: 11/11 (obs. 11/10)	Thanksgiving: 11/22-24
Winter Break: 12/25 & 26, 1/1 & 2	MLK Jr.: 1/15
Lincoln's Birthday: 2/12	President's Day: 2/19
Good Friday: 3/29	Memorial Day: 5/27
Juneteenth: 6/19	

LCAP & Budget	Student Days
LCAP Meeting:	180
DELAC/LCAP Meeting:	
LCAP Meeting:	Teacher Staff Dev. Days
LCAP Meeting:	
LCAP Meeting:	4
LCAP Draft Review (Public Comment & Questions to Superintendent):	Total Days
Budget & LCAP Public Hearing: 6/7	
Budget & LCAP Adoption: 6/21	
	184

MISC Information
All Fridays* are minimum days for teacher collaboration/ teacher staff development.

## Hamilton High State Preschool 22-23 Program Self- Evaluation Summary

1. The program self-evaluation was completed by program staff, and reviewed by board members. Teachers, Margrit Vogelesang, Irma Garcia, Mariesa Adams, and Deana Medina, helped complete evaluations, attended trainings, and created goals.
2. **Environmental Rating scale-** All staff completed the evaluation in January 2023. Goals included:
  - a. Encouraging children to communicate by training high school students to ask children about their art work.
  - b. More games organized during free play so children are directed toward positive behavior.
  - c. Add more stuff animals to dramatic play area
  - d. Display 3-D art
  - e. More science / nature using audio books and field trips.
  - f. Reevaluate math box to work with 8 children at table
3. **Desired Results Developmental Profile :** Observations and information was collected in October and April. Parent conferences were conducted twice. Parents help create parent goals and they were incorporated into the lesson plan.  
Goals included:
  - a. Staff attend math educational meetings in January
  - b. Add feeling picture cards, model feelings, describe feelings in a book, name feelings added for social and emotional understanding.
  - c. To improve on letter knowledge children will be dismissed using letter wall, names, sounds, and pointer.
4. **22-23 Early Education Program instrument:** Margrit reviewed the program instrument and created goals were the school was deficient. Goals included:
  - a. An overview plan of a curriculum timeline given to families so they can help children at home.
  - b. Print out results from DRDP's given to families at conference time.
  - c. Staff trainings to address potential biases when observing for DRDP's, ACE's, Frameworks, CLASS, PBIS, and multicultural learners.
  - d. Parent information given out monthly: Library events, toilet training, T-K information, health and social services.
5. **Parent Survey:** Parent survey was completed during spring conference in April, and results shared with families, staff, and board members. Surveys were reviewed and goals created in May.
  - a. Parent would like the program to be full day.
  - b. More parent interaction with games and openers during parent advisory meetings.
  - c. Reevaluate wellness policy of when to send a sick child home.



**Intentionally Left Blank**



## **Program Self-Evaluation Fiscal Year 2022-23**

### **Early Education Division**

For Fiscal Year (FY) 2022–23, CSPP contractors will use the Early Education Division's Program Instrument to conduct the FY 2022-23 Program Self-Evaluation (PSE), and will complete a survey to satisfy the submission requirements for the PSE. The survey will identify how programs met and will continue to meet or did not meet the contract terms and conditions of the California State Preschool Program (CSPP) contract. Along with multiple choice options for items 1-20 in the Program Instrument, contractors will include a written list of tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement, including how those will be addressed in a timely and effective manner, and/or procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards.

All CSPP contractors are required to complete this survey. Please have one (1) staff submit this survey on behalf of your CSPP agency by no later than 5:00 pm on Thursday, June 1, 2023. To complete this survey, responses to all questions are required unless stated otherwise.

If you do not intend to complete the survey in one session, **you must select the Save Responses button located on the bottom of the screen.** Once selected, you will be redirected to a new browser window to enter your email address. You will receive an email with a unique web address for entrance back into the survey. It is recommended that you save the application web address.

For any questions regarding this survey, please reach out to [fy2223pse@cde.ca.gov](mailto:fy2223pse@cde.ca.gov).

### **Contact Information for Executive or Program Director**

**Agency Role of Contact Person:**

Program Director ▼

**First Name of Program Director:**

Margrit

**Last Name of Program Director:**

Vogelesang

**Email Address of Program Director:**

mvogelesang@husdschools.org

**Phone Number of Program Director (999-999-9999):**

530-826-0341

## Agency Information

For the following question, you will be asked to select your lead county from a list. After you select your county, you will be prompted to choose your agency name and vendor number from a list.

**Select your lead county:**

Glenn

**Select your Glenn County agency:**

Hamilton Unified School District

**Select your Glenn County vendor number:**

7656

## Statement of Completion

*By providing an electronic signature, I certify that an annual plan has been developed and implemented for the Program Self-Evaluation (PSE) that includes the use of the Program Instrument (PI), the Desired Results Parent Survey, and the Desired Results Development Profile and age-appropriate Environment Rating Scales for all applicable contract types, per California Code of Regulations, Title 5 (5 CCR), Section 17709.*

*I also certify that all documents required as part of the PSE have been completed and are available for review and/or for submittal upon request, and:*

- The Program Instrument, including Items 1 through 20, as applicable, was used to complete the PSE, and*
- Staff and board members were involved in the PSE process*

**Reminder:** All supporting documents required as part of the PSE (see Statement of Completion) are to be kept on site and **shall not be included** with the submission of the PSE.

**Respondent Electronic Signature**

Margrit Vogelesang

**Submission Date (MM/DD/YYYY)**

05/22/23

**How have staff and board members been involved in the program self-evaluation process? (Select all that apply)**

- Program staff and board members developed a written list of tasks needed to modify the program in order to address all areas that needed improvement
- Meeting(s) were held with board and staff to review program self-evaluation process
- Staff completed and/or reviewed the Environment Rating Scale (ERS) findings, Desired Results Developmental Profile - 2015 (DRDP-15), Parent Surveys, and the Program Instrument and developed an action plan to address areas in need of improvement
- The contractor identified areas that required modification in response to guidance released from CDE, and developed an action plan to respond to any changes in guidance (examples include newly issued Management Bulletins, EED webinars, and email communications)
- A summary of the PSE process and findings was presented to the board and gathered input from board members
- Other

**PSE Fiscal Year 2022-23**

**EED 01: Family Selection**

**Families with children enrolled in the CSPP are selected according to the priorities of that program.**

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed: (Select all that apply)**

- Written admissions policies and procedures
- If applicable, a waitlist has been established and families are enrolled from the waitlist in priority order
- Other

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 01: Family Selection section, including how those will be addressed in a timely and effective manner, or**

**Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

When families inquire about the preschool program, they are given an application which states what the admissions policies and procedures written from title 5. Once the application is returned the child is put onto a waiting list which include rank number, parent name, child's name, date of birth, and phone number. Once enrollment starts, families are called according to their rank number.

## **PSE Fiscal Year 2022-23**

### **EED 02: Family Eligibility Requirements**

**Families with children enrolled in the program have met the eligibility requirements of the contract. A family data file has been established for each family that includes a completed application for services and supporting documentation of eligibility.**

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- Application for Services (CD 9600 or comparable form)
- Records of Eligibility and Family Size (If the site is an approved FRPM site, no documentation for eligibility or need required)
- Proof of California residency
- Income documentation, income calculation work sheet, and birth records
- 5% enrollment reserved for children with exceptional needs (IEP or IFSP)
- Written materials for parents include family eligibility requirements
- Other

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 02: Family Eligibility Requirements section, including how those will be addressed in a timely and effective manner, or**

**Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

When families are enrolled a check list of forms are completed in this order: 9600, Notice of action, total countable income/ income calculation, earnings statements, family size documentation, verification of employment, proof of residency of working parent, and birth certificates. The initial application states general eligibility requirements from title 5. The master list has a reserved check off mark for children with IEP"s.

## PSE Fiscal Year 2022-23

### EED 03: Child Need Requirement Verification for Full-Day CSPP

**Families with children enrolled in full-day services have met the need requirements, if applicable. Certified hours of services correspond to the need of the parent/caretaker, as documented by the contractor at the initial certification and recertification, or at the voluntary request of the family to increase or decrease the hours of need for service.**

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- Completed Application for Services (CD 9600 or comparable form) to include hours of services
- Documentation and Verification of Need for Services (If the site is an approved FRPM site, no documentation for eligibility or need required)
- Need criteria, where applicable, has been documented and verified for one or more of the following: employment (including self-employment), employment in the home or licensed day-care, seeking employment, educational programs, vocational training, parent incapacitation, homeless, seeking permanent housing, exceptional needs, CPS, and/or identified or at-risk
- Written materials for parents
- Other

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 03: Child Need Requirement Verification for Full-Day CSPP section, including how those will be addressed in a timely and effective manner, or**

**Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

N/A; Part day program

## PSE Fiscal Year 2022-23

### EED 04: Correct Fee Assessed

Families with children enrolled are assessed the correct monthly fee according to the current Family Fee Schedule issued by the California Department of Education with the exception of families/children certified in a part-day/part-year CSPP program, families receiving CalWORKs cash aid, and CPS/at-risk families with referral for up to 12 months. Additional payments, in cash or in kind, as a condition of participation shall not be required or collected.

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- Policies and procedures for fee assessment and collection
- Family fee assessed correctly
- Contractor has included on the notice of action the amount of the family fee assessed. The family fee is waived through June 30, 2023 and that family fee will be due beginning July 1, 2023
- Receipts of Fee Collection
- Receipts on the plan for payment of delinquent fees
- Other

**Describe other evidence reviewed in the EED 04: Correct Fee Assessed section not listed above:**

N/A Part day program

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 04: Correct Fee Assessed section, including how those will be addressed in a timely and effective manner, or**  
**Describe procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

N/A; Part day state preschool program

## PSE Fiscal Year 2022-23

### EED 05: Compliance with Due Process

The contractor complies with the program's due process requirements, including: (1) providing parents with written information regarding their responsibility to comply with program rules; (2) issuing a notice of action where appropriate; and (3) establishing procedures for parental appeal of any contractor's decision contained in the notice of action.

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- Written policies and procedures are provided to parents regarding program rules and responsibilities
- Written policies and procedures regarding the parents right to appeal any action taken by the contractor
- A completed Notice of Action (NOA) issued to the parent(s) at initial certification and recertification
- A completed NOA is issued to the parent(s) when there is change of service
- NOAs were sent/delivered to the parent(s) within thirty (30) calendar days from the date the application for services was signed by the parent(s)
- Parents are provided 14 calendar days to appeal when the NOA is hand-delivered, or 19 calendar days to appeal when the NOA is mailed
- Parents are provided instructions on how to request an appeal hearing, as printed on the second page of NOA, form CD 7617 (or comparable form)
- For contractors that have a CSPP contract and a contract type that is administered by California Department of Social Services (CDSS), and the family has a child enrolled in each, two NOAs – one with appeal information for CDE and one with appeal information for CDSS, are issued to the parent(s)
- Other

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 05: Compliance with Due Process section, including how those will be addressed in a timely and effective manner, or Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

During orientation parents are provided with the procedures of program rules regarding attendance, hurtful behavior, health and safety, philosophy, non discrimination policy, and other topics. A notice of action is issued at the time of enrollment, and if services have been changed any time through out the year. Parents are asked if they would like to attain a copy of the appeal form, and offered the parent appeal information pamphlet. The pamphlet will also be added to the parent resource binder located next to the parent board.

## **PSE Fiscal Year 2022-23**

### **EED 06: Recording and Reporting Attendance**

**The program has adopted policies and procedures that are consistent with statutes and regulations on excused and unexcused absences. Documentation of recording and reporting attendance records are consistent with certified hours of enrollment that are established for the child/parent/guardian.**

- Meets requirements
- Needs improvement to meet requirements



**Evidence Reviewed:** *(Select all that apply)*

- Written policies constituting an excused absence for "family emergency" and "in the best interest of the child"
- System to organize and correctly record absences by category; illness of child/parent, court ordered visitation, best interest (limited to 10 days per fiscal year except for CPS and at-risk children) abandonment of care, and family emergency
- Contractor has eliminated unexcused absence policies (5 CCR Section 17819.5)
- Written policy for abandonment of care
- Daily sign in/out sheets are used as primary source documents. The parent or other adult authorized shall enter time of arrival and departure on a sign-in/sign-out sheet and shall sign the sheet using their full signature
- For children dually enrolled in part-day CSPP and/or TK/K: First and last initials of the contractor's authorized representative along with a notation of the time are required to document when a school-age child departs for and returns from school during the day. (If applicable)
- Other

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 06: Recording and Reporting Attendance section, including how those will be addressed in a timely and effective manner, or**  
**Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

The terms family emergency's and abandonment of care will be defined and added to the handbook. A new attendance inventory sheet will be created with court visitations, and abandonment of care. Unexcused absences terms and conditions are removed from handbook. Parents sign in and out children on attendance sheets

## PSE Fiscal Year 2022-23

### EED 07: Parent Involvement and Education

**There is a parent involvement and education component, including the sharing of program goals and structure with families. The program ensures that effective, two-way, comprehensive communication between staff and parents is carried out on a regular basis throughout the program year.**

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- The contractor offers a parent orientation and there is evidence of parent orientations occurring:
- Documentation of at least two (2) individual conferences with parents per year
- Open door policy statement
- Agenda and/or minutes of Parent Advisory Committee meetings
- Sharing of information between staff and parents concerning their child's progress
- Sharing information between staff and parents concerning their child's developmental profile (DRDP)
- Parent Education Meetings
- Other

**Evidence reviewed from parent orientations:** *(Select all that apply)*

- Parent orientation agendas
- Participant sign-in sheets
- Meeting minutes
- Handouts
- Other

**Evidence reviewed from shared information between staff and parents concerning their child's progress:** *(Select all that apply)*

- Parent bulletin board
- Newsletter - hard copy and/or electronic
- Survey
- Other

**Evidence reviewed from Parent Education Meetings:** *(Select all that apply)*

- Topics/Agendas
- Minutes
- Presentations/Materials
- Sign-in Sheets
- Other

**Parent Education opportunities offered to parents during FY 2022-23 (Select all that apply)**

- Developmental domains covered in the Preschool Learning Foundations
- Child behaviors captured in the Desired Results Developmental Profile (DRDP) assessment to support parent observation
- Overview of the program's curriculum approach, including a timeline of learning topics and how to reinforce learning in the families' home
- The purpose of screening tools and family involvement in the screening process, such as the Ages & Stages Questionnaire
- Cultural engagement and fostering a sense of belonging, including uplifting and celebrating family cultures represented in the program
- Importance of bilingualism and strengthening the home language
- Connection to community resources, such as local libraries and community educational events
- Connection to health and social services in the community and an overview of the referral process
- Transitioning to Transitional Kindergarten or Kindergarten settings
- Promoting positive behaviors
- Toileting and potty training
- Other

**Please explain the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 07: Parent Involvement and Education section, including how those will be addressed in a timely and effective manner, or**

**Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

Areas of improvement: 1. A timeline will be created of curriculum to share with parents so they can better support their child. 2. During monthly parent advisory meeting or newsletters, information regarding toilet training, T-K transitioning, and health and social services will be handed out.

## **PSE Fiscal Year 2022-23**

### **EED 08: Health and Social Services**

**The program includes identification of the child and family health and social service needs and makes referrals to appropriate agencies for services. The program conducts follow-up to ensure that identified needs have been met.**

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- Documentation used to identify child and family health and social service needs
- Documentation of referral process and referral list of appropriate agencies for services
- Completed child and/or family health and social service referral documents
- Written referral follow-up procedures
- Documented follow-up with parent to ensure health and social services needs have been met
- Other

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 08: Health and Social Services section, including how those will be addressed in a timely and effective manner, or**

**Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

Needs improvement: Create documents to identify family health and social services need, with check marks of when documents were handed out. Create a written referral follow up procedure, and document how it was followed up. Meet with Glenn county family services to gain more knowledge how others complete EED 08 policies.

## **PSE Fiscal Year 2022-23**

### **EED 09: Site Licensure and License Exempt**

**Each site has a current license issued by the authorized licensing agency or is appropriately exempt from licensure.**

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- Current site or FCCHEN provider's facility license(s), if applicable
- Receipt for payment of the annual licensing fees, if applicable
- Site licensing reports and deficiency clearance(s), if applicable
- Exemption from Title 22 Licensing Requirements issued by the CDE, EED, if applicable
- Exemption from Title 22 Licensing Requirements issued by the CDE, EED posted in classroom, if applicable
- Otherwise exempt from Title 22 Licensing Requirements

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 09: Site Licensure and License Exempt section, including how those will be addressed in a timely and effective manner, or**  
**Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

A current license authorized by licensing agency is posted on the parent board, and on file at the preschool. The main office has the receipt on file. Licensing inspected the school on April 24, 2023 and report will be posted on parent board till May 24.

## PSE Fiscal Year 2022-23

### EED 10: Staff-Child Ratios

**The applicable staff-child ratios are met for each age group. Contractors shall maintain a minimum of: 1:8 adult-child ratio, 1:24 teacher-child ratio. Compliance with these ratios shall be determined based on actual attendance.**

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- Classroom personnel roster
- Classroom observation

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 10: Staff-Child Ratios section, including how those will be addressed in a timely and effective manner, or**  
**Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

There are 24 enrolled preschool students and three staff members. The child ratio schedule CD3705, is located on file with LIC 500 personal report.

## PSE Fiscal Year 2022-23

### EED 11: Environment Rating Scales

**The program shall complete an environment rating scale to measure program quality for the appropriate age group and setting and shall achieve a rating of "Good," defined as scoring at least an average of 5.0 on each subscale of the environment rating scale.**

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- Completed the Environment Rating Scale (ERS) for each classroom and/or Family Child Care Home
- Achieved a minimum average score of "Good" on each subscale (average score of 5.0 or higher) for each classroom and/or Family Childcare Home
- Completed corrective action plan for any ERS subscales that did not achieve a rating of "Good" or score of at least an average of 5.0 for each classroom and/or Family Childcare Home
- Completed ERS Summary of Findings report for each classroom, site, and the agency

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 11: Environment Rating Scales section, including how those will be addressed in a timely and effective manner, or**

**Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

The environment rating scale was completed in February by all staff. Scores were shared during staff meeting. A summary report was created by all staff and written by the director with action steps to to evaluated by June 2. Follow ups will be addressed at the beginning school year 23-24.

## **PSE Fiscal Year 2022-23**

### **EED 12: Nutrition**

**The program provides for the nutritional needs of children in attendance.**

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- Menus showing that nutritious meals and snacks are provided
- Evidence showing that the nutritional requirements specified by the federal Child Care Food Program or the Nutritional School Lunch program are met
- Documentation and/or observation that meals and snacks are culturally and developmentally appropriate for the children being served
- Written policies to parent and/or providers regarding meals/snacks offered, meal service, child nutrition, and no additional fee to parents for meals/snacks served
- Other

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 12: Nutrition section, including how those will be addressed in a timely and effective manner, or Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

The program offers children breakfast and lunch with the components of whole grains, vegetables, fruits, protein, and dairy. Serving size and sugar portions are always evaluated. The months menu is posted on the parent board, given to families monthly, and children write out daily menu on the menu board. Children's allergies are posted in the food supply cabinet, in child's file, and documented on the enrollment check list. A sign is posted of being a nut free classroom. Meal time procedures is posted on the parent board and is reviewed with parents in the handbook.

## **PSE Fiscal Year 2022-23**

### **EED 13: Developmental Profile**

**The program maintains the Desired Results Developmental Profile – 2015 (DRDP – 2015) and Desired Results parent survey data for children and families. The program uses the information to plan and conduct age and developmentally appropriate activities and to monitor family involvement and satisfaction.**

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- Results from the DRDP (2015) are used to plan and conduct age and developmentally appropriate activities. (i.e. lesson plans, concept webs, etc.)
- The Child's Developmental Progress forms for parent conferences (or similar) were individualized for each child
- Classroom/Site/Agency DRDP (2015) Summary of Findings
- Child Portfolios
- Parent-Teacher Conferences
- Other

**Evidence Reviewed from Child Portfolios:** *(Select all that apply)*

- A "child portfolio" with documentation to support the DRDP (2015) assessment including dated entries written anecdotal/observational notes by teachers and parents child's work samples, etc.
- Classroom/Site/Agency Group Data Summaries
- Utilizing DRDP Online
- Other

**Evidence Reviewed from Parent-Teacher Conferences:** *(Select all that apply)*

- Information from the DRDP-2015 is shared with parent
- For each Child Developmental Progress form (or similar) individualization, parental participation, and opportunities for discussion regarding that child's DRDP (2015) are indicated
- Other

**Select areas of strength in your observation, scoring, and using the results of DRDP data:** *(Select all that apply)*

- A bilingual staff person was able to observe dual language learner(s) using their home language
- Any necessary accommodations or adaptation were able to be made for assessing children with disabilities
- Staff were proactive in addressing any potential biases they might encounter when observing children
- Both the lead teacher and assistant teacher were able to provide documentation and discuss ratings for each child
- Multiple sources of documentation were used to complete the DRDP-2015 (e.g., parent observations, teacher observation of behavior, work samples etc.)
- Ratings were completed outside of time with children in the classroom
- Observations of math and literacy skills specifically were able to be embedded in small-group or center-time activities
- Staff were able to practice individualization with children to scaffold them along the developmental continuum within each measure
- Results were communicated to parents by providing printed reports in addition to verbal information during the parent-teacher conference
- Used the DRDP Portfolio App to record and visualize data
- Used the support of a vendor to record and visualize data
- Used results to inform curriculum planning and implementation

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 13: Developmental Profile section, including how those will be addressed in a timely and effective manner, or**

**Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

Area's of improvement: 1. Eight children did not have completed assessments for spring term. 2. Parents did not receive printed reports of DRDP. 3. Training will be given in Sept addressing any potential biases they might encounter when observing.



## EED 14: Staff Qualifications

**Each program staff is qualified for the position they hold. Each program operating two or more sites or family child care homes has a qualified program director. Each program with more than one site has a qualified site supervisor at each site. Each site has qualified teachers.**

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- Personnel Rosters for each Classroom
- Copies of current permits, credentials, or certificates for each teacher, site supervisors, and program director or waiver issued
- Site supervisor qualification waiver issued by the CDE, if applicable
- Program Director qualification waiver issued by the CDE, if applicable

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 14: Staff Qualifications section, including how those will be addressed in a timely and effective manner, or**

**Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

Personal roster, certificates, and credentials are posted on parent board. The director holds a child development program director permit. The teacher and teacher aid have a child development teacher permit.

## PSE Fiscal Year 2022-23

### EED 15: Staff Professional Development Program

**The program has developed and implemented a staff development component for staff.**

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- An orientation plan for new employees
- Agendas, minutes, and sign-in sheets for staff development meetings, workshops and conference attendance
- Identification of training needs of staff or service providers, aligned to the Desired Results System
- Written job descriptions
- Annual written performance evaluations, unless another frequency is specified in their bargaining agreement
- Internal communication system that support each staff with information necessary to carry out their assigned duties
- Other

**Which professional development topic areas did your staff participate in one-time or multi-day workshops or trainings: (Select all that apply)**

- Effective adult-child interactions aligned to the Classroom Assessment Scoring System (CLASS).
- Children's literacy and language development (aligned with the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks)
- Children's developing math and science skills (aligned with the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks)
- Children's social-emotional development (aligned with the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks)
- Implicit bias and culturally- and linguistically-responsive practice
- Adverse Childhood Experiences (ACEs) and trauma- and healing-informed practice to support children's mental health
- Curriculum implementation and learning activity plans aligned to the California Preschool Curriculum Frameworks
- Creating developmentally appropriate environments, aligned to the ERS
- Administration and use of the Desired Results Developmental Profile to inform instruction
- Administration and use of a screening tool, like the Ages & Stages Questionnaire, to identify potential developmental delays
- Support for multilingual learners, including home language development and strategies for a bilingual classroom
- Serving children with disabilities in inclusive settings, including Universal Design for Learning and the Teaching Pyramid
- Strategies to prevent suspensions and expulsions, such as Positive Behavioral Interventions & Strategies (PBIS)
- Engaging racially, culturally- and linguistically-diverse families
- Referral and follow-up procedures for health and social services
- Collecting, analyzing and applying data to inform continuous program quality improvement
- Other

**Which professional development topics areas did you staff receive ongoing, job-embedded coaching (e.g., monthly): (Select all that apply)**

- Effective adult-child interactions aligned to the Classroom Assessment Scoring System (CLASS).
- Children's literacy and language development (aligned with the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks)
- Children's developing math and science skills (aligned with the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks)
- Children's social-emotional development (aligned with the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks)
- Implicit bias and racially, culturally- and linguistically-responsive practice
- Adverse Childhood Experiences (ACEs) and trauma- and healing-informed practice to support children's mental health
- Curriculum implementation and learning activity plans aligned to the California Preschool Curriculum Frameworks
- Creating developmentally-informed environments, aligned to the ERS
- Administration and use of the Desired Results Developmental Profile to inform instruction
- Administration and use of a screening tool, like the Ages & Stages Questionnaire, to identify potential developmental delays
- Support for multilingual learners, including home language development and strategies for a bilingual classroom
- Serving children with disabilities in inclusive settings, including Universal Design for Learning and the Teaching Pyramid
- Strategies to prevent suspensions and expulsions, such as Positive Behavioral Interventions & Strategies (PBIS)
- Engaging racially, culturally- and linguistically-diverse families
- Child and family identification for health and social service needs, written referrals and written follow-up procedures to ensure health and social service needs have been met
- Other

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 15: Staff Professional Development Program section, including how those will be addressed in a timely and effective manner, or**

**Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

Needs Improvement: 1. Calendar and sign in sheets are attained, but no certificates, agendas, or training materials 2. Create more diverse trainings at start of year.

## **PSE Fiscal Year 2022-23**

### **EED 16: Prohibition Against Religious Instruction or Worship**

**The program has developed and implemented a staff development component for staff.**

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- Written information that the program refrains from religious instruction and worship
- Other

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 16: Prohibition Against Religious Instruction or Worship section, including how those will be addressed in a timely and effective manner, or Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

Information is posted on parent board and in handbook that the program refrains from religious instruction and worship.

## **PSE Fiscal Year 2022-23**

### **EED 17: Inventory Records**

**The CSPP contractor maintains an inventory record for all equipment and all non-disposable items with an estimated useful life of more than one year, purchased in whole or in part with early learning and care contract funds, shall be maintained.**

- Meets requirements
- Needs improvements to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- Inventory Record
- Evidence of contractor conducting a physical check of the inventory of equipment within the last two years
- Procedures for procurement of goods and services that prohibit conflicts of interest and ensure competition for non-LEA's

**Inventory Record Acquisition Descriptions of:** *(Select all that apply)*

- Item Description
- Serial or identification number
- Funding source
- Acquisition date
- Cost
- Location of item
- Use
- Current condition
- Transfer, replacement, or disposition of obsolete or unusable equipment

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 17: Inventory Records section, including how those will be addressed in a timely and effective manner, or**  
**Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

Needs Improvement: 1. Funding source needs to be added to equipment inventory form. The closing check list includes checking inventory records. The finance manager documents on a spreadsheet new and used items with serial number, cost location, and current condition. The director signs off after physically checking items of damage, theft, and loss. Checking to maintain good condition of all items. Items on the list are \$500 or more.

## **PSE Fiscal Year 2022-23**

### **EED 18: Program Self-Evaluation Process**

**The program has developed and implemented an annual evaluation plan that addresses any areas identified during the self-evaluation as needing improvement.**

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- Completed Agency Self Evaluation Report or Program Action Plan
- An assessment/written documentation of the program by staff and board members
- Program Review Instrument Findings (EED 1-20)
- Desired Results Developmental Profile Findings
- Environmental Rating Scales Findings
- Desired Results Parent Survey Findings
- An analysis of the findings

**Evidence Reviewed for the analysis of the findings:** *(Select all that apply)*

- A written plan for program improvements identified on the Program Self Evaluation
- Evidence of ongoing monitoring to ensure that items that met requirements on the Program Self-Evaluation continue to meet requirements
- Modifications made for areas identified during the self-evaluation as needing improvement

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 18: Program Self-Evaluation section, including how those will be addressed in a timely and effective manner, or**

**Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

The program self evaluation binder contains results from DRDP, parent survey, ECERS, and early education program instrument, to create yearly goals, and action plans. Results are shared with families and staff. Staff create action plans and implement. The year ends with follow up to see if the plan needs to be carried into the following school year.

## PSE Fiscal Year 2022-23

### EED 19: Fiscal Reporting

**The program has submitted fiscal attendance and accounting reports for each contract to CDE consistent with the laws for state or federal fiscal reporting and accounting.**

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- Evidence that expenditures and claims for reimbursement are substantiated with supporting documentation
- Fiscal attendance and accounting reports are submitted on time

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 19: Fiscal Reporting section, including how those will be addressed in a timely and effective manner, or**

**Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

The finance office manager submits attendance and accounting reports.

## PSE Fiscal Year 2022-23

## EED 20: Annual Fiscal Audit

The program has submitted to CDE's Office of External Audits an acceptable financial and compliance audit.

- Meets requirements
- Needs improvement to meet requirements

**Evidence Reviewed:** *(Select all that apply)*

- Evidence that the annual Fiscal Audit was submitted to CDE timely
- If applicable, follow-up to any findings identified in the audit report

**Describe the tasks needed to modify the program in order to address all areas identified through the PSE process as needing improvement in the EED 20: Annual Fiscal Audit section, including how those will be addressed in a timely and effective manner, or**

**Describe the procedures for the ongoing monitoring of the program to ensure that areas of the program that are satisfactory continue to meet standards:**

The finance office manger submits annual audits on time.

## Authorization Page

- By providing an electronic signature, I authorize that the responses provided in this survey were accurate to the best of my knowledge regarding my agency's Program Self-Evaluation for Fiscal Year 2022-23.*

**Respondent Electronic Signature**

Margrit Vogelesang

**Submission Date (MM/DD/YYYY)**

May 22, 23

**Print a copy of your completed expenditure report for your records before submitting it.**

**Note:** By selecting the Print button below, you will be redirected to a new browser window to print the report. You must return to the previous browser window to submit your survey to the CDE.

Questions about the expenditure report can be directed to [fy2223pse@cde.ca.gov](mailto:fy2223pse@cde.ca.gov).



Once you select the **Submit** button below, your survey responses will be sent to the California Department of Education and you will be redirected to the Early Education Division Web Page. An automatically generated email will be sent to the email address provided on your report to confirm your submission. Please check your email account's spam folder if you do not receive a confirmation email to your inbox.

## HAMILTON UNIFIED SCHOOL DISTRICT

<b>Agenda Item Number: 13. c</b>	<b>Date: 6/28/2023</b>
<b>Agenda Item Description:</b> Appoint Lora Fox to serve on Citizens' Bond Oversight Committee	
<b>Background:</b> With the passing of Measure "C" on November 6, 2018, state law required that Hamilton Unified School District appoint a Citizens' Bond Oversight Committee to review the District's expenditure of bond proceeds.  Per <a href="#">Education Code 15278-15282</a> , the committee must consist of at least seven (7) members who shall serve for a minimum term of two (2) years, without compensation, for no more than three (3) consecutive terms.  <b>Committee Responsibilities</b>  In accordance with Education Code Section 15278(b), the Citizens' Oversight Committee shall: <ul style="list-style-type: none"><li>• Actively inform the public concerning the expenditure of bond revenues.</li><li>• Review and report on the proper expenditure of taxpayers' money for school construction.</li><li>• Advise the public as to whether the District is in compliance with applicable laws, rules and regulations.</li><li>• Ensure that Bond funds are spent only on projects listed in the Bond Project Lists</li><li>• Monitor progress of Bond projects</li><li>• Receive and review the annual performance and financial audits of bond projects.</li><li>• Provide information to the public on the progress of Bond projects and expenditures of Bond funds.</li></ul> Application on file at the Hamilton Unified School District Office.  All committee appointments are made by the Board of Education from applications submitted to the District.	
<b>Status:</b> Pending board approval	
<b>Fiscal Impact:</b> n/a	
<b>Educational Impact:</b> n/a	
<b>Recommendation:</b> Recommend board appoint Lora Fox to serve on the Citizens' Bond Oversight Committee	

## HAMILTON UNIFIED SCHOOL DISTRICT

<b>Agenda Item Number: 13. d</b>	<b>Date: 6/28/2023</b>
<b>Agenda Item Description:</b> 2021-22 Measure F Bond Building Fund Audit Report.	
<p><b>Background:</b> In 2000, California voters passed Proposition 39, which amended Article XIII of the California Constitution to require each school district that passes a general obligation bond under 55 percent majority rule to conduct two independent annual audits. One audit examines finances; while the other focuses on the performance of the bond program to ensure that general obligation bond money was expended appropriately on the specific projects listed during the election campaign.</p> <p>The auditors believe the financial statements present fairly, in all material respects, the financial position of the Measure F Bond Building Fund of Hamilton Unified School District, as of June 30, 2022.</p> <p>The auditors also believe Hamilton Unified School District complied, in all material respects, with the types of compliance requirements for a performance audit that are applicable to the Measure F Bond Building Fund for the year ended June 30, 2022.</p> <p>There were no financial statement findings or performance audit findings for 2021-22.</p> <p>The 2021-22 Measure F Bond Building Fund Audit Report will be given to the Citizens' Bond Oversight Committee.</p> <p>The independent financial and performance audits should be submitted each year to the Citizens' Bond Oversight Committee by March 31. This audit was completed later than normal due to the GCOE cyberattack in May 2022.</p>	
<b>Status:</b> Pending board approval.	
<b>Fiscal Impact:</b> There were no financial statement audit findings. As a result, there was no fiscal impact.	
<b>Educational Impact:</b> The effective management of the District's resources allows our students a safe, rigorous, and engaging educational experience that promotes student academic success, respect, and citizenship in a caring environment.	
<b>Recommendation:</b> Recommend board approve the 2021-22 Measure F Bond Building Fund Audit Report.	

May 31, 2023

Board of Trustees  
Hamilton Unified School District  
Hamilton, California

We have audited the financial statements of the Measure F Bond Building Fund of the Hamilton Unified School District (the "District") for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 31, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2022. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

#### ***Difficulties Encountered in Performing the Audit***

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

#### ***Corrected and Uncorrected Misstatements***

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

#### ***Disagreements with Management***

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

#### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated May 31, 2023.

#### ***Management Consultations with Other Independent Accountants***

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

**Significant Audit Matters (continued)**

***Other Audit Findings or Issues***

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

**Restriction on Use**

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

Very truly yours,

*Christy White, Inc.*

Christy White, Inc.  
San Diego, California



**HAMILTON UNIFIED SCHOOL DISTRICT  
MEASURE F BOND BUILDING FUND**

**AUDIT REPORT**

**FOR THE YEAR ENDED  
JUNE 30, 2022**

**HAMILTON UNIFIED SCHOOL DISTRICT  
MEASURE F BOND BUILDING FUND  
TABLE OF CONTENTS  
JUNE 30, 2022**

---

	<u>Page</u>
Introduction and Citizens' Oversight Committee Member Listing .....	1
Independent Auditors' Report.....	2

**FINANCIAL SECTION**

Balance Sheet .....	4
Statement of Revenues, Expenditures and Changes in Fund Balance .....	5
Notes to Financial Statements .....	6

**OTHER INDEPENDENT AUDITORS' REPORTS**

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	11
Independent Auditors' Report on Performance .....	13

**AUDIT PROCEDURES AND RESULTS SECTION**

Audit Procedures and Results .....	14
------------------------------------	----

**FINDINGS AND RECOMMENDATIONS SECTION**

Schedule of Findings and Recommendations .....	16
--	----

**HAMILTON UNIFIED SCHOOL DISTRICT  
 MEASURE F BOND BUILDING FUND  
 INTRODUCTION AND CITIZENS' OVERSIGHT COMMITTEE MEMBER LISTING  
 JUNE 30, 2022**

---

The Hamilton Unified School District was established on July 1, 2009 upon the unification of Hamilton High School District and Hamilton Elementary School District. The boundaries of the former districts changed in accordance with the approved plan of unification. The District is located in Glenn County and is currently operating one high school, one elementary school, two community day schools, one continuation high school, one preschool, and an adult education program. There were no boundary changes during the fiscal year.

In an election held on November 6, 2018, the voters authorized the District to issue and sell not more than \$7,000,000 principal amount of general obligation bonds. These bonds were issued to acquire land and facilities for school and educational uses, improvement and modernization of classrooms and school facilities, improvement to health and safety including lighting and fire suppression systems, and upgrades and modernization to agricultural facilities.

Series A was issued on June 5, 2019 for \$2,200,000 with interest rate of 4%. The original issuance consisted of \$645,000 in current interest serial bonds and \$1,555,000 in current interest term bonds. The bonds have a final maturity date of August 1, 2053. At June 30, 2022 the principal amount outstanding was \$1,845,000.

The Citizens' Oversight Committee had the following members as of June 30, 2022:

<b>Name</b>	<b>Title</b>	<b>Representation</b>
Froylan, Mendoza	Chair	Parent Representative
Rosalinda Sanchez	Vice Chair	Parent and PTA/PTO Representative
Vicky Casillas	Member	Community At-Large
Scott Miller	Member	Community At-Large
Gee Singh		Business Organization Representative
*Vacant		Senior Citizens' Organization Representative





Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

## INDEPENDENT AUDITORS' REPORT

Measure F Citizens' Oversight Committee and  
Governing Board Members of the  
Hamilton Unified School District  
Hamilton, California

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of the Measure F Bond Building Fund of Hamilton Unified School District (the "District"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure F Bond Building Fund of Hamilton Unified School District, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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

#### *Emphasis of Matter*

As discussed in Note 1A, the financial statements present only the Measure F Bond Building Fund and do not purport to, and do not present fairly the financial position of the Hamilton Unified School District, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

#### *Responsibilities of Management for the Financial Statements*

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

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters specific to the Measure F Bond Building Fund. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance specific to the Measure F Bond Building Fund.

### ***Report of Other Legal and Regulatory Requirements***

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have issued our performance audit dated May 31, 2023 on our consideration of the District's compliance with the requirements of Proposition 39 as it directly relates to the Measure F Bond Building Fund. That report is an integral part of our audit of the Measure F Bond Building Fund of Hamilton Unified School District, as of and for the year ended June 30, 2022, and should be considered in assessing the results of our financial audit.

*Christy White, Inc.*

San Diego, California  
May 31, 2023

---

## **FINANCIAL SECTION**

---

**HAMILTON UNIFIED SCHOOL DISTRICT  
MEASURE F BOND BUILDING FUND  
BALANCE SHEET  
JUNE 30, 2022**

---

<b>ASSETS</b>	
Cash and investments	\$ 278,396
Accounts receivable	400
<b>Total Assets</b>	<b>\$ 278,796</b>
<b>LIABILITIES</b>	
Accrued liabilities	\$ 2,238
<b>Total Liabilities</b>	<b>2,238</b>
<b>FUND BALANCES</b>	
Restricted for Measure F Projects	276,558
<b>Total Fund Balances</b>	<b>276,558</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 278,796</b>

The accompanying notes to financial statements are an integral part of this statement.

**HAMILTON UNIFIED SCHOOL DISTRICT  
 MEASURE F BOND BUILDING FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 FOR THE YEAR ENDED JUNE 30, 2022**

---

<b>REVENUES</b>	
Interest income	\$ 2,057
<b>Total Revenues</b>	<u>2,057</u>
<b>EXPENDITURES</b>	
Current	
Facilities acquisition and construction	41,295
<b>Total Expenditures</b>	<u>41,295</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(39,238)</u>
<b>Other Financing Sources (Uses)</b>	
Transfers in	50,000
<b>Net Financing Sources (Uses)</b>	<u>50,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	10,762
<b>Fund Balance - Beginning</b>	<u>265,796</u>
<b>Fund Balance - Ending</b>	<u>\$ 276,558</u>

The accompanying notes to financial statements are an integral part of this statement.

**HAMILTON UNIFIED SCHOOL DISTRICT  
MEASURE F BOND BUILDING FUND  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

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

An oversight committee to the District's Governing Board and Superintendent, called the Citizens' Oversight Committee (COC), was established pursuant to the requirements of state law and the provisions of the Measure F bond. The COC is required by state law to actively review and report on the proper expenditure of taxpayers' money for school construction. The COC provides oversight and advises the public whether the District is spending the Measure F bond funds for school capital improvements within the scope of projects outlined in the Measure F bond project list. In fulfilling its duties, the COC reviews, among other things, the District's annual performance and financial audits of Measure F activity.

The statements presented are for the individual Measure F Bond Building Fund of the District, consisting of the net construction proceeds of Election 2018 Series A, as issued by the District, through the County of Glenn, and are not intended to be a complete presentation of the District's financial position or results of operations. There are no related parties or component units included in this financial statement presentation.

**B. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

**C. Cash and Cash Equivalents**

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

**D. Interfund Balances**

Receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds."

**E. Accrued Liabilities**

In general, payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the fund.



**HAMILTON UNIFIED SCHOOL DISTRICT  
 MEASURE F BOND BUILDING FUND  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2022**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**F. Fund Balance**

Under GASB Statement No. 54, fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The fund balance in Measure F is considered restricted.

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

**G. Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

**H. Estimates**

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

**I. Budgetary Data**

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

**NOTE 2 – CASH AND INVESTMENTS**

Cash and investments as of June 30, 2022 consisted of the following:

Investment in county treasury	\$ 278,396
<b>Total cash and investments</b>	<b>\$ 278,396</b>

**A. Policies and Practices**

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

HAMILTON UNIFIED SCHOOL DISTRICT  
 MEASURE F BOND BUILDING FUND  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2022

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**A. Policies and Practices (continued)**

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

**B. General Authorizations**

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

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

**C. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$277,771 and an amortized book value of \$278,396. The average weighted maturity for this pool was not available.



**HAMILTON UNIFIED SCHOOL DISTRICT  
 MEASURE F BOND BUILDING FUND  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2022**

---

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**D. Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2022, the pooled investments in the County Treasury were rated not rated.

**E. Fair Value**

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

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

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

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

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

The District's fair value measurements at June 30, 2022 were as follows:

	<b><u>Uncategorized</u></b>
Investment in county treasury	<u>\$ 277,771</u>
<b>Total fair market value of investments</b>	<b><u>\$ 277,771</u></b>

**HAMILTON UNIFIED SCHOOL DISTRICT  
 MEASURE F BOND BUILDING FUND  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2022**

---

**NOTE 3 – ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2022 consisted of the following:

Local Government		
Other local sources	\$	400
<b>Total</b>	<b>\$</b>	<b>400</b>

**NOTE 4 – INTERFUND TRANSACTIONS**

The General Fund transferred \$50,000 to the Measure F Bond Building Fund to repay prior year transfer.

**NOTE 5 – ACCRUED LIABILITIES**

Accrued liabilities at June 30, 2022 consisted of the following:

Vendors payable	\$	2,238
<b>Total</b>	<b>\$</b>	<b>2,238</b>

**NOTE 6 – COMMITMENTS AND CONTINGENCIES**

**A. Litigation**

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2022.

**B. Construction Commitments**

As of June 30, 2022, the District had no commitments with respect to unfinished capital projects.

---

## **OTHER INDEPENDENT AUDITORS' REPORTS**

---



Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Independent Auditors' Report

Measure F Citizens' Oversight Committee and  
Board of Trustees of the  
Hamilton Unified School District  
Hamilton, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure F Bond Building Fund of Hamilton Unified School District (the "District"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Hamilton Unified School District's basic financial statements of the Measure F Bond Building Fund, and have issued our report thereon dated May 31, 2023.

***Emphasis of Matter***

As discussed in Note 1, the financial statements of the Measure F Bond Building Fund of Hamilton Unified School District are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of the District as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements of the Measure F Bond Building Fund of Hamilton Unified School District, we considered Hamilton Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements of the Measure F Bond Building Fund, but not for the purpose of expressing an opinion on the effectiveness of Hamilton Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Hamilton Unified School District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements of the Measure F Bond Building Fund are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Christy White, Inc.*

San Diego, California  
May 31, 2023



Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

## REPORT ON PERFORMANCE

### Independent Auditors' Report

Measure F Citizens' Oversight Committee and  
Governing Board Members of the  
Hamilton Unified School District  
Hamilton, California

We were engaged to conduct a performance audit of the Measure F Bond Building Fund of Hamilton Unified School District (the "District") for the year ended June 30, 2022.

We conducted this performance audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the District, in all significant respects, expended Measure F Bond Building Fund only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. The procedures performed and the related results are further described in the accompanying audit procedures and results section.

This report is intended solely for the information and use of the District, and is not intended to be and should not be used by anyone other than this specified party.

*Christy White, Inc.*

San Diego, California  
May 31, 2023

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)

---

## **AUDIT PROCEDURES AND RESULTS SECTION**

---



**HAMILTON UNIFIED SCHOOL DISTRICT  
MEASURE F BOND BUILDING FUND  
AUDIT PROCEDURES AND RESULTS  
FOR THE YEAR ENDED JUNE 30, 2022**

---

**SECTION I – FINANCIAL AUDIT PROCEDURES AND RESULTS**

**Financial Statements**

As mentioned in the Report on Financial Statements, we have issued an unmodified opinion over the financial statements of the Measure F Bond Building Fund as of and for the year ended June 30, 2022.

**Internal Control Evaluation**

We tested internal controls over financial reporting and compliance with laws, regulations, or provisions of contracts or agreements and have determined through our inquiry of management and our evaluation of District processes that no significant deficiencies were noted.

**SECTION II – PERFORMANCE AUDIT PROCEDURES AND RESULTS**

**Facility Project Expenditures**

We selected a representative sample of expenditures charged to the Measure F Bond Building Fund and reviewed supporting documentation to ensure funds were properly expended on specific project(s) listed in the text of the Measure F ballot.

We tested approximately \$22,740 of non-personnel expenditures or 55% of total 2021-22 Measure F Bond Building Fund expenditures for validity, allowability and accuracy and concluded that the sampled expenditures were in compliance with the terms of Measure F ballot language, the District approved facilities plan, and applicable state laws and regulations.

**Personnel Expenditures**

Based on review of expenditure information, we noted that there were no salaries or benefits charged to the Measure F Bond Building Fund during the fiscal year ended June 30, 2022. Audit procedures over personnel expenditures was not applicable.



**HAMILTON UNIFIED SCHOOL DISTRICT  
MEASURE F BOND BUILDING FUND  
AUDIT PROCEDURES AND RESULTS, continued  
FOR THE YEAR ENDED JUNE 30, 2022**

---

**SECTION II – PERFORMANCE AUDIT PROCEDURES AND RESULTS (continued)**

**Contract and Bid Procedures**

We inquired with management and reviewed related documents to determine that there were no Measure F bids awarded during the year ended June 30, 2022.

Based on our review of overall expenditures and projects by vendor, no instances or possible indications of bid-splitting were identified. The District appears to be properly reviewing projects and applying appropriate procedures over contract and bidding procedures.

**Contracts and Change Orders**

We reviewed a listing of contracts and change orders during the fiscal year ended June 30, 2022 and selected a sample to ensure that change orders were properly approved and in accordance with District policies. Additionally, cumulative change orders for any given contract were reviewed to ensure that total change orders did not exceed ten percent of the total original contract.

We reviewed a total of two (2) change orders for the Hamilton City Elementary Project and verified that the total of the change orders did not exceed ten percent of the total contract with Steel-Crete, Inc. All change orders were properly reviewed and approved by management and the governing board in accordance with District policy.

---

## **FINDINGS AND RECOMMENDATIONS SECTION**

---

**HAMILTON UNIFIED SCHOOL DISTRICT  
MEASURE F BOND BUILDING FUND  
SCHEDULE OF FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2022**

---

**PART I – FINANCIAL STATEMENT FINDINGS**

There were no financial statement findings for the year ended June 30, 2022.

**PART II – PERFORMANCE AUDIT FINDINGS**

There were no findings or recommendations related to local school construction bonds for the year ended June 30, 2022.

**PART III – PRIOR AUDIT FINDINGS**

There were no findings and recommendations for the year ended June 30, 2021.

## HAMILTON UNIFIED SCHOOL DISTRICT

<b>Agenda Item Number: 13. e</b>	<b>Date: 6/28/2023</b>
<b>Agenda Item Description:</b> Approval of June 30, 2022 Audit Report	
<b>Background:</b> An annual independent financial audit is required of all K-12 local educational agencies in California. Audits of the prior fiscal year must be filed with the California Department of Education, the State Controller's Office, and the local County Superintendent by December 15 each year. Due to the GCOE cyberattack, the audit deadline was extended to May 31, 2023. The 2021-22 independent audit is being brought to the June board meeting for approval. The auditors believe the financial statements present fairly, in all material aspects, the financial position of the district as of June 30, 2022. There are no audit findings.	
<b>Status:</b> Pending board approval.	
<b>Fiscal Impact:</b> There were no financial statement audit findings thus no financial impact.	
<b>Educational Impact:</b> The effective management of the District's resources allows our students a safe, rigorous, and engaging educational experience that promotes student academic success, respect, and citizenship in a caring environment.	
<b>Recommendation:</b> Recommend board approve the June 30, 2022 Audit Report.	

May 31, 2023

Board of Education  
Hamilton Unified School District  
Hamilton City, California

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Hamilton Unified School District for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 1, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant Audit Matters**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Hamilton Unified School District are described in Note 1 to the financial statements. No new accounting policies that impacted the financial statements were adopted and the application of existing policies was not changed during 2022. We noted no transactions entered into by Hamilton Unified School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

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

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

## **Significant Audit Matters (continued)**

### **Qualitative Aspects of Accounting Practices (continued)**

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

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

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

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

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

### **Difficulties Encountered in Performing the Audit**

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

### **Corrected and Uncorrected Misstatements**

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

### **Disagreements with Management**

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

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated May 31, 2023.

### **Management Consultations with Other Independent Accountants**

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

### **Other Audit Findings or Issues**

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

**Other Matters**

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

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

**Restriction on Use**

This information is intended solely for the information and use of the Governing Board and management of Hamilton Unified School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Christy White, Inc." The signature is written in a cursive, flowing style.

Christy White, Inc.  
San Diego, California

# HAMILTON UNIFIED SCHOOL DISTRICT

AUDIT REPORT  
JUNE 30, 2022





**HAMILTON UNIFIED SCHOOL DISTRICT  
TABLE OF CONTENTS  
JUNE 30, 2022**

---

**FINANCIAL SECTION**

Report on the Audit of the Financial Statements ..... 1  
 Management’s Discussion and Analysis..... 4  
 Basic Financial Statements  
     Government-wide Financial Statements  
         Statement of Net Position..... 11  
         Statement of Activities ..... 12  
     Fund Financial Statements  
         Governmental Funds – Balance Sheet ..... 13  
         Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position..... 14  
         Governmental Funds – Statement of Revenues, Expenditures, and Changes in Fund Balances ..... 15  
         Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and  
         Changes in Fund Balances to the Statement of Activities ..... 16  
 Notes to Financial Statements ..... 18

**REQUIRED SUPPLEMENTARY INFORMATION**

General Fund – Budgetary Comparison Schedule ..... 50  
 Schedule of Changes in Total OPEB Liability and Related Ratios ..... 51  
 Schedule of the District’s Proportionate Share of the Net Pension Liability - CalSTRS ..... 52  
 Schedule of the District’s Proportionate Share of the Net Pension Liability - CalPERS ..... 53  
 Schedule of District Contributions - CalSTRS ..... 54  
 Schedule of District Contributions - CalPERS ..... 55  
 Notes to Required Supplementary Information ..... 56

**SUPPLEMENTARY INFORMATION**

Schedule of Expenditures of Federal Awards..... 58  
 Schedule of Average Daily Attendance (ADA) ..... 59  
 Schedule of Instructional Time ..... 60  
 Schedule of Financial Trends and Analysis ..... 61  
 Reconciliation of Annual Financial and Budget Report with Audited Financial Statements ..... 62  
 Combining Statements – Non-Major Governmental Funds  
     Combining Balance Sheet ..... 63  
     Combining Statement of Revenues, Expenditures, and Changes in Fund Balances ..... 64  
 Local Education Agency Organization Structure ..... 65  
 Notes to Supplementary Information ..... 66

**HAMILTON UNIFIED SCHOOL DISTRICT  
TABLE OF CONTENTS  
JUNE 30, 2022**

---

**OTHER INDEPENDENT AUDITORS' REPORTS**

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on  
an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* ..... 68  
Report on Compliance For Each Major Federal Program; and Report on Internal Control Over  
Compliance Required by the Uniform Guidance ..... 70  
Report on State Compliance ..... 73

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

Summary of Auditors' Results ..... 77  
Financial Statement Findings ..... 78  
Federal Award Findings and Questioned Costs ..... 79  
State Award Findings and Questioned Costs ..... 80  
Summary Schedule of Prior Audit Findings ..... 81

---

## **FINANCIAL SECTION**

---



Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

## REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

### Independent Auditors' Report

Governing Board  
Hamilton Unified School District  
Hamilton City, California

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

##### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Hamilton Unified School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Hamilton Unified School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Hamilton Unified School District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### ***Basis for Opinions***

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

##### ***Responsibilities of Management for the Financial Statements***

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

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

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

### ***Required Supplementary Information***

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

### **Supplementary Information**

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 31, 2023 on our consideration of the Hamilton Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Hamilton Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hamilton Unified School District's internal control over financial reporting and compliance.

*Christy White, Inc.*

San Diego, California  
May 31, 2023

# HAMILTON UNIFIED SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

## INTRODUCTION

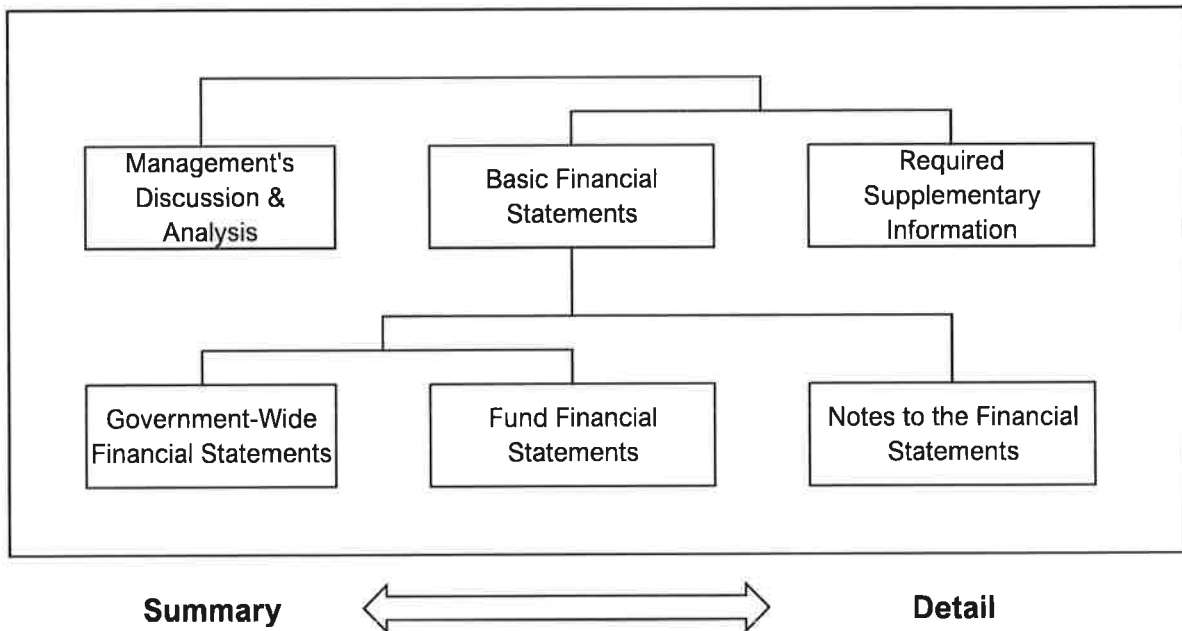
Our discussion and analysis of Hamilton Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2022. It should be read in conjunction with the District's financial statements, which follow this section.

## FINANCIAL HIGHLIGHTS

- The District's net position was \$1,371,423 at June 30, 2022. This was an increase of \$1,543,500 from the prior year.
- Overall revenues were \$12,078,983 which exceeded expenses of \$10,535,483.

## OVERVIEW OF FINANCIAL STATEMENTS

### Components of the Financial Section



**HAMILTON UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2022**

---

**OVERVIEW OF FINANCIAL STATEMENTS (continued)**

**Components of the Financial Section (continued)**

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

- ▶ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
  
- ▶ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
  - ▶ **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

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

**Government-Wide Statements**

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

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

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



**HAMILTON UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2022**

---

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE**

**Net Position**

The District's net position was \$1,371,423 at June 30, 2022, as reflected in the table below. Of this amount, \$(6,218,198) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	<b>Governmental Activities</b>		
	<b>2022</b>	<b>2021</b>	<b>Net Change</b>
<b>ASSETS</b>			
Current and other assets	\$ 5,915,320	\$ 5,627,119	\$ 288,201
Capital assets	10,663,815	7,949,282	2,714,533
<b>Total Assets</b>	<b>16,579,135</b>	<b>13,576,401</b>	<b>3,002,734</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>2,819,567</b>	<b>3,251,049</b>	<b>(431,482)</b>
<b>LIABILITIES</b>			
Current liabilities	1,686,599	2,083,804	(397,205)
Long-term liabilities	11,737,649	14,354,878	(2,617,229)
<b>Total Liabilities</b>	<b>13,424,248</b>	<b>16,438,682</b>	<b>(3,014,434)</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>4,603,031</b>	<b>560,845</b>	<b>4,042,186</b>
<b>NET POSITION</b>			
Net investment in capital assets	5,969,155	5,808,356	160,799
Restricted	1,620,466	1,562,441	58,025
Unrestricted	(6,218,198)	(7,542,874)	1,324,676
<b>Total Net Position</b>	<b>\$ 1,371,423</b>	<b>\$ (172,077)</b>	<b>\$ 1,543,500</b>

**HAMILTON UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2022**

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position**

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

	<b>Governmental Activities</b>		
	<b>2022</b>	<b>2021</b>	<b>Net Change</b>
<b>REVENUES</b>			
Program revenues			
Charges for services	\$ 154,101	\$ 135,512	\$ 18,589
Operating grants and contributions	2,710,019	3,090,782	(380,763)
General revenues			
Property taxes	2,124,166	2,264,021	(139,855)
Unrestricted federal and state aid	6,669,930	6,049,130	620,800
Other	420,767	208,694	212,073
<b>Total Revenues</b>	<b>12,078,983</b>	<b>11,748,139</b>	<b>330,844</b>
<b>EXPENSES</b>			
Instruction	5,388,361	5,913,463	(525,102)
Instruction-related services	1,117,379	1,160,859	(43,480)
Pupil services	1,206,739	1,129,651	77,088
General administration	633,949	897,839	(263,890)
Plant services	979,042	937,407	41,635
Ancillary and community services	260,246	126,239	134,007
Debt service	73,132	97,619	(24,487)
Other outgo	876,635	961,446	(84,811)
<b>Total Expenses</b>	<b>10,535,483</b>	<b>11,224,523</b>	<b>(689,040)</b>
<b>Change in net position</b>	<b>1,543,500</b>	<b>523,616</b>	<b>1,019,884</b>
<b>Net Position - Beginning</b>	<b>(172,077)</b>	<b>(695,693)</b>	<b>523,616</b>
<b>Net Position - Ending</b>	<b>\$ 1,371,423</b>	<b>\$ (172,077)</b>	<b>\$ 1,543,500</b>

The cost of all our governmental activities this year was \$10,535,483 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only \$2,124,166 because a portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.

**HAMILTON UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2022**

---

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)**

**Changes in Net Position (continued)**

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

	<b>Net Cost of Services</b>	
	<b>2022</b>	<b>2021</b>
Instruction	\$ 4,080,813	\$ 3,591,558
Instruction-related services	942,608	900,518
Pupil services	360,186	769,778
General administration	605,498	878,141
Plant services	795,054	838,280
Ancillary and community services	(18,110)	(17,746)
Debt service	73,132	97,619
Transfers to other agencies	832,182	940,081
<b>Total</b>	<b>\$ 7,671,363</b>	<b>\$ 7,998,229</b>

**FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR FUNDS**

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$4,533,319, which is more than last year's ending fund balance of \$3,945,975. The District's General Fund had \$2,241,189 less in operating revenues than expenditures, along with net financing sources (uses) of \$2,938,728, for a net increase in fund balance of \$697,539 for the year ended June 30, 2022.

**CURRENT YEAR BUDGET 2021-2022**

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

**HAMILTON UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2022**

**CAPITAL ASSETS AND LONG-TERM LIABILITIES**

**Capital Assets**

By the end of 2021-2022 the District had invested \$10,663,815 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2022	2021	Net Change
<b>CAPITAL ASSETS</b>			
Land	\$ 1,486,608	\$ 1,486,608	\$ -
Construction in progress	370,715	315,679	55,036
Land improvements	713,296	646,205	67,091
Buildings & improvements	10,709,108	10,575,937	133,171
Furniture & equipment	5,286,189	2,274,547	3,011,642
Less: Accumulated depreciation	(7,902,101)	(7,349,694)	(552,407)
<b>Total Capital Assets</b>	<b>\$ 10,663,815</b>	<b>\$ 7,949,282</b>	<b>\$ 2,714,533</b>

**Long-Term Liabilities**

At year-end, the District had \$11,737,649 in long-term liabilities, a decrease of 18.23% from last year – as shown in the table below. More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.

	Governmental Activities		
	2022	2021	Net Change
<b>LONG-TERM LIABILITIES</b>			
Total general obligation bonds	\$ 1,975,950	\$ 2,397,842	\$ (421,892)
Financed purchases	2,995,268	8,880	2,986,388
Early retirement incentive	240,837	340,824	(99,987)
Compensated absences	45,383	37,687	7,696
Total OPEB liability	2,295,784	2,753,694	(457,910)
Net pension liability	4,458,275	9,180,563	(4,722,288)
Less: current portion of long-term liabilities	(273,848)	(364,612)	90,764
<b>Total Long-term Liabilities</b>	<b>\$ 11,737,649</b>	<b>\$ 14,354,878</b>	<b>\$ (2,617,229)</b>

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health.

In its September 2022 quarterly report, the UCLA Anderson Forecast stated the U.S. economy was likely to muddle along with below-trend growth and continued high inflation over the next twelve months. No recession is forecast at this time; however, the possibility still exists that persistent inflation and aggressive interest rate policy will lead to a hard landing of the economy, potentially triggering a recession. In California, defense spending and technology demands will likely keep the economy growing.

**HAMILTON UNIFIED SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
FOR THE YEAR ENDED JUNE 30, 2022**

---

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (continued)**

Fiscal policy for the funding of public education changes annually based on fluctuations in State revenues. The May 2022 Budget Revision includes total funding of \$128.3 billion (\$78.4 billion General Fund and \$49.9 billion other funds) for all K-12 education programs, additionally, the revised spending plan further accelerates the implementation of the "California for All Kids" plan, which is a whole-child support framework designed to target inequities in educational outcomes among students from different demographic backgrounds and empower parents and families with more options and services. The Proposition 98 Guarantee continues to be in Test 1 for 2021-22 and 2022-23. To accommodate enrollment increases related to the expansion of transitional kindergarten, the Governor's Budget proposed re-benching the Test 1 percentage to increase the percentage of General Fund revenues due to the Guarantee, from 38.03 percent to approximately 38.4 percent. The May Revision updates the increased Test 1 percentage from approximately 38.4 percent to approximately 38.3 percent. At May Revision, the 2022-23 cost-of-living adjustment (COLA) is updated to 6.56 percent, the largest COLA in the history of LCFF.

The District participates in state employee pensions plans, California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2022. The amount of the liability is material to the financial position of the District. The CalSTRS projected employer contribution rate for 2022-23 is 19.10 percent. The CalPERS projected employer contribution rate for 2022-23 is 25.37 percent. The projected increased pension costs to school employers remain a significant fiscal factor.

Enrollment can fluctuate due to factors such as population growth, competition from private, parochial, inter-district transfers in or out, economic conditions and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to make adjustments in fixed operating costs.

All of these factors were considered in preparing the District's budget for the 2022-23 fiscal year.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the District's Business Office, Hamilton Unified School District, 620 Canal Street, PO Box 488; Hamilton City, CA 95951.

**HAMILTON UNIFIED SCHOOL DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2022**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 5,366,184
Accounts receivable	525,343
Inventory	1,828
Prepaid expenses	21,965
Capital assets, not depreciated	1,857,323
Capital assets, net of accumulated depreciation	8,806,492
<b>Total Assets</b>	<b>16,579,135</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows related to pensions	1,573,360
Deferred outflows related to OPEB	1,246,207
<b>Total Deferred Outflows of Resources</b>	<b>2,819,567</b>
<b>LIABILITIES</b>	
Deficit cash	9,937
Accrued liabilities	1,116,873
Unearned revenue	285,941
Long-term liabilities, current portion	273,848
Long-term liabilities, non-current portion	11,737,649
<b>Total Liabilities</b>	<b>13,424,248</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows related to pensions	3,952,810
Deferred inflows related to OPEB	650,221
<b>Total Deferred Inflows of Resources</b>	<b>4,603,031</b>
<b>NET POSITION</b>	
Net investment in capital assets	5,969,155
Restricted:	
Capital projects	192,275
Debt service	241,384
Educational programs	814,761
Food service	190,318
Associated student body	181,728
Unrestricted	(6,218,198)
<b>Total Net Position</b>	<b>\$ 1,371,423</b>

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

**HAMILTON UNIFIED SCHOOL DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2022**

Function/Programs	Expenses	Program Revenues		Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Revenues and Changes in Net Position
				Governmental Activities
<b>GOVERNMENTAL ACTIVITIES</b>				
Instruction	\$ 5,388,361	\$ 8,858	\$ 1,298,690	\$ (4,080,813)
Instruction-related services				
Instructional supervision and administration	1,033	-	-	(1,033)
Instructional library, media, and technology	126,904	17,036	6,656	(103,212)
School site administration	989,442	581	150,498	(838,363)
Pupil services				
Home-to-school transportation	231,809	587	229	(230,993)
Food services	578,334	208	751,793	173,667
All other pupil services	396,596	242	93,494	(302,860)
General administration				
All other general administration	633,949	22	28,429	(605,498)
Plant services	979,042	1	183,987	(795,054)
Ancillary services	260,246	126,566	151,790	18,110
Interest on long-term debt	73,132	-	-	(73,132)
Other outgo	876,635	-	44,453	(832,182)
<b>Total Governmental Activities</b>	<b>\$ 10,535,483</b>	<b>\$ 154,101</b>	<b>\$ 2,710,019</b>	<b>(7,671,363)</b>
General revenues				
Taxes and subventions				
				1,955,823
				168,343
				6,669,930
				31,706
				19,660
				369,401
				<u>9,214,863</u>
				<b>CHANGE IN NET POSITION</b>
				1,543,500
				<u>(172,077)</u>
				<b>Net Position - Ending</b>
				<u>\$ 1,371,423</u>

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

**HAMILTON UNIFIED SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2022**

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and investments	\$ 4,121,193	\$ 1,244,991	\$ 5,366,184
Accounts receivable	333,958	191,385	525,343
Due from other funds	9,855	1,969	11,824
Stores inventory	-	1,828	1,828
Prepaid expenditures	21,965	-	21,965
<b>Total Assets</b>	<b>\$ 4,486,971</b>	<b>\$ 1,440,173</b>	<b>\$ 5,927,144</b>
<b>LIABILITIES</b>			
Deficit cash	\$ -	\$ 9,937	\$ 9,937
Accrued liabilities	1,072,090	14,033	1,086,123
Due to other funds	1,969	9,855	11,824
Unearned revenue	285,941	-	285,941
<b>Total Liabilities</b>	<b>1,360,000</b>	<b>33,825</b>	<b>1,393,825</b>
<b>FUND BALANCES</b>			
Nonspendable	131,965	1,828	133,793
Restricted	601,779	1,325,995	1,927,774
Committed	-	78,525	78,525
Assigned	669,044	-	669,044
Unassigned	1,724,183	-	1,724,183
<b>Total Fund Balances</b>	<b>3,126,971</b>	<b>1,406,348</b>	<b>4,533,319</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,486,971</b>	<b>\$ 1,440,173</b>	<b>\$ 5,927,144</b>

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



**HAMILTON UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET  
POSITION  
JUNE 30, 2022**

---

**Total Fund Balance - Governmental Funds** \$ 4,533,319

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

**Capital assets:**

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

Capital assets	\$ 18,565,916	
Accumulated depreciation	<u>(7,902,101)</u>	10,663,815

**Unmatured interest on long-term debt:**

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

(30,750)

**Long-term liabilities:**

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

Total general obligation bonds	\$ 1,975,950	
Financed purchases	2,995,268	
Early retirement incentive	240,837	
Compensated absences	45,383	
Total OPEB liability	2,295,784	
Net pension liability	<u>4,458,275</u>	(12,011,497)

**Deferred outflows and inflows of resources relating to pensions:**

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

Deferred outflows of resources related to pensions	\$ 1,573,360	
Deferred inflows of resources related to pensions	<u>(3,952,810)</u>	(2,379,450)

**Deferred outflows and inflows of resources relating to OPEB:**

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

Deferred outflows of resources related to OPEB	\$ 1,246,207	
Deferred inflows of resources related to OPEB	<u>(650,221)</u>	595,986

**Total Net Position - Governmental Activities** \$ 1,371,423

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

**HAMILTON UNIFIED SCHOOL DISTRICT  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2022**

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
LCFF sources	\$ 8,381,972	\$ 53,000	\$ 8,434,972
Federal sources	770,017	686,496	1,456,513
Other state sources	1,465,672	406,409	1,872,081
Other local sources	478,399	457,945	936,344
<b>Total Revenues</b>	<b>11,096,060</b>	<b>1,603,850</b>	<b>12,699,910</b>
<b>EXPENDITURES</b>			
Current			
Instruction	5,745,100	240,291	5,985,391
Instruction-related services			
Instructional supervision and administration	1,033	-	1,033
Instructional library, media, and technology	130,628	-	130,628
School site administration	1,050,609	110,948	1,161,557
Pupil services			
Home-to-school transportation	139,403	-	139,403
Food services	20,727	538,810	559,537
All other pupil services	468,556	-	468,556
General administration			
All other general administration	760,389	9,241	769,630
Plant services	3,921,857	66,861	3,988,718
Facilities acquisition and construction	214,003	41,295	255,298
Ancillary services	4,000	256,246	260,246
Transfers to other agencies	876,014	-	876,014
Debt service			
Principal	4,309	417,800	422,109
Interest and other	621	84,522	85,143
<b>Total Expenditures</b>	<b>13,337,249</b>	<b>1,766,014</b>	<b>15,103,263</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(2,241,189)</b>	<b>(162,164)</b>	<b>(2,403,353)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	51,969	51,969
Other sources	2,990,697	-	2,990,697
Transfers out	(51,969)	-	(51,969)
<b>Net Financing Sources (Uses)</b>	<b>2,938,728</b>	<b>51,969</b>	<b>2,990,697</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>697,539</b>	<b>(110,195)</b>	<b>587,344</b>
<b>Fund Balance - Beginning</b>	<b>2,429,432</b>	<b>1,516,543</b>	<b>3,945,975</b>
<b>Fund Balance - Ending</b>	<b>\$ 3,126,971</b>	<b>\$ 1,406,348</b>	<b>\$ 4,533,319</b>

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

**HAMILTON UNIFIED SCHOOL DISTRICT  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2022**

---

**Net Change in Fund Balances - Governmental Funds** \$ 587,344

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

**Capital outlay:**

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

Expenditures for capital outlay:	\$ 3,266,940	
Depreciation expense:	<u>(552,407)</u>	2,714,533

**Debt service:**

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

422,109

**Debt proceeds:**

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

(2,990,697)

**Unmatured interest on long-term debt:**

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

7,298

**Compensated absences:**

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

(7,696)

**Postemployment benefits other than pensions (OPEB):**

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

(71,010)

*(continued on next page)*

**HAMILTON UNIFIED SCHOOL DISTRICT  
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES, continued  
 FOR THE YEAR ENDED JUNE 30, 2022**

---

Pensions:

In governmental funds, pension costs are recognized when employer contributions are made. In the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was: 777,540

Other liabilities not normally liquidated with current financial resources:

In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: 99,987

Amortization of debt issuance premium or discount:

In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized over the life of the debt. Amortization of premium or discount for the period is: 4,092

**Change in Net Position of Governmental Activities** \$ 1,543,500

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Financial Reporting Entity**

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

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

**B. Component Units**

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

**C. Basis of Presentation**

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

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

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

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

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Basis of Presentation (continued)**

**Major Governmental Funds**

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

**Non-Major Governmental Funds**

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

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

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

**Child Development Fund:** This fund is used to account separately for federal, state, and local revenues to operate child development programs. All moneys received by the District for, or from the operation of, child development services covered under the Child Care and Development Services Act (*Education Code Section 8200 et seq.*) shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (*Education Code Section 8328*).

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

**Deferred Maintenance Fund:** This fund is used to account separately for state apportionments and the District's contributions for deferred maintenance purposes (*Education Code Sections 17582–17587*). In addition, whenever the state funds provided pursuant to *Education Code Sections 17584 and 17585* (apportionments from the State Allocation Board) are insufficient to fully match the local funds deposited in this fund, the governing board of a school district may transfer the excess local funds deposited in this fund to any other expenditure classifications in other funds of the District (*Education Code Sections 17582 and 17583*).

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Basis of Presentation (continued)**

**Non-Major Governmental Funds (continued)**

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

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

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

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

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

**D. Basis of Accounting – Measurement Focus**

**Government-Wide Financial Statements**

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

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

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. Basis of Accounting – Measurement Focus (continued)**

**Governmental Funds**

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

**Revenues – Exchange and Non-Exchange Transactions**

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

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

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

**Unearned Revenue**

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

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

**Expenses/Expenditures**

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



**HAMILTON UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2022**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

**Cash and Cash Equivalents**

The District’s cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

**Investments**

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

**Inventories**

Inventories are valued at historical cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

**Capital Assets**

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

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

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

<b><u>Asset Class</u></b>	<b><u>Estimated Useful Life</u></b>
Buildings and Improvements	25 – 50 years
Furniture and Equipment	15 – 20 years
Vehicles	8 years

**Interfund Balances**

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

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

**Compensated Absences**

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

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

**Accrued Liabilities and Long-Term Obligations**

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

**Postemployment Benefits Other Than Pensions (OPEB)**

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

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

Valuation Date	July 1, 2021
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

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

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

**Premiums and Discounts**

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

**Deferred Outflows/Deferred Inflows of Resources**

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

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

**Pensions**

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

**Fund Balance**

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

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

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

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

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

**Fund Balance (continued)**

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

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

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

**F. Interfund Activity**

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

**G. Estimates**

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

**H. Budgetary Data**

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

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**H. Budgetary Data (continued)**

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

**I. Property Tax**

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

**J. New Accounting Pronouncements**

**GASB Statement No. 87** – In June 2017, GASB issued Statement No. 87, *Leases*. This standard’s primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after June 15, 2021. The District has implemented this Statement as of June 30, 2022.

**GASB Statement No. 91** – In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. This standard’s primary objectives are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after December 15, 2021. The District has not yet determined the impact on the financial statements.

**GASB Statement No. 92** – In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. This standard’s primary objectives are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. A portion of this statement was effective upon issuance, while the majority of this statement was postponed by GASB Statement No. 95 and is effective for periods beginning after June 15, 2021. The District has fully implemented this Statement as of June 30, 2022.

**GASB Statement No. 96** – In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for governments. This statement defines a SBITA; establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The statement is effective for periods beginning after June 15, 2022. The District has not yet determined the impact on the financial statements.

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

---

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**J. New Accounting Pronouncements (continued)**

**GASB Statement No. 97** – In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. This standard’s primary objectives are to increase consistency and comparability related to reporting fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; to mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and to enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The statement is effective for periods beginning after June 15, 2021. The District has implemented this Statement as of June 30, 2022.

**GASB Statement No. 99** – In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The statement addresses various practice issues, including: (a) clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives, (b) disclosures related to nonmonetary transactions; clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements, (c) terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and (d) terminology used in Statement 53 to refer to resource flows statements. A portion of this statement was effective upon issuance, while the remaining portions of this statement were effective for periods beginning after June 15, 2022 and for periods beginning after June 15, 2023. The District has implemented the requirements that were effective upon issuance but has not yet determined the impact on the financial statements for the requirements of this statement that are not yet effective.

**GASB Statement No. 100** – In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections* – an amendment of GASB Statement No. 62. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement is effective for periods beginning after June 15, 2023. The District has not yet determined the impact on the financial statements.

**GASB Statement No. 101** – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for periods beginning after December 15, 2023. The District has not yet determined the impact on the financial statements.

**HAMILTON UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2022**

---

**NOTE 2 – CASH AND INVESTMENTS**

**A. Summary of Cash and Investments**

	<b>Governmental Activities</b>
Investment in county treasury*	\$ 5,019,729
Cash on hand and in banks	226,518
Cash in revolving fund	110,000
<b>Total</b>	<b>\$ 5,356,247</b>

\*net of deficit cash

**B. Policies and Practices**

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

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

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

---

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**C. General Authorizations**

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

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

**D. Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$5,008,458 and an amortized book value of \$5,019,729, net of deficit cash. The average weighted maturity for this pool was not available.

**E. Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2022, the pooled investments in the County Treasury were rated not rated.



**HAMILTON UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2022**

---

**NOTE 2 – CASH AND INVESTMENTS (continued)**

**F. Custodial Credit Risk – Deposits**

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2022, the District's bank balance was not exposed to custodial credit risk.

**G. Fair Value**

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

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

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

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

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

The District's fair value measurements at June 30, 2022 were as follows:

	<b><u>Uncategorized</u></b>
Investment in county treasury	<u>\$ 5,008,458</u>
<b>Total</b>	<b><u>\$ 5,008,458</u></b>

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

**NOTE 3 – ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2022 consisted of the following:

	<b>General Fund</b>	<b>Non-Major Governmental Funds</b>	<b>Governmental Activities</b>
Federal Government			
Categorical aid	\$ 117,095	\$ 99,928	\$ 217,023
State Government			
Categorical aid	7,593	69,972	77,565
Lottery	39,944	-	39,944
Local Government			
Other local sources	169,326	21,485	190,811
<b>Total</b>	<b>\$ 333,958</b>	<b>\$ 191,385</b>	<b>\$ 525,343</b>

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2022 was as follows:

	<b>Balance July 01, 2021</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 2022</b>
<b>Governmental Activities</b>				
Capital assets not being depreciated				
Land	\$ 1,486,608	\$ -	\$ -	\$ 1,486,608
Construction in progress	315,679	55,036	-	370,715
Total capital assets not being depreciated	1,802,287	55,036	-	1,857,323
Capital assets being depreciated				
Land improvements	646,205	67,091	-	713,296
Buildings & improvements	10,575,937	133,171	-	10,709,108
Furniture & equipment	2,274,547	3,011,642	-	5,286,189
Total capital assets being depreciated	13,496,689	3,211,904	-	16,708,593
Less: Accumulated depreciation				
Land improvements	512,982	21,824	-	534,806
Buildings & improvements	5,494,621	307,468	-	5,802,089
Furniture & equipment	1,342,091	223,115	-	1,565,206
Total accumulated depreciation	7,349,694	552,407	-	7,902,101
Total capital assets being depreciated, net	6,146,995	2,659,497	-	8,806,492
<b>Governmental Activities</b>				
<b>Capital Assets, net</b>	<b>\$ 7,949,282</b>	<b>\$ 2,714,533</b>	<b>\$ -</b>	<b>\$ 10,663,815</b>

**HAMILTON UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2022**

**NOTE 4 – CAPITAL ASSETS (continued)**

Depreciation expense is allocated to governmental functions as follows:

<b>Governmental Activities</b>	
Instruction	\$ 341,101
Home-to-school transportation	100,850
Food services	39,625
All other pupil services	11,656
All other general administration	17,062
Plant services	42,113
<b>Total</b>	<u>\$ 552,407</u>

**NOTE 5 – INTERFUND TRANSACTIONS**

**A. Interfund Receivables/Payables (Due From/Due To)**

Individual interfund receivable and payable balances at June 30, 2022 were as follows:

	<u>Due From Other Funds</u>		
	<u>General Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total</u>
<u>Due To Other Funds</u>			
General Fund	\$ -	\$ 1,969	\$ 1,969
Non-Major Governmental Funds	9,855	-	9,855
<b>Total</b>	<u>\$ 9,855</u>	<u>\$ 1,969</u>	<u>\$ 11,824</u>

The General Fund owed the Non-Major Child Development Fund for operating costs.	\$ 1,969
The Non-Major Adult Education Fund owed the General Fund for indirect costs.	9,241
The Non-Major Cafeteria Fund owed the General Fund for the P-EBT Local Admin Cost Grant.	614
<b>Total</b>	<u>\$ 11,824</u>

**B. Operating Transfers**

The interfund transfers for the year ended June 30, 2022 consisted of the following:

	<u>Interfund Transfers In</u>	
	<u>Non-Major Governmental Funds</u>	<u>Total</u>
<u>Interfund Transfers Out</u>		
General Fund	\$ 51,969	\$ 51,969
<b>Total</b>	<u>\$ 51,969</u>	<u>\$ 51,969</u>

The General Fund transferred to the Non-Major Child Development Fund for operating costs.	\$ 1,969
The General Fund transferred to the Non-Major Building Fund to repay prior year transfer.	50,000
<b>Total</b>	<u>\$ 51,969</u>

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

**NOTE 6 – ACCRUED LIABILITIES**

Accrued liabilities at June 30, 2022 consisted of the following:

	Non-Major		District-Wide	Governmental	
	General Fund	Governmental Funds		Governmental Activities	
Payroll	\$ 159,230	\$ 11,471	\$ -	\$ 170,701	
Vendors payable	567,523	2,562	-	570,085	
Unmatured interest	-	-	30,750	30,750	
Due to grantor government	345,337	-	-	345,337	
<b>Total</b>	<b>\$ 1,072,090</b>	<b>\$ 14,033</b>	<b>\$ 30,750</b>	<b>\$ 1,116,873</b>	

**NOTE 7 – UNEARNED REVENUE**

Unearned revenue at June 30, 2022 consisted of the following:

	General Fund
Federal sources	\$ 73,991
State categorical sources	211,950
<b>Total</b>	<b>\$ 285,941</b>

**NOTE 8 – LONG-TERM LIABILITIES**

A schedule of changes in long-term liabilities for the year ended June 30, 2022 consisted of the following:

	Balance July 01, 2021	Additions	Deductions	Balance June 30, 2022	Balance Due In One Year
<b>Governmental Activities</b>					
General obligation bonds	\$ 2,262,800	\$ -	\$ 417,800	\$ 1,845,000	\$ -
Unamortized premium	135,042	-	4,092	130,950	4,092
Total general obligation bonds	2,397,842	-	421,892	1,975,950	4,092
Financed purchases	8,880	2,990,697	4,309	2,995,268	173,855
Early retirement incentive	340,824	-	99,987	240,837	95,901
Compensated absences	37,687	7,696	-	45,383	-
Total OPEB liability	2,753,694	-	457,910	2,295,784	-
Net pension liability	9,180,563	-	4,722,288	4,458,275	-
<b>Total</b>	<b>\$ 14,719,490</b>	<b>\$ 2,998,393</b>	<b>\$ 5,706,386</b>	<b>\$ 12,011,497</b>	<b>\$ 273,848</b>

- Payments for general obligation bonds are made in the Bond Interest and Redemption Fund.
- Payments for financed purchases are made in the General Fund.
- Payments for early retirement incentive are made in the General Fund.
- Payments for compensated absences are typically liquidated in the General Fund and the Non-Major Governmental Funds.

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

---

**NOTE 8 – LONG-TERM LIABILITIES (continued)**

**A. Bonded Debt**

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds Outstanding June 30, 2022
					Outstanding July 01, 2021	Additions	Deductions	
2011 Refunding	August 30, 2011	August 1, 2023	4.30%	\$ 886,200	\$ 267,800	\$ -	\$ 267,800	\$ -
Election 2018, Series 2019A	June 5, 2019	August 1, 2053	4.00%	2,200,000	1,995,000	-	150,000	1,845,000
					<u>\$ 2,262,800</u>	<u>\$ -</u>	<u>\$ 417,800</u>	<u>\$ 1,845,000</u>

**Election 1998**

In an election held April 14, 1998, the voters authorized the District to issue and sell \$1,340,000 of principal amount of general obligation bonds. These bonds were issued for the purpose of constructing and acquiring a new library and classrooms for Hamilton High School.

There was one issuance under this election, Series 1998, which was issued on August 6, 1998 with interest rates ranging from 3.90% to 4.70%. The original issuance consisted of \$430,000 in current interest serial bonds and \$910,000 in current interest term bonds. Interest accrues from August 1, 1998 and is payable semi-annually on February 1 and August 1 of each year, commencing February 1, 1999. Principal is payable annually on August 1, commencing August 1, 2000 through the final maturity date of August 1, 2023. On August 30, 2011, the District issued Refunding Notes to redeem the outstanding bonds.

**2011 Refunding Notes**

On August 30, 2011, the District issued \$886,200 of refunding notes. The notes were issued to redeem the outstanding Election 1998, Series 1998 bonds. The bonds were issued as current interest serial bonds and carry interest of 4.30%. The transaction resulted in an economic gain (difference between the present value of debt service on the old bonds and the new notes) of \$30,720. The District had fully paid the principal balance by June 30, 2022.

**Election 2018**

In an election held November 6, 2018, the voters authorized the District to issue and sell \$7,000,000 of principal amount of general obligation bonds. These bonds were issued to finance the acquisition, construction, furnishing and equipping of District facilities.

There has been one issuance under this election, Series 2019A, which was issued on June 5, 2019 with a stated interest rate of 4.00%. The original issuance consisted of \$645,000 in current interest serial bonds and \$1,555,000 in current interest term bonds. Interest on the bonds is payable on February 1 and August 1 of each year, commencing February 1, 2020. Principal is payable annually on August 1, commencing August 1, 2020 through the final maturity date of August 1, 2053. The principal balance outstanding on June 30, 2022 amounted to \$1,845,000.

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

---

**NOTE 8 – LONG-TERM LIABILITIES (continued)**

**B. Debt Service Requirements to Maturity – Bonds**

The bonds mature through 2054 as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ -	\$ 73,800	\$ 73,800
2024	-	73,800	73,800
2025	-	73,800	73,800
2026	-	73,800	73,800
2027	-	73,800	73,800
2028 - 2032	25,000	368,100	393,100
2033 - 2037	130,000	352,600	482,600
2038 - 2042	255,000	314,900	569,900
2043 - 2047	430,000	247,000	677,000
2048 - 2052	660,000	139,600	799,600
2053 - 2054	345,000	14,100	359,100
<b>Total</b>	<b>\$ 1,845,000</b>	<b>\$ 1,805,300</b>	<b>\$ 3,650,300</b>

**C. Financed Purchases**

The District entered into financed purchases for buses and bus air conditioning, with payments due through 2037. Future minimum payments are as follows:

<u>Year Ended June 30,</u>	<u>Payment</u>
2023	\$ 242,810
2024	237,920
2025	237,920
2026	237,920
2027	237,920
2028 - 2032	1,189,600
2033 - 2037	1,189,600
Total minimum payments	3,573,690
Less amount representing interest	(578,422)
Present value of minimum payments	<b>\$ 2,995,268</b>

**HAMILTON UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2022**

---

**NOTE 8 – LONG-TERM LIABILITIES (continued)**

**D. Early Retirement Incentives**

The District entered into a supplementary retirement plan with the California State Teachers' Retirement System (CalSTRS) whereby 10 employees (2 in the 2010-11 fiscal year, 2 in the 2011-12 fiscal year, 4 in the 2014-15 fiscal year, and 2 in the 2018-19 fiscal year) of the District elected to take early retirement in exchange for supplementary retirement benefits.

The District entered into a supplementary retirement plan with the California Public Employees' Retirement System (CalPERS) whereby 7 employees (1 in the 2014-15 fiscal year and 6 in the 2018-19 fiscal year) of the District elected to take early retirement in exchange for supplementary retirement benefits.

Future payments for the early retirement plans are as follows:

<u>Year Ended June 30,</u>	<u>Payment</u>
2023	\$ 114,781
2024	92,530
2025	55,786
2026	19,042
2027	17,800
Total minimum payments	299,939
Less amount representing interest	(59,102)
Present value of minimum payments	<u>\$ 240,837</u>

**E. Compensated Absences**

Total unpaid employee compensated absences as of June 30, 2022 amounted to \$45,383. This amount is included as part of long-term liabilities in the government-wide financial statements.

**F. Other Postemployment Benefits**

The District's beginning total OPEB liability was \$2,753,694 and decreased by \$457,910 during the year ended June 30, 2022. The ending total OPEB liability at June 30, 2022 was \$2,295,784. See Note 10 for additional information regarding the total OPEB liability.

**G. Net Pension Liability**

The District's beginning net pension liability was \$9,180,563 and decreased by \$4,722,288 during the year ended June 30, 2022. The ending net pension liability at June 30, 2022 was \$4,458,275. See Note 11 for additional information regarding the net pension liability.

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

**NOTE 9 – FUND BALANCES**

Fund balances were composed of the following elements at June 30, 2022:

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable			
Revolving cash	\$ 110,000	\$ -	\$ 110,000
Stores inventory	-	1,828	1,828
Prepaid expenditures	21,965	-	21,965
Total non-spendable	131,965	1,828	133,793
Restricted			
Educational programs	601,779	212,982	814,761
Food service	-	190,318	190,318
Associated student body	-	181,728	181,728
Capital projects	-	468,833	468,833
Debt service	-	272,134	272,134
Total restricted	601,779	1,325,995	1,927,774
Committed			
Deferred maintenance	-	78,525	78,525
Total committed	-	78,525	78,525
Assigned			
Postemployment benefits	221,399	-	221,399
Other assignments	447,645	-	447,645
Total assigned	669,044	-	669,044
Unassigned	1,724,183	-	1,724,183
<b>Total Fund Balance</b>	<b>\$ 3,126,971</b>	<b>\$ 1,406,348</b>	<b>\$ 4,533,319</b>

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance Policy requires a Reserve for Economic Uncertainties, consisting of unassigned amounts, equal to no less than 4 percent of General Fund expenditures and other financing uses.

**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**A. Plan Description**

The Hamilton Unified School District administers a single employer defined benefit OPEB plan that provides medical, dental and vision insurance benefits to eligible retirees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.



**HAMILTON UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2022**

---

**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**B. Benefits Provided**

The District provides postemployment health care benefits based on the age and the years of service. District-paid benefits are subject to a cap and paid until age 65. The District provides medical, dental, and vision benefits to eligible retirees up to an annual cap of \$11,370.

<b>Employee Group</b>	<b>Age for Eligibility</b>	<b>Years for Eligibility</b>
Certificated	55	15
Classified and Classified Management	55	15
Classified Confidential	50	10
Superintendent	55	5

**C. Contributions**

For the measurement period ended June 30, 2021, the District contributed \$91,359 to the Plan, all of which was used for current premiums.

**D. Plan Membership**

Membership of the Plan consisted of the following:

	<b><u>Number of participants</u></b>
Inactive employees receiving benefits	2
Inactive employees entitled to but not receiving benefits*	-
Participating active employees	<u>63</u>
<b>Total number of participants**</b>	<b><u>65</u></b>

\*Information not provided

\*\*As of the July 1, 2021 valuation date

**E. Total OPEB Liability**

The Hamilton Unified School District's total OPEB liability of \$2,295,784 was measured as of June 30, 2021 and was determined by an actuarial valuation as of July 1, 2021.

**F. Actuarial Assumptions and Other Inputs**

The total OPEB liability as of June 30, 2022 was determined by an actuarial valuation as of July 1, 2021 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

**Assumptions:**

Salary increases	3.00%
Inflation rate	2.50%
Discount rate	1.92%
Healthcare cost trend rate	5.20% for 2021 through 2034; 5.00% for 2035 through 2049; 4.50% for 2050 through 2064; and 4.00% for 2065 and later years.

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**F. Actuarial Assumptions and Other Inputs (continued)**

Mortality rates, for Certificated employees, were based on the most recent experience study for CalSTRS members. Mortality rates, for non-Certificated employees, were based on the most recent experience study for CalPERS members. The actuarial assumptions used in the July 1, 2021 valuation were based on a review of plan experience during the period July 1, 2019 to June 30, 2021.

**G. Changes in Total OPEB Liability**

	<u>June 30, 2022</u>
<b>Total OPEB Liability</b>	
Service cost	\$ 128,805
Interest on total OPEB liability	69,509
Difference between expected and actual experience	(708,799)
Changes of assumptions	143,934
Benefits payments	<u>(91,359)</u>
Net change in total OPEB liability	(457,910)
Total OPEB liability - beginning	<u>2,753,694</u>
Total OPEB liability - ending	<u>\$ 2,295,784</u>
Covered-employee payroll	\$ 4,446,821
District's total OPEB liability as a percentage of covered-employee payroll	51.63%

**H. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate**

The following presents the total OPEB liability of the Hamilton Unified School District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate:

	<u>1% Decrease</u>	<u>Valuation</u>	<u>1% Increase</u>
	<u>(0.92%)</u>	<u>Discount Rate</u>	<u>(1.92%)</u>
		<u>(1.92%)</u>	<u>(2.92%)</u>
Total OPEB liability	\$ 2,464,643	\$ 2,295,784	\$ 2,135,221

**I. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate**

The following presents the total OPEB liability of the Hamilton Unified School District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	<u>1% Decrease</u>	<u>Valuation Trend</u>	<u>1% Increase</u>
	<u>(4.20%)</u>	<u>Rate</u>	<u>(6.20%)</u>
		<u>(5.20%)</u>	<u>(6.20%)</u>
Total OPEB liability	\$ 2,048,112	\$ 2,295,784	\$ 2,584,488

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

**NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)**

**J. OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2022, the Hamilton Unified School District recognized OPEB expense of \$383,398. At June 30, 2022, the Hamilton Unified School District reported deferred outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 747,801	\$ 650,221
Changes in assumptions	335,351	-
District contributions subsequent to the measurement date	163,055	-
<b>Total</b>	<u>\$ 1,246,207</u>	<u>\$ 650,221</u>

The \$163,055 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2023. The remaining deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2023	\$ 156,437	\$ 58,578
2024	156,437	58,578
2025	156,437	58,578
2026	156,437	58,578
2027	156,437	58,578
Thereafter	300,967	357,331
<b>Total</b>	<u>\$ 1,083,152</u>	<u>\$ 650,221</u>

**NOTE 11 – PENSION PLANS**

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	<u>Net pension liability</u>	<u>Deferred outflows related to pensions</u>	<u>Deferred inflows related to pensions</u>	<u>Pension expense</u>
STRS Pension	\$ 2,711,190	\$ 1,208,469	\$ 2,909,760	\$ 81,897
PERS Pension	1,747,085	364,891	1,043,050	70,525
<b>Total</b>	<u>\$ 4,458,275</u>	<u>\$ 1,573,360</u>	<u>\$ 3,952,810</u>	<u>\$ 152,422</u>

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

---

**NOTE 11 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS)**

**Plan Description**

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

**Benefits Provided**

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

**Contributions**

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2022, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2022 was 16.92% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$617,226 for the year ended June 30, 2022.

**On-Behalf Payments**

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$383,149 to CalSTRS.

**HAMILTON UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2022**

---

**NOTE 11 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2022, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$	2,711,190
State's proportionate share of the net pension liability associated with the District		<u>1,364,194</u>
<b>Total</b>	<b>\$</b>	<b><u>4,075,384</u></b>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020 and rolling forward the total pension liability to June 30, 2021. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2021, the District's proportion was 0.006 percent, which did not change from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$81,897. In addition, the District recognized pension expense and revenue of \$(237,778) for support provided by the State. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 2,144,621
Differences between expected and actual experience	6,792	288,527
Changes in assumptions	384,147	-
Changes in proportion and differences between District contributions and proportionate share of contributions	200,304	476,612
District contributions subsequent to the measurement date	<u>617,226</u>	<u>-</u>
<b>Total</b>	<b>\$ 1,208,469</b>	<b>\$ 2,909,760</b>

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

---

**NOTE 11 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

The \$617,226 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2023	\$ 235,844	\$ 720,694
2024	236,023	635,187
2025	62,357	634,146
2026	32,249	713,979
2027	24,770	106,838
2028	-	98,916
<b>Total</b>	<b>\$ 591,243</b>	<b>\$ 2,909,760</b>

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Inflation	3.50%

\* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2016 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2018.

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

**NOTE 11 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Actuarial Assumptions (continued)**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance–PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2021, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return*
Public Equity	42%	4.80%
Real Estate	15%	3.60%
Private Equity	13%	6.30%
Fixed Income	12%	1.30%
Risk Mitigating Strategies	10%	1.80%
Inflation Sensitive	6%	3.30%
Cash/Liquidity	2%	-0.40%
	100%	

\*20-year geometric average

**Discount Rate**

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability	\$ 5,519,012	\$ 2,711,190	\$ 380,751

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

---

**NOTE 11 – PENSION PLANS (continued)**

**A. California State Teachers' Retirement System (CalSTRS) (continued)**

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

**B. California Public Employees' Retirement System (CalPERS)**

**Plan Description**

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

**Benefits Provided**

The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

**Contributions**

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2022 was 22.91% of annual payroll. Contributions to the plan from the District were \$312,736 for the year ended June 30, 2022.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2022, the District reported a liability of \$1,747,085 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020 and rolling forward the total pension liability to June 30, 2021. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2021, the District's proportion was 0.009 percent, which did not change from its proportion measured as of June 30, 2020.



**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS) (continued)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)**

For the year ended June 30, 2022, the District recognized pension expense of \$70,525. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ -	\$ 670,479
Differences between expected and actual experience	52,155	4,119
Changes in proportion and differences between District contributions and proportionate share of contributions	-	368,452
District contributions subsequent to the measurement date	312,736	-
<b>Total</b>	<u>\$ 364,891</u>	<u>\$ 1,043,050</u>

The \$312,736 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2023	\$ 38,794	\$ 330,548
2024	12,413	307,175
2025	948	218,854
2026	-	186,473
<b>Total</b>	<u>\$ 52,155</u>	<u>\$ 1,043,050</u>

**Actuarial Assumptions**

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Discount Rate	7.15%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS' membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016.

**HAMILTON UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2022**

**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS) (continued)**

**Actuarial Assumptions (continued)**

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from 1997 to 2015.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<b>Asset Class</b>	<b>Assumed Asset Allocation</b>	<b>Real Return Years 1 – 10*</b>	<b>Real Return Years 11+**</b>
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.0%	-0.92%
	100.0%		

\*An expected inflation of 2.00% used for this period.  
 \*\*An expected inflation of 2.92% used for this period.

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS' website.

**HAMILTON UNIFIED SCHOOL DISTRICT  
 NOTES TO FINANCIAL STATEMENTS, continued  
 JUNE 30, 2022**

---

**NOTE 11 – PENSION PLANS (continued)**

**B. California Public Employees' Retirement System (CalPERS) (continued)**

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	<b>1% Decrease (6.15%)</b>	<b>Current Discount Rate (7.15%)</b>	<b>1% Increase (8.15%)</b>
District's proportionate share of the net pension liability	\$ 2,945,831	\$ 1,747,085	\$ 751,869

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

**NOTE 12 – COMMITMENTS AND CONTINGENCIES**

**A. Grants**

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2022.

**B. Litigation**

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all other litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2022.

**C. Construction Commitments**

As of June 30, 2022, the District had no construction commitments with respect to unfinished capital projects.

**NOTE 13 – PARTICIPATION IN JOINT POWERS AUTHORITIES**

The District is a member of two joint powers authorities (JPAs). The first is the California's Valued Trust to provide health and welfare benefits, and the other is the Golden State Risk Management Authority to provide property and liability insurance and workers' compensation insurance. The relationship is such that the JPAs are not component units of the District for financial reporting purposes.

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO FINANCIAL STATEMENTS, continued  
JUNE 30, 2022**

---

**NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

**A. Pension Plans**

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 11. At June 30, 2022, total deferred outflows related to pensions was \$1,573,360 and total deferred inflows related to pensions was \$3,952,810.

**B. Other Postemployment Benefits**

Pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the District recognized deferred outflows of resources related to other postemployment benefits and deferred inflows of resources related to other postemployment benefits in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 10. At June 30, 2022, total deferred outflows related to other postemployment benefits was \$1,246,207 and total deferred inflows related to OPEB was \$650,221.

---

## **REQUIRED SUPPLEMENTARY INFORMATION**

---

**HAMILTON UNIFIED SCHOOL DISTRICT  
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual* (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
<b>REVENUES</b>				
LCFF sources	\$ 8,125,100	\$ 8,365,787	\$ 8,434,972	\$ 69,185
Federal sources	236,750	639,427	804,451	165,024
Other state sources	553,175	587,596	1,082,523	494,927
Other local sources	46,669	119,326	438,401	319,075
<b>Total Revenues</b>	<b>8,961,694</b>	<b>9,712,136</b>	<b>10,760,347</b>	<b>1,048,211</b>
<b>EXPENDITURES</b>				
Certificated salaries	3,580,239	3,543,940	3,719,623	(175,683)
Classified salaries	1,168,056	1,182,609	1,252,082	(69,473)
Employee benefits	2,059,770	2,006,809	1,990,487	16,322
Books and supplies	738,305	791,853	844,606	(52,753)
Services and other operating expenditures	985,832	1,055,918	1,071,520	(15,602)
Capital outlay	405,000	246,191	214,003	32,188
Other outgo				
Excluding transfers of indirect costs	810,933	886,251	876,014	10,237
Transfers of indirect costs	(17,786)	(17,786)	(9,241)	(8,545)
<b>Total Expenditures</b>	<b>9,730,349</b>	<b>9,695,785</b>	<b>9,959,094</b>	<b>(263,309)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(768,655)</b>	<b>16,351</b>	<b>801,253</b>	<b>784,902</b>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(103,000)	(103,000)	(104,969)	(1,969)
<b>Net Financing Sources (Uses)</b>	<b>(103,000)</b>	<b>(103,000)</b>	<b>(104,969)</b>	<b>(1,969)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(871,655)</b>	<b>(86,649)</b>	<b>696,284</b>	<b>782,933</b>
<b>Fund Balance - Beginning</b>	<b>1,757,072</b>	<b>1,757,072</b>	<b>1,757,072</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 885,417</b>	<b>\$ 1,670,423</b>	<b>\$ 2,453,356</b>	<b>\$ 782,933</b>

\* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reasons:

- On-behalf payments of \$383,149 are not included in the actual revenues and expenditures reported in this schedule.
- Financing sources and capital outlay expenditures related to the issuance of the new financed purchase of buses are not included in the actual revenues and expenditures reported in this schedule.
- Amounts on the Statement of Revenues, Expenditures, and Changes in Fund Balance include the financial activity of the Special Reserve Fund for Other Than Capital Outlay Projects and the Special Reserve Fund for Postemployment Benefits, in accordance with the fund type definitions promulgated by GASB Statement No. 54.
- Medi-cal Administrative Activities are reported as Federal revenues on this schedule but have been reclassified to local sources on the Schedule of Revenues, Expenditures, and Changes in Fund Balance.

See accompanying notes to required supplementary information.

**HAMILTON UNIFIED SCHOOL DISTRICT  
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
<b>Total OPEB Liability</b>					
Service cost	\$ 128,805	\$ 157,365	\$ 136,970	\$ 59,372	\$ 57,643
Interest on total OPEB liability	69,509	81,491	45,377	34,889	35,569
Difference between expected and actual experience	(708,799)	-	1,092,942	(36,932)	-
Changes of assumptions	143,934	134,839	142,459	-	-
Benefits payments	(91,359)	(131,353)	(45,447)	(65,379)	(163,783)
Net change in total OPEB liability	(457,910)	242,342	1,372,301	(8,050)	(70,571)
Total OPEB liability - beginning	2,753,694	2,511,352	1,139,051	1,147,101	1,217,672
Total OPEB liability - ending	<u>\$ 2,295,784</u>	<u>\$ 2,753,694</u>	<u>\$ 2,511,352</u>	<u>\$ 1,139,051</u>	<u>\$ 1,147,101</u>
Covered-employee payroll	\$ 4,446,821	\$ 4,723,409	\$ 4,699,030	\$ 4,907,547	\$ 4,720,386
District's total OPEB liability as a percentage of covered-employee payroll	51.63%	58.30%	53.44%	23.21%	24.30%

See accompanying notes to required supplementary information.

**HAMILTON UNIFIED SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.006%	0.006%	0.006%	0.006%	0.006%	0.006%	0.006%	0.006%
District's proportionate share of the net pension liability	\$ 2,711,190	\$ 6,280,750	\$ 5,660,584	\$ 5,724,627	\$ 5,517,090	\$ 4,929,244	\$ 4,289,136	\$ 3,454,068
State's proportionate share of the net pension liability associated with the District	1,364,194	3,237,702	3,088,251	3,277,633	3,263,891	2,806,545	2,268,474	2,085,715
<b>Total</b>	<u>\$ 4,075,384</u>	<u>\$ 9,518,452</u>	<u>\$ 8,748,835</u>	<u>\$ 9,002,260</u>	<u>\$ 8,780,981</u>	<u>\$ 7,735,789</u>	<u>\$ 6,557,610</u>	<u>\$ 5,539,783</u>
District's covered payroll	\$ 3,293,589	\$ 3,520,694	\$ 3,394,579	\$ 3,327,082	\$ 3,193,611	\$ 3,041,124	\$ 2,952,115	\$ 2,632,667
District's proportionate share of the net pension liability as a percentage of its covered payroll	82.3%	178.4%	166.8%	172.1%	172.8%	162.1%	145.3%	131.2%
Plan fiduciary net position as a percentage of the total pension liability	87.2%	71.8%	72.6%	71.0%	69.5%	70.0%	74.0%	76.5%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.



**HAMILTON UNIFIED SCHOOL DISTRICT  
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.009%	0.009%	0.011%	0.011%	0.009%	0.009%	0.009%	0.009%
District's proportionate share of the net pension liability	\$ 1,747,085	\$ 2,899,813	\$ 3,186,416	\$ 2,810,059	\$ 2,255,628	\$ 1,829,810	\$ 1,380,963	\$ 1,064,892
District's covered payroll	\$ 1,233,857	\$ 1,363,897	\$ 1,512,968	\$ 1,393,304	\$ 1,207,955	\$ 1,113,685	\$ 1,030,826	\$ 984,697
District's proportionate share of the net pension liability as a percentage of its covered payroll	141.6%	212.6%	210.6%	201.7%	186.7%	164.3%	134.0%	108.1%
Plan fiduciary net position as a percentage of the total pension liability	81.0%	70.0%	70.0%	70.8%	71.9%	73.9%	79.4%	83.4%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

See accompanying notes to required supplementary information.

**HAMILTON UNIFIED SCHOOL DISTRICT  
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 617,226	\$ 533,532	\$ 597,873	\$ 568,939	\$ 480,098	\$ 400,723	\$ 327,759	\$ 262,013
Contributions in relation to the contractually required contribution*	(617,226)	(533,532)	(597,873)	(568,939)	(480,098)	(400,723)	(327,759)	(262,013)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 2,969,515	\$ 3,293,589	\$ 3,520,694	\$ 3,394,579	\$ 3,327,082	\$ 3,193,611	\$ 3,041,124	\$ 2,952,115
Contributions as a percentage of covered payroll	20.79%	16.20%	16.98%	16.76%	14.43%	12.55%	10.78%	8.88%

\*Amounts do not include on-behalf contributions

See accompanying notes to required supplementary information.

**HAMILTON UNIFIED SCHOOL DISTRICT  
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 312,736	\$ 255,411	\$ 268,410	\$ 273,239	\$ 216,394	\$ 167,570	\$ 131,477	\$ 121,898
Contributions in relation to the contractually required contribution*	(312,736)	(255,411)	(268,410)	(273,239)	(216,394)	(167,570)	(131,477)	(121,898)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 1,137,275	\$ 1,233,857	\$ 1,363,897	\$ 1,512,968	\$ 1,393,304	\$ 1,207,955	\$ 1,113,685	\$ 1,030,826
Contributions as a percentage of covered payroll	27.50%	20.70%	19.68%	18.06%	15.53%	13.87%	11.81%	11.83%

\*Amounts do not include on-behalf contributions

See accompanying notes to required supplementary information.

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2022**

---

**NOTE 1 – PURPOSE OF SCHEDULES**

**Budgetary Comparison Schedule**

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

**Schedule of Changes in Total OPEB Liability and Related Ratios**

This 10-year schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 75 was applicable. The schedule presents the sources of change in the total OPEB liability, and the components of the total OPEB liability and related ratios, including the total OPEB liability as a percentage of covered-employee payroll.

**Changes in Benefit Terms**

There were no changes in benefit terms since the previous valuation for OPEB.

**Changes in Assumptions**

There discount rate changed from 2.45% to 1.92% since the previous valuation for OPEB. The healthcare trend rate changed from 5.90% to 5.20% since the previous measurement for OPEB.

**Schedule of the District's Proportionate Share of the Net Pension Liability**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

**Changes in Benefit Terms**

There were no changes in benefit terms since the previous valuations for CalSTRS and CalPERS.

**Changes in Assumptions**

There were no changes in economic assumptions since the previous valuations for CalSTRS and CalPERS.

**Schedule of District Contributions**

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered payroll.

**HAMILTON UNIFIED SCHOOL DISTRICT  
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION, continued  
 FOR THE YEAR ENDED JUNE 30, 2022**

---

**NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2022, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code, as follows:

	<b>Expenditures and Other Uses</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Excess</b>
General Fund			
Certificated salaries	\$ 3,543,940	\$ 3,719,623	\$ 175,683
Classified salaries	\$ 1,182,609	\$ 1,252,082	\$ 69,473
Books and supplies	\$ 791,853	\$ 844,606	\$ 52,753
Services and other operating expenditures	\$ 1,055,918	\$ 1,071,520	\$ 15,602

---

## **SUPPLEMENTARY INFORMATION**

---

**HAMILTON UNIFIED SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b>U. S. DEPARTMENT OF EDUCATION:</b>			
<i>Passed through California Department of Education:</i>			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 166,149
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	27,726
Title III			
Title III, English Learner Student Program	84.365	14346	20,016
Title III, Immigrant Education Program	84.365	15146	3,502
Subtotal Title III			<u>23,518</u>
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	6,000
Title VI, Part B, Rural & Low Income School Program	84.358	14356	12,994
Adult Education			
Adult Education: Adult Basic Education & ESL	84.002A	14508	9,603
Adult Education: Adult Secondary Education	84.002	13978	3,372
Subtotal Adult Education			<u>12,975</u>
Strengthening Career and Technical Education for the 21st Century (Perkins V)	84.048	14894	7,155
<i>COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants:</i>			
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425	15536	13
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425	15547	265,058
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425	15559	164,705
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	33,478
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425	15618	33,753
Expanded Learning Opportunities (ELO) Grant GEER II	84.425	15619	18,792
American Rescue Plan - Homeless Children and Youth II (ARP HYC II) Program	84.425	15566	8,225
Subtotal Education Stabilization Fund Discretionary Grants			<u>524,024</u>
<b>Total U. S. Department of Education</b>			<u>780,541</u>
<b>U. S. DEPARTMENT OF AGRICULTURE:</b>			
<i>Passed through California Department of Education:</i>			
<i>COVID-19 Emergency Acts Funding/Extending Summer Food Service Program and SSO:</i>			
Child Nutrition Cluster			
School Breakfast Program - Basic	10.553	13525	107,561
School Breakfast Program - Needy	10.553	13526	38,235
National School Lunch Program	10.555	13391	378,171
USDA Commodities	10.555	*	37,954
Subtotal Child Nutrition Cluster			<u>561,921</u>
Pandemic EBT Local Administrative Grant	10.649	15644	614
Forest Reserve Funds	10.665	10044	2,451
<i>Passed through California Department of Social Services:</i>			
Child and Adult Care Food Program (CACFP)			
CACFP Claims - Centers and Family Day Care	10.558	13393	54,518
Subtotal Child and Adult Care Food Program			<u>54,518</u>
<b>Total U. S. Department of Agriculture</b>			<u>619,504</u>
<b>Total Federal Expenditures</b>			<u>\$ 1,400,045</u>

\* - Pass-Through Entity Identifying Number not available or not applicable

**HAMILTON UNIFIED SCHOOL DISTRICT  
 SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)  
 FOR THE YEAR ENDED JUNE 30, 2022**

---

	<b>Second Period Report</b>	<b>Annual Report</b>
SCHOOL DISTRICT		
TK/K through Third Regular ADA	170.86	170.79
Fourth through Sixth Regular ADA	116.35	116.85
Seventh through Eighth Regular ADA	98.66	98.45
Ninth through Twelfth Regular ADA	273.85	273.22
TOTAL SCHOOL DISTRICT	<u>659.72</u>	<u>659.31</u>

See accompanying note to supplementary information.



**HAMILTON UNIFIED SCHOOL DISTRICT  
SCHEDULE OF INSTRUCTIONAL TIME  
FOR THE YEAR ENDED JUNE 30, 2022**

---

<b>Grade Level</b>	<b>Minutes Requirement</b>	<b>2021-22 Actual Minutes</b>	<b>Number of Days</b>	<b>Status</b>
Kindergarten	36,000	54,015	180	Complied
Grade 1	50,400	54,015	180	Complied
Grade 2	50,400	54,015	180	Complied
Grade 3	50,400	54,015	180	Complied
Grade 4	54,000	54,130	180	Complied
Grade 5	54,000	54,130	180	Complied
Grade 6	54,000	54,320	180	Complied
Grade 7	54,000	54,320	180	Complied
Grade 8	54,000	54,320	180	Complied
Grade 9	64,800	64,857	180	Complied
Grade 10	64,800	64,857	180	Complied
Grade 11	64,800	64,857	180	Complied
Grade 12	64,800	64,857	180	Complied

See accompanying note to supplementary information.

**HAMILTON UNIFIED SCHOOL DISTRICT  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2022**

	<b>2023 (Budget)</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	\$ 10,451,970	\$ 10,760,347	\$ 10,284,691	\$ 8,805,469
Expenditures And Other Financing Uses	10,814,134	10,064,063	9,445,980	9,176,691
Net change in Fund Balance	\$ (362,164)	\$ 696,284	\$ 838,711	\$ (371,222)
Ending Fund Balance	\$ 2,091,192	\$ 2,453,356	\$ 1,757,072	\$ 887,321
Available Reserves*	\$ 1,667,140	\$ 1,724,183	\$ 1,206,340	\$ 758,300
Available Reserves As A Percentage Of Outgo	15.42%	17.13%	12.77%	8.26%
Long-term Liabilities	\$ 11,737,649	\$ 12,011,497	\$ 14,719,490	\$ 14,542,022
Average Daily Attendance At P-2***	664	660	667	667

The General Fund ending fund balance has increased by \$1,566,035 over the past two years. The fiscal year 2022-23 budget projects a decrease of \$362,164. For a District this size, the State recommends available reserves of at least 4% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years but anticipates incurring an operating deficit during the 2022-23 fiscal year. Total long-term obligations have decreased by \$2,530,525 over the past two years.

Average daily attendance has decreased by 7 ADA over the past two years. An increase of 4 ADA is anticipated during the 2022-23 fiscal year.

\*Available reserves consist of all unassigned fund balance within the General Fund.

\*\*The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay Projects and the Special Reserve Fund for Postemployment Benefits funds, in accordance with the fund type definitions promulgated by GASB Statement No. 54.

On-behalf payments of \$383,149 are not included in the actual revenues and expenditures reported in this schedule. Additionally, financing sources and capital outlay expenditures related to the new financed bus purchase are not included in this schedule.

\*\*\*Due to the COVID-19 pandemic, Average Daily Attendance at P-2 was not reported in 2021. Funding was based on Average Daily Attendance at P-2 as reported in 2020.

**HAMILTON UNIFIED SCHOOL DISTRICT  
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL  
STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

---

	<b>General Fund</b>	<b>Special Reserve Fund for Other Than Capital Outlay Projects</b>	<b>Special Reserve for Post- Employment Benefits Fund</b>
June 30, 2022, annual financial and budget report fund balance	\$ 2,453,356	\$ 447,645	\$ 221,399
Adjustments and reclassifications:			
Increase (decrease) in total fund balances:			
Capital lease adjustment	4,571	-	-
Fund balance transfer (GASB 54)	669,044	(447,645)	(221,399)
Net adjustments and reclassifications	673,615	(447,645)	(221,399)
June 30, 2022, audited financial statement fund balance	<u>\$ 3,126,971</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying note to supplementary information.

**HAMILTON UNIFIED SCHOOL DISTRICT  
COMBINING BALANCE SHEET  
JUNE 30, 2022**

	Student Activity Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds
<b>ASSETS</b>									
Cash and investments	\$ 181,728	\$ 144,210	\$ -	\$ 100,900	\$ 78,469	\$ 278,396	\$ 191,949	\$ 269,339	\$ 1,244,991
Accounts receivable	-	67,889	27,203	92,916	56	400	326	2,795	191,385
Due from other funds	-	-	1,969	-	-	-	-	-	1,969
Stores inventory	-	-	-	1,828	-	-	-	-	1,828
<b>Total Assets</b>	<b>\$ 181,728</b>	<b>\$ 211,899</b>	<b>\$ 29,172</b>	<b>\$ 195,644</b>	<b>\$ 78,525</b>	<b>\$ 278,796</b>	<b>\$ 192,275</b>	<b>\$ 272,134</b>	<b>\$ 1,440,173</b>
<b>LIABILITIES</b>									
Deficit cash	\$ -	\$ -	\$ 9,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,937
Accrued liabilities	-	8,911	-	2,884	-	2,238	-	-	14,033
Due to other funds	-	9,241	-	614	-	-	-	-	9,855
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ 18,152</b>	<b>\$ 9,937</b>	<b>\$ 3,498</b>	<b>\$ -</b>	<b>\$ 2,238</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,825</b>
<b>FUND BALANCES</b>									
Non-spendable	-	-	-	1,828	-	-	-	-	1,828
Restricted	181,728	193,747	19,235	190,318	-	276,558	192,275	272,134	1,325,995
Committed	-	-	-	-	78,525	-	-	-	78,525
<b>Total Fund Balances</b>	<b>181,728</b>	<b>193,747</b>	<b>19,235</b>	<b>192,146</b>	<b>78,525</b>	<b>276,558</b>	<b>192,275</b>	<b>272,134</b>	<b>1,406,948</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 181,728</b>	<b>\$ 211,899</b>	<b>\$ 29,172</b>	<b>\$ 195,644</b>	<b>\$ 78,525</b>	<b>\$ 278,796</b>	<b>\$ 192,275</b>	<b>\$ 272,134</b>	<b>\$ 1,440,173</b>

See accompanying note to supplementary information.

**HAMILTON UNIFIED SCHOOL DISTRICT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2022**

	Student Activity Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds
<b>REVENUES</b>									
LCFF sources	\$ -	\$ -	\$ -	\$ -	\$ 53,000	\$ -	\$ -	\$ -	\$ 53,000
Federal sources	-	12,975	11,576	661,945	-	-	-	-	686,496
Other state sources	-	217,978	152,394	35,096	-	-	-	941	406,409
Other local sources	275,924	2,067	5,051	512	371	2,057	2,279	169,684	457,945
<b>Total Revenues</b>	<b>275,924</b>	<b>233,020</b>	<b>169,021</b>	<b>697,553</b>	<b>53,371</b>	<b>2,057</b>	<b>2,279</b>	<b>170,625</b>	<b>1,603,850</b>
<b>EXPENDITURES</b>									
Current									
Instruction	-	86,354	153,937	-	-	-	-	-	240,291
Instruction-related services									
School site administration	-	110,948	-	-	-	-	-	-	110,948
Pupil services									
Food services	-	-	-	538,810	-	-	-	-	538,810
General administration									
All other general administration	-	9,241	-	-	-	-	-	-	9,241
Plant services	-	497	477	-	65,887	-	-	-	66,861
Facilities acquisition and construction	-	-	-	-	-	41,295	-	-	41,295
Ancillary services	256,246	-	-	-	-	-	-	-	256,246
Debt service									
Principal	-	-	-	-	-	-	-	417,800	417,800
Interest and other	-	-	-	-	-	-	-	84,522	84,522
<b>Total Expenditures</b>	<b>256,246</b>	<b>207,040</b>	<b>154,414</b>	<b>538,810</b>	<b>65,887</b>	<b>41,295</b>	<b>-</b>	<b>502,322</b>	<b>1,766,014</b>
<b>Excess (Deficiency) of Revenues</b>									
<b>Over Expenditures</b>	<b>19,678</b>	<b>25,980</b>	<b>14,607</b>	<b>158,743</b>	<b>(12,516)</b>	<b>(39,238)</b>	<b>2,279</b>	<b>(331,697)</b>	<b>(162,164)</b>
<b>Other Financing Sources (Uses)</b>									
Transfers in	-	-	1,969	-	-	50,000	-	-	51,969
<b>Net Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>1,969</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>51,969</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>19,678</b>	<b>25,980</b>	<b>16,576</b>	<b>158,743</b>	<b>(12,516)</b>	<b>10,762</b>	<b>2,279</b>	<b>(331,697)</b>	<b>(110,195)</b>
<b>Fund Balance - Beginning</b>	<b>162,050</b>	<b>167,767</b>	<b>2,659</b>	<b>33,403</b>	<b>91,041</b>	<b>265,796</b>	<b>189,996</b>	<b>603,831</b>	<b>1,516,543</b>
<b>Fund Balance - Ending</b>	<b>\$ 181,728</b>	<b>\$ 193,747</b>	<b>\$ 19,235</b>	<b>\$ 192,146</b>	<b>\$ 78,525</b>	<b>\$ 276,558</b>	<b>\$ 192,275</b>	<b>\$ 272,134</b>	<b>\$ 1,406,348</b>

See accompanying note to supplementary information.

**HAMILTON UNIFIED SCHOOL DISTRICT  
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE  
 JUNE 30, 2022**

---

The Hamilton Unified School District was established on July 1, 2009 upon the unification of Hamilton High School District and Hamilton Elementary School District. The boundaries of the former districts changed in accordance with the approved plan of unification. The District is located in Glenn County and is currently operating one high school, one elementary school, two community day schools, one continuation high school, one preschool, and an adult education program. There were no boundary changes during the fiscal year.

**GOVERNING BOARD**

<b>Member</b>	<b>Office</b>	<b>Term Expires</b>
Hubert "Wendell" Lower	President	December 2024
Rod Boone	Clerk	December 2024
Gabriel Leal	Member	December 2024
Ray Odom	Member	December 2022
Genaro Reyes	Member	December 2022

**DISTRICT ADMINISTRATORS**

Jeremy Powell, Ed.D.  
*Superintendent*

Kristen Hamman  
*Chief Business Official*

**HAMILTON UNIFIED SCHOOL DISTRICT  
 NOTES TO SUPPLEMENTARY INFORMATION  
 JUNE 30, 2022**

---

**NOTE 1 – PURPOSE OF SCHEDULES**

**Schedule of Expenditures of Federal Awards**

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The following schedule provides reconciliation between revenues reported on the Statement of Revenue, Expenditures, and Changes in Fund Balance, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues in a prior year that have been expended by June 30, 2022 or Federal funds that have been recorded as revenues in the current year and were not expended by June 30, 2022.

	AL	
	Number	Amount
Total Federal Revenues reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance		\$ 1,456,513
Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act- One-time Stipend	93.575	(11,576)
CACFP Claims - Centers and Family Day Care	10.558	(17,000)
CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	10.558	(12,425)
SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	10.555	<u>(15,467)</u>
Total Expenditures reported in the Schedule of Expenditures of Federal Awards		<u>\$ 1,400,045</u>

The District has not elected to use the 10 percent de minimis indirect cost rate.

**Schedule of Average Daily Attendance (ADA)**

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

**Schedule of Instructional Time**

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with article 8 (commencing with section 46200) of chapter 2 of part 26 of the *Education Code*.

**Schedule of Financial Trends and Analysis**

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

**HAMILTON UNIFIED SCHOOL DISTRICT  
NOTES TO SUPPLEMENTARY INFORMATION, continued  
JUNE 30, 2022**

---

**NOTE 1 – PURPOSE OF SCHEDULES (continued)**

**Reconciliation of Annual Financial and Budget Report with Audited Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

**Combining Statements – Non-Major Funds**

These statements provide information on the District's non-major funds.

**Local Education Agency Organization Structure**

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.



---

**OTHER INDEPENDENT AUDITORS' REPORTS**

---



Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER  
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Independent Auditors' Report

Governing Board  
Hamilton Unified School District  
Hamilton City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Hamilton Unified School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Hamilton Unified School District's basic financial statements, and have issued our report thereon dated May 31, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Hamilton Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Hamilton Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Hamilton Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Hamilton Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Christy White, Inc.*

San Diego, California  
May 31, 2023



Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditors' Report

Governing Board  
Hamilton Unified School District  
Hamilton City, California

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Hamilton Unified School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Hamilton Unified School District's major federal programs for the year ended June 30, 2022. Hamilton Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Hamilton Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Hamilton Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of Hamilton Unified School District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

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

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)

### **Auditor's Responsibilities for the Audit for Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Hamilton Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the report on compliance about Hamilton Unified School District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Hamilton Unified School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Hamilton Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Hamilton Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

**Report on Internal Control Over Compliance (continued)**

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Christy White, Inc.*

San Diego, California  
May 31, 2023



Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

## REPORT ON STATE COMPLIANCE

### Independent Auditors' Report

Governing Board  
Hamilton Unified School District  
Hamilton City, California

#### **Report on State Compliance**

#### ***Opinion on State Compliance***

We have audited Hamilton Unified School District's compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on each of Hamilton Unified School District's state programs for the fiscal year ended June 30, 2022, as identified below.

In our opinion, Hamilton Unified School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the applicable state programs for the year ended June 30, 2022.

#### ***Basis for Opinion on State Compliance***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810 as regulations (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of Hamilton Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on state compliance. Our audit does not provide a legal determination of Hamilton Unified School District's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

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

348 Olive Street  
San Diego, CA  
92103

O: 619-270-8222  
F: 619-260-9085  
[christywhite.com](http://christywhite.com)

**Auditor's Responsibilities for the Audit of State Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Hamilton Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the report on compliance about Hamilton Unified School District's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Hamilton Unified School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Hamilton Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Hamilton Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.
- Select and test transactions and records to determine Hamilton Unified School District's compliance with the state laws and regulations related to the following items:

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
<b>Local Education Agencies Other Than Charter Schools</b>	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No
Continuation Education	No
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable



**Auditor’s Responsibilities for the Audit of State Compliance (continued)**

<b>PROGRAM NAME</b>	<b>PROCEDURES PERFORMED</b>
<b>School Districts, County Offices of Education, and Charter Schools</b>	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
In-Person Instruction Grant	Yes
<b>Charter Schools</b>	
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

We did not perform testing for Independent Study or Continuation Education because the ADA claimed was not material.

The term “Not Applicable” is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies or material weaknesses in internal control over compliance that we identified during the audit.

**Report on Internal Control Over Compliance**

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

***Report on Internal Control Over Compliance (continued)***

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

*Christy White, Inc.*

San Diego, California  
May 31, 2023

---

**SCHEDULE OF FINDINGS AND  
QUESTIONED COSTS**

---

**HAMILTON UNIFIED SCHOOL DISTRICT  
SUMMARY OF AUDITORS' RESULTS  
FOR THE YEAR ENDED JUNE 30, 2022**

---

**FINANCIAL STATEMENTS**

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

**FEDERAL AWARDS**

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>No</u>

**STATE AWARDS**

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with 2021-22 Guide for Annual Audits of California K-12 Local Education Agencies ?	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**HAMILTON UNIFIED SCHOOL DISTRICT  
FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2022**

---

**FIVE DIGIT CODE**

20000  
30000

**AB 3627 FINDING TYPE**

Inventory of Equipment  
Internal Control

There were no financial statement findings for the year ended June 30, 2022.

**HAMILTON UNIFIED SCHOOL DISTRICT  
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022**

---

**FIVE DIGIT CODE**  
50000

**AB 3627 FINDING TYPE**  
Federal Compliance

There were no federal award findings or questioned costs for the year ended June 30, 2022.

**HAMILTON UNIFIED SCHOOL DISTRICT  
STATE AWARD FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2022**

---

**FIVE DIGIT CODE**

10000  
40000  
42000  
43000  
60000  
61000  
62000  
70000  
71000  
72000

**AB 3627 FINDING TYPE**

Attendance  
State Compliance  
Charter School Facilities Programs  
Apprenticeship: Related and Supplemental Instruction  
Miscellaneous  
Classroom Teacher Salaries  
Local Control Accountability Plan  
Instructional Materials  
Teacher Misassignments  
School Accountability Report Card

There were no state award findings or questioned costs for the year ended June 30, 2022.

**HAMILTON UNIFIED SCHOOL DISTRICT  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2022**

---

**FINDING #2021-001: CLASSROOM TEACHER SALARIES (61000)**

**Criteria:** As set forth in California Education Code section 41372, a unified school district should expend a minimum of 55% of the District's current expenses of education towards salaries of classroom teachers.

**Condition:** In the 2020-21 fiscal year, the District did not meet the minimum percentage requirement of 55% for a unified school district. The District only spent 49.81% on classroom teacher salaries resulting in a shortfall of 5.19%.

**Effect:** The District's current expense of education for the year ended June 30, 2021 was \$7,536,923 and the total salaries and benefits for classroom teachers was \$3,753,888. The District was below the minimum required percentage of 55% by 5.19% which calculates out to a deficiency of \$391,166.

**Cause:** The deficiency was mainly due to increases in non-personnel expenditures related to the pandemic not included in the reduction column (4b), which is part of the calculation of the percent of current cost of education expended for classroom compensation. This creates an understatement of the percent spent by the district.

**Questioned Costs:** The questioned costs are the deficiency of \$391,166.

**Repeat Finding:** Yes, this is a repeat finding. Refer to Finding #2020-002.

**Recommendation:** We recommend that the District submit an application for exemption with the County.

**Corrective Action Plan:** The County approved the District's application for exemption. The District is working with the County to determine and identify what expenditures can be included in the reduction column (4b) to more properly calculate the percent of current cost of education expended for classroom compensation and meet the minimum percentage requirement in future years.

**Current Status:** Implemented.



## HAMILTON UNIFIED SCHOOL DISTRICT

<b>Agenda Item Number: 13.f</b>	<b>Date:</b> 6/28/2023
<b>Agenda Item Description:</b> Solution Tree Professional Development Training Purchase Agreement	
<b>Background:</b> Hamilton Unified School District has invested heavily in providing Professional Learning Communities with our staff working together weekly to examine student academic, social, and emotional data and together providing individualized outcomes for our students. Solution Tree is the premier provider of professional development focusing on the refinement of Professional Learning Communities.  This approval would provide for one full day of training for all certificated staff during our October 23 <sup>rd</sup> Professional Development Day and would directly support all certificated staff in further refining their practice.	
<b>Status:</b> Pending Board approval	
<b>Fiscal Impact:</b> \$6,500 using Educator Effectiveness Grant Funds	
<b>Educational Impact:</b> Improved Professional Learning Communities and student support.	
<b>Recommendation:</b> Approve Solution Tree Professional Development Training Purchase Agreement	



## Solution Tree, Inc. Purchase Agreement

Effective May 12, 2023, Solution Tree, Inc. ("Solution Tree") located at 555 N. Morton St., Bloomington, IN 47404 and Hamilton USD ("Customer") located at 620 Canal Street Hamilton City, CA US 95951 agree as follows:

- 1. Summary of Products and Services:** Customer will purchase the following Solution Tree products and services ("Products"). Additional Products may be added in a mutually agreed upon written Addendum.

Products and Services	Total
Onsite Professional Development	\$6,500.00
<b>Total</b>	<b>\$6,500.00</b>

- 2. Payment Terms:** Customer will provide Solution Tree with a purchase order made out to Solution Tree, 555 N. Morton St., Bloomington, IN 47404, for the full amount due under this Agreement upon execution of this Agreement (the "Purchase Order Due Date"). A non-refundable deposit of 20% of the total amount due will be invoiced upon execution of this Agreement. The total includes any travel, lodging, and incidental expenses incurred by Solution Tree. All payments are due net 30 days from the actual date of invoice. All past due invoices are subject to a finance charge of 1.5% monthly. Solution Tree will invoice Customer off of the purchase order based on the following schedule:

Description	Payment	Expected Invoice Date
20% Deposit (non-refundable)	\$1,300.00	Upon execution of Agreement
Onsite Professional Development	\$5,200.00	October 23, 2023

### 3. Onsite Professional Development


- 3.1. Description of Services:** Solution Tree agrees to provide a speaker, Breez Daniels ("Associate"), to disseminate information for Customer on the topic of *PLC at Work*® on October 23, 2023.
- 3.2. Presentation Materials:** Customer will reproduce any handouts and other print materials related to the services and will notify the Associate directly of any deadlines for reproduction.
- 3.3. Venue and Audio/Visual Equipment:** Customer will provide a venue, audio/video equipment, and technical support for all sessions.


### 4. General Terms

- 4.1. Intellectual Property:** Customer acknowledges that Solution Tree or Associate owns the copyrights to all tangible or electronic presentation materials, handouts, and/or program books used in conjunction with services performed under this Agreement and that no materials will be developed specifically for Customer. Solution Tree will retain all copyrights owned prior to entering this Agreement, and Customer may not reproduce any materials not designated



This Agreement is acknowledged and accepted by Customer and Solution Tree:

  
\_\_\_\_\_  
Jeremy Powell  
Superintendent  
Hamilton USD  
Date 5/30/23

DocuSigned by:  
  
\_\_\_\_\_  
AT1 Cummins  
Sr. Director of Professional Development  
Solution Tree, Inc.  
Date 6/4/2023

**HAMILTON UNIFIED SCHOOL DISTRICT**

<b>Agenda Item Number: 13. g</b>	<b>Date: 6/28/23</b>
<b>Agenda Item Description: HES 2023-24 School Plan for Student Achievement (SPSA)</b>	
<b>Background: The 23-24 SPSA has been created with input from the School Site Council Team and HES administrative Team and other stakeholders.</b>	
<b>Status: The plan has been approved by the School Site Council and much of the SPSA has been shared with the HES ELAC. It is now pending approval from the HUSD School Board.</b>	
<b>Fiscal Impact: Title I Funding, other Title Funding and LCFF. The SSC agrees the use Title funds and other funding for the proposed goals.</b>	
<b>Educational Impact: Improve students' Math and ELA achievement.</b>	
<b>Recommendation: It is the School Site Councils recommendation and my recommendation to approve the 2023-24 SPSA.</b>	

School Year: **2023-24**



# School Plan for Student Achievement (SPSA) Template

Instructions and requirements for completing the SPSA template may be found in the SPSA Template Instructions.

School Name	County-District-School (CDS) Code	Schoolsite Council (SSC) Approval Date	Local Board Approval Date
Hamilton Elementary School	11765626007447	May 31st, 2023	June 28, 2023

## Purpose and Description

Briefly describe the purpose of this plan (Select from Schoolwide Program, Comprehensive Support and Improvement, Targeted Support and Improvement, or Additional Targeted Support and Improvement)

Schoolwide Program

Briefly describe the school's plan for effectively meeting the ESSA requirements in alignment with the Local Control and Accountability Plan and other federal, state, and local programs.

The School Plan for Student Achievement (SPSA) aligns with Hamilton Unified School District's (HUSD) LCAP. Hamilton Elementary School (HES) will prioritize goals from the LCAP and continue with implementation of the Multi-Tiered Support Systems (MTSS) for behavior, academics, and social-emotional learning success for all students. This is an integrated, comprehensive approach focusing on instruction, student centered learning, individualized student needs, and data to drive improvement efforts. The creation of the SPSA is guided by the input of stakeholders from the HUSD community including parents, community members, teachers and administrators.

# Comprehensive Needs Assessment Components

## Data Analysis

Please refer to the School and Student Performance Data section where an analysis is provided.

## Surveys

This section provides a description of surveys (i.e., Student, Parent, Teacher) used during the school-year, and a summary of results from the survey(s).

Hamilton Elementary School collects data from various stakeholders. In order to gather stakeholder input, we will be administering the California Healthy Kids Survey, The California School Staff Survey and the California Parent Survey. The intent is analyze and provide conclusions to the data by the end of each school year. The following surveys have been conducted in the 22-23 school year:

1. The PBIS Self-Assessment Survey was completed by staff in the fall of 2022. The survey indicated the following: 95% felt that behavioral expectations were defined and 91% noted that expectations were taught. The survey also reveals the following areas of improvement: 63% felt that consequences and violations are clearly defined and 63% understand how PBIS is managed school wide.

2. In October of 2022, the HES leadership team participated in the SWIFT Fidelity Integrity Assessment (SWIFT-FIA). SWIFT Education explains the FIA as, "a self-assessment used by School Leadership Teams to examine the current implementation status of schoolwide practices that have been demonstrated through research to provide a basis for successfully including all students who live in the school community." The assessment concluded that nearly 55% of our school wide practices are in the installing category. This means that many of our practices are at the beginning stages and need to be further developed in order to have successful implementation. For example, the FIA indicated that school wide data has not been reviewed in depth by multiple stakeholders. Data analysis by key stakeholders is a necessary action to adequately implement school programs such as intervention and researched based instructional practices.

## Classroom Observations

This section provides a description of types and frequency of classroom observations conducted during the school-year and a summary of findings.

Hamilton Elementary School follows the formal observation policies set by the HUSD which are agreed by the Hamilton Teachers Association. Formal observations are divided among the administrators at HES. Each formal observation is followed by an evaluation conference between the teacher and the evaluator. The first formal observation for probationary teachers is conducted in the fall semester. The second formal observation is conducted early in the spring semester. For tenure teachers, one observation is conducted every set number of years, depending on the years taught at HUSD. Informal visits are also conducted at HES by administrators. HES also receives classroom observation support from our Dual Immersion consultant, Dr. Claudia Rodriguez-Mojica. Dr. Rodriguez-Mojica serves as an instructional coach as she provides feedback to teachers soon after the classroom observations.

Several TK-2 teachers (volunteers) participate in lesson study/observation program through CSU, Chico. The Biliteracy as a Resource: Investing in Literacy Across Languages for All (BRILLA) is a lesson study model for Spanish and Science integration and Biliteracy and Family Engagement. This includes planning, teaching/observation then a revisions instructional cycle.

## Analysis of Current Instructional Program

The following statements are derived from the Elementary and Secondary Education Act (ESEA) of 1965 and Essential Program Components (EPCs). In conjunction with the needs assessments, these categories may be used to discuss and develop critical findings that characterize current instructional practice for numerically significant subgroups as well as individual students who are:

- Not meeting performance goals
- Meeting performance goals
- Exceeding performance goals

Discussion of each of these statements should result in succinct and focused findings based on verifiable facts. Avoid vague or general descriptions. Each successive school plan should examine the status of these findings and note progress made. Special consideration should be given to any practices, policies, or procedures found to be noncompliant through ongoing monitoring of categorical programs.

## Standards, Assessment, and Accountability

Use of state and local assessments to modify instruction and improve student achievement (ESEA)

Hamilton Elementary School uses STAR Reading and STAR Math to monitor student progress. STAR Early Literacy is used in the K-1 grade levels. Teachers use the Illuminate platform to review data and to develop local standards based formative and summative assessments. The results from the mentioned assessments help teachers identify the students who are meeting or exceeding grade level standards and to identify the students who need intervention support. Once a student has been identified by a teacher as needing intervention support, it is then expected for the teacher to address the concerns via Tier 1 and 2 interventions (small group, reteach etc.) If the student does not improve after Tier 1 or 2 interventions, then a Focus meeting is set with the teacher, administrator and other staff. At the Focus meeting, a SMART goal is set. If additional support is needed after the duration of the SMART goal then the Student Study Team (SST) process begins. SSTs include parents, teacher, administrator, and many times an education specialist.

The STAR assessment data is also used to identify students for the teacher led After School Intervention Program. For the 23-24 school year, a full-time intervention teacher will also be reviewing STAR data to determine eligibility and conduct Tier 3 math or reading intervention for students. As previously mentioned, SSTs are conducted to create a student plan for improvement which could include Tier 2 and Tier 3 interventions. Student progress is also reviewed at the weekly Professional Learning Community (PLC) meetings. Additionally, assessment data is also reviewed at parent teacher conferences in the fall and spring semesters.

Use of data to monitor student progress on curriculum-embedded assessments and modify instruction (EPC)

Collaborative teams such as grade level PLCs develop and administer common summative assessments and review curriculum embedded assessment data. Based on the results from these assessments, instruction may be modified. Teams also review CAASPP and STAR data to monitor student progress and modify instruction.

## Staffing and Professional Development

Status of meeting requirements for highly qualified staff (ESEA)

Hamilton Elementary Students receive instruction from highly qualified teachers. All teachers are highly qualified as specified by the State of California under the federal Every Student Succeeds Act (ESSA). Additionally, new teachers are provided a strong beginning teacher induction program through the Tehama County Department of Education.

Sufficiency of credentialed teachers and teacher professional development (e.g., access to instructional materials training on SBE-adopted instructional materials) (EPC)

All of HES teachers are credentialed. Teachers have access to professional development.

Hamilton Elementary School and Hamilton Unified School District is committed to providing ongoing professional development to meet the needs of our students. Instructional staff receive a total of 4 full non-student days and 6 minimum days of staff development. The trainings are focused on supporting our HUSD and HES visions and LCAP goals. The following are examples of the professional development provided by HUSD: Universal Design for Learning (UDL) strategies, Quality Teaching for English Learners (QTEL), collecting and analyzing data through the Illuminate platform and social-emotional learning with a focus on building strong student relationships. HUSD has partnered with the Glenn County Office of Education to provide some of the training mentioned above. GCOE has also provided follow up sessions to the grade level Professional Learning Communities (PLC).

Alignment of staff development to content standards, assessed student performance, and professional needs (ESEA)

The Hamilton Elementary School staff participates in on going collaboration during PLCs to strengthen their practice. During this time, teachers are able to discuss school wide initiatives, analyze data, and create common assessments and lessons to address the needs of their students. Our site is also receiving professional development on bilingualism from Dr. Claudia Rodriguez-Mojica. In addition to districtwide and schoolwide professional development opportunities, we have many teachers involved in professional development in other areas such as: PBIS training, Biliteracy as a Resource: Investing in Literacy Across Languages for ALL (BRILLA), and the Multilingual California Project (MCAP).

This year, our classified staff also received training on building strong relationships with students and how to approach and deescalate student situations.

Ongoing instructional assistance and support for teachers (e.g., use of content experts and instructional coaches) (EPC)

Our Dual Immersion teachers receive instructional coaching from our DI consultant, Dr. Claudia Rodriguez-Mojica. She also provides support to our English only instructors on a as needed basis. Dr. Rodriguez-Mojica is scheduled to provide coaching four times per year. Additionally, new teachers are assigned a mentor teacher for 2 years through the Tehama County Induction Program.

Teacher collaboration by grade level (kindergarten through grade eight [K–8]) and department (grades nine through twelve) (EPC)

Regularly scheduled PLC time is allotted for content or grade level collaboration.

## Teaching and Learning

Alignment of curriculum, instruction, and materials to content and performance standards (ESEA)

Instruction at Hamilton Elementary School is aligned to the Common Core Standards and teachers use instructional materials and practices to best serve our students. Our Dual Immersion program uses the Spanish equivalent of the Content Standards. Our primary grades use Everyday Math as their math curriculum and Benchmark Advanced for English Language Arts. The middle school grades use CPM for math and Study Sync for English Language Arts. For our science curriculum we have adopted Stemsopes for all of the grades at our site (TK-8). My World Interactive is used for our social studies curriculum and it is also used school wide (K-8). In addition, K-5 teachers use the Second Step curriculum to support students' socio-emotional well being. All adopted curriculum is also available online to fully support student access to instruction. Hamilton Elementary School is in compliance with the curriculum adoption cycle established by the California Department of Education. The District has aligned the curriculum with the State Frameworks and the Content Standards.



Adherence to recommended instructional minutes for reading/language arts and mathematics (K–8) (EPC)

Instructional minutes are met at all grade levels. In the Spring of 2023, additional minutes were provided during the After School Intervention Program to students performing below grade level.

Lesson pacing schedule (K–8) and master schedule flexibility for sufficient numbers of intervention courses (EPC)

Teachers use recommended pacing from the adopted curriculum and with input from their PLC work. Intervention cycles allow for students to move in and out of interventions as necessary.

Availability of standards-based instructional materials appropriate to all student groups (ESEA)

At Hamilton Elementary School each student has access to his or her own copy of the Standards-aligned textbooks and instructional materials that were approved by the State Board of Education in the core curriculum areas. HES adheres to the state-adoption cycle for purchasing textbooks and materials. All adopted curriculum is also available online to fully support student access to instruction.

Use of SBE-adopted and standards-aligned instructional materials, including intervention materials, and for high school students, access to standards-aligned core courses (EPC)

Curriculum is SBE adopted.

## Opportunity and Equal Educational Access

Services provided by the regular program that enable underperforming students to meet standards (ESEA)

Students identified as underperforming are eligible for additional services including: Focus Meeting, Student Study Teams (SSTs), Special Education services, elective courses (6-8), in class intervention support and the After School Intervention Program. English Learners have access to designated ELD. ELs also receive integrated ELD which ensures they have access to the core curriculum.

Evidence-based educational practices to raise student achievement

Teachers participate in planned collaboration to design pacing and instruction that is aligned to the Common Core State Standards. Additionally, teachers have been trained in the use of Universal Design For Learning (UDL) instructional strategies to implement in their classrooms. Another approach to improve student achievement is the involvement of parents through the Academic Parent Teacher Teams.

## Parental Engagement

## Resources available from family, school, district, and community to assist under-achieving students (ESEA)

Our school's social worker is available to provide families with needed resources which include but are not limited to home visitations, bridging school/home relationships and making referrals to community and county agencies. In addition, the social worker also facilitates workshops around topics that benefit the families of our school and keeps families informed through the school newsletter.

Academic Parent Teacher Teams (APTT) have also been established by various teachers on campus. APTT is an opportunity for parents to meet with their teacher to discuss their child's school performance. Teachers create goals with parents and teach the parents specific learning activities that support the goals. Then parents are to implement the activities at home. After a set amount of time, the teacher reconnects with the parents to discuss new assessment results from the learning goals that were established. As a result of this APPT process, many parents have a better understanding of their child's learning and progress.

Our Aeries Parent Portal and Parent Square are great resources for parents to receive up to date information.

## Involvement of parents, community representatives, classroom teachers, other school personnel, and students in secondary schools, in the planning, implementation, and evaluation of ConApp programs (5 California Code of Regulations 3932)

At Hamilton Elementary School, parents are encouraged to actively participate in their child's educational experience. Parents can become involved in our school in various ways. Our School Site Council (SSC) includes parents, teachers and other stakeholders. The SSC helps school leadership plan for categorical funding expenditures as well as help refine the goals and objectives of Hamilton Elementary School. In addition, the school leadership also receives input from the English Language Advisory Committee (ELAC), a group composed of parents of English Learners.

HES also offers a quarterly Coffee with the Principal where parents or guardians can get updates on current initiatives, school events and also have an opportunity to voice suggestions or concerns regarding their experience at our site. Finally, the Parent Teacher Organization known as PTO also provides opportunities for parent input and partnership. Our PTO parents work tirelessly to provide extra classroom and field trip monies for our teaching staff. PTO and HES have a great partnership which has been instrumental in providing meaningful experiences to our families such as carnivals, winter programs, and community concerts. Our School Site Council and PTO meetings are available in person and via zoom to accommodate our members. In addition, we provide translation as needed at each of these meetings.

## Funding

### Services provided by categorical funds that enable underperforming students to meet standards (ESEA)

Renaissance Learning services/DNA for data collection/monitoring; including Freckle math and reading Ellevation  
After School Program and Intervention  
Dual Immersion support  
Professional Development/time for coaching  
Funding additional for teaching positions to assist in reduced class sizes .  
Service personnel

### Fiscal support (EPC)

Hamilton Elementary School is funded directly by LCFF, Title I, Tittle II, Title III, and Title V.

# Educational Partner Involvement

How, when, and with whom did the school consult as part of the planning process for this SPSA/Annual Review and Update?

## Involvement Process for the SPSA and Annual Review and Update

The School Site Council at HES is composed of parents, school staff (certificated and classified). The SSC is involved in developing the SPSA. The SPSA is reviewed sections at a time at School Site Council meetings. During the review SSC members are able to give input and suggestions. SPSA updates and reviews are also presented at ELAC meetings.

## Resource Inequities

Briefly identify and describe any resource inequities identified as a result of the required needs assessment, as applicable.

Library is small and outdated  
Dual Immersion program needs additional support and resources--specifically classroom libraries and library books in Spanish.  
Admin and teachers need more training on Interim Assessments and data collection.  
An intervention plan and support is needed for the low achieving students.

# School and Student Performance Data

## Student Enrollment Enrollment By Student Group

Student Enrollment by Subgroup						
Student Group	Percent of Enrollment			Number of Students		
	20-21	21-22	22-23	20-21	21-22	22-23
American Indian	0.7%	0.73%	0.51%	3	3	2
African American	%	%	0%			0
Asian	1.0%	1.94%	1.77%	4	8	7
Filipino	%	%	0%			0
Hispanic/Latino	95.4%	94.66%	94.7%	395	390	375
Pacific Islander	%	%	0%			0
White	1.7%	1.46%	1.01%	7	6	4
Multiple/No Response	%	%	0%			0
<b>Total Enrollment</b>				414	412	396

## Student Enrollment Enrollment By Grade Level

Student Enrollment by Grade Level			
Grade	Number of Students		
	20-21	21-22	22-23
Kindergarten	56	52	49
Grade 1	40	42	43
Grade 2	43	45	46
Grade 3	40	46	45
Grade 4	42	36	45
Grade 5	48	38	40
Grade 6	41	48	38
Grade 7	60	48	47
Grade 8	44	57	43
<b>Total Enrollment</b>	414	412	396

### Conclusions based on this data:

1. Enrollment numbers have been consistent the past few years although we did have a decrease this school year.
2. We continue to have high interest in our Dual Immersion Program. The classes in the DI program have a higher enrollment rate.

# School and Student Performance Data

## Student Enrollment English Learner (EL) Enrollment

English Learner (EL) Enrollment						
Student Group	Number of Students			Percent of Students		
	20-21	21-22	22-23	20-21	21-22	22-23
English Learners	141	180	174	34.10%	43.7%	43.9%
Fluent English Proficient (FEP)	94	89	84	22.70%	21.6%	21.2%
Reclassified Fluent English Proficient (RFEP)	16			11.3%		

# School and Student Performance Data

## CAASPP Results English Language Arts/Literacy (All Students)

Overall Participation for All Students												
Grade Level	# of Students Enrolled			# of Students Tested			# of Students with			% of Enrolled Students		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
Grade 3	41	45		39	44		39	44		95.1	97.8	
Grade 4	42	38		39	37		39	37		92.9	97.4	
Grade 5	47	40		45	39		45	39		95.7	97.5	
Grade 6	42	47		39	46		39	46		92.9	97.9	
Grade 7	60	47		56	45		56	45		93.3	95.7	
Grade 8	42	55		42	55		42	55		100.0	100.0	
All Grades	274	272		260	266		260	266		94.9	97.8	

The “% of Enrolled Students Tested” showing in this table is not the same as “Participation Rate” for federal accountability purposes.

Overall Achievement for All Students															
Grade Level	Mean Scale Score			% Standard			% Standard Met			% Standard Nearly			% Standard Not		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
Grade 3	2359.	2339.		0.00	4.55		12.82	11.36		28.21	15.91		58.97	68.18	
Grade 4	2393.	2414.		2.56	5.41		12.82	10.81		23.08	29.73		61.54	54.05	
Grade 5	2438.	2414.		2.22	2.56		24.44	10.26		20.00	17.95		53.33	69.23	
Grade 6	2484.	2448.		2.56	2.17		28.21	8.70		33.33	36.96		35.90	52.17	
Grade 7	2492.	2472.		7.14	4.44		12.50	17.78		39.29	26.67		41.07	51.11	
Grade 8	2536.	2502.		2.38	3.64		42.86	12.73		26.19	41.82		28.57	41.82	
All Grades	N/A	N/A	N/A	3.08	3.76		21.92	12.03		28.85	28.95		46.15	55.26	

Reading Demonstrating understanding of literary and non-fictional texts									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
Grade 3	5.13	2.27		48.72	52.27		46.15	45.45	
Grade 4	0.00	0.00		51.28	64.86		48.72	35.14	
Grade 5	4.44	2.56		64.44	58.97		31.11	38.46	
Grade 6	5.13	0.00		51.28	52.17		43.59	47.83	
Grade 7	8.93	0.00		50.00	62.22		41.07	37.78	
Grade 8	7.14	7.27		66.67	45.45		26.19	47.27	
All Grades	5.38	2.26		55.38	55.26		39.23	42.48	

Writing Producing clear and purposeful writing									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
Grade 3	0.00	6.82		51.28	47.73		48.72	45.45	
Grade 4	5.13	2.70		64.10	64.86		30.77	32.43	
Grade 5	4.44	5.26		46.67	47.37		48.89	47.37	
Grade 6	10.26	2.17		48.72	39.13		41.03	58.70	
Grade 7	8.93	6.67		58.93	40.00		32.14	53.33	
Grade 8	4.76	3.64		66.67	58.18		28.57	38.18	
All Grades	5.77	4.53		56.15	49.43		38.08	46.04	

Listening Demonstrating effective communication skills									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
Grade 3	5.13	0.00		84.62	77.27		10.26	22.73	
Grade 4	5.13	10.81		66.67	70.27		28.21	18.92	
Grade 5	4.44	7.69		64.44	69.23		31.11	23.08	
Grade 6	15.38	6.52		58.97	58.70		25.64	34.78	
Grade 7	3.57	4.44		76.79	64.44		19.64	31.11	
Grade 8	4.76	12.73		85.71	67.27		9.52	20.00	
All Grades	6.15	7.14		73.08	67.67		20.77	25.19	

Research/Inquiry Investigating, analyzing, and presenting information									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
Grade 3	5.13	2.27		74.36	43.18		20.51	54.55	
Grade 4	0.00	5.41		71.79	59.46		28.21	35.14	
Grade 5	2.22	0.00		60.00	48.72		37.78	51.28	
Grade 6	12.82	4.35		61.54	69.57		25.64	26.09	
Grade 7	10.71	8.89		67.86	60.00		21.43	31.11	
Grade 8	14.29	10.91		66.67	65.45		19.05	23.64	
All Grades	7.69	5.64		66.92	58.27		25.38	36.09	

**Conclusions based on this data:**

1. The listening component had the strongest results. Overall, 74% of students scored above, at or near standard in Listening.
2. The results indicate a decline in reading performance. Overall, 42% of students scored below grade level.
3. The results also indicate a decline in Writing performance. Overall, 46% percent of students scored below grade level.

# School and Student Performance Data

## CAASPP Results Mathematics (All Students)

Overall Participation for All Students												
Grade Level	# of Students Enrolled			# of Students Tested			# of Students with			% of Enrolled Students		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
Grade 3	41	45		39	45		39	45		95.1	100.0	
Grade 4	42	38		40	38		40	38		95.2	100.0	
Grade 5	47	40		45	39		45	39		95.7	97.5	
Grade 6	42	47		40	47		40	47		95.2	100.0	
Grade 7	60	47		56	45		56	45		93.3	95.7	
Grade 8	42	55		42	55		42	55		100.0	100.0	
All Grades	274	272		262	269		262	269		95.6	98.9	

\* The “% of Enrolled Students Tested” showing in this table is not the same as “Participation Rate” for federal accountability purposes.

Overall Achievement for All Students															
Grade Level	Mean Scale Score			% Standard			% Standard Met			% Standard Nearly			% Standard Not		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
Grade 3	2362.	2364.		0.00	6.67		12.82	13.33		33.33	22.22		53.85	57.78	
Grade 4	2411.	2408.		2.50	0.00		7.50	7.89		40.00	28.95		50.00	63.16	
Grade 5	2403.	2423.		2.22	0.00		2.22	15.38		22.22	10.26		73.33	74.36	
Grade 6	2457.	2388.		2.50	0.00		2.50	6.38		40.00	8.51		55.00	85.11	
Grade 7	2445.	2431.		1.79	2.22		7.14	6.67		26.79	15.56		64.29	75.56	
Grade 8	2462.	2410.		0.00	0.00		7.14	5.45		26.19	16.36		66.67	78.18	
All Grades	N/A	N/A	N/A	1.53	1.49		6.49	8.92		30.92	16.73		61.07	72.86	

Concepts & Procedures Applying mathematical concepts and procedures									
Grade Level	% Above Standard			% At or Near Standard			% Below Standard		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
Grade 3	0.00	6.67		35.90	35.56		64.10	57.78	
Grade 4	5.00	2.63		30.00	39.47		65.00	57.89	
Grade 5	0.00	2.56		28.89	35.90		71.11	61.54	
Grade 6	0.00	0.00		35.00	12.77		65.00	87.23	
Grade 7	1.79	4.44		42.86	26.67		55.36	68.89	
Grade 8	0.00	0.00		45.24	25.45		54.76	74.55	
All Grades	1.15	2.60		36.64	28.62		62.21	68.77	



<b>Problem Solving &amp; Modeling/Data Analysis</b>									
<b>Using appropriate tools and strategies to solve real world and mathematical problems</b>									
<b>Grade Level</b>	<b>% Above Standard</b>			<b>% At or Near Standard</b>			<b>% Below Standard</b>		
	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>
<b>Grade 3</b>	10.26	6.67		20.51	33.33		69.23	60.00	
<b>Grade 4</b>	2.50	0.00		50.00	50.00		47.50	50.00	
<b>Grade 5</b>	2.22	0.00		31.11	38.46		66.67	61.54	
<b>Grade 6</b>	2.50	0.00		57.50	29.79		40.00	70.21	
<b>Grade 7</b>	3.57	2.22		42.86	46.67		53.57	51.11	
<b>Grade 8</b>	4.76	1.82		33.33	27.27		61.90	70.91	
<b>All Grades</b>	4.20	1.86		39.31	36.80		56.49	61.34	

<b>Communicating Reasoning</b>									
<b>Demonstrating ability to support mathematical conclusions</b>									
<b>Grade Level</b>	<b>% Above Standard</b>			<b>% At or Near Standard</b>			<b>% Below Standard</b>		
	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>
<b>Grade 3</b>	7.69	6.67		69.23	57.78		23.08	35.56	
<b>Grade 4</b>	7.50	5.26		45.00	34.21		47.50	60.53	
<b>Grade 5</b>	4.44	5.13		53.33	41.03		42.22	53.85	
<b>Grade 6</b>	5.00	2.13		65.00	44.68		30.00	53.19	
<b>Grade 7</b>	3.57	0.00		50.00	55.56		46.43	44.44	
<b>Grade 8</b>	4.76	1.82		66.67	32.73		28.57	65.45	
<b>All Grades</b>	5.34	3.35		57.63	44.24		37.02	52.42	

**Conclusions based on this data:**

1. Mathematics had the largest decrease in academic performance. Over 72% of students scored below standard in Mathematics.
2. Math Concepts and Procedures continues to be challenging for HES students. 61% percent of students scored below standard in Concepts and Procedures.

# School and Student Performance Data

## ELPAC Results

ELPAC Summative Assessment Data Number of Students and Mean Scale Scores for All Students												
Grade Level	Overall			Oral Language			Written Language			Number of Students Tested		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
<b>K</b>	1403.7	1388.2		1420.9	1398.5		1363.5	1363.4		31	24	
<b>1</b>	1383.0	1407.2		1406.1	1444.1		1359.5	1369.9		24	25	
<b>2</b>	1444.0	1434.6		1449.6	1442.0		1437.8	1426.5		27	24	
<b>3</b>	1473.9	1470.4		1477.4	1466.4		1470.1	1474.0		14	28	
<b>4</b>	1476.2	1491.4		1477.9	1486.3		1474.1	1496.1		17	15	
<b>5</b>	1503.7	1499.1		1510.9	1496.3		1495.9	1501.5		18	17	
<b>6</b>	1492.8	1490.5		1519.0	1485.7		1465.9	1494.7		15	15	
<b>7</b>	1507.4	1492.0		1511.0	1475.5		1503.5	1508.2		15	13	
<b>8</b>	1514.8	*		1527.4	*		1501.6	*		13	7	
<b>All Grades</b>										174	168	

Overall Language Percentage of Students at Each Performance Level for All Students															
Grade Level	Level 4			Level 3			Level 2			Level 1			Total Number of Students		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
<b>K</b>	3.23	4.17		25.81	12.50		58.06	54.17		12.90	29.17		31	24	
<b>1</b>	0.00	0.00		4.17	16.00		33.33	24.00		62.50	60.00		24	25	
<b>2</b>	0.00	0.00		25.93	37.50		40.74	37.50		33.33	25.00		27	24	
<b>3</b>	0.00	14.29		28.57	17.86		64.29	39.29		7.14	28.57		14	28	
<b>4</b>	0.00	6.67		23.53	46.67		41.18	33.33		35.29	13.33		17	15	
<b>5</b>	5.56	5.88		38.89	29.41		44.44	47.06		11.11	17.65		18	17	
<b>6</b>	13.33	6.67		26.67	40.00		20.00	40.00		40.00	13.33		15	15	
<b>7</b>	13.33	15.38		20.00	23.08		20.00	30.77		46.67	30.77		15	13	
<b>8</b>	7.69	*		30.77	*		23.08	*		38.46	*		13	*	
<b>All Grades</b>	4.02	5.95		24.14	27.38		40.23	37.50		31.61	29.17		174	168	

Oral Language Percentage of Students at Each Performance Level for All Students															
Grade Level	Level 4			Level 3			Level 2			Level 1			Total Number of Students		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
<b>K</b>	3.23	4.17		35.48	16.67		51.61	45.83		9.68	33.33		31	24	
<b>1</b>	4.17	12.00		20.83	32.00		29.17	36.00		45.83	20.00		24	25	
<b>2</b>	14.81	8.33		25.93	45.83		37.04	29.17		22.22	16.67		27	24	
<b>3</b>	7.14	17.86		64.29	39.29		14.29	21.43		14.29	21.43		14	28	
<b>4</b>	11.76	20.00		35.29	53.33		29.41	20.00		23.53	6.67		17	15	
<b>5</b>	33.33	5.88		55.56	70.59		5.56	17.65		5.56	5.88		18	17	
<b>6</b>	26.67	20.00		40.00	60.00		13.33	6.67		20.00	13.33		15	15	
<b>7</b>	6.67	15.38		40.00	38.46		46.67	15.38		6.67	30.77		15	13	
<b>8</b>	23.08	*		38.46	*		15.38	*		23.08	*		13	*	
<b>All Grades</b>	13.22	13.10		37.36	42.26		29.89	25.60		19.54	19.05		174	168	

Written Language Percentage of Students at Each Performance Level for All Students															
Grade Level	Level 4			Level 3			Level 2			Level 1			Total Number of Students		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
<b>K</b>	0.00	4.17		3.23	0.00		74.19	58.33		22.58	37.50		31	24	
<b>1</b>	0.00	0.00		4.17	4.00		20.83	8.00		75.00	88.00		24	25	
<b>2</b>	7.41	0.00		14.81	20.83		22.22	45.83		55.56	33.33		27	24	
<b>3</b>	0.00	0.00		0.00	21.43		78.57	39.29		21.43	39.29		14	28	
<b>4</b>	0.00	0.00		5.88	33.33		35.29	46.67		58.82	20.00		17	15	
<b>5</b>	0.00	0.00		5.56	23.53		55.56	35.29		38.89	41.18		18	17	
<b>6</b>	0.00	0.00		0.00	26.67		26.67	46.67		73.33	26.67		15	15	
<b>7</b>	13.33	0.00		0.00	23.08		26.67	38.46		60.00	38.46		15	13	
<b>8</b>	0.00	*		7.69	*		38.46	*		53.85	*		13	*	
<b>All Grades</b>	2.30	0.60		5.17	17.86		42.53	39.29		50.00	42.26		174	168	

Listening Domain Percentage of Students by Domain Performance Level for All Students												
Grade Level	Well Developed			Somewhat/Moderately			Beginning			Total Number of Students		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
<b>K</b>	3.23	12.50		83.87	54.17		12.90	33.33		31	24	
<b>1</b>	12.50	28.00		79.17	64.00		8.33	8.00		24	25	
<b>2</b>	14.81	20.83		70.37	58.33		14.81	20.83		27	24	
<b>3</b>	7.14	42.86		64.29	46.43		28.57	10.71		14	28	
<b>4</b>	11.76	40.00		82.35	53.33		5.88	6.67		17	15	
<b>5</b>	22.22	11.76		72.22	76.47		5.56	11.76		18	17	
<b>6</b>	20.00	13.33		46.67	73.33		33.33	13.33		15	15	
<b>7</b>	6.67	0.00		60.00	61.54		33.33	38.46		15	13	
<b>8</b>	15.38	*		46.15	*		38.46	*		13	*	
<b>All Grades</b>	12.07	22.02		70.11	60.71		17.82	17.26		174	168	

Speaking Domain Percentage of Students by Domain Performance Level for All Students												
Grade Level	Well Developed			Somewhat/Moderately			Beginning			Total Number of Students		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
<b>K</b>	19.35	4.17		41.94	54.17		38.71	41.67		31	24	
<b>1</b>	0.00	12.00		41.67	56.00		58.33	32.00		24	25	
<b>2</b>	18.52	16.67		55.56	66.67		25.93	16.67		27	24	
<b>3</b>	50.00	10.71		35.71	60.71		14.29	28.57		14	28	
<b>4</b>	29.41	13.33		47.06	73.33		23.53	13.33		17	15	
<b>5</b>	44.44	17.65		50.00	70.59		5.56	11.76		18	17	
<b>6</b>	60.00	33.33		26.67	53.33		13.33	13.33		15	15	
<b>7</b>	53.33	58.33		40.00	16.67		6.67	25.00		15	12	
<b>8</b>	38.46	*		46.15	*		15.38	*		13	*	
<b>All Grades</b>	30.46	17.96		43.68	58.08		25.86	23.95		174	167	

Reading Domain Percentage of Students by Domain Performance Level for All Students												
Grade Level	Well Developed			Somewhat/Moderately			Beginning			Total Number of Students		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
<b>K</b>	0.00	4.17		87.10	83.33		12.90	12.50		31	24	
<b>1</b>	4.17	0.00		16.67	8.00		79.17	92.00		24	25	
<b>2</b>	14.81	4.17		40.74	66.67		44.44	29.17		27	24	
<b>3</b>	0.00	0.00		35.71	35.71		64.29	64.29		14	28	
<b>4</b>	0.00	0.00		29.41	53.33		70.59	46.67		17	15	
<b>5</b>	0.00	0.00		38.89	41.18		61.11	58.82		18	17	
<b>6</b>	0.00	0.00		6.67	40.00		93.33	60.00		15	15	
<b>7</b>	13.33	7.69		26.67	46.15		60.00	46.15		15	13	
<b>8</b>	7.69	*		23.08	*		69.23	*		13	*	
<b>All Grades</b>	4.60	1.79		38.51	46.43		56.90	51.79		174	168	

Writing Domain Percentage of Students by Domain Performance Level for All Students												
Grade Level	Well Developed			Somewhat/Moderately			Beginning			Total Number of Students		
	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23	20-21	21-22	22-23
<b>K</b>	0.00	4.17		51.61	33.33		48.39	62.50		31	24	
<b>1</b>	0.00	0.00		20.83	28.00		79.17	72.00		24	25	
<b>2</b>	7.41	0.00		40.74	66.67		51.85	33.33		27	24	
<b>3</b>	0.00	7.14		85.71	71.43		14.29	21.43		14	28	
<b>4</b>	0.00	33.33		64.71	46.67		35.29	20.00		17	15	
<b>5</b>	0.00	23.53		77.78	47.06		22.22	29.41		18	17	
<b>6</b>	0.00	6.67		53.33	80.00		46.67	13.33		15	15	
<b>7</b>	6.67	0.00		20.00	61.54		73.33	38.46		15	13	
<b>8</b>	0.00	*		69.23	*		30.77	*		13	*	
<b>All Grades</b>	1.72	8.33		51.15	54.17		47.13	37.50		174	168	

**Conclusions based on this data:**

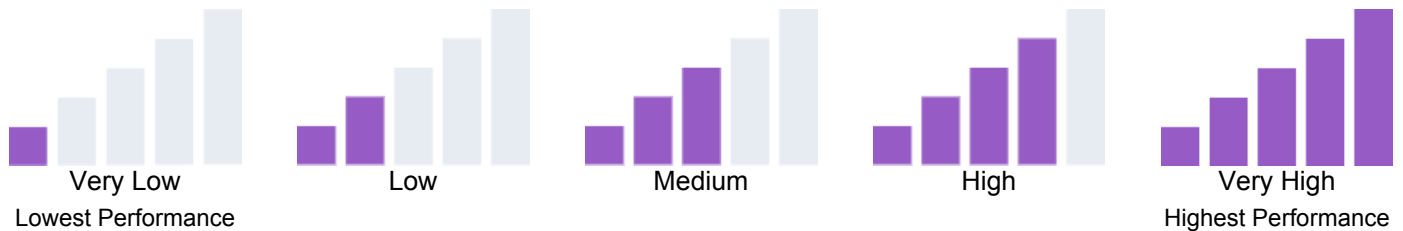
1. Overall, student ELPAC performance is not at the pre-pandemic level.
2. Students performed well in the Listening Domain but did not maintain the high percentage of Well Developed scores in the Speaking Domain.
3. Based on the data, an emphasis must be placed on strengthening Written Language which includes the Reading and Writing Domains.

# School and Student Performance Data

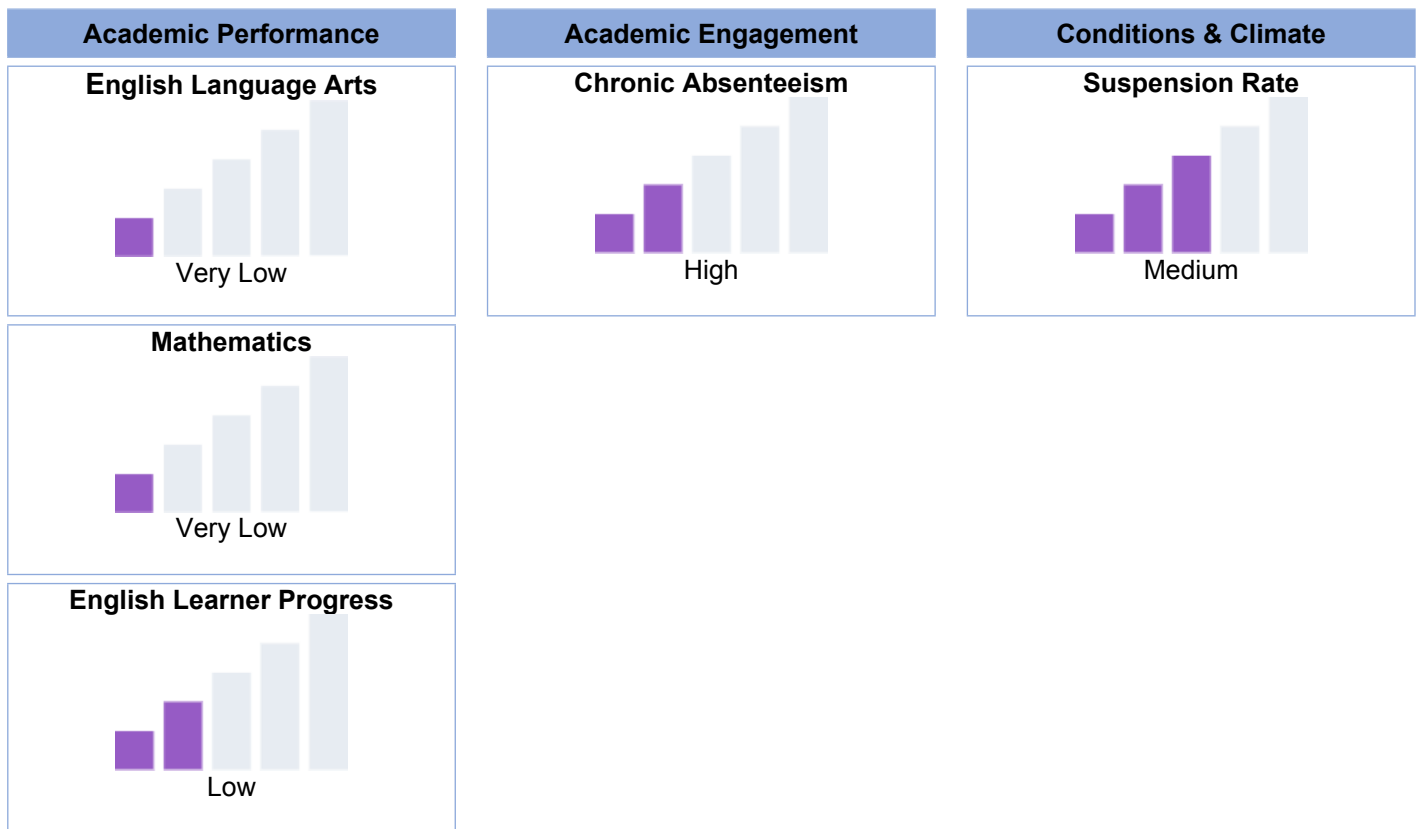
## Overall Performance

Due to the COVID-19 pandemic, state law allows the 2022 Dashboard to only display the most current year of data (also known as Status). For this year only, performance levels will be reported using one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low) for state measures. Please note that the Status levels associated with the Chronic Absenteeism and Suspension Rate Indicators are reversed (ranging from Very Low, Low, Medium, High, and Very High). Information regarding this year's Dashboard data is available within the [Dashboard Communications Toolkit](#).

Because performance on state measures is based on current year (i.e., 2021-22) results only for the 2022 Dashboard, the color dials have been replaced with one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low).



### 2022 Fall Dashboard Overall Performance for All Students



#### Conclusions based on this data:

1. Suspension rates have continued to decline over the past few years.
2. Chronic Absenteeism is an area of concern again this year.
3. Improving academic performance must be a goal for the next academic year.

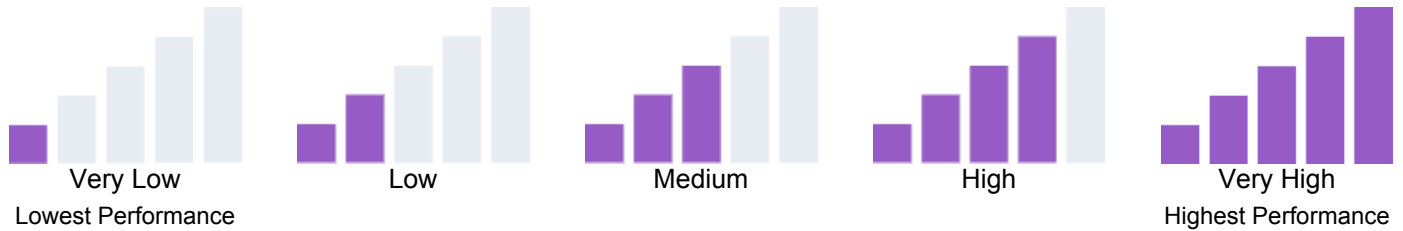


# School and Student Performance Data

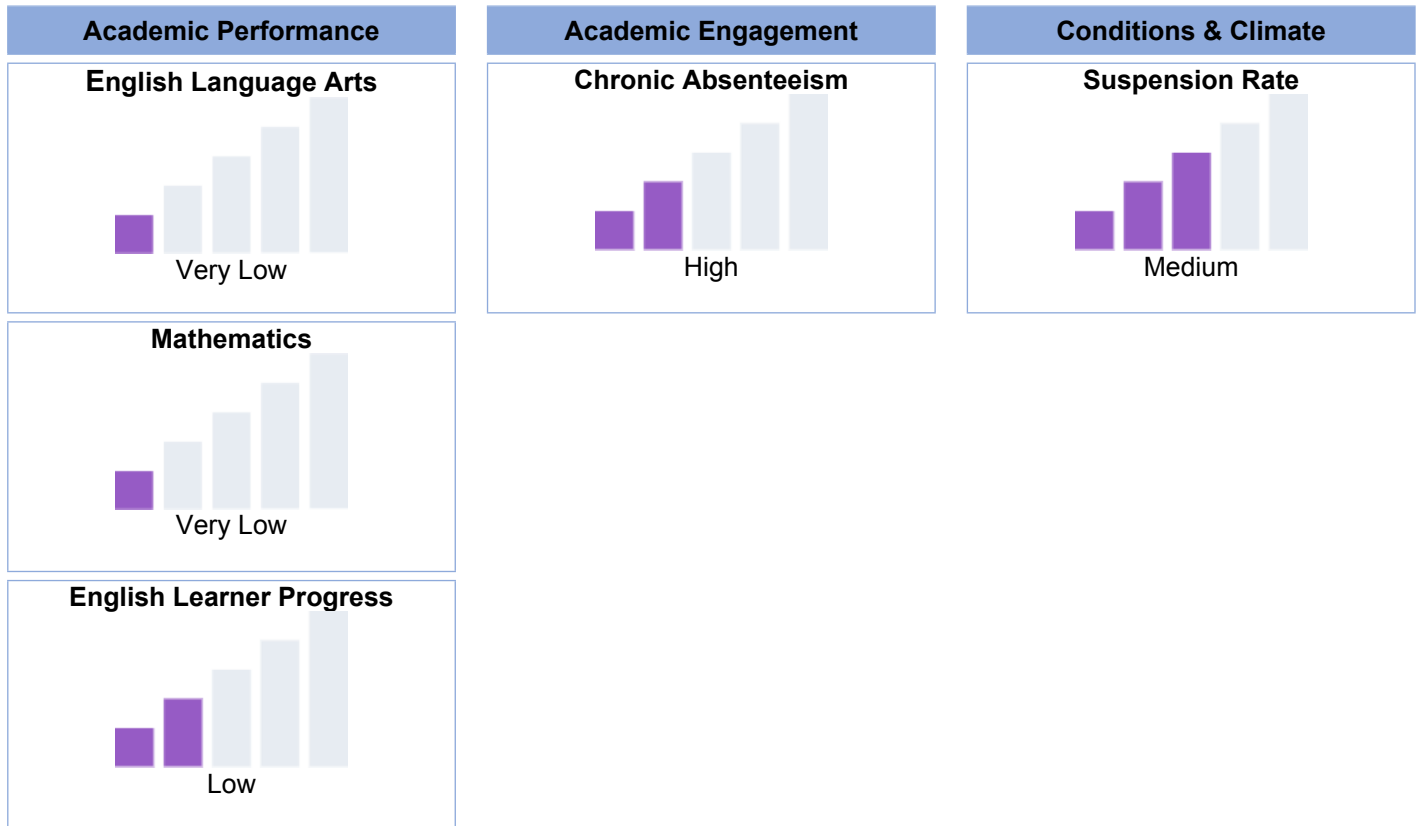
## Overall Performance

Due to the COVID-19 pandemic, state law allows the 2022 Dashboard to only display the most current year of data (also known as Status). For this year only, performance levels will be reported using one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low) for state measures. Please note that the Status levels associated with the Chronic Absenteeism and Suspension Rate Indicators are reversed (ranging from Very Low, Low, Medium, High, and Very High). Information regarding this year's Dashboard data is available within the [Dashboard Communications Toolkit](#).

Because performance on state measures is based on current year (i.e., 2021-22) results only for the 2022 Dashboard, the color dials have been replaced with one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low).



### 2022 Fall Dashboard Overall Performance for All Students



#### Conclusions based on this data:

1. Suspension rates have continued to decline over the past few years.
2. Chronic Absenteeism is an area of concern again this year.
3. Improving academic performance must be a goal for the next academic year.





# School and Student Performance Data

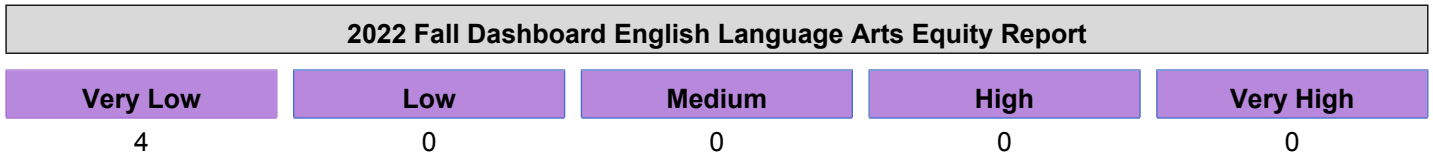
## Academic Performance English Language Arts

Due to the COVID-19 pandemic, state law allows the 2022 Dashboard to only display the most current year of data (also known as Status). For this year only, performance levels will be reported using one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low) for state measures. Please note that the Status levels associated with the Chronic Absenteeism and Suspension Rate Indicators are reversed (ranging from Very Low, Low, Medium, High, and Very High). Information regarding this year's Dashboard data is available within the [Dashboard Communications Toolkit](#).

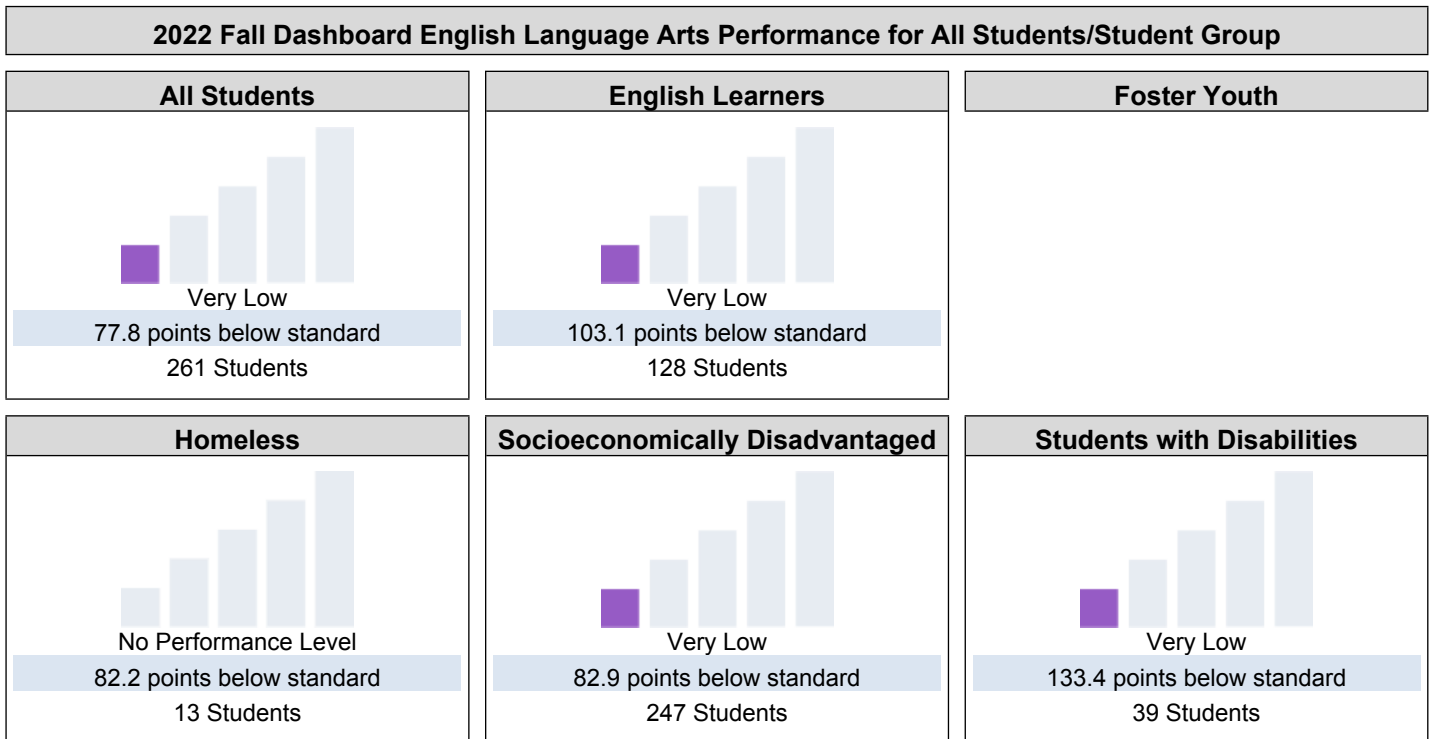
Because performance on state measures is based on current year (i.e., 2021-22) results only for the 2022 Dashboard, the color dials have been replaced with one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low).



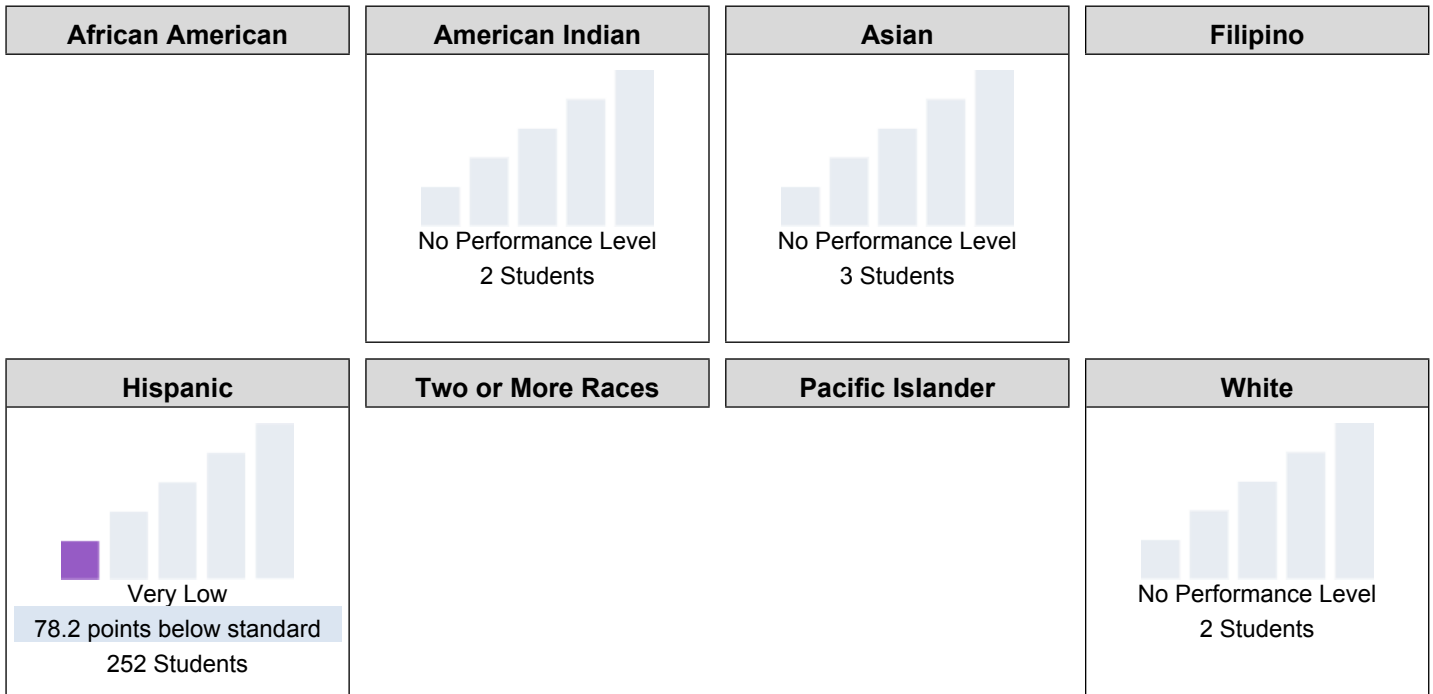
This section provides number of student groups in each level.



This section provides a view of how well students are meeting grade-level standards on the English Language Arts assessment. This measure is based on student performance on either the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.



**2022 Fall Dashboard English Language Arts Performance by Race/Ethnicity**



This section provides additional information on distance from standard for current English learners, prior or Reclassified English learners, and English Only students in English Language Arts.

**2022 Fall Dashboard English Language Arts Data Comparisons for English Learners**

Current English Learner	Reclassified English Learners	English Only
114.5 points below standard 88 Students	77.9 points below standard 40 Students	65.5 points below standard 88 Students

**Conclusions based on this data:**

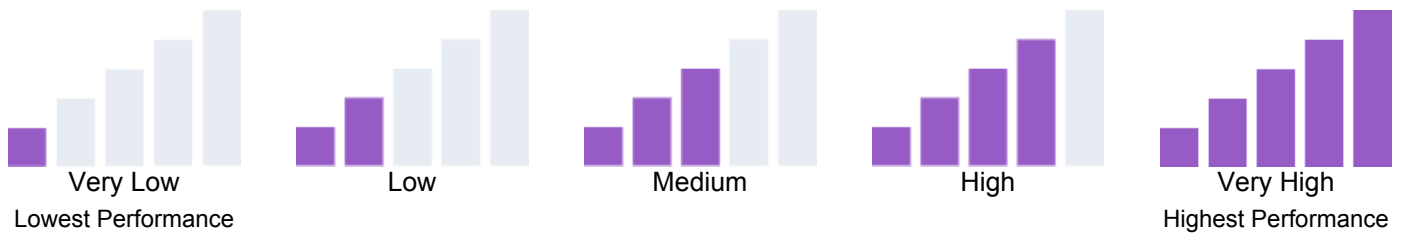
- Overall, students' academic performance in ELA is very low.
- The English Learner and Student with Disabilities subgroups performed very low in ELA.

# School and Student Performance Data

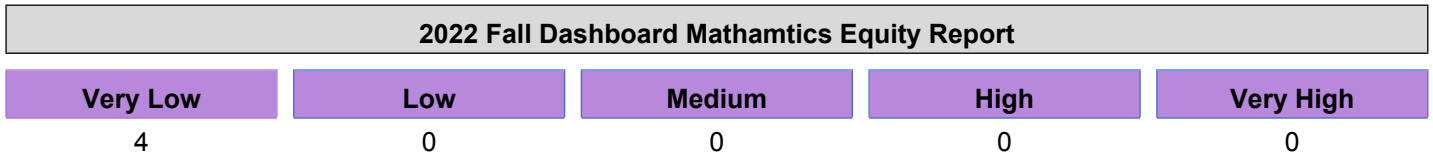
## Academic Performance Mathematics

Due to the COVID-19 pandemic, state law allows the 2022 Dashboard to only display the most current year of data (also known as Status). For this year only, performance levels will be reported using one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low) for state measures. Please note that the Status levels associated with the Chronic Absenteeism and Suspension Rate Indicators are reversed (ranging from Very Low, Low, Medium, High, and Very High). Information regarding this year's Dashboard data is available within the [Dashboard Communications Toolkit](#).

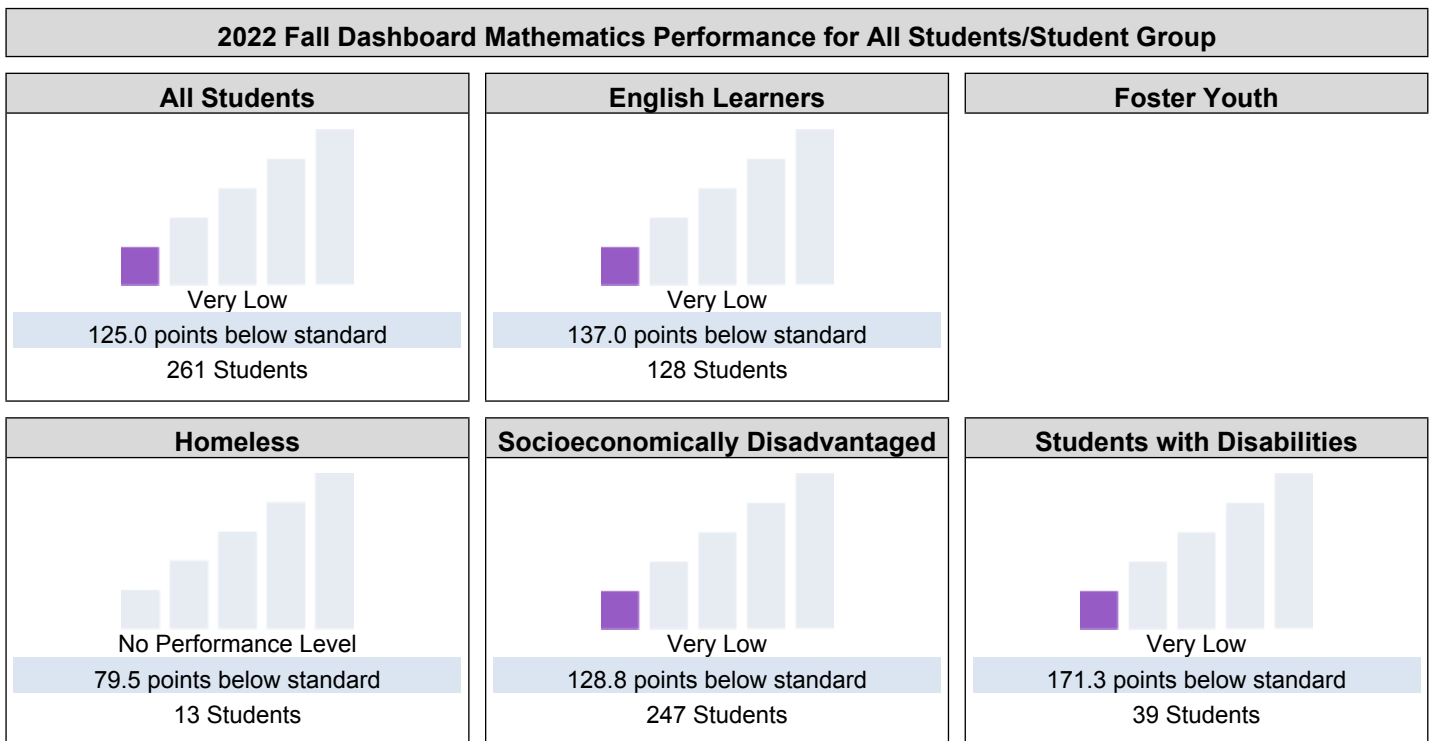
Because performance on state measures is based on current year (i.e., 2021-22) results only for the 2022 Dashboard, the color dials have been replaced with one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low).



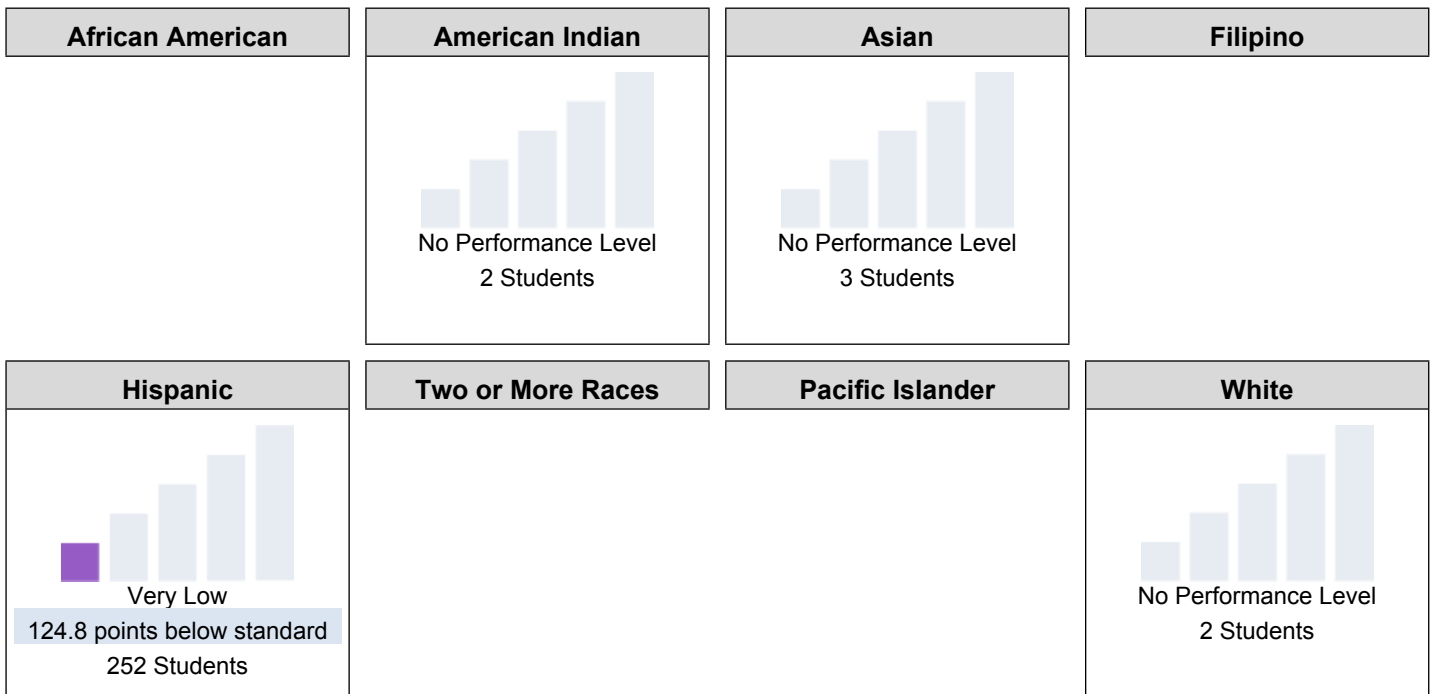
This section provides number of student groups in each level.



This section provides a view of how well students are meeting grade-level standards on the Mathematics assessment. This measure is based on student performance either on the Smarter Balanced Summative Assessment or the California Alternate Assessment, which is taken annually by students in grades 3–8 and grade 11.



### 2022 Fall Dashboard Mathematics Performance by Race/Ethnicity



This section provides additional information on distance from standard for current English learners, prior or Reclassified English learners, and English Only students in mathematics

### 2022 Fall Dashboard Mathematics Data Comparisons for English Learners

Current English Learner	Reclassified English Learners	English Only
134.6 points below standard 88 Students	142.4 points below standard 40 Students	120.1 points below standard 88 Students

**Conclusions based on this data:**

1. Overall, students' academic performance in Math is very low.
2. The English Learner and Students with Disabilities subgroups performed very low in Math.

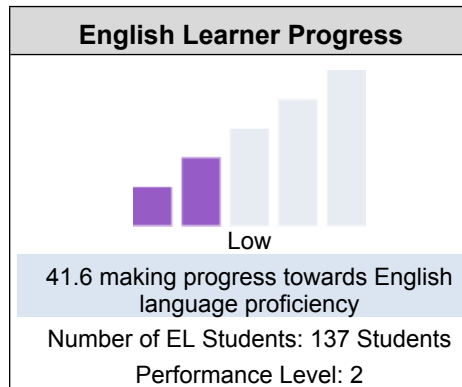
# School and Student Performance Data

## Academic Performance English Learner Progress

Due to the COVID-19 pandemic, state law allows the 2022 Dashboard to only display the most current year of data (also known as Status). For this year only, performance levels will be reported using one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low) for state measures. Please note that the Status levels associated with the Chronic Absenteeism and Suspension Rate Indicators are reversed (ranging from Very Low, Low, Medium, High, and Very High). Information regarding this year's Dashboard data is available within the [Dashboard Communications Toolkit](#).

This section provides information on the percentage of current EL students making progress towards English language proficiency or maintaining the highest level.

### 2022 Fall Dashboard English Learner Progress Indicator



This section provides a view of the percentage of current EL students who progressed at least one ELPI level, maintained ELPI level 4, maintained lower ELPI levels (i.e, levels 1, 2L, 2H, 3L, or 3H), or decreased at least one ELPI Level.

### 2022 Fall Dashboard Student English Language Acquisition Results

Decreased One ELPI Level	Maintained ELPI Level 1, 2L, 2H, 3L, or 3H	Maintained ELPI Level 4	Progressed At Least One ELPI Level
24.8%	33.6%	0.0%	41.6%

#### Conclusions based on this data:

1. Although the English Learner Progress is low, the dashboard indicates that 41% of students made one ELPI level growth.

# School and Student Performance Data

## Academic Performance College/Career Report

College/Career data provides information on whether high school students are prepared for success after graduation based on measures like graduation rate, performance on state tests, and college credit courses. College/Career data was not reported in 2022.

### Conclusions based on this data:

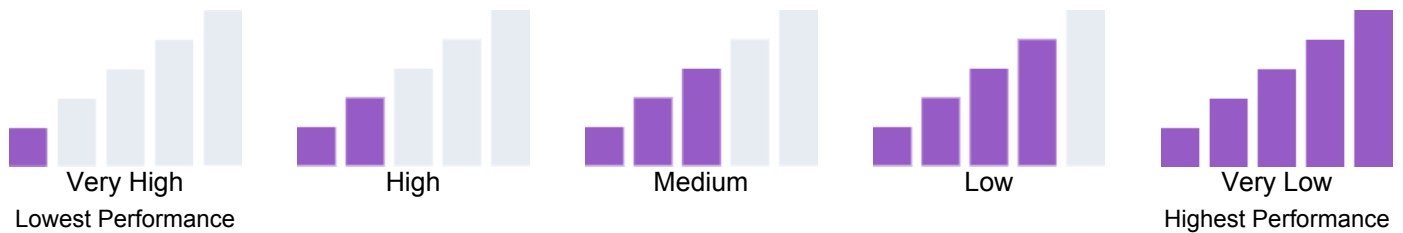
- 1.

# School and Student Performance Data

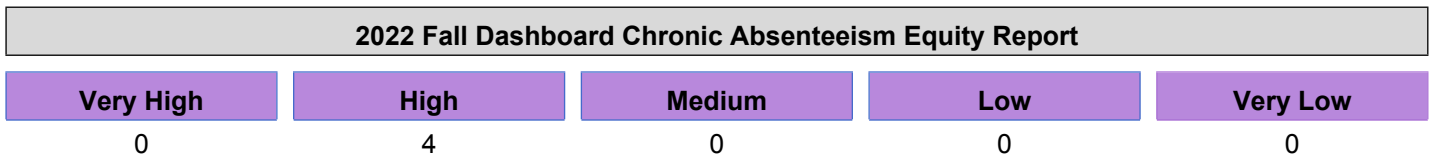
## Academic Engagement Chronic Absenteeism

Due to the COVID-19 pandemic, state law allows the 2022 Dashboard to only display the most current year of data (also known as Status). For this year only, performance levels will be reported using one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low) for state measures. Please note that the Status levels associated with the Chronic Absenteeism and Suspension Rate Indicators are reversed (ranging from Very Low, Low, Medium, High, and Very High). Information regarding this year's Dashboard data is available within the [Dashboard Communications Toolkit](#).

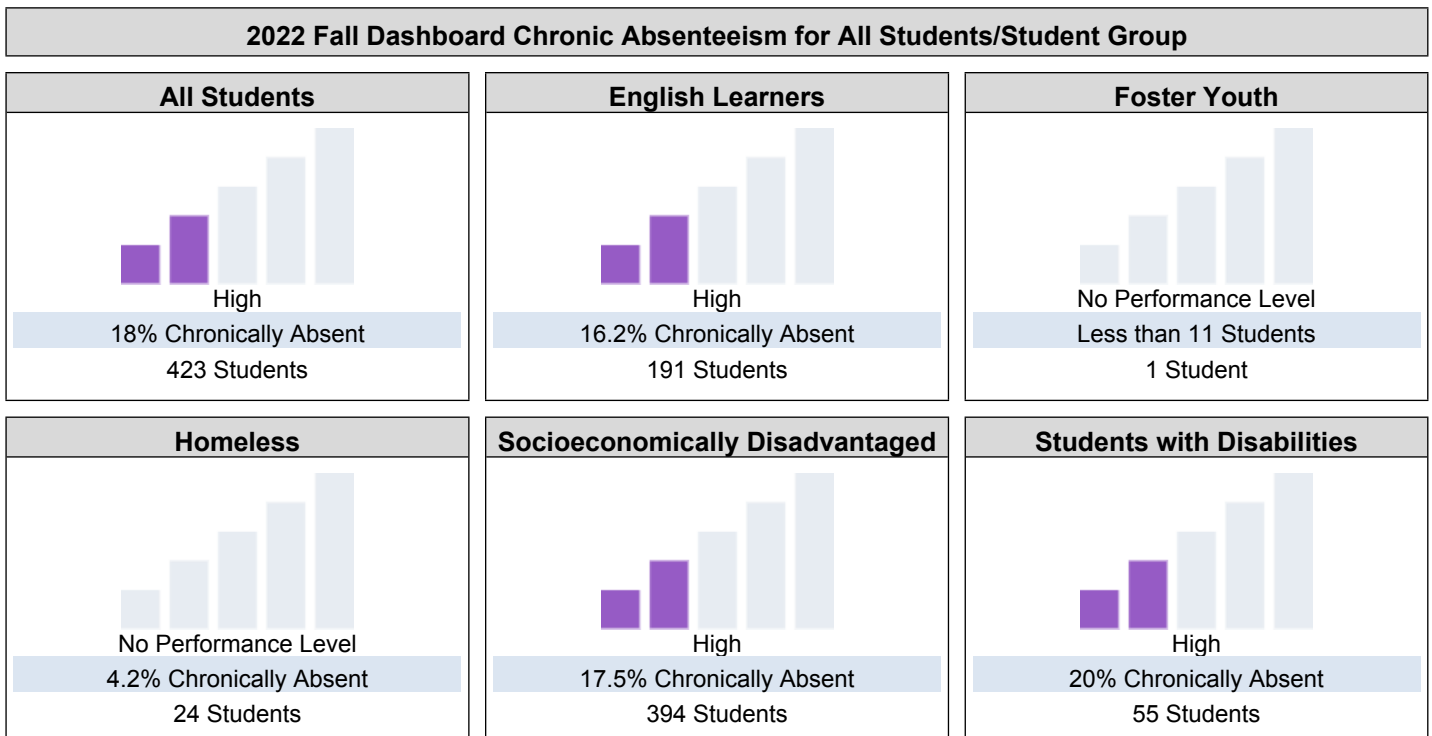
Because performance on state measures is based on current year (i.e., 2021-22) results only for the 2022 Dashboard, the color dials have been replaced with one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low).



This section provides number of student groups in each level.

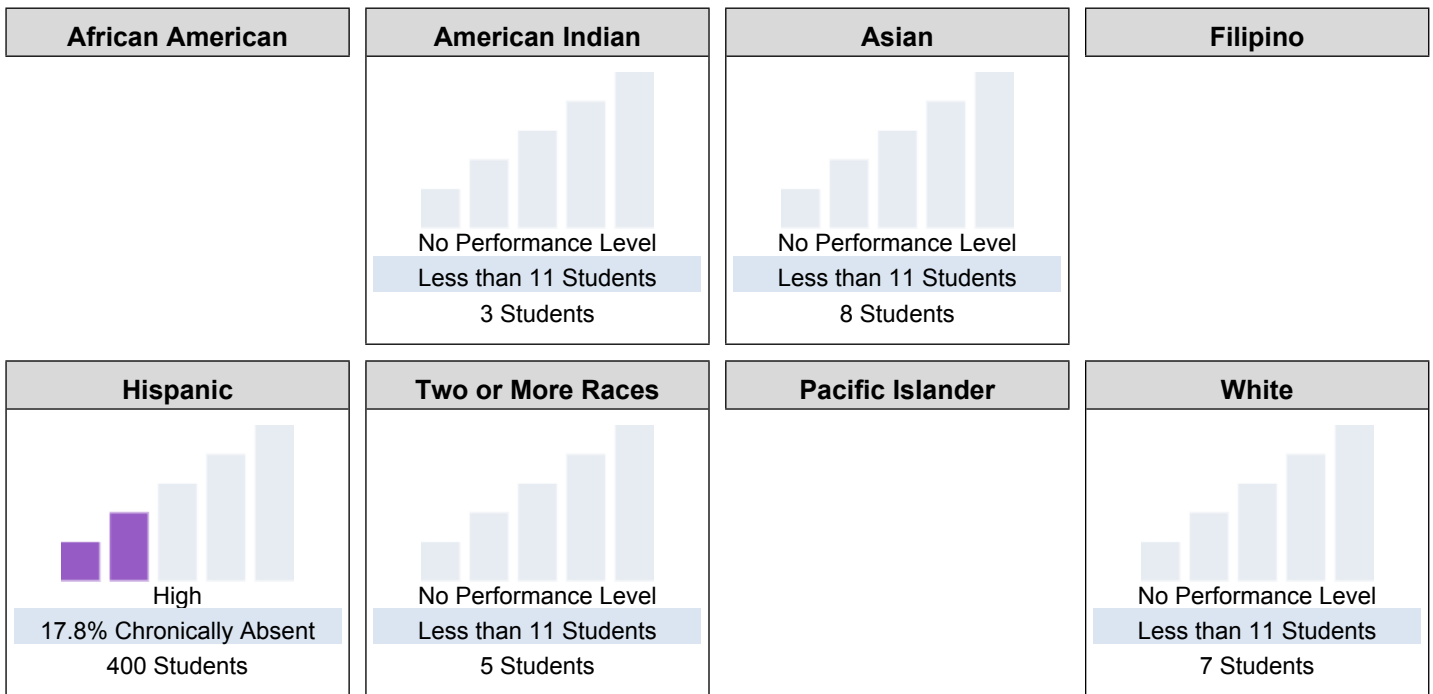


This section provides information about the percentage of students in kindergarten through grade 8 who are absent 10 percent or more of the instructional days they were enrolled.





**2022 Fall Dashboard Chronic Absenteeism by Race/Ethnicity**



**Conclusions based on this data:**

1. The Students with Disabilities subgroup has the highest percentage of chronically absent students.
2. Overall, HES has a high percentage of students with Chronic Absenteeism.

# School and Student Performance Data

## Academic Engagement Graduation Rate

Due to the COVID-19 pandemic, state law allows the 2022 Dashboard to only display the most current year of data (also known as Status). For this year only, performance levels will be reported using one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low) for state measures. Please note that the Status levels associated with the Chronic Absenteeism and Suspension Rate Indicators are reversed (ranging from Very Low, Low, Medium, High, and Very High). Information regarding this year's Dashboard data is available within the [Dashboard Communications Toolkit](#).

Very Low                      Low                      Medium                      High                      Very High  
Lowest Performance                      Highest Performance

This section provides number of student groups in each level.

2022 Fall Dashboard Graduation Rate Equity Report				
Very Low	Low	Medium	High	Very High

This section provides information about students completing high school, which includes students who receive a standard high school diploma.

2022 Fall Dashboard Graduation Rate for All Students/Student Group		
All Students	English Learners	Foster Youth
Homeless	Socioeconomically Disadvantaged	Students with Disabilities

2022 Fall Dashboard Graduation Rate by Race/Ethnicity			
African American	American Indian	Asian	Filipino
Hispanic	Two or More Races	Pacific Islander	White

Conclusions based on this data:

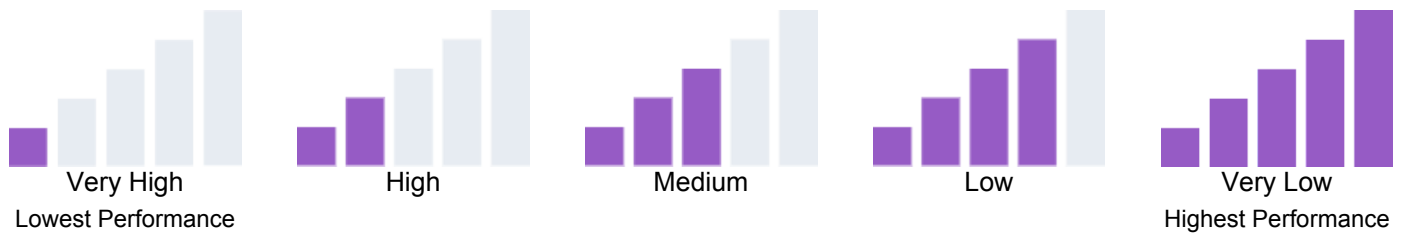
- 1.

# School and Student Performance Data

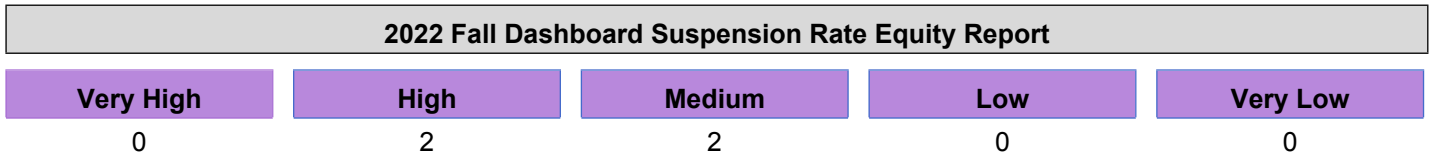
## Conditions & Climate Suspension Rate

Due to the COVID-19 pandemic, state law allows the 2022 Dashboard to only display the most current year of data (also known as Status). For this year only, performance levels will be reported using one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low) for state measures. Please note that the Status levels associated with the Chronic Absenteeism and Suspension Rate Indicators are reversed (ranging from Very Low, Low, Medium, High, and Very High). Information regarding this year's Dashboard data is available within the [Dashboard Communications Toolkit](#).

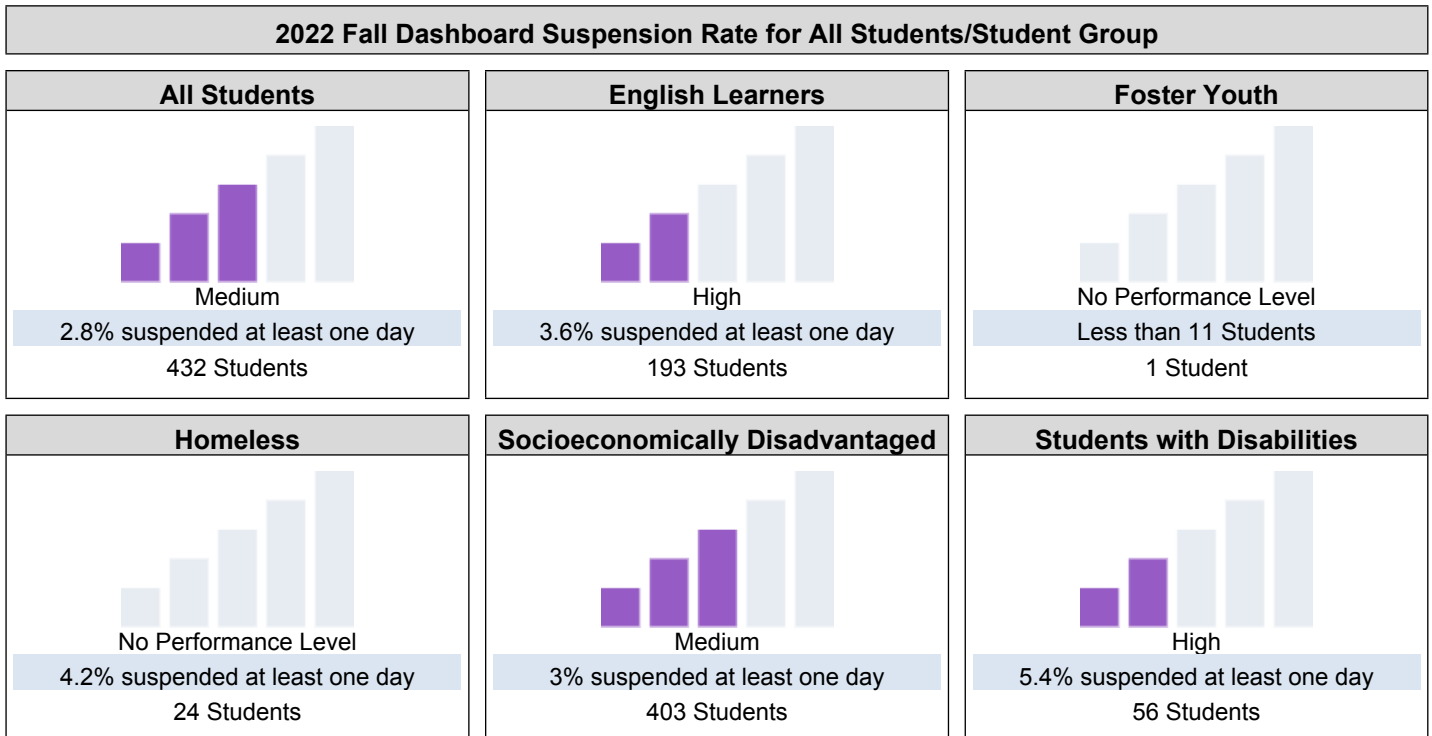
Because performance on state measures is based on current year (i.e., 2021-22) results only for the 2022 Dashboard, the color dials have been replaced with one of five Status levels (ranging from Very High, High, Medium, Low, and Very Low).



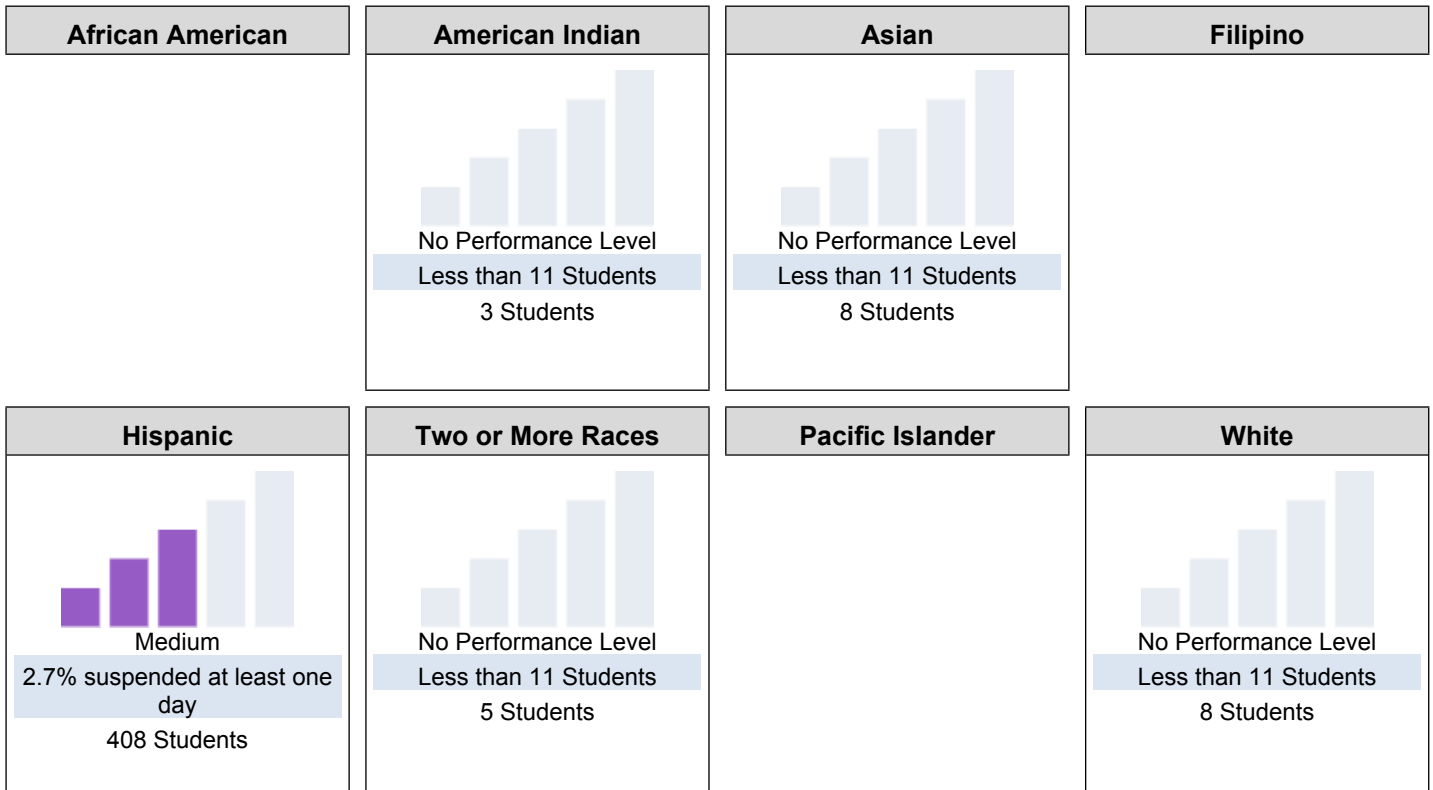
This section provides number of student groups in each level.



This section provides information about the percentage of students in kindergarten through grade 12 who have been suspended at least once in a given school year. Students who are suspended multiple times are only counted once.



**2022 Fall Dashboard Suspension Rate by Race/Ethnicity**



**Conclusions based on this data:**

1. HES has decreased suspension rates in the last few years.

# Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

## LEA/LCAP Goal

HUSD will increase student performance (for all subgroups) on State and Local achievement metrics: The District plans on increasing/enhancing coaching and professional development support for staff to improve instructional practices and fully implement common core state standards for all students and sub-groups. Priorities 4,8

## Goal 1

Hamilton Elementary School will increase student achievement for all students.

## Identified Need

The 2022 CAASPP results indicated a decline in reading performance. Overall, 42% of students scored below grade level in Reading. Mathematics had the largest decrease in academic performance. Over 72% of students scored below standard in Mathematics in 2022. 66% of students scored below standard in Math Concepts and Procedures.

## Annual Measurable Outcomes

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
CAASPP Math	2021-22 10% of students met achievement standard. 90% of students did not meet achievement standard. The average distance from level 3 was -125.	Increase percent of students that meet achievement standard by 15% and decrease the the average distance from level 3 by 50 points.
CAASPP ELA	2021-22 16% of students met achievement standard. 84% of students did not meet achievement standard. The average distance from level 3 was -78.	Increase percent of students that meet achievement standard by 15% and decrease the the average distance from level 3 by 50 points.
STAR Math	2022-23 Urgent intervention 31% intervention 21%	Decrease the percent of students that are in the urgent intervention by 15% and decrease intervention by 10%.
STAR Reading	2022-23 Urgent intervention 54% intervention 21% on watch 10% at/above benchmark 15%	Decrease the percent of students that are in the urgent intervention by 15% and decrease intervention by 10%.
STAR Early Literacy	2022-23 Urgent intervention 42% intervention 27% on watch 13% at/above benchmark 18%	Decrease the percent of students that are in the urgent intervention by 15% and decrease intervention by 10%.

Complete a copy of the Strategy/Activity table for each of the school's strategies/activities. Duplicate the table, including Proposed Expenditures, as needed.

### Strategy/Activity 1

#### Students to be Served by this Strategy/Activity

(Identify either All Students or one or more specific student groups)

All Students

#### Strategy/Activity

Pacing guides for K-8 grades will be reviewed and redeveloped to meet current essential standards (beginning with Math followed by ELA).

#### Proposed Expenditures for this Strategy/Activity

List the amount(s) and funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local.

Amount(s)

5870

Source(s)

None Specified

### Strategy/Activity 2

#### Students to be Served by this Strategy/Activity

(Identify either All Students or one or more specific student groups)

All Students

#### Strategy/Activity

Quarterly assessments will be administered and the data will be reviewed at PLCs to determine if intervention support is needed. Standard based assessments will also be developed and administered to coincide with pacing guides and reporting cycles.

#### Proposed Expenditures for this Strategy/Activity

List the amount(s) and funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local.

Amount(s)

Source(s)

### Strategy/Activity 3

#### Students to be Served by this Strategy/Activity

(Identify either All Students or one or more specific student groups)

Under achieving students

#### Strategy/Activity

A Certificated Intervention Teacher or Ed Specialist will deliver Tier 3 intervention support in Math and Reading to our lowest achieving students. Tier 2 intervention support will be delivered by classroom teachers in small group settings.

#### Proposed Expenditures for this Strategy/Activity

List the amount(s) and funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local.

Amount(s)

Source(s)

#### **Strategy/Activity 4**

##### **Students to be Served by this Strategy/Activity**

(Identify either All Students or one or more specific student groups)

All students

Strategy/Activity

Teachers will receive training and support from an outside agency to run effective Professional Learning Communities.

##### **Proposed Expenditures for this Strategy/Activity**

List the amount(s) and funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local.

Amount(s)

Source(s)

# Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

## LEA/LCAP Goal

HUSD will provide high quality classroom instruction to promote college and career readiness: The District anticipates increasing staffing in order to provide access to additional courses/enrichment activities that will promote college and career readiness.

## Goal 2

Teachers will deliver rigorous and engaging lessons that meet students' needs and extend their understanding of the content.

## Identified Need

Sustained student engagement is an important for student learning and growth. Teacher must be equipped with the appropriate tools and strategies to engage and meets students needs.

## Annual Measurable Outcomes

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
Classroom Observation-protocol		During informal and formal classroom observations, 100% of students will be engaged 85-90% of the time.

Complete a copy of the Strategy/Activity table for each of the school's strategies/activities. Duplicate the table, including Proposed Expenditures, as needed.

## Strategy/Activity 1

### Students to be Served by this Strategy/Activity

(Identify either All Students or one or more specific student groups)

All students

### Strategy/Activity

Teachers will meet regularly with grade level PLC to review data and plan lessons.

### Proposed Expenditures for this Strategy/Activity

List the amount(s) and funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local.

Amount(s)

Source(s)

## Strategy/Activity 2

### Students to be Served by this Strategy/Activity



(Identify either All Students or one or more specific student groups)

All Students

Strategy/Activity

Instructional staff will receive professional development in engaging and effective instructional strategies and methods.

**Proposed Expenditures for this Strategy/Activity**

List the amount(s) and funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local.

Amount(s)

Source(s)

**Strategy/Activity 3**

**Students to be Served by this Strategy/Activity**

(Identify either All Students or one or more specific student groups)

All students

Strategy/Activity

Classroom coaching, peer observations, and formal/informal observations will be scheduled throughout the year.

**Proposed Expenditures for this Strategy/Activity**

List the amount(s) and funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local.

Amount(s)

Source(s)

# Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

## LEA/LCAP Goal

Engagement: District will improve parent participation, community input and student engagement through inclusion of all stakeholders in the learning process.

## Goal 3

Parent/community outreach will continue and expand.

## Identified Need

Although we have many opportunities for parent involvement, our numbers continue to be low in terms of participating in our stakeholder meetings, although attendance to community, cultural events has increased. We will leverage the community events to the best of our ability, adjusting times of meetings to meet the needs of parents, to improve our home/school connection.

## Annual Measurable Outcomes

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
Parents Portal Access Increased (K-5)	Tk-5 - 99.6% 6-8 99.2%	Increase the parent portal access to 100%
Attendance at parent outreach programs	Parent workshops 65, APTT 100	Increase the attendance of all parent outreach programs including parent workshops and APTT by 25%
Parent participation	SSC - 38, ELAC/DELAC -14	Increase participation in SSC and ELAC/DELAC meetings by 10%

Complete a copy of the Strategy/Activity table for each of the school's strategies/activities. Duplicate the table, including Proposed Expenditures, as needed.

## Strategy/Activity 1

### Students to be Served by this Strategy/Activity

(Identify either All Students or one or more specific student groups)

All

### Strategy/Activity

HES will strive for full participation with our parent portal. Office staff will work with parents and teachers to ensure we have full participation. The parent portal gives parents access to student information, school updates and upcoming events.

## Proposed Expenditures for this Strategy/Activity

List the amount(s) and funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local.

Amount(s) Source(s)

## Strategy/Activity 2

### Students to be Served by this Strategy/Activity

(Identify either All Students or one or more specific student groups)

TK-5 Students and Parents

Strategy/Activity

HES will expand the Academic Parent Teacher Teams to at least one more grade level. Currently, we have APTT at the Kindergarten, 1st, 4th and 5th grade levels.

### Proposed Expenditures for this Strategy/Activity

List the amount(s) and funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local.

Amount(s) Source(s)

## Strategy/Activity 3

### Students to be Served by this Strategy/Activity

(Identify either All Students or one or more specific student groups)

Parents of students

Strategy/Activity

HES will continue the partnership with our Parent Teacher Organization

### Proposed Expenditures for this Strategy/Activity

List the amount(s) and funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local.

Amount(s) Source(s)

## Strategy/Activity 4

### Students to be Served by this Strategy/Activity

(Identify either All Students or one or more specific student groups)

Parents

Strategy/Activity

HES will provide quarterly parent workshops. The workshop sessions will be selected based on current community/family needs.

**Proposed Expenditures for this Strategy/Activity**

List the amount(s) and funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local.

Amount(s)

Source(s)

# Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

## LEA/LCAP Goal

Engagement: District will improve parent participation, community input and student engagement through inclusion of all stakeholders in the learning process.

## Goal 4

HES will continue to provide a safe and productive learning environment for all.

## Identified Need

Students and staff must feel safe and welcomed on campus. A positive school culture helps to ensure students are having a good experience at school are being productive in the classroom.

## Annual Measurable Outcomes

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
PBIS Rewards	Weekly otter pop/cookie - 175	Increase student participation in the weekly otter pop/cookie incentive by 5%.
Emergency Drills	Emergency drill every month	Continue monthly emergency drills and report self evaluation sheet to all staff as well as the fire department.
SWIS referrals	2021-22 151 referrals 2022-23 660 referrals	Reduce referrals by 25%.

Complete a copy of the Strategy/Activity table for each of the school's strategies/activities. Duplicate the table, including Proposed Expenditures, as needed.

## Strategy/Activity 1

### Students to be Served by this Strategy/Activity

(Identify either All Students or one or more specific student groups)

All Students

### Strategy/Activity

HES will continue with its school wide PBIS initiative.

### Proposed Expenditures for this Strategy/Activity

List the amount(s) and funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local.

Amount(s)

Source(s)

### Strategy/Activity 2

#### Students to be Served by this Strategy/Activity

(Identify either All Students or one or more specific student groups)

All students

Strategy/Activity

Teachers will receive training on building strong student rapport and classroom management through the Capturing Kids Hearts program.

#### Proposed Expenditures for this Strategy/Activity

List the amount(s) and funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local.

Amount(s)

Source(s)

### Strategy/Activity 3

#### Students to be Served by this Strategy/Activity

(Identify either All Students or one or more specific student groups)

At risk and Chronically absent students.

Strategy/Activity

HES will continue to recognize academic achievement, perfect attendance and strong character traits.

#### Proposed Expenditures for this Strategy/Activity

List the amount(s) and funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local.

Amount(s)

Source(s)

### Strategy/Activity 4

#### Students to be Served by this Strategy/Activity

(Identify either All Students or one or more specific student groups)

All Students

Strategy/Activity

HES will regularly review and follow the school safety plan.

#### Proposed Expenditures for this Strategy/Activity

List the amount(s) and funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local.

Amount(s)

Source(s)

# Goals, Strategies, & Proposed Expenditures

Complete a copy of the following table for each of the school's goals. Duplicate the table as needed.

## LEA/LCAP Goal

## Goal 5

## Identified Need

## Annual Measurable Outcomes

Metric/Indicator	Baseline/Actual Outcome	Expected Outcome
------------------	-------------------------	------------------

Complete a copy of the Strategy/Activity table for each of the school's strategies/activities. Duplicate the table, including Proposed Expenditures, as needed.

### Strategy/Activity 1

#### Students to be Served by this Strategy/Activity

(Identify either All Students or one or more specific student groups)

Strategy/Activity

#### Proposed Expenditures for this Strategy/Activity

List the amount(s) and funding source(s) for the proposed expenditures. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal identify the Title and Part, as applicable), Other State, and/or Local.

Amount(s)	Source(s)
-----------	-----------



# Budget Summary

Complete the table below. Schools may include additional information. Adjust the table as needed. The Budget Summary is required for schools funded through the ConApp, and/or that receive funds from the LEA for Comprehensive Support and Improvement (CSI).

## Budget Summary

Description	Amount
Total Funds Provided to the School Through the Consolidated Application	\$
Total Federal Funds Provided to the School from the LEA for CSI	\$186151
Total Funds Budgeted for Strategies to Meet the Goals in the SPSA	\$5,870.00

## Other Federal, State, and Local Funds

List the additional Federal programs that the school is including in the schoolwide program. Adjust the table as needed. If the school is not operating a Title I schoolwide program this section is not applicable and may be deleted.

Federal Programs	Allocation (\$)
------------------	-----------------

Subtotal of additional federal funds included for this school: \$

List the State and local programs that the school is including in the schoolwide program. Duplicate the table as needed.

State or Local Programs	Allocation (\$)
None Specified	\$5,870.00

Subtotal of state or local funds included for this school: \$5,870.00

Total of federal, state, and/or local funds for this school: \$5,870.00

# School Site Council Membership

California Education Code describes the required composition of the School Site Council (SSC). The SSC shall be composed of the principal and representatives of: teachers selected by teachers at the school; other school personnel selected by other school personnel at the school; parents of pupils attending the school selected by such parents; and, in secondary schools, pupils selected by pupils attending the school. The current make-up of the SSC is as follows:

- 1 School Principal
- 3 Classroom Teachers
- 3 Other School Staff
- 5 Parent or Community Members

Name of Members	Role
Ulises Tellechea	Principal
Dianna Camarena	Other School Staff
Maggie Sawyer	Other School Staff
Derek Nall	Classroom Teacher
Aimee Curiel	Classroom Teacher
Rosa Rivera	Parent or Community Member
Shannon Taylor	Other School Staff
Vanessa Ortiz	Parent or Community Member
Rocio Jauregui	Parent or Community Member
Lily-Lopez Orta	Parent or Community Member
Emma Robles	Parent or Community Member
Ariel Ellis	Other School Staff
Claudia Soto- Alternate	Parent or Community Member

At elementary schools, the school site council must be constituted to ensure parity between (a) the principal, classroom teachers, and other school personnel, and (b) parents of students attending the school or other community members. Classroom teachers must comprise a majority of persons represented under section (a). At secondary schools there must be, in addition, equal numbers of parents or other community members selected by parents, and students. Members must be selected by their peer group.

# Recommendations and Assurances

The School Site Council (SSC) recommends this school plan and proposed expenditures to the district governing board for approval and assures the board of the following:

The SSC is correctly constituted and was formed in accordance with district governing board policy and state law.

The SSC reviewed its responsibilities under state law and district governing board policies, including those board policies relating to material changes in the School Plan for Student Achievement (SPSA) requiring board approval.

The SSC sought and considered all recommendations from the following groups or committees before adopting this plan:

**Signature**

**Committee or Advisory Group Name**

English Learner Advisory Committee

Other: MTSS Leadership Team

The SSC reviewed the content requirements for school plans of programs included in this SPSA and believes all such content requirements have been met, including those found in district governing board policies and in the local educational agency plan.

This SPSA is based on a thorough analysis of student academic performance. The actions proposed herein form a sound, comprehensive, coordinated plan to reach stated school goals to improve student academic performance.

This SPSA was adopted by the SSC at a public meeting on 5/31/23.

Attested:



Principal, Ulises Tellechea on 5/31/23

# Instructions

The School Plan for Student Achievement (SPSA) is a strategic plan that maximizes the resources available to the school while minimizing duplication of effort with the ultimate goal of increasing student achievement. SPSA development should be aligned with and inform the Local Control and Accountability Plan process.

The SPSA consolidates all school-level planning efforts into one plan for programs funded through the consolidated application (ConApp), and for federal school improvement programs, including schoolwide programs, Comprehensive Support and Improvement (CSI), Targeted Support and Improvement (TSI), and Additional Targeted Support and Improvement (ATSI), pursuant to California Education Code (EC) Section 64001 and the Elementary and Secondary Education Act as amended by the Every Student Succeeds Act (ESSA). This template is designed to meet schoolwide program planning requirements. It also notes how to meet CSI, TSI, or ATSI requirements, as applicable.

California's ESSA State Plan supports the state's approach to improving student group performance through the utilization of federal resources. Schools use the SPSA to document their approach to maximizing the impact of federal investments in support of underserved students. The implementation of ESSA in California presents an opportunity for schools to innovate with their federally-funded programs and align them with the priority goals of the school and the LEA that are being realized under the state's Local Control Funding Formula (LCFF).

The LCFF provides schools and LEAs flexibility to design programs and provide services that meet the needs of students in order to achieve readiness for college, career, and lifelong learning. The SPSA planning process supports continuous cycles of action, reflection, and improvement. Consistent with EC 65001, the Schoolsite Council (SSC) is required to develop and annually review the SPSA, establish an annual budget, and make modifications to the plan that reflect changing needs and priorities, as applicable.

For questions related to specific sections of the template, please see instructions below:

## Instructions: Linked Table of Contents

**The SPSA template meets the requirements of schoolwide planning (SWP). Each section also contains a notation of how to meet CSI, TSI, or ATSI requirements.**

[Educational Partner Involvement](#)

[Goals, Strategies, & Proposed Expenditures](#)

[Planned Strategies/Activities](#)

[Annual Review and Update](#)

[Budget Summary](#)

[Appendix A: Plan Requirements for Title I Schoolwide Programs](#)

[Appendix B: Plan Requirements for Schools to Meet Federal School Improvement Planning Requirements](#)

[Appendix C: Select State and Federal Programs](#)

For additional questions or technical assistance related to LEA and school planning, please contact the Local Agency Systems Support Office, at [LCFF@cde.ca.gov](mailto:LCFF@cde.ca.gov).

For programmatic or policy questions regarding Title I schoolwide planning, please contact the local educational agency, or the CDE's Title I Policy and Program Guidance Office at [TITLEI@cde.ca.gov](mailto:TITLEI@cde.ca.gov).

For questions or technical assistance related to meeting federal school improvement planning requirements (for CSI, TSI, and ATSI), please contact the CDE's School Improvement and Support Office at [SISO@cde.ca.gov](mailto:SISO@cde.ca.gov).

## **Purpose and Description**

Schools identified for Comprehensive Support and Improvement (CSI), Targeted Support and Improvement (TSI), or Additional Targeted Support and Improvement (ATSI) must respond to the following prompts. A school that has not been identified for CSI, TSI, or ATSI may delete the Purpose and Description prompts.

### **Purpose**

Briefly describe the purpose of this plan by selecting from Schoolwide Program, Comprehensive Support and Improvement, Targeted Support and Improvement, or Additional Targeted Support and Improvement)

### **Description**

Briefly describe the school's plan for effectively meeting ESSA requirements in alignment with the Local Control and Accountability Plan and other federal, state, and local programs.

## **Educational Partner Involvement**

Meaningful involvement of parents, students, and other stakeholders is critical to the development of the SPSA and the budget process. Schools must share the SPSA with school site-level advisory groups, as applicable (e.g., English Learner Advisory committee, student advisory groups, tribes and tribal organizations present in the community, as appropriate, etc.) and seek input from these advisory groups in the development of the SPSA.

The Stakeholder Engagement process is an ongoing, annual process. Describe the process used to involve advisory committees, parents, students, school faculty and staff, and the community in the development of the SPSA and the annual review and update.

*[This section meets the requirements for TSI and ATSI.]*

*[When completing this section for CSI, the LEA shall partner with the school in the development and implementation of this plan.]*

## **Resource Inequities**

Schools eligible for CSI or ATSI must identify resource inequities, which may include a review of LEA- and school-level budgeting as a part of the required needs assessment. Identified resource inequities must be addressed through implementation of the CSI or ATSI plan. Briefly identify and describe any resource inequities identified as a result of the required needs assessment and summarize how the identified resource inequities are addressed in the SPSA.

*[This section meets the requirements for CSI and ATSI. If the school is not identified for CSI or ATSI this section is not applicable and may be deleted.]*

# Goals, Strategies, Expenditures, & Annual Review

In this section a school provides a description of the annual goals to be achieved by the school. This section also includes descriptions of the specific planned strategies/activities a school will take to meet the identified goals, and a description of the expenditures required to implement the specific strategies and activities.

## Goal

State the goal. A goal is a broad statement that describes the desired result to which all strategies/activities are directed. A goal answers the question: What is the school seeking to achieve?

It can be helpful to use a framework for writing goals such as the S.M.A.R.T. approach. A S.M.A.R.T. goal is one that is **S**pecific, **M**easurable, **A**chievable, **R**ealistic, and **T**ime-bound. A level of specificity is needed in order to measure performance relative to the goal as well as to assess whether it is reasonably achievable. Including time constraints, such as milestone dates, ensures a realistic approach that supports student success.

A school may number the goals using the “Goal #” for ease of reference.

*[When completing this section for CSI, TSI, and ATSI, improvement goals shall align to the goals, actions, and services in the LEA LCAP.]*

## Identified Need

Describe the basis for establishing the goal. The goal should be based upon an analysis of verifiable state data, including local and state indicator data from the California School Dashboard (Dashboard) and data from the School Accountability Report Card, including local data voluntarily collected by districts to measure pupil achievement.

*[Completing this section fully addresses all relevant federal planning requirements]*

## Annual Measurable Outcomes

Identify the metric(s) and/or state indicator(s) that the school will use as a means of evaluating progress toward accomplishing the goal. A school may identify metrics for specific student groups. Include in the baseline column the most recent data associated with the metric or indicator available at the time of adoption of the SPSA. The most recent data associated with a metric or indicator includes data reported in the annual update of the SPSA. In the subsequent Expected Outcome column, identify the progress the school intends to make in the coming year.

*[When completing this section for CSI the school must include school-level metrics related to the metrics that led to the school’s identification.]*

*[When completing this section for TSI/ATSI the school must include metrics related to the specific student group(s) that led to the school’s identification.]*

## Strategies/Activities

Describe the strategies and activities being provided to meet the described goal. A school may number the strategy/activity using the “Strategy/Activity #” for ease of reference.

Planned strategies/activities address the findings of the needs assessment consistent with state priorities and resource inequities, which may have been identified through a review of the local educational agency’s budgeting, its local control and accountability plan, and school-level budgeting, if applicable.

*[When completing this section for CSI, TSI, and ATSI, this plan shall include evidence-based interventions and align to the goals, actions, and services in the LEA LCAP.]*

*[When completing this section for CSI and ATSI, this plan shall address through implementation, identified resource inequities, which may have been identified through a review of LEA- and school-level budgeting.]*

## **Students to be Served by this Strategy/Activity**

Indicate in this box which students will benefit from the strategies/activities by indicating “All Students” or listing one or more specific student group(s) to be served.

*[This section meets the requirements for CSI.]*

*[When completing this section for TSI and ATSI, at a minimum, the student groups to be served shall include the student groups that are consistently underperforming, for which the school received the TSI or ATSI designation. For TSI, a school may focus on all students or the student group(s) that led to identification based on the evidence-based interventions selected.]*

## **Proposed Expenditures for this Strategy/Activity**

For each strategy/activity, list the amount(s) and funding source(s) for the proposed expenditures for the school year to implement these strategies/activities. Specify the funding source(s) using one or more of the following: LCFF, Federal (if Federal, identify the Title and Part, as applicable), Other State, and/or Local.

Proposed expenditures that are included more than once in a SPSA should be indicated as a duplicated expenditure and include a reference to the goal and strategy/activity where the expenditure first appears in the SPSA. Pursuant to Education Code, Section 64001(g)(3)(C), proposed expenditures, based on the projected resource allocation from the governing board or governing body of the LEA, to address the findings of the needs assessment consistent with the state priorities including identifying resource inequities which may include a review of the LEA’s budgeting, its LCAP, and school-level budgeting, if applicable.

*[This section meets the requirements for CSI, TSI, and ATSI.]*

*[NOTE: Federal funds for CSI shall not be used in schools identified for TSI or ATSI. In addition, funds for CSI shall not be used to hire additional permanent staff.]*

## **Annual Review**

In the following Analysis prompts, identify any material differences between what was planned and what actually occurred as well as significant changes in strategies/activities and/ or expenditures from the prior year. This annual review and analysis should be the basis for decision-making and updates to the plan.

## Analysis

Using actual outcome data, including state indicator data from the Dashboard, analyze whether the planned strategies/activities were effective in achieving the goal. Respond to the prompts as instructed. Respond to the following prompts relative to this goal. If the school is in the first year of implementing the goal the Annual Review section is not required and this section may be deleted.

- Describe the overall implementation of the strategies/activities and the overall effectiveness of the strategies/activities to achieve the articulated goal.
- Briefly describe any major differences between either/or the intended implementation or the budgeted expenditures to implement the strategies/activities to meet the articulated goal.
- Describe any changes that will be made to the goal, expected annual measurable outcomes, metrics/indicators, or strategies/activities to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard, as applicable. Identify where those changes can be found in the SPSA.

*[When completing this section for CSI, TSI, or ATSI, any changes made to the goals, annual measurable outcomes, metrics/indicators, or strategies/activities, shall meet the CSI, TSI, or ATSI planning requirements. CSI, TSI, and ATSI planning requirements are listed under each section of the Instructions. For example, as a result of the Annual Review and Update, if changes are made to a goal(s), see the Goal section for CSI, TSI, and ATSI planning requirements.]*

## Budget Summary

In this section a school provides a brief summary of the funding allocated to the school through the ConApp and/or other funding sources as well as the total amount of funds for proposed expenditures described in the SPSA. The Budget Summary is required for schools funded through the ConApp and that receive federal funds for CSI. If the school is not operating a Title I schoolwide program this section is not applicable and may be deleted.

*From its total allocation for CSI, the LEA may distribute funds across its schools that meet the criteria for CSI to support implementation of this plan. In addition, the LEA may retain a portion of its total allocation to support LEA-level expenditures that are directly related to serving schools eligible for CSI.*

## Budget Summary

A school receiving funds allocated through the ConApp should complete the Budget Summary as follows:

- Total Funds Provided to the School Through the Consolidated Application: This amount is the total amount of funding provided to the school through the ConApp for the school year. The school year means the fiscal year for which a SPSA is adopted or updated.
- Total Funds Budgeted for Strategies to Meet the Goals in the SPSA: This amount is the total of the proposed expenditures from all sources of funds associated with the strategies/activities reflected in the SPSA. To the extent strategies/activities and/or proposed expenditures are listed in the SPSA under more than one goal, the expenditures should be counted only once.

A school receiving federal funds for CSI should complete the Budget Summary as follows:



- Total Federal Funds Provided to the School from the LEA for CSI: This amount is the total amount of funding provided to the school from the LEA.

*[NOTE: Federal funds for CSI shall not be used in schools eligible for TSI or ATSI. In addition, funds for CSI shall not be used to hire additional permanent staff.]*

# Appendix A: Plan Requirements

## Schoolwide Program Requirements

This School Plan for Student Achievement (SPSA) template meets the requirements of a schoolwide program plan. The requirements below are for planning reference.

A school that operates a schoolwide program and receives funds allocated through the ConApp is required to develop a SPSA. The SPSA, including proposed expenditures of funds allocated to the school through the ConApp, must be reviewed annually and updated by the SSC. The content of a SPSA must be aligned with school goals for improving student achievement.

### Requirements for Development of the Plan

- I. The development of the SPSA shall include both of the following actions:
  - A. Administration of a comprehensive needs assessment that forms the basis of the school's goals contained in the SPSA.
    1. The comprehensive needs assessment of the entire school shall:
      - a. Include an analysis of verifiable state data, consistent with all state priorities as noted in Sections 52060 and 52066, and informed by all indicators described in Section 1111(c)(4)(B) of the federal Every Student Succeeds Act, including pupil performance against state-determined long-term goals. The school may include data voluntarily developed by districts to measure pupil outcomes (described in the Identified Need); and
      - b. Be based on academic achievement information about all students in the school, including all groups under §200.13(b)(7) and migratory children as defined in section 1309(2) of the ESEA, relative to the State's academic standards under §200.1 to—
        - i. Help the school understand the subjects and skills for which teaching and learning need to be improved; and
        - ii. Identify the specific academic needs of students and groups of students who are not yet achieving the State's academic standards; and
        - iii. Assess the needs of the school relative to each of the components of the schoolwide program under §200.28.
        - iv. Develop the comprehensive needs assessment with the participation of individuals who will carry out the schoolwide program plan.
        - v. Document how it conducted the needs assessment, the results it obtained, and the conclusions it drew from those results.
  - B. Identification of the process for evaluating and monitoring the implementation of the SPSA and progress towards accomplishing the goals set forth in the SPSA (described in the Expected Annual Measurable Outcomes and Annual Review and Update).

### Requirements for the Plan

- II. The SPSA shall include the following:
  - A. Goals set to improve pupil outcomes, including addressing the needs of student groups as identified through the needs assessment.

- B. Evidence-based strategies, actions, or services (described in Strategies and Activities)
1. A description of the strategies that the school will be implementing to address school needs, including a description of how such strategies will--
    - a. provide opportunities for all children including each of the subgroups of students to meet the challenging state academic standards
    - b. use methods and instructional strategies that:
      - i. strengthen the academic program in the school,
      - ii. increase the amount and quality of learning time, and
      - iii. provide an enriched and accelerated curriculum, which may include programs, activities, and courses necessary to provide a well-rounded education.
    - c. Address the needs of all children in the school, but particularly the needs of those at risk of not meeting the challenging State academic standards, so that all students demonstrate at least proficiency on the State's academic standards through activities which may include:
      - i. strategies to improve students' skills outside the academic subject areas;
      - ii. preparation for and awareness of opportunities for postsecondary education and the workforce;
      - iii. implementation of a schoolwide tiered model to prevent and address problem behavior;
      - iv. professional development and other activities for teachers, paraprofessionals, and other school personnel to improve instruction and use of data; and
      - v. strategies for assisting preschool children in the transition from early childhood education programs to local elementary school programs.
- C. Proposed expenditures, based on the projected resource allocation from the governing board or body of the local educational agency (may include funds allocated via the ConApp, federal funds for CSI, any other state or local funds allocated to the school), to address the findings of the needs assessment consistent with the state priorities, including identifying resource inequities, which may include a review of the LEAs budgeting, it's LCAP, and school-level budgeting, if applicable (described in Proposed Expenditures and Budget Summary). Employees of the schoolwide program may be deemed funded by a single cost objective.
- D. A description of how the school will determine if school needs have been met (described in the Expected Annual Measurable Outcomes and the Annual Review and Update).
1. Annually evaluate the implementation of, and results achieved by, the schoolwide program, using data from the State's annual assessments and other indicators of academic achievement;
  2. Determine whether the schoolwide program has been effective in increasing the achievement of students in meeting the State's academic standards, particularly for those students who had been furthest from achieving the standards; and
  3. Revise the plan, as necessary, based on the results of the evaluation, to ensure continuous improvement of students in the schoolwide program.

- E. A description of how the school will ensure parental involvement in the planning, review, and improvement of the schoolwide program plan (described in Educational Partner Involvement and/or Strategies/Activities).
- F. A description of the activities the school will include to ensure that students who experience difficulty attaining proficient or advanced levels of academic achievement standards will be provided with effective, timely additional support, including measures to
  - 1. Ensure that those students' difficulties are identified on a timely basis; and
  - 2. Provide sufficient information on which to base effective assistance to those students.
- G. For an elementary school, a description of how the school will assist preschool students in the successful transition from early childhood programs to the school.
- H. A description of how the school will use resources to carry out these components (described in the Proposed Expenditures for Strategies/Activities).
- I. A description of any other activities and objectives as established by the SSC (described in the Strategies/Activities).

Authority Cited: S Title 34 of the Code of Federal Regulations (34 CFR), sections 200.25-26, and 200.29, and sections-1114(b)(7)(A)(i)-(iii) and 1118(b) of the ESEA. EC sections 6400 et. seq.

# Appendix B:

## Plan Requirements for School to Meet Federal School Improvement Planning Requirements

For questions or technical assistance related to meeting Federal School Improvement Planning Requirements, please contact the CDE's School Improvement and Support Office at [SISO@cde.ca.gov](mailto:SISO@cde.ca.gov).

### Comprehensive Support and Improvement

The LEA shall partner with stakeholders (including principals and other school leaders, teachers, and parents) to locally develop and implement the CSI plan for the school to improve student outcomes, and specifically address the metrics that led to eligibility for CSI (Educational Partner Involvement).

The CSI plan shall:

1. Be informed by all state indicators, including student performance against state-determined long-term goals (Goal, Identified Need, Expected Annual Measurable Outcomes, Annual Review and Update, as applicable);
2. Include evidence-based interventions (Strategies/Activities, Annual Review and Update, as applicable) (For resources related to evidence-based interventions, see the U.S. Department of Education's "Using Evidence to Strengthen Education Investments" at <https://www2.ed.gov/policy/elsec/leg/essa/guidanceuseseseinvestment.pdf>);
3. Be based on a school-level needs assessment (Goal, Identified Need, Expected Annual Measurable Outcomes, Annual Review and Update, as applicable); and
4. Identify resource inequities, which may include a review of LEA- and school-level budgeting, to be addressed through implementation of the CSI plan (Goal, Identified Need, Expected Annual Measurable Outcomes, Planned Strategies/Activities; and Annual Review and Update, as applicable).

Authority Cited: Sections 1003(e)(1)(A), 1003(i), 1111(c)(4)(B), and 1111(d)(1) of the ESSA.

### Targeted Support and Improvement

In partnership with stakeholders (including principals and other school leaders, teachers, and parents) the school shall develop and implement a school-level TSI plan to improve student outcomes for each subgroup of students that was the subject of identification (Educational Partner Involvement).

The TSI plan shall:

1. Be informed by all state indicators, including student performance against state-determined long-term goals (Goal, Identified Need, Expected Annual Measurable Outcomes, Annual Review and Update, as applicable); and
2. Include evidence-based interventions (Planned Strategies/Activities, Annual Review and Update, as applicable). (For resources related to evidence-based interventions, see the U.S. Department of Education's "Using Evidence to Strengthen Education Investments" <https://www2.ed.gov/policy/elsec/leg/essa/guidanceuseseseinvestment.pdf>.)

Authority Cited: Sections 1003(e)(1)(B), 1003(i), 1111(c)(4)(B) and 1111(d)(2) of the ESSA.

## **Additional Targeted Support and Improvement**

A school identified for ATSI shall:

1. Identify resource inequities, which may include a review of LEA- and school-level budgeting, which will be addressed through implementation of its TSI plan (Goal, Identified Need, Expected Annual Measurable Outcomes, Planned Strategies/Activities, and Annual Review and Update, as applicable).

Authority Cited: Sections 1003(e)(1)(B), 1003(i), 1111(c)(4)(B), and 1111(d)(2)(c) of the ESSA.

## **Single School Districts and Charter Schools Identified for School Improvement**

Single school districts (SSDs) or charter schools that are identified for CSI, TSI, or ATSI, shall develop a SPSA that addresses the applicable requirements above as a condition of receiving funds (EC Section 64001[a] as amended by Assembly Bill [AB] 716, effective January 1, 2019).

However, a SSD or a charter school may streamline the process by combining state and federal requirements into one document which may include the local control and accountability plan (LCAP) and all federal planning requirements, provided that the combined plan is able to demonstrate that the legal requirements for each of the plans is met (EC Section 52062[a] as amended by AB 716, effective January 1, 2019).

Planning requirements for single school districts and charter schools choosing to exercise this option are available in the LCAP Instructions.

Authority Cited: EC sections 52062(a) and 64001(a), both as amended by AB 716, effective January 1, 2019.

## Appendix C: Select State and Federal Programs

**For a list of active programs, please see the following links:**

Programs included on the Consolidated Application: <https://www.cde.ca.gov/fg/aa/co/>

ESSA Title I, Part A: School Improvement: <https://www.cde.ca.gov/sp/sw/t1/schoolsupport.asp>

Available Funding: <https://www.cde.ca.gov/fg/fo/af/>

Developed by the California Department of Education, January 2019

## HAMILTON UNIFIED SCHOOL DISTRICT

<b>Agenda Item Number:</b>	<b>Date:</b> June 28, 2023
<b>Agenda Item Description:</b> Painting of Hamilton High doors, panels, trim.	
<b>Background:</b> The Hamilton High School facility has been aging and showing signs of wear. Primarily built in and operating since 1976, it appears as if there has not been maintained, upgraded painting of the main building panels, doors or trim since that time. Additionally, each building added in following years (i.e cafeteria in 1990, library in 2000, various portables in recent years) have led to different or damaged color panels, fading doors, and a general mishmash of colors throughout the school. In general, painting at this time will allow for an updated modern and fresh look for each building which will enhance the appearance of the high school facility (the outside of the gym and its doors were painted last year). This will also increase student and staff pride in the facilities that they work and learn in each day and will show our guests a sense of care for our site. The cost of the painting will absorb nearly the majority of the Hamilton High School Beautification allocation as well as funds from Deferred Maintenance. However, while there are other great facility needs at the high school site that need to be addressed with the beautification money, completing this painting will immediately benefit the appearance and view of the school as well as provide to the community a positive message that this facility is also being updated and enhanced.	
<b>Status:</b> Pending approval	
<b>Fiscal Impact:</b> Estimated cost of \$41, 436.91 by RJ Painting & Decorating of Orland, CA. This amount will be roughly split utilizing encumbered funds from HS Beautification allocation and Deferred maintenance.	
<b>Educational Impact:</b> This will have a positive impact on education as the physical appearance of the school will be much improved and enhanced, allowing for increased pride in school and self.	
<b>Recommendation:</b>	



**RJ PAINTING & DECORATING**

PO Box 4560

Orland, CA 95963 US

RJPainting4you@gmail.com

**Estimate**



**Painting & Decorating**  
Quality • Honesty • Integrity

ADDRESS
Cris Oseguera 620 Canal St. Hamilton City, CA 95951

ESTIMATE #	DATE	EXPIRATION DATE
2183	04/12/2023	04/26/2023

DESCRIPTION
<p><b>DOORS - \$8,982.57</b>            Pre-treat with bleach water and pressure wash to help remove contaminants            Drop and mask all areas to protect from paint            Sand, dust, and tack doors            Spray 2 coats of Kelly Moore durapoxy HP acrylic urethane semi-gloss enamel to man doors            Clean up and remove all job related debris</p> <p><b>TRIM - \$18,679.35</b>            Pre-treat with bleach water and pressure wash to help remove contaminants            Drop and mask all areas to protect from paint            Sand, dust, tack window trim            Brush and roll 2 coats of Kelly Moore exterior semigloss to door, window trim            Clean up and remove all job related debris</p> <p><b>PANELS - \$13,774.99</b>            Pre-treat with bleach water and pressure wash to help remove contaminants            Drop and mask all areas to protect from paint            Brush and roll 2 coats of Kelly Moore exterior semigloss to window panels            Clean up and remove all job related debris</p>

Estimate is for exterior painting at above address.

Price includes labor and materials.

**TOTAL**

**\$41,436.91**

Accepted By

Accepted Date

## HAMILTON UNIFIED SCHOOL DISTRICT

<b>Agenda Item Number: 13. i</b>	<b>Date: 06/28/23</b>
<b>Agenda Item Description: Agriculture Incentive Grant</b>	
<b>Background:</b>  <b>The Agricultural Career Technical Incentive Grant provides local education agencies with funds to improve the quality of their agricultural career technical education programs. The goal is to maintain a high-quality, comprehensive ag program to ensure a constant source of employable, trained, and skilled individuals.</b>  <b>Hamilton High School receives this grant each year.</b>	
<b>Status:</b>	
<b>Fiscal Impact: District matches the funds. Cost \$32,210. Match comes from Perkins and District Funds.</b>	
<b>Educational Impact: Funds Agriculture Department</b>	
<b>Recommendation: Do Approve</b>	

California Department of Education  
**AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE  
GRANT**

**2023–24 APPLICATION FOR FUNDING**

(Due Date: To be received in Regional Supervisor's Office by August 1, 2023)

PROJECT DURATION: JULY 1, 2023 TO JUNE 30, 2024

School Site: Hamilton High

District: Hamilton Unified

**Certification:**

I hereby certify that all applicable state and federal rules and regulations will be observed; that to the best of my knowledge, the information contained in this application is correct and complete; and that the attached assurances are accepted as the basic conditions of the operations in this project/program for local participation and assistance.

\_\_\_\_\_  
Electronic Signature of Authorized Agent

\_\_\_\_\_  
Electronic Signature of Principal

  
\_\_\_\_\_  
Electronic Signature of Agriculture Teacher  
Responsible for Program

Agriculture Teacher Summer Contact Cell Number: (530) 570-3778

Local Education Agency (LEA) Board Approval Date: 6/28/2023

Printed Name of Agriculture Teachers:

<u>Janice Lohse</u>	_____
<u>Andrew Martin</u>	_____
<u>Ashley Hautala</u>	_____
_____	_____
_____	_____

**PART A – Base Level Funding**

In order to qualify for the Agriculture Education Incentive Grant an LEA must meet all the following criteria or provide a Variance approved by the Regional Supervisor for each criterion not met. All evidence must be included with the original application submitted to the Regional Supervisor.

**NOTE: Stand-alone middle school programs will only be required to complete PART A. However, they may elect to complete the additional parts if they qualify for additional funding.**

Please check each criterion currently being met:

- 1. Properly Credentialed Teachers
  - Log onto CTC and provide printout of credentials or provide a copy of current credentials.
- 2. Professional Development
  - Provide printout from teacher journal in AET verifying professional development activities.
- 3. Course Sequence
  - Provide documents/evidence of at least one three-year course sequence.
- 4. Grading of Future Farmers of America (FFA) and Supervised Agricultural Experience Participation (SAE)
  - Provide copy of course syllabus identifying grading of FFA and SAE.
- 5. Alternative Credits
  - Submit description of at least one course meeting A-G, Dual Enrollment, Articulation, etc.
- 6. Future Farmers of America Constitution and By-Laws
  - Provide a copy of the current Chapter Constitution and Bylaws with the election of officers highlighted.
- 7. Future Farmers of America Meetings
  - Use meeting manager in AET or provide minutes for a minimum of six-chapter meetings.
- 8. Agriculture Advisory Committee
  - Provide meeting minutes for two Agriculture Advisory Committee meetings.

Checking all the required criteria as being met qualifies the LEA for Part A funding. Verification of meeting each criteria must be provided to the Regional Supervisor.

Qualified Program (\$4,500 to each site)	<u>\$ 4,500</u>
Number of Agriculture Teachers teaching at least one approved agriculture course?	<u>3</u>
Teacher based funding (Number of teachers x \$500)	<u>\$ 1500</u>
Number of Students as identified on the 2022-23 FFA Membership roster?	<u>221</u>

Student based funding (Number of students x \$10)	\$ 2210
Class size funding A (number of teachers meeting level A in all classes – 30 in classroom/25 in shop classes)	_____
Class size A funding (Number of teachers meeting level A class size x \$1,000)	\$ 0
Class size funding B (number of teachers meeting level B in all classes – 28 in classroom/22 in shop classes)	3
Class size B funding (Number of teachers meeting level B class size x \$2,000)	\$ 6000
<b>TOTAL PART A FUNDING</b>	<b>\$ 14210</b>

**PART B** – Additional Funding

LEA's may qualify for additional funding based on their ability to meet specific classroom, leadership, and experiential learning (SAE) criteria. It is not necessary for a program to meet all criteria in each category to be eligible to receive additional funding. Verification of meeting criteria will be taken from entries in the Agricultural Experience Tracker (AET). The AET report will be developed based on data as of June 30. Funding in each section will be based on the number of points accumulated in that section. This report will be used to complete Part B and will be included as part of the application.

Based on the 2022-23 Agricultural Education Incentive Grant Report, and points accumulated, the LEA may qualify for base level funding through the classroom section, leadership section, and experiential learning (SAE) section.

An LEA shall qualify for Part B funding in each section if they meet the predetermined base level. Bonus funding is earned if a program exceeds the predetermined base level by twenty percent (20%). LEA's meeting the base level shall receive \$2,250 plus \$250 per qualified teacher. LEA's meeting the bonus level shall receive an additional \$2,250 plus an additional \$250 per qualified teacher.

**Note: An LEA may qualify for Level A, Level B, or no funding in each section but shall not qualify for both funding levels in a section. Example: The LEA qualifies for Level A funding in the Classroom Section, Level B in the Leadership Section and no funding in the SAE section.**

<u>Classroom Section</u>	
Level A Funding Points – 355-535	Level B Funding Points – 536+
Points Earned as Identified in the AET Report	649.1
Level A Funding (number of teachers x \$250) + \$2,250	\$ _____
Level B Funding (number of teachers x \$500) + \$4,500	\$ 6000
<b>TOTAL CLASSROOM SECTION FUNDING</b>	<b>\$ 6000</b>

Leadership Section

Level A Funding Points – 285-445

Level B Funding Points – 446+

Points Earned as Identified in the AET Report

455.3

Level A Funding (number of teachers x \$250) + \$2,250

\$ \_\_\_\_\_

Level B Funding (number of teachers x \$500) + \$4,500

\$ 6000

TOTAL LEADERSHIP SECTION FUNDING

\$ 6000

Experiential Learning (SAE) Section

Level A Funding Points – 595-935

Level B Funding Points – 936+

Points Earned as Identified in the AET Report

1568.5

Level A Funding (number of teachers x \$250) + \$2,250

\$ \_\_\_\_\_

Level B Funding (number of teachers x \$500) + \$4,500

\$ 6000

TOTAL EXPERIENTIAL LEARNING (SAE) SECTION FUNDING

\$ 6000

TOTAL PART B FUNDING

\$ 18000

**PART C** – Program Funding

LEA's may qualify for additional funding based on their ability to meet specific program criteria. To qualify for Program Funding, a program must show evidence of meeting all criteria identified. Evidence must be submitted at the time the original application is submitted to the Region Supervisor.

To qualify for PART C – Program Funding, a site must show evidence of meeting the following. If any item is not met, the program is not eligible to apply for PART C funding.

- Each teacher (50% of their teaching load in agriculture) must have participated in eight approved professional development activities.
- Agenda and Minutes for three Agriculture Education Advisory Committee meetings.
- Each teacher (50% of their teaching load in agriculture) must have an extended contract and/or a project supervision period. The project supervision period must be in addition to the provided prep period.

If a program has met the three required criteria they are eligible for funding and must complete the following Sections.

Section A – Earn one point for each criteria met.

Held an FFA Officer team retreat or other planning activity prior to the start of school and continued to hold meetings during the year to plan FFA activities.

1

In addition to the Agricultural Education Advisory Committee the program has an Agriculture Boosters Club and/or an FFA Alumni Chapter.	<u>1</u>
Program hosted a Student Teacher.	<u>1</u>
Total Points Section A (3 points possible)	<u>3</u>
Section B – Earn points based on AET "California Ag CTE Incentive Grant Application Report	
Points Earned as Identified in the AET Report for D-Program	<u>134.4</u>
Total Points Part C (Section A + Section B)	<u>137.4</u>

Level A Funding Points – 120-139	Level B Funding Points – 140+
Level A Funding (\$5,000)	<u>\$ 5000</u>
Level B Funding (\$7,500)	<u>\$</u>
TOTAL PART C FUNDING	<u>\$ 5000</u>

---

PART A Base Level Funding	<u>\$ 14210</u>
PART B Additional Funding	<u>\$ 18000</u>
PART C Program Funding	<u>\$ 5000</u>
GRAND TOTAL FUNDING	<u>\$ 32210</u>

California Department of Education  
**AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE  
 GRANT**  
**2023–24 APPLICATION FOR FUNDING**  
**Budget and Expenditure Report**

(Due Date: Budget is due in Regional Supervisor's Office by August 1, 2023 – Complete columns A and B)

(Due Date: Expenditure Report is due in Regional Supervisor's Office by October 15, 2024 Complete columns C and D)

School Site: Hamilton High District: Hamilton Unified

**\*Each line item in object codes 5000 and 6000 must be matched.**

Budget Classification	Item	A Budget	B Budget Match	C Actual Expenditures	D Actual Match
<b>4000 – Books and Supplies</b>					
1.	Agriculture Class Supplies	15000	15000		
	<b>Total 4000</b>	15000	15000	0	0
<b>5000 – Services and Operating Expenses, Travel, Conferences, Rentals, etc.</b>					
1.	Fuel and Vehicle Maintenance	5000	5000		
2.	Travel	9210	9210		
3.					
4.					
5.					
6.					
7.					
	<b>Total 5000</b>	14210	14210	0	0
<b>6000 – Capital Outlay</b>					
1.		3000	3000		
2.					
3.					
4.					
5.					
	<b>Total 6000</b>	3000	3000	0	0
	<b>Grand Total</b>	32210	32210	0	0

Which funding sources are used to match Incentive Grant Funds? Check all that apply.

- CTEIG    
  Strong Workforce    
  Perkins    
  General Fund  
 Other (please list) \_\_\_\_\_

  
 Electronic Signature of Person Preparing Report

  
 Electronic Signature of Agriculture Teacher Responsible for Program



## HUSD PROJECT PROPOSAL COVER SHEET

<b>Agenda Item: 13. j</b>	<b>Date: 6-28-2023</b>
<b>Project Title: New Carpet at HES</b>	
<b>Project Proposal Description:</b> The Carpet needs to be replaced in several rooms at Hamilton Elementary School.	
<b>Background:</b> The carpet in the Office, room 406, 607 and 608 need replacement. Some are at least twenty years old, stained and torn. This is unsafe and unsanitary for all who use these rooms.	
<b>Fiscal Impact (attach quotes):</b> The portable rooms 607 and 608 will cost \$5,249.39 each for a total cost of: \$10,498.78. There is \$10,000 in the 22-23 budget for Carpet replacement. We will be over budget by \$498.78.  The Office will be replaced with a vinyl floor, total cost: \$6,656.65.  Room 406 is a vinyl and carpet mix. Total cost: \$6,741.11, paid from the 23-24 budget.	
<b>Timeline for Completion:</b> All 4 rooms will be completed by July 31, 2023.	
<b>Recommendation:</b> Approve Quotes from California Renovation Carpet One for Carpet Replacement at Hamilton Elementary School.	

**CALIFORNIA RENOVATION CARPET ONE**  
**2525 DOMINIC DR**  
**SUITE 9**  
**CHICO, CA 95928**  
**Telephone: 530-343-1661 Fax: 530-343-1694**

ES301647

**QUOTE**

<b>Sold To</b> GLENN COUNTY OFFICE OF EDUCATION 676 E. WALKER STREET ORLAND, CA 95963	<b>Ship To</b> HAMILTON CITY ELEMENTARY SCHOOL ROOM 608 277 CAPAY AVE. HAMILTON CITY, CA 95951
--	--

<b>Quote Date</b> 05/24/23	<b>Tele #1</b> 624-1081	<b>PO Number</b>	<b>Quote Number</b> ES301647
-------------------------------	----------------------------	------------------	---------------------------------

Inventory	Style/Item	Color/Description
54845 D5000	INTELLECT LOKWORX CARPET TILE ADHESIVE 4 GAL	TO BE DETERMINED 4 GAL PAIL
BUR*** ECO575T	BURKE 4" RUBBERMYTE COVE ECO575 ULTRABOND WALLBASE ADHESIVE 28.7 OZ CART	TO BE DETERMINED ECO575T
ADF-10LB C CAR 88	ARDEX FEATHER FINISH CARPET PULL UP GLUE DOWN CHICO FLOOR PREP/PATCH LABOR PER HOUR	10LB BAG
C CAR C VINYL 10 90	CARPET GLUE DOWN INSTALL CHICO VINYL RUBBER BASE INSTALL CHICO FREIGHT / SHIPPING (IN) MISC SERVICE OFFICE COST FOR PREVAILING WAGE	FREIGHT

\* Moving furniture is not included in price quote. Customer to move ALL furniture & items from areas before installation. \*

\* This quote contains the minimum amount of floor prep necessary for a standard installation of most flooring materials. Floors must be free of residual adhesive, paint, texture and any debris. Any additional floor prep necessary due to unseen conditions at time of quote will be treated as a CHANGE ORDER and work will be done on a TIME and MATERIAL Basis.\*

\* Any floor repairs need to be done before carpet installation starts. All repairs to be done by GCUSD.

— 05/24/23 — 2:27PM —

Sales Representative(s):  
MICHAEL DREHER

Rm 607

Subtotal: 5,216.52  
Sales Tax: 0.00  
Misc. Tax: 0.00  
CA Crpt Stewardship Assessment: 77.87  
**QUOTE TOTAL: \$5,294.39**

**CALIFORNIA RENOVATION CARPET ONE**  
**2525 DOMINIC DR**  
**SUITE 9**  
**CHICO, CA 95928**  
**Telephone: 530-343-1661 Fax: 530-343-1694**

ES301646

**QUOTE**

<b>Sold To</b> GLENN COUNTY OFFICE OF EDUCATION 676 E. WALKER STREET ORLAND, CA 95963	<b>Ship To</b> HAMILTON CITY ELEMENTARY SCHOOL ROOM 607 277 CAPAY AVE. HAMILTON CITY, CA 95951
--	--

<b>Quote Date</b> 05/24/23	<b>Tele #1</b> 624-1081	<b>PO Number</b>	<b>Quote Number</b> ES301646
-------------------------------	----------------------------	------------------	---------------------------------

Inventory	Style/Item	Color/Description
54845 D5000	INTELLECT LOKWORX CARPET TILE ADHESIVE 4 GAL	TO BE DETERMINED 4 GAL PAIL
BUR*** ECO575T	BURKE 4" RUBBERMYTE COVE ECO575 ULTRABOND WALLBASE ADHESIVE 28.7 OZ CART	TO BE DETERMINED ECO575T
ADF-10LB C CAR 88	ARDEX FEATHER FINISH CARPET PULL UP GLUE DOWN CHICO FLOOR PREP/PATCH LABOR PER HOUR	10LB BAG
C CAR C VINYL 10 90	CARPET GLUE DOWN INSTALL CHICO VINYL RUBBER BASE INSTALL CHICO FREIGHT / SHIPPING (IN) MISC SERVICE OFFICE COST FOR PREVAILING WAGE	FREIGHT

\* Moving furniture is not included in price quote. Customer to move ALL furniture & items from areas before installation. \*

\* This quote contains the minimum amount of floor prep necessary for a standard installation of most flooring materials. Floors must be free of residual adhesive, paint, texture and any debris. Any additional floor prep necessary due to unseen conditions at time of quote will be treated as a CHANGE ORDER and work will be done on a TIME and MATERIAL Basis.\*

\* Any floor repairs need to be done before carpet installation starts. All repairs to be done by GCUSD.

— 05/24/23 — 2:27PM —

Sales Representative(s):  
MICHAEL DREHER

Rm 608

Subtotal:	5,216.52
Sales Tax:	0.00
Misc. Tax:	0.00
CA Crpt Stewardship Assessment:	77.87
<b>QUOTE TOTAL:</b>	<b>\$5,294.39</b>

**CALIFORNIA RENOVATION CARPET ONE**  
**2525 DOMINIC DR**  
**SUITE 9**  
**CHICO, CA 95928**  
**Telephone: 530-343-1661 Fax: 530-343-1694**

ES301645

**QUOTE**

<b>Sold To</b> GLENN COUNTY OFFICE OF EDUCATION 676 E. WALKER STREET ORLAND, CA 95963	<b>Ship To</b> HAMILTON CITY ELEMENTARY SCHOOL OFFICE 277 CAPAY AVE. HAMILTON CITY, CA 95951
--	--

<b>Quote Date</b> 05/24/23	<b>Tele #1</b> 624-1081	<b>PO Number</b>	<b>Quote Number</b> ES301645
-------------------------------	----------------------------	------------------	---------------------------------

Inventory	Style/Item	Color/Description
PIKES PEAK TAY2098	TILE 12X24-20MIL TAYLOR PSA LVT/DYNAMIC ADH 4 GAL	COLOR TBD TAYLOR PSA LVT/DYNAMIC TPS ADH 4 GAL
BUR*** ECO575T	BURKE 4" RUBBERMYTE COVE ECO575 ULTRABOND WALLBASE ADHESIVE 28.7 OZ CART	TO BE DETERMINED ECO575T
ADF-10LB C CAR 88	ARDEX FEATHER FINISH CARPET PULL UP GLUE DOWN CHICO FLOOR PREP/PATCH LABOR PER HOUR	10LB BAG
83 C VINYL 10 90	LVT/ LVP INSTALL GLUE DOWN VINYL RUBBER BASE INSTALL CHICO FREIGHT / SHIPPING (IN) MISC SERVICE OFFICE COST FOR PREVAILING WAGE	FREIGHT

\* Moving furniture is not included in price quote. Customer to move ALL furniture & items from areas before installation. \*

\* This quote contains the minimum amount of floor prep necessary for a standard installation of most flooring materials. Floors must be free of residual adhesive, paint, texture and any debris. Any additional floor prep necessary due to unseen conditions at time of quote will be treated as a CHANGE ORDER and work will be done on a TIME and MATERIAL Basis.\*

— 05/24/23 — 2:26PM —

Sales Representative(s):  
MICHAEL DREHER

Subtotal: 6,656.65  
 Sales Tax: 0.00  
 Misc. Tax: 0.00

HES OFFICE

**QUOTE TOTAL: \$6,656.65**

**CALIFORNIA RENOVATION CARPET ONE**  
**2525 DOMINIC DR**  
**SUITE 9**  
**CHICO, CA 95928**  
**Telephone: 530-343-1661 Fax: 530-343-1694**

ES301684

**QUOTE**

<b>Sold To</b> GLENN COUNTY OFFICE OF EDUCATION 676 E. WALKER STREET ORLAND, CA 95963	<b>Ship To</b> HAMILTON CITY ELEMENTARY SCHOOL ROOM 406 277 CAPAY AVE. HAMILTON CITY, CA 95951
--	--

<b>Quote Date</b> 06/05/23	<b>Tele #1</b> 624-1081	<b>PO Number</b>	<b>Quote Number</b> ES301684
-------------------------------	----------------------------	------------------	---------------------------------

Inventory	Style/Item	Color/Description
54845 D5000	INTELLECT LOKWORX CARPET TILE ADHESIVE 4 GAL	CLEVERISH 4 GAL PAIL
PIKES PEAK TAY2098	TILE 12X24-20MIL TAYLOR PSA LVT/DYNAMIC ADH 4 GAL	6371 SIRIUS TAYLOR PSA LVT/DYNAMIC TPS ADH 4 GAL
BUR*** ECO575T	BURKE 4" RUBBERMYTE COVE ECO575 ULTRABOND WALLBASE ADHESIVE 28 7 OZ CART	TO BE DETERMINED ECO575T
ADF-10LB C CAR 88	ARDEX FEATHER FINISH CARPET PULL UP GLUE DOWN CHICO FLOOR PREP/PATCH LABOR PER HOUR	10LB BAG
C CAR 83	CARPET GLUE DOWN INSTALL CHICO LVT/ LVP INSTALL GLUE DOWN	
C VINYL 10	VINYL RUBBER BASE INSTALL CHICO FREIGHT / SHIPPING (IN)	FREIGHT
90	MISC SERVICE OFFICE COST FOR PREVAILING WAGE	
83	VCT/LVP PULL UP LVT GLUE DOWN	

\* Moving furniture is not included in price quote. Customer to move ALL furniture & items from areas before installation. \*

\* This quote contains the minimum amount of floor prep necessary for a standard installation of most flooring materials. Floors must be free of residual adhesive, paint, texture and any debris. Any additional floor prep necessary due to unseen conditions at time of quote will be treated as a CHANGE ORDER and work will be done on a TIME and MATERIAL Basis.\*

-- 06/05/23

11:43AM --

Sales Representative(s):  
MICHAEL DREHER

Rm 406

Subtotal:	6,676.22
Sales Tax:	0.00
Misc. Tax:	0.00
CA Crpt Stewardship Assessment:	64.89
<b>QUOTE TOTAL:</b>	<b>\$6,741.11</b>

HAMILTON UNIFIED SCHOOL DISTRICT

<b>Agenda Item Number: 13. k</b>	<b>Date: 6/28/23</b>
<b>Agenda Item Description:</b> <b>Approve new copier/printer contract.</b>	
<b>Background:</b>  <b>Our Canon copy/print machines are entering the last year of their contract. While some of the devices are still performing well, a few others have been down several times this past school year, which impacts our daily operations.</b>  <b>Rather than go through another year of multiple device failures, we're advocating buying out the existing contract and replacing it with a new one. The new contract includes equal or better printing speeds and quality, but also adds color printing to more of the sites. It also includes additional functionality that will allow us to begin authorizing student printing.</b>  <b>The timing of this transition is ideal as we're aiming accomplish this during summer break to minimize any impact to the 23-24 school year.</b>  <b>We would be switching vendors as well, but the new vendor has a much better support record, quicker response times, and lower pricing per copy/print. Overall, we feel this will provide newer devices, more features, and at lower total cost of ownership.</b>	
<b>Status:</b> <b>Pending Board Approval</b>	
<b>Fiscal Impact:</b> <b>Net neutral</b>	
<b>Educational Impact:</b> <b>n/a</b>	
<b>Recommendation:</b> <b>Recommend board approval</b>	

**1905 Notre Dame Blvd. Ste. 230 Chico CA 95926 • Phone: 877.287.5033**

The words **Lessee, you** and **your** refer to **Customer**. The words **Lessor, we, us** and **our** refer to **GLOBAL OFFICE, INC.**

### CUSTOMER INFORMATION

FULL LEGAL NAME Hamilton Unified School District			EQUIPMENT LOCATION (IF DIFFERENT)		
STREET ADDRESS 620 Canal St.		PHONE 530-826-3261	CITY	STATE	ZIP
CITY Hamilton City	STATE CA	ZIP 95951	FAX	FEDERAL TAX I.D. #	

### EQUIPMENT DESCRIPTION

MAKE/MODEL/ACCESSORIES See Schedule A	SERIAL NO.
<input checked="" type="checkbox"/> CHECK HERE FOR MULTIPLE PLACEMENTS - SEE ATTACHED SCHEDULE "A"	

### TERM AND PAYMENT SCHEDULE

Months 60	Monthly Payment* 1,873.85	<i>(The lease contract payment ("Payment") period is monthly unless otherwise stated.) *plus applicable taxes</i>
<b>INSURANCE &amp; TAXES</b>	You are required to provide and maintain insurance related to the Equipment, and to pay any property, use, and other taxes related to this Agreement or the Equipment (see paragraphs 2 and 4 on page 2 of this Agreement). If you are tax-exempt, you agree to furnish us with satisfactory evidence of your exemption.	
<b>UCC &amp; MISCELLANEOUS</b>	You agree that we will file Uniform Commercial Code ("UCC") documents and obtain credit bureau reports. You authorize us to sign any documents in connection with the Uniform Commercial Code on your behalf. You agree to pay a one-time fee, not to exceed \$159.00 for the purpose of filing the UCC documents.	

### END OF LEASE OPTIONS

You will have the following option at the end of the original term, provided that no event of default under the Agreement has occurred and is continuing. To the extent that any purchase option indicates that the purchase price will be the "Fair Market Value" (or "FMV"), such term means the value of the Equipment in continued use. 1) Purchase all but not less than all the Equipment for the Fair Market Value per paragraph 1, 2) Renew the Agreement per paragraph 1, or 3) Return the Equipment per paragraph 3.

**THIS IS A NONCANCELABLE / IRREVOCABLE AGREEMENT; THIS AGREEMENT CANNOT BE CANCELED OR TERMINATED.**

### CUSTOMER ACCEPTANCE

By signing below, you certify that you have reviewed and do agree to all terms and conditions of this Agreement on this page and on page 2 attached hereto.

Hamilton Unified School District	<b>X</b>		
CUSTOMER (as referenced above)	SIGNATURE	TITLE	DATED
PRINT NAME			

### ACCEPTANCE OF DELIVERY

The undersigned hereby certifies that: (i) all of the above-described equipment (the "Equipment") has been delivered to the above-named customer (the "Customer") at the address indicated above, (ii) the Equipment has been installed, is fully operational and in good condition, and is unconditionally accepted.

Hamilton Unified School District	<b>X</b>		
CUSTOMER (as referenced above)	SIGNATURE	TITLE	DATE OF DELIVERY

### LESSOR ACCEPTANCE

GLOBAL OFFICE, INC.			
LESSOR	SIGNATURE	TITLE	DATED

1. **AGREEMENT:** For business purposes only, you agree to lease from us the goods, together with all replacements, parts, repairs, additions, and accessions incorporated therein or attached thereto and any and all proceeds of the foregoing, including, without limitation, insurance recoveries (the "Equipment") and/or to finance certain licensed software and services ("Financed Items", which are included in the word "Equipment" unless separately stated), all as described on page 1 of this Agreement, excluding equipment marked as not financed under this Agreement, as it may be supplemented from time to time. You agree to all of the terms and conditions contained in this Agreement and any supplement, which (with the acceptance certification) is the entire agreement regarding the Equipment ("Agreement") and which supersedes any purchase order or invoice. You authorize us to correct or insert missing Equipment identification information and to make corrections to your proper legal name and address. This Agreement becomes valid upon execution by us and will start on the date we pay the supplier. Interim rent/due date adjustments will be in an amount equal to 1/30th of the Payment, multiplied by the number of days between the Agreement start date and the first Payment due date. Unless otherwise stated in an addendum hereto, this Agreement will renew for 3-month term(s) unless you send us written notice at least 90 days (before the end of any term) that you want to purchase or return the Equipment. All of the provisions of this Agreement shall continue to apply, including, without limitation, your obligations to remit Payments and other charges, until all of the Equipment is either returned to us or purchased by you. If any provision of this Agreement is declared unenforceable in any jurisdiction, the other provisions herein shall remain in full force and effect in that jurisdiction and all others. You understand and agree that we have no right, title or interest in intangible property or associated services such as periodic software licenses and prepaid database subscription rights (such intangible property "Software") and you will comply throughout the term of this Agreement with any license and/or other agreement entered into with the supplier of the Software.

2. **RENT, TAXES AND FEES:** You will pay the monthly Payment (as adjusted) when due, plus any applicable sales, use and property taxes. The base Payment will be adjusted proportionately upward or downward: (1) by up to 10% to accommodate changes in the actual Equipment cost; (2) if the shipping charges or taxes differ from the estimate given to you; and (3) to comply with the tax laws of the state in which the Equipment is located. If we pay any taxes, insurance or other expenses that you owe hereunder, you agree to reimburse us when we request and to pay us a processing fee for each expense or charge we pay on your behalf. We may charge you for any filing fees required by the Uniform Commercial Code (UCC) or other laws, which fees vary state-to-state. By the date the first Payment is due, you agree to pay us an origination fee of \$150, as shown on our invoice or addendum, to cover us for all closing costs. We will have the right to apply all sums, received from you, to any amounts due and owed to us under the terms of this Agreement. If for any reason your check is returned for nonpayment, you will pay us a bad check charge of \$30 or, if less, the maximum charge allowed by law. We may make a profit on any fees, estimated tax payments and other charges paid under this Agreement.

3. **MAINTENANCE AND LOCATION OF EQUIPMENT; SECURITY INTEREST:** You agree to keep the Equipment: (1) in good repair, condition and working order, in compliance with applicable manufacturers' and regulatory standards; (2) free and clear of all liens and claims; and (3) only at your address shown on page 1, and you agree not to move it unless we agree. As long as you have given us the written notice as required in paragraph 1 prior to the expiration or termination of this Agreement's term, if you do not purchase the Equipment, you will return all but not less than all of the Equipment and all related manuals and use and maintenance records to a location we specify, at your expense, in retail re-saleable condition, full working order and complete repair. You are solely responsible for removing any data that may reside in the Equipment you return, including but not limited to hard drives, disk drives or any other form of memory. You grant us a security interest in the Equipment to secure all amounts you owe us under any agreement with us, and you authorize us to file a financing statement (UCC-1). You will not change your state of organization, headquarters or residence without providing prior written notice to us so that we may amend or file a new UCC-1. You will notify us within 30 days if your state of organization revokes or terminates your existence.

4. **COLLATERAL PROTECTION; INSURANCE; INDEMNITY; LOSS OR DAMAGE:** You agree to keep the Equipment fully insured against risk and loss, with us as lender's loss payee, in an amount not less than the original cost until this Agreement is terminated. You also agree to obtain a general public liability insurance policy with such coverage and from such insurance carrier as shall be satisfactory to us and to include us as an additional insured on the policy. Your insurance policy(s) will provide for 10 days advance written notice to us of any modification or cancellation. You agree to provide us certificates or other evidence of insurance acceptable to us. If you fail to comply with this requirement within 30 days after the start of this Agreement, you agree to one of the following options, the selection of which is at our sole discretion: (1) we may obtain insurance covering our interest (and only our interest) in the Equipment for the Agreement term and renewals. Any insurance we obtain will not insure you against third party or liability claims and may be cancelled by us at any time. You may be required to pay us an additional amount each month for the insurance premium and an administrative fee. The cost may be more than the cost of obtaining your own insurance; or (2) we may charge you a monthly property damage surcharge of up to .0035 of the Equipment cost as a result of our credit risk and administrative and other costs, as would be further described on a letter from us to you. We may make a profit on this program. **NOTHING IN THIS PARAGRAPH WILL RELIEVE YOU OF RESPONSIBILITY FOR LIABILITY INSURANCE ON THE EQUIPMENT.** We are not responsible for, and you agree to hold us harmless and reimburse us for and to defend on our behalf against, any claim for any loss, expense, liability or injury caused by or in any way related to delivery, installation, possession, ownership, use, condition, inspection, removal, return or storage of the Equipment, although we reserve the right to participate in the defense and to select or approve defense counsel. You are responsible for the risk of loss or for any destruction of or damage to the Equipment. You agree to promptly notify us in writing of any loss or damage. If the Equipment is destroyed and we have not otherwise agreed in writing, you will pay to us the unpaid balance of this Agreement, including any future rent to the end of the term plus the anticipated purchase price of the Equipment (both discounted at 3%). Any proceeds of insurance will be paid to us and credited, at our option, against any loss or damage. You authorize us to sign on your behalf and appoint us as your attorney-in-fact to endorse in your name any insurance drafts or checks issued due to loss or damage to the Equipment. All indemnities will survive the expiration or termination of this Agreement.

5. **ASSIGNMENT: WE ARE THE OWNER OF THE EQUIPMENT. YOU HAVE NO RIGHT TO SELL, TRANSFER, ASSIGN OR SUBLEASE THE EQUIPMENT OR THIS AGREEMENT, without our prior written consent.** Without our prior written consent, you shall not reorganize or merge with any other entity or transfer all or a substantial part of your ownership interests or assets. You agree that we may sell or assign the Agreement without notice and the new Lessor will have the same rights that we have now and will not have to perform any of our obligations. You agree that the new Lessor will not be subject to any claims, defenses, or offsets that you may have against us.

6. **DEFAULT AND REMEDIES:** You will be in default if: (a) you do not pay any Payment or other sum due to us or any other person when due or if you fail to perform in accordance with the covenants, terms and conditions of this Agreement or any other agreement with us or any of our affiliates or any material agreement with any other lender, (b) you make or have made any false statement or misrepresentation to us, (c) you or any guarantor dies, dissolves or terminates existence, (d) there has been a material adverse change in your or any guarantor's financial, business or operating condition, or (e) any guarantor defaults under any guaranty for this Agreement. If any part of a Payment is more than 5 days late, you agree to pay a late charge of 10% of the Payment which is late or if less, the maximum charge allowed by law. If you are ever in default, at our option, we can terminate this Agreement and require that you pay the unpaid balance of this Agreement, including any future Payments to the end of the term plus the anticipated purchase price of the Equipment (both discounted at 3%). We may recover default interest on any unpaid amount at the rate of 12% per year. Concurrently and cumulatively, we may also use any or all of the remedies available to us under Articles 2A and 9 of the UCC and any other law, including requiring that you: (1) return the Equipment to us to a location we specify; and (2) immediately stop using any Financed Items. In addition, we will have the right, immediately and without notice or other action, to set-off against any of your liabilities to us any money, including depository account balances, owed by us to you, whether or not due. In the event of any dispute or enforcement of rights under this Agreement or any related agreement, you agree to pay our reasonable attorney's fees (including any incurred before or at trial, on appeal or in any other proceeding), actual court costs and any other collection costs, including any collection agency fee. If we have to take possession of the Equipment, you agree to pay the costs of repossession, moving, storage, repair and sale. The net proceeds of the sale of any Equipment will be credited against what you owe us under this Agreement. **YOU AGREE THAT WE WILL NOT BE RESPONSIBLE TO PAY YOU ANY CONSEQUENTIAL, INDIRECT OR INCIDENTAL DAMAGES FOR ANY DEFAULT, ACT OR OMISSION BY ANYONE.** Any delay or failure to enforce our rights under this Agreement will not prevent us from enforcing any rights at a later time. You agree that this Agreement is a "Finance Lease" as defined by Article 2A of the UCC and your rights and remedies are governed exclusively by this Agreement. You waive all rights under sections 2A-508 through 522 of the UCC. If interest is charged or collected in excess of the maximum lawful rate, we will not be subject to any penalties.

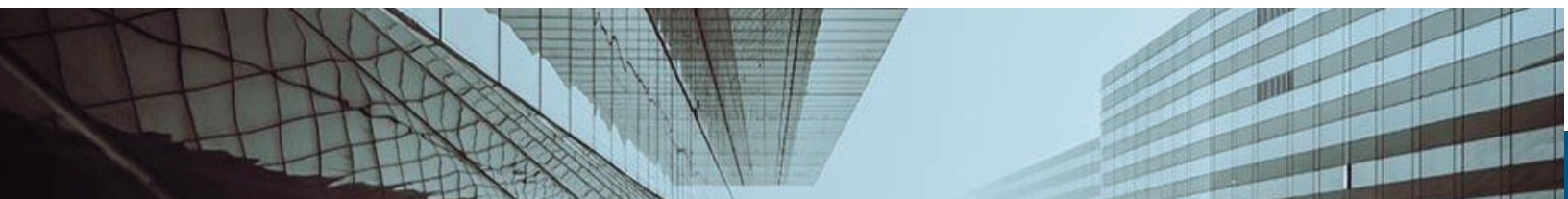
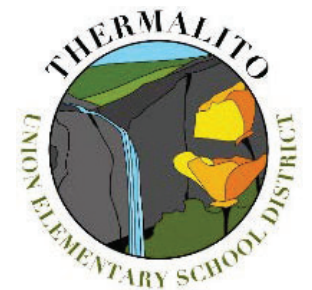
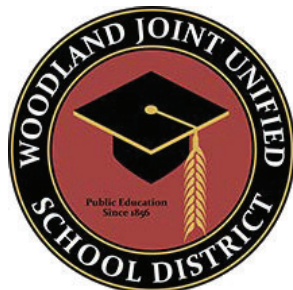
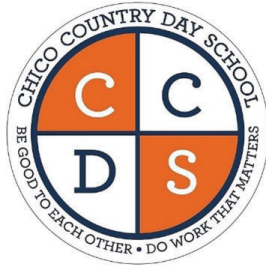
7. **FAXED OR SCANNED DOCUMENTS, OR E-SIGNATURE, MISC.:** This Agreement may be executed in counterparts. The executed counterpart which has our original signature and/or is in our possession shall constitute chattel paper as that term is defined in the UCC and shall constitute the original agreement for all purposes, including, without limitation: (i) any hearing, trial or proceeding with respect to this Lease; and (ii) any determination as to which version of this Agreement constitutes the single true original item of chattel paper under the UCC. If you manually or electronically sign and transmit this Agreement to us by facsimile or other electronic transmission, the transmitted copy shall be binding upon the parties. You agree that the facsimile or other similar electronic transmission of this Agreement manually signed by us, when attached to the facsimile or other electronic copy signed by you (manually or electronically), shall constitute the original agreement for all purposes. The parties further agree that, for purposes of executing this Agreement, and subject to our prior approval and at our sole discretion: (a) a document signed and transmitted by facsimile or other electronic transmission shall be treated as an original document; (b) the manual or electronic signature of any party on such document shall be considered as an original signature; (c) the document transmitted shall have the same effect as a counterpart thereof containing original signature; and (d) at our request, you, who executed this Lease and transmitted its signature by facsimile or other electronic transmission shall provide the counterpart of this Lease containing your original manual signature to us. No party may raise as a defense to the enforcement of this Agreement that a facsimile or other electronic transmission was used to transmit any signature of a party to this Lease. You agree to execute any further documents that we may request to carry out the intents and purposes of this Agreement. All notices shall be mailed or delivered by facsimile transmission or overnight courier to the respective parties at the addresses shown on this Agreement or such other address as a party may provide in writing from time to time. By providing any telephone number, now or in the future, for a cell phone or other wireless device, you are expressly consenting to receiving communications, regardless of their purpose, at that number, including, but not limited to, prerecorded or artificial voice message calls, text messages, and calls made by an automatic dialing system from us and our affiliates and agents. These calls and messages may incur access fees from your provider. To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account. What this means to you: when you open an account, we will ask for your name, address and other information that will allow us to identify you. We may also ask to see identifying documents. You authorize us to furnish your information, including credit application, payment history and account information, to credit reporting agencies and our assignees, purchasers or investors.

8. **WARRANTY DISCLAIMERS:** **YOU AGREE THAT YOU HAVE SELECTED THE SUPPLIER AND EACH ITEM OF EQUIPMENT BASED UPON YOUR OWN JUDGMENT AND YOU DISCLAIM ANY RELIANCE UPON ANY STATEMENTS OR REPRESENTATIONS MADE BY US. WE DO NOT TAKE RESPONSIBILITY FOR THE INSTALLATION OR PERFORMANCE OF THE EQUIPMENT. THE SUPPLIER IS NOT AN AGENT OF OURS AND WE ARE NOT AN AGENT OF THE SUPPLIER, AND NOTHING THE SUPPLIER STATES OR DOES CAN AFFECT YOUR OBLIGATION UNDER THIS AGREEMENT. YOU WILL CONTINUE TO MAKE ALL PAYMENTS UNDER THIS AGREEMENT REGARDLESS OF ANY CLAIM OR COMPLAINT AGAINST ANY SUPPLIER, LICENSOR OR MANUFACTURER, AND ANY FAILURE OF A SERVICE PROVIDER TO PROVIDE SERVICES WILL NOT EXCUSE YOUR OBLIGATIONS TO US UNDER THIS AGREEMENT. THIS AGREEMENT IS A NET AGREEMENT, YOU HAVE AN UNCONDITIONAL OBLIGATION TO MAKE ALL PAYMENTS AND YOU CANNOT WITHHOLD, SET OFF OR REDUCE SUCH PAYMENTS FOR ANY REASON. WE MAKE NO WARRANTIES, EXPRESS OR IMPLIED, OF, AND TAKE ABSOLUTELY NO RESPONSIBILITY FOR, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, CONDITION, QUALITY, ADEQUACY, TITLE, DATA ACCURACY, SYSTEM INTEGRATION, FUNCTION, DEFECTS, OR ANY OTHER ISSUE IN REGARD TO THE EQUIPMENT, ANY ASSOCIATED SOFTWARE AND ANY FINANCED ITEMS.**

9. **LAW, JURY WAIVER:** **Agreements, promises and commitments made by Lessor, concerning loans and other credit extensions must be in writing, express consideration and be signed by Lessor to be enforceable.** This Agreement may be modified only by written agreement and not by course of performance. This Agreement will be governed by and construed in accordance with the law of the state of the principal place of business of Lessor or its assignee. You consent to jurisdiction and venue of any state or federal court in the state the Lessor or its assignee has its principal place of business and waive the defense of inconvenient forum. For any action arising out of or relating to this Agreement or the Equipment, **YOU AND WE WAIVE ALL RIGHTS TO A TRIAL BY JURY.**



# Education References



ANNUAL BUDGET REPORT:  
July 1, 2023 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: Hamilton Unified School District Office

Date: June 02, 2023

Adoption Date: June 28, 2023

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Public Hearing:

Place: Hamilton High School Library

Date: June 07, 2023

Time: 6:00 p.m.

Contact person for additional information on the budget reports:

Name: Kristen Hamman

Title: Chief Business Official

Telephone: 530-826-3261

E-mail: khamman@hUSDschools.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	Budgeted (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
CRITERIA AND STANDARDS (continued)		Met	Not Met
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
9	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
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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	n/a	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? • Adoption date of the LCAP or an update to the LCAP:		X
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, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

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

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

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

Golden State Risk Management Authority

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

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

Date of Meeting: 06/28/2023

For additional information on this certification, please contact:

Name: Krislen Hamman  
Title: Chief Business Official  
Telephone: 530-826-3261  
E-mail: khamman@hudschools.org

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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>A. REVENUES</b>									
1) LCFF Sources		8010-8099	9,722,613.00	0.00	9,722,613.00	10,592,668.00	0.00	10,592,668.00	8.9%
2) Federal Revenue		8100-8299	15,000.00	1,215,881.00	1,230,881.00	15,000.00	602,718.00	617,718.00	-49.8%
3) Other State Revenue		8300-8599	151,522.00	2,746,740.00	2,898,262.00	153,040.00	491,976.00	645,016.00	-77.7%
4) Other Local Revenue		8600-8799	80,829.00	63,716.00	144,545.00	60,957.00	0.00	60,957.00	-57.8%
5) TOTAL, REVENUES			9,969,964.00	4,026,337.00	13,996,301.00	10,821,665.00	1,094,694.00	11,916,359.00	-14.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	3,451,905.00	405,156.00	3,857,061.00	4,023,838.00	310,189.00	4,334,027.00	12.4%
2) Classified Salaries		2000-2999	888,813.00	547,247.00	1,436,060.00	1,111,115.00	613,286.00	1,724,401.00	20.1%
3) Employee Benefits		3000-3999	1,838,261.00	392,485.00	2,230,746.00	2,177,370.00	399,190.00	2,576,560.00	15.5%
4) Books and Supplies		4000-4999	325,786.00	350,549.00	676,335.00	321,253.00	423,321.00	744,574.00	10.1%
5) Services and Other Operating Expenditures		5000-5999	776,820.00	320,457.00	1,097,277.00	864,532.00	481,685.00	1,346,217.00	22.7%
6) Capital Outlay		6000-6999	127,300.00	280,175.00	407,475.00	195,000.00	60,025.00	255,025.00	-37.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,130,416.00	320,450.00	1,450,866.00	1,292,730.00	370,450.00	1,663,180.00	14.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,005.00)	0.00	(14,005.00)	(10,963.00)	0.00	(10,963.00)	-21.7%
9) TOTAL, EXPENDITURES			8,525,296.00	2,616,519.00	11,141,815.00	9,974,875.00	2,658,146.00	12,633,021.00	13.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			1,444,668.00	1,409,818.00	2,854,486.00	846,790.00	(1,563,452.00)	(716,662.00)	-125.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	31,017.00	31,017.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	103,401.00	0.00	103,401.00	125,000.00	0.00	125,000.00	20.9%
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	(764,057.00)	764,057.00	0.00	(804,260.00)	804,260.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(667,458.00)	795,074.00	(72,384.00)	(929,260.00)	804,260.00	(125,000.00)	72.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			577,210.00	2,204,892.00	2,782,102.00	(82,470.00)	(759,192.00)	(841,662.00)	-130.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,851,579.00	601,781.00	2,453,360.00	2,428,789.00	2,806,673.00	5,235,462.00	113.4%
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)			1,851,579.00	601,781.00	2,453,360.00	2,428,789.00	2,806,673.00	5,235,462.00	113.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,851,579.00	601,781.00	2,453,360.00	2,428,789.00	2,806,673.00	5,235,462.00	113.4%
2) Ending Balance, June 30 (E + F1e)			2,428,789.00	2,806,673.00	5,235,462.00	2,346,319.00	2,047,481.00	4,393,800.00	-16.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,806,673.00	2,806,673.00	0.00	2,047,481.00	2,047,481.00	-27.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	378,516.00	0.00	378,516.00	392,516.00	0.00	392,516.00	3.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,231,637.00	0.00	1,231,637.00	1,451,058.00	0.00	1,451,058.00	17.8%
Unassigned/Unappropriated Amount		9790	809,636.00	0.00	809,636.00	492,745.00	0.00	492,745.00	-39.1%
<b>G. ASSETS</b>									
1) Cash									
a) In County Treasury		9110	3,731,272.73	1,898,623.55	5,629,896.28				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,500.00	39,790.20	42,290.20				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
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				

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			3,743,772.73	1,930,413.75	5,682,186.48				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9480	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	899.68	0.00	899.68				
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	286,122.87	286,122.87				
6) TOTAL, LIABILITIES			899.68	286,122.87	287,022.55				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,742,873.05	1,652,290.88	5,395,163.93				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	5,683,028.00	0.00	5,683,028.00	6,425,341.00	0.00	6,425,341.00	13.1%
Education Protection Account State Aid - Current Year		8012	2,085,260.00	0.00	2,085,260.00	2,195,810.00	0.00	2,195,810.00	5.3%
State Aid - Prior Years		8019	(17,192.00)	0.00	(17,192.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	13,952.00	0.00	13,952.00	13,952.00	0.00	13,952.00	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	1,957,861.00	0.00	1,957,861.00	1,957,861.00	0.00	1,957,861.00	0.0%
Unsecured Roll Taxes		8042	76,300.00	0.00	76,300.00	76,300.00	0.00	76,300.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(56,596.00)	0.00	(56,596.00)	(56,596.00)	0.00	(56,596.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			9,742,613.00	0.00	9,742,613.00	10,612,668.00	0.00	10,612,668.00	8.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(20,000.00)	0.00	(20,000.00)	(20,000.00)	0.00	(20,000.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,722,613.00	0.00	9,722,613.00	10,592,668.00	0.00	10,592,668.00	8.9%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Special Education Entitlement</b>									
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		8295	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		178,440.00	178,440.00		164,781.00	164,781.00	-7.7%
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		30,814.00	30,814.00		18,738.00	18,738.00	-39.2%
Title III, Part A, Immigrant Student Program	4201	8290		4,978.00	4,978.00		4,978.00	4,978.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
Title III, Part A, English Learner Program	4203	8290		40,113.00	40,113.00		40,113.00	40,113.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		34,906.00	34,906.00		24,072.00	24,072.00	-31.0%
Career and Technical Education	3500-3599	8290		6,053.00	6,053.00		6,053.00	6,053.00	0.0%
All Other Federal Revenue	All Other	8290	15,000.00	920,577.00	935,577.00	15,000.00	343,983.00	358,983.00	-61.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>15,000.00</b>	<b>1,215,881.00</b>	<b>1,230,881.00</b>	<b>15,000.00</b>	<b>602,718.00</b>	<b>617,718.00</b>	<b>-49.8%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
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	30,482.00	0.00	30,482.00	32,000.00	0.00	32,000.00	5.0%
Lottery - Unrestricted and Instructional Materials		8560	121,040.00	47,704.00	168,744.00	121,040.00	47,704.00	168,744.00	0.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	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		182,198.00	182,198.00		217,832.00	217,832.00	19.6%
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	0.00	2,516,838.00	2,516,838.00	0.00	226,440.00	226,440.00	-91.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>151,522.00</b>	<b>2,746,740.00</b>	<b>2,898,262.00</b>	<b>153,040.00</b>	<b>491,976.00</b>	<b>645,016.00</b>	<b>-77.7%</b>
<b>OTHER LOCAL REVENUE</b>									
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	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,000.00	0.00	12,000.00	28,000.00	0.00	28,000.00	133.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	19,660.00	63,716.00	83,376.00	1.00	0.00	1.00	-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									



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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)	
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	49,169.00	0.00	49,169.00	32,956.00	0.00	32,956.00	-33.0%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>80,829.00</b>	<b>63,716.00</b>	<b>144,545.00</b>	<b>60,957.00</b>	<b>0.00</b>	<b>60,957.00</b>	<b>-57.8%</b>
<b>TOTAL, REVENUES</b>			<b>9,969,964.00</b>	<b>4,026,337.00</b>	<b>13,996,301.00</b>	<b>10,821,665.00</b>	<b>1,094,694.00</b>	<b>11,916,359.00</b>	<b>-14.9%</b>
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	2,869,484.00	287,841.00	3,157,325.00	3,354,470.00	239,268.00	3,593,738.00	13.8%
Certificated Pupil Support Salaries		1200	135,331.00	90,222.00	225,553.00	190,968.00	42,202.00	233,170.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	447,090.00	27,093.00	474,183.00	478,400.00	28,719.00	507,119.00	6.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,451,905.00</b>	<b>405,156.00</b>	<b>3,857,061.00</b>	<b>4,023,838.00</b>	<b>310,189.00</b>	<b>4,334,027.00</b>	<b>12.4%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	101,454.00	123,401.00	224,855.00	120,062.00	267,776.00	387,838.00	72.5%
Classified Support Salaries		2200	75,061.00	318,000.00	393,061.00	171,782.00	230,728.00	402,510.00	2.4%
Classified Supervisors' and Administrators' Salaries		2300	129,974.00	83,042.00	213,016.00	199,804.00	89,611.00	289,415.00	35.9%
Clerical, Technical and Office Salaries		2400	573,324.00	70.00	573,394.00	616,467.00	1.00	616,468.00	7.5%
Other Classified Salaries		2900	9,000.00	22,734.00	31,734.00	3,000.00	25,170.00	28,170.00	-11.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>888,813.00</b>	<b>547,247.00</b>	<b>1,436,060.00</b>	<b>1,111,115.00</b>	<b>613,286.00</b>	<b>1,724,401.00</b>	<b>20.1%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	659,284.00	77,212.00	736,496.00	753,890.00	60,307.00	814,197.00	10.6%
PERS		3201-3202	193,413.00	125,806.00	319,219.00	272,567.00	160,399.00	432,966.00	35.0%
OASDI/Medicare/Alternative		3301-3302	109,826.00	46,680.00	156,506.00	140,634.00	50,985.00	191,619.00	22.4%
Health and Welfare Benefits		3401-3402	571,942.00	111,274.00	683,216.00	765,362.00	112,660.00	878,022.00	28.5%
Unemployment Insurance		3501-3502	20,035.00	4,615.00	24,650.00	2,463.00	460.00	2,923.00	-88.1%
Workers' Compensation		3601-3602	108,727.00	23,898.00	132,625.00	62,764.00	11,379.00	74,143.00	-44.1%
OPEB, Allocated		3701-3702	167,150.00	0.00	167,150.00	171,288.00	0.00	171,288.00	2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,884.00	3,000.00	10,884.00	8,402.00	3,000.00	11,402.00	4.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,838,261.00</b>	<b>392,485.00</b>	<b>2,230,746.00</b>	<b>2,177,370.00</b>	<b>399,190.00</b>	<b>2,576,560.00</b>	<b>15.5%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	22,038.00	19,400.00	41,438.00	67,392.00	102,000.00	169,392.00	308.8%
Books and Other Reference Materials		4200	59,502.00	30,952.00	90,454.00	51,502.00	29,596.00	81,098.00	-10.3%
Materials and Supplies		4300	204,295.00	153,735.00	358,030.00	167,033.00	199,101.00	366,134.00	2.3%
Noncapitalized Equipment		4400	39,951.00	148,482.00	188,413.00	35,326.00	92,624.00	127,950.00	-31.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>325,786.00</b>	<b>350,549.00</b>	<b>676,335.00</b>	<b>321,253.00</b>	<b>423,321.00</b>	<b>744,574.00</b>	<b>10.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	47,050.00	123,500.00	170,550.00	45,749.00	110,401.00	156,150.00	-8.4%
Dues and Memberships		5300	14,150.00	3,000.00	17,150.00	15,400.00	0.00	15,400.00	-10.2%
Insurance		5400 - 5450	112,347.00	0.00	112,347.00	174,631.00	0.00	174,631.00	55.4%
Operations and Housekeeping Services		5500	273,000.00	0.00	273,000.00	330,000.00	0.00	330,000.00	20.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	87,255.00	11,845.00	99,100.00	57,130.00	11,845.00	68,975.00	-12.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	190,418.00	182,112.00	372,530.00	171,522.00	359,439.00	530,961.00	42.5%
Communications		5900	72,600.00	0.00	72,600.00	70,100.00	0.00	70,100.00	-3.4%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			776,820.00	320,457.00	1,097,277.00	864,532.00	481,685.00	1,346,217.00	22.7%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	37,300.00	0.00	37,300.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	220,150.00	220,150.00	0.00	0.00	0.00	-100.0%
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	90,000.00	60,025.00	150,025.00	195,000.00	60,025.00	255,025.00	70.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assels		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assels		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			127,300.00	280,175.00	407,475.00	195,000.00	60,025.00	255,025.00	-37.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	1,021,259.00	42,530.00	1,063,789.00	1,223,573.00	42,530.00	1,266,103.00	19.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	109,157.00	40,000.00	149,157.00	69,157.00	90,000.00	159,157.00	6.7%
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	68,636.00	68,636.00	0.00	68,636.00	68,636.00	0.0%
Other Debt Service - Principal		7439	0.00	169,284.00	169,284.00	0.00	169,284.00	169,284.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			1,130,416.00	320,450.00	1,450,866.00	1,292,730.00	370,450.00	1,663,180.00	14.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(14,005.00)	0.00	(14,005.00)	(10,963.00)	0.00	(10,963.00)	-21.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(14,005.00)	0.00	(14,005.00)	(10,963.00)	0.00	(10,963.00)	-21.7%
<b>TOTAL, EXPENDITURES</b>			8,525,296.00	2,616,519.00	11,141,815.00	9,974,875.00	2,658,146.00	12,633,021.00	13.4%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	31,017.00	31,017.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	31,017.00	31,017.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	401.00	0.00	401.00	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	103,000.00	0.00	103,000.00	125,000.00	0.00	125,000.00	21.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			103,401.00	0.00	103,401.00	125,000.00	0.00	125,000.00	20.9%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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 Assels		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 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>Other Sources</b>									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>									
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(764,057.00)	764,057.00	0.00	(804,260.00)	804,260.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(764,057.00)	764,057.00	0.00	(804,260.00)	804,260.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(867,458.00)	795,074.00	(72,384.00)	(929,260.00)	804,260.00	(125,000.00)	72.7%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	688,430.00	405,931.00
6266	Educator Effectiveness, FY 2021-22	85,691.00	70,691.00
6300	Lottery: Instructional Materials	145,377.00	98,081.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	291,414.00	241,414.00
7412	A-G Access/Success Grant	26,203.00	305.00
7413	A-G Learning Loss Mitigation Grant	35,185.00	3,747.00
7415	Classified School Employee Summer Assistance Program	8,811.00	8,811.00
7435	Learning Recovery Emergency Block Grant	1,278,358.00	887,197.00
7810	Other Restricted State	146,593.00	230,693.00
9010	Other Restricted Local	100,611.00	100,611.00
Total, Restricted Balance		2,806,673.00	2,047,481.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	274,000.00	274,000.00	0.0%
5) TOTAL, REVENUES			274,000.00	274,000.00	0.0%
<b>B. EXPENDITURES</b>					
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	132,000.00	132,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	122,100.00	122,100.00	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			254,100.00	254,100.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			19,900.00	19,900.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			19,900.00	19,900.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,729.00	201,629.00	11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,729.00	201,629.00	11.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,729.00	201,629.00	11.0%
2) Ending Balance, June 30 (E + F1e)			201,629.00	221,529.00	9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	201,629.00	221,529.00	9.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
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	181,728.23		
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			181,728.23		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G10 + H2) - (I6 + J2)			181,728.23		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	124,000.00	124,000.00	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	150,000.00	150,000.00	0.0%
TOTAL, REVENUES			274,000.00	274,000.00	0.0%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	132,000.00	132,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			132,000.00	132,000.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	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	120,100.00	120,100.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			122,100.00	122,100.00	0.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			254,100.00	254,100.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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	2022-23 Estimated Actuals	2023-24 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%



Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
8210	Student Activity Funds	201,629.00	221,529.00
Total, Restricted Balance		201,629.00	221,529.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0,00	0,00	0,0%
2) Federal Revenue		8100-8299	12,585,00	12,585,00	0,0%
3) Other State Revenue		8300-8599	232,032,00	232,032,00	0,0%
4) Other Local Revenue		8600-8799	1,800,00	1,700,00	-5,6%
5) TOTAL, REVENUES			246,417,00	246,317,00	0,0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	69,081,00	55,147,00	-20,2%
2) Classified Salaries		2000-2999	85,567,00	76,828,00	-10,2%
3) Employee Benefits		3000-3999	68,134,00	66,691,00	-2,1%
4) Books and Supplies		4000-4999	22,300,00	24,800,00	11,2%
5) Services and Other Operating Expenditures		5000-5999	9,335,00	10,988,00	17,7%
6) Capital Outlay		6000-6999	13,500,00	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	14,005,00	10,963,00	-21,7%
9) TOTAL, EXPENDITURES			281,922,00	245,417,00	-12,9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(35,505,00)	900,00	-102,5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,505,00)	900,00	-102,5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	193,748,00	158,243,00	-18,3%
b) Audit Adjustments		9793	0,00	0,00	0,0%
c) As of July 1 - Audited (F1a + F1b)			193,748,00	158,243,00	-18,3%
d) Other Restatements		9795	0,00	0,00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			193,748,00	158,243,00	-18,3%
2) Ending Balance, June 30 (E + F1e)			158,243,00	159,143,00	0,6%
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	146,834,00	146,834,00	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	11,409,00	12,309,00	7,9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0,00	0,00	0,0%
Unassigned/Unappropriated Amount		9790	0,00	0,00	0,0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	207,013,05		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			207,013.05		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			207,013.05		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	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	12,585.00	12,585.00	0.0%
TOTAL, FEDERAL REVENUE			12,585.00	12,585.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	232,032.00	232,032.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			232,032.00	232,032.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	900.00	900.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	900.00	800.00	-11.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,800.00	1,700.00	-5.6%
<b>TOTAL, REVENUES</b>			<b>246,417.00</b>	<b>246,317.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	46,317.00	31,362.00	-32.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	22,764.00	23,785.00	4.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CERTIFICATED SALARIES			69,081.00	55,147.00	-20.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	19,222.00	18,137.00	-5.6%
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	64,845.00	57,191.00	-11.8%
Other Classified Salaries		2900	1,500.00	1,500.00	0.0%
TOTAL, CLASSIFIED SALARIES			85,567.00	76,828.00	-10.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	11,875.00	9,214.00	-22.4%
PERS		3201-3202	17,392.00	16,648.00	-4.3%
OASDI/Medicare/Alternative		3301-3302	6,809.00	6,429.00	-5.6%
Health and Welfare Benefits		3401-3402	27,719.00	32,825.00	18.4%
Unemployment Insurance		3501-3502	687.00	66.00	-90.4%
Workers' Compensation		3601-3602	3,652.00	1,509.00	-58.7%
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			68,134.00	66,691.00	-2.1%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,400.00	2,400.00	0.0%
Materials and Supplies		4300	16,638.00	19,138.00	15.0%
Noncapitalized Equipment		4400	3,262.00	3,262.00	0.0%
TOTAL, BOOKS AND SUPPLIES			22,300.00	24,800.00	11.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,050.00	2.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,000.00	1,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,700.00	3,700.00	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	2,635.00	4,238.00	60.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,335.00	10,988.00	17.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	13,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	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			13,500.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
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					
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%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	14,005.00	10,963.00	-21.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			14,005.00	10,963.00	-21.7%
<b>TOTAL, EXPENDITURES</b>			281,922.00	245,417.00	-12.9%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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 SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6391	Adult Education Program	144,095.00	144,095.00
9010	Other Restricted Local	2,739.00	2,739.00
Total, Restricted Balance		146,834.00	146,834.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,800.00	0.00	-100.0%
3) Other State Revenue		8300-8599	166,795.00	191,438.00	14.8%
4) Other Local Revenue		8600-8799	100.00	100.00	0.0%
5) TOTAL, REVENUES			180,695.00	191,538.00	6.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	45,183.00	48,019.00	6.3%
2) Classified Salaries		2000-2999	76,943.00	75,633.00	-1.7%
3) Employee Benefits		3000-3999	54,497.00	51,886.00	-4.8%
4) Books and Supplies		4000-4999	4,500.00	11,000.00	144.4%
5) Services and Other Operating Expenditures		5000-5999	2,717.00	5,000.00	84.0%
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			183,840.00	191,538.00	4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,145.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	401.00	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			401.00	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,744.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,236.00	16,492.00	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,236.00	16,492.00	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,236.00	16,492.00	-14.3%
2) Ending Balance, June 30 (E + F1e)			16,492.00	16,492.00	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	13,800.00	13,800.00	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	2,692.00	2,692.00	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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	35,596.66		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			35,596.66		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			35,596.66		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	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%
All Other Federal Revenue	All Other	8290	13,800.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			13,800.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	166,795.00	191,438.00	14.8%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			166,795.00	191,438.00	14.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	0.0%
TOTAL, REVENUES			180,695.00	191,538.00	6.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	45,183.00	48,019.00	6.3%
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			45,183.00	48,019.00	6.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	76,943.00	75,633.00	-1.7%
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%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			76,943.00	75,633.00	-1.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	8,713.00	9,172.00	5.3%
PERS		3201-3202	19,243.00	19,379.00	0.7%
OASDI/Medicare/Alternative		3301-3302	6,434.00	6,373.00	-0.9%
Health and Welfare Benefits		3401-3402	16,465.00	15,394.00	-6.5%
Unemployment Insurance		3501-3502	575.00	59.00	-89.7%
Workers' Compensation		3601-3602	3,067.00	1,509.00	-50.8%
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			54,497.00	51,886.00	-4.8%
<b>BOOKS AND SUPPLIES</b>					
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	3,500.00	6,000.00	71.4%
Noncapitalized Equipment		4400	1,000.00	5,000.00	400.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,500.00	11,000.00	144.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	300.00	300.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	400.00	400.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,300.00	1,300.00	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	717.00	3,000.00	318.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,717.00	5,000.00	84.0%
<b>CAPITAL OUTLAY</b>					
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%
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			183,840.00	191,538.00	4.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	401.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			401.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SOURCES</b>					
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 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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			401.00	0.00	-100.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One- time Stipend	13,800.00	13,800.00
Total, Restricted Balance		13,800.00	13,800.00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	481,812.00	481,812.00	0.0%
3) Other State Revenue		8300-8599	200,000.00	200,000.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	1,250.00	-37.5%
5) TOTAL, REVENUES			683,812.00	683,062.00	-0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	191,741.00	199,458.00	4.0%
3) Employee Benefits		3000-3999	112,764.00	127,598.00	13.2%
4) Books and Supplies		4000-4999	317,098.00	322,098.00	1.6%
5) Services and Other Operating Expenditures		5000-5999	20,400.00	20,400.00	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			642,003.00	669,554.00	4.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			41,809.00	13,508.00	-67.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			41,809.00	13,508.00	-67.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,147.00	233,956.00	21.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,147.00	233,956.00	21.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,147.00	233,956.00	21.8%
2) Ending Balance, June 30 (E + F1e)			233,956.00	247,464.00	5.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	50.00	0.00	-100.0%
Stores		9712	1,827.65	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	232,078.35	247,464.00	6.6%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	73,797.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
c) in Revolving Cash Account		9130	50.00		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	1,827.65		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			78,175.25		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			78,175.25		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	481,812.00	481,812.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			481,812.00	481,812.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	200,000.00	200,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			200,000.00	200,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,500.00	750.00	-50.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	1,250.00	-37.5%
TOTAL, REVENUES			683,812.00	683,062.00	-0.1%
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	133,545.00	131,360.00	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	58,196.00	68,098.00	17.0%
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			191,741.00	199,458.00	4.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	43,849.00	51,042.00	16.4%
OASDI/Medicare/Alternative		3301-3302	13,984.00	15,253.00	9.1%
Health and Welfare Benefits		3401-3402	48,718.00	58,161.00	19.4%
Unemployment Insurance		3501-3502	915.00	100.00	-89.1%
Workers' Compensation		3601-3602	4,807.00	2,442.00	-49.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 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	491.00	600.00	22.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>112,764.00</b>	<b>127,598.00</b>	<b>13.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,534.00	26,534.00	17.8%
Noncapitalized Equipment		4400	2,000.00	3,000.00	50.0%
Food		4700	292,564.00	292,564.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>317,098.00</b>	<b>322,098.00</b>	<b>1.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	4,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,400.00	11,400.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,400.00</b>	<b>20,400.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>642,003.00</b>	<b>669,554.00</b>	<b>4.3%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	152,427.35	162,248.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	51,758.00	57,323.00
5460	Child Nutrition: CACFP COVID- 19 Emergency Operational Costs Reimbursement (ECR)	12,425.00	12,425.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	15,468.00	15,468.00
Total, Restricted Balance		232,078.35	247,464.00



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
<b>B. EXPENDITURES</b>					
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	35,500.00	115,000.00	223.9%
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			35,500.00	115,000.00	223.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(35,000.00)	(114,500.00)	227.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	53,000.00	75,000.00	41.5%
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			53,000.00	75,000.00	41.5%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,000.00	(39,500.00)	-319.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,526.00	96,526.00	22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,526.00	96,526.00	22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,526.00	96,526.00	22.9%
2) Ending Balance, June 30 (E + F1e)			96,526.00	57,026.00	-40.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	96,526.00	57,026.00	-40.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	76,490.72		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			76,490.72		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			76,490.72		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	500.00	500.00	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			500.00	500.00	0.0%
TOTAL, REVENUES			500.00	500.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	35,500.00	115,000.00	223.9%
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>35,500.00</b>	<b>115,000.00</b>	<b>223.9%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>35,500.00</b>	<b>115,000.00</b>	<b>223.9%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	53,000.00	75,000.00	41.5%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>53,000.00</b>	<b>75,000.00</b>	<b>41.5%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>53,000.00</b>	<b>75,000.00</b>	<b>41.5%</b>

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	7,500.00	7,500.00	0.0%
5) TOTAL, REVENUES			7,500.00	7,500.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,500.00	7,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,500.00	7,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	447,645.00	455,145.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			447,645.00	455,145.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,645.00	455,145.00	1.7%
2) Ending Balance, June 30 (E + F1e)			455,145.00	462,645.00	1.6%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	455,145.00	462,645.00	1.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	451,267.01		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			451,267.01		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			451,267.01		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,500.00	7,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,500.00	7,500.00	0.0%
TOTAL, REVENUES			7,500.00	7,500.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,700.00	3,700.00	0.0%
5) TOTAL, REVENUES			3,700.00	3,700.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,700.00	3,700.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,700.00	3,700.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	221,399.00	225,099.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			221,399.00	225,099.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			221,399.00	225,099.00	1.7%
2) Ending Balance, June 30 (E + F1e)			225,099.00	228,799.00	1.6%
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					
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	225,099.00	228,799.00	1.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	223,190.10		
		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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			223,190.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			223,190.10		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	3,700.00	3,700.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,700.00	3,700.00	0.0%
TOTAL, REVENUES			3,700.00	3,700.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
<b>B. EXPENDITURES</b>					
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	54,415.00	0.00	-100.0%
6) Capital Outlay		6000-6999	190,000.00	70,000.00	-63.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			244,415.00	70,000.00	-71.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(241,915.00)	(67,500.00)	-72.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(191,915.00)	(17,500.00)	-90.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	276,559.00	84,644.00	-69.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			276,559.00	84,644.00	-69.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			276,559.00	84,644.00	-69.4%
2) Ending Balance, June 30 (E + F1e)			84,644.00	67,144.00	-20.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
9740			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	84,644.00	67,144.00	-20.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	186,795.97		
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		



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			186,795.97		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			186,795.97		
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	2,500.00	2,500.00	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			2,500.00	2,500.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	10,000.00	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	44,415.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,415.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	90,000.00	70,000.00	-22.2%
Buildings and Improvements of Buildings		6200	100,000.00	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			190,000.00	70,000.00	-63.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			244,415.00	70,000.00	-71.4%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			50,000.00	50,000.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,500.00	2,500.00	-87.8%
5) TOTAL, REVENUES			20,500.00	2,500.00	-87.8%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,500.00	2,500.00	-87.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20,500.00	2,500.00	-87.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,275.00	212,775.00	10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,275.00	212,775.00	10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,275.00	212,775.00	10.7%
2) Ending Balance, June 30 (E + F1e)			212,775.00	215,275.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	212,775.00	215,275.00	1.2%
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%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	211,740.57		
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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			211,740.57		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			211,740.57		
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	2,500.00	2,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	18,000.00	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			20,500.00	2,500.00	-87.8%
TOTAL, REVENUES			20,500.00	2,500.00	-87.8%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	212,775.00	215,275.00
Total, Restricted Balance		212,775.00	215,275.00



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
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	500.00	500.00	0.0%
4) Other Local Revenue		8600-8799	114,810.00	114,810.00	0.0%
5) TOTAL, REVENUES			115,310.00	115,310.00	0.0%
<b>B. EXPENDITURES</b>					
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	73,800.00	73,800.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			73,800.00	73,800.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			41,510.00	41,510.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	31,017.00	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			(31,017.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,493.00	41,510.00	295.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	272,134.00	282,627.00	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			272,134.00	282,627.00	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			272,134.00	282,627.00	3.9%
2) Ending Balance, June 30 (E + F1e)			282,627.00	324,137.00	14.7%
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					
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	282,627.00	324,137.00	14.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9110	329,793.51		
		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		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			329,793.51		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			329,793.51		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	500.00	500.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			500.00	500.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	95,000.00	95,000.00	0.0%
Unsecured Roll		8612	11,800.00	11,800.00	0.0%
Prior Years' Taxes		8613	110.00	110.00	0.0%
Supplemental Taxes		8614	4,400.00	4,400.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	3,500.00	3,500.00	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			114,810.00	114,810.00	0.0%
TOTAL, REVENUES			115,310.00	115,310.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	73,800.00	73,800.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			73,800.00	73,800.00	0.0%
TOTAL, EXPENDITURES			73,800.00	73,800.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: Bond Interest and Redemption Fund To: General Fund		7614	31,017.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			31,017.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
All Other Financing Uses		7651	0.00	0.00	0.0%
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			(31,017.00)	0.00	-100.0%

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
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)	679.97	679.97	681.23	668.16	668.16	679.97
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	679.97	679.97	681.23	668.16	668.16	679.97
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	8.65	8.65	8.65	9.24	9.24	9.24
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	8.65	8.65	8.65	9.24	9.24	9.24
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	688.62	688.62	689.88	677.40	677.40	689.21
<b>7. Adults In Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			5,463,185.00	5,244,185.00	4,509,005.00	4,724,825.00	4,437,645.00	4,256,465.00	5,949,285.00	5,022,105.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		350,000.00	350,000.00	1,135,000.00	560,000.00	560,000.00	1,135,000.00	560,000.00	560,000.00
Property Taxes	8020-8079					75,000.00	20,000.00	1,200,000.00		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299				50,000.00		75,000.00			220,000.00
Other State Revenue	8300-8599				110,000.00		95,000.00	210,000.00		
Other Local Revenue	8600-8799					20,000.00		10,000.00		
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			350,000.00	350,000.00	1,295,000.00	655,000.00	750,000.00	2,555,000.00	560,000.00	780,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		52,000.00	389,275.00	389,275.00	389,275.00	389,275.00	389,275.00	389,275.00	389,275.00
Classified Salaries	2000-2999		93,000.00	148,309.00	148,309.00	148,309.00	148,309.00	148,309.00	148,309.00	148,309.00
Employee Benefits	3000-3999		124,000.00	216,596.00	251,596.00	216,596.00	216,596.00	216,596.00	216,596.00	216,596.00
Books and Supplies	4000-4999		50,000.00	86,000.00	130,000.00	43,000.00	57,000.00	38,000.00	63,000.00	50,000.00
Services	5000-5999		240,000.00	110,000.00	150,000.00	85,000.00	110,000.00	60,000.00	110,000.00	40,000.00
Capital Outlay	6000-6599			125,000.00		50,000.00				
Other Outgo	7000-7499		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	560,000.00	247,920.00
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			569,000.00	1,085,180.00	1,079,180.00	942,180.00	931,180.00	862,180.00	1,487,180.00	1,092,100.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
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
<u>Liabilities and Deferred Inflows</u>										
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
<u>Nonoperating</u>										
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)			(219,000.00)	(735,180.00)	215,820.00	(287,180.00)	(181,180.00)	1,692,820.00	(927,180.00)	(312,100.00)
F. ENDING CASH (A + E)			5,244,185.00	4,509,005.00	4,724,825.00	4,437,645.00	4,256,465.00	5,949,285.00	5,022,105.00	4,710,005.00
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		4,710,005.00	5,003,825.00	4,804,645.00	5,093,674.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,135,000.00	560,000.00	560,000.00	1,156,151.00	0.00		8,621,151.00	8,621,151.00
Property Taxes	8020-8079			570,000.00	126,517.00			1,991,517.00	1,991,517.00
Miscellaneous Funds	8080-8099	(10,000.00)			(10,000.00)			(20,000.00)	(20,000.00)
Federal Revenue	8100-8299	130,000.00		100,000.00	42,718.00			617,718.00	617,718.00
Other State Revenue	8300-8599		100,000.00		130,016.00			645,016.00	645,016.00
Other Local Revenue	8600-8799				30,957.00			60,957.00	60,957.00
Interfund Transfers In	8910-8929				0.00			0.00	0.00
All Other Financing Sources	8930-8979				0.00			0.00	0.00
TOTAL RECEIPTS		1,255,000.00	660,000.00	1,230,000.00	1,476,359.00	0.00	0.00	11,916,359.00	11,916,359.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	389,275.00	389,275.00	389,275.00	389,277.00	0.00		4,334,027.00	4,334,027.00
Classified Salaries	2000-2999	148,309.00	148,309.00	148,309.00	148,311.00			1,724,401.00	1,724,401.00
Employee Benefits	3000-3999	251,596.00	216,596.00	216,596.00	216,600.00			2,576,560.00	2,576,560.00
Books and Supplies	4000-4999	42,000.00	40,000.00	60,574.00	85,000.00			744,574.00	744,574.00
Services	5000-5999	120,000.00	55,000.00	76,217.00	190,000.00			1,346,217.00	1,346,217.00
Capital Outlay	6000-6599			40,000.00	40,025.00			255,025.00	255,025.00
Other Outgo	7000-7499	10,000.00	10,000.00	10,000.00	754,297.00			1,652,217.00	1,652,217.00
Interfund Transfers Out	7600-7629				125,000.00			125,000.00	125,000.00
All Other Financing Uses	7630-7699				0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		961,180.00	859,180.00	940,971.00	1,948,510.00	0.00	0.00	12,758,021.00	12,758,021.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
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	0.00
<u>Liabilities and Deferred Inflows</u>									
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	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		293,820.00	(199,180.00)	289,029.00	(472,151.00)	0.00	0.00	(841,662.00)	(841,662.00)
F. ENDING CASH (A + E)		5,003,825.00	4,804,645.00	5,093,674.00	4,621,523.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,621,523.00	



**Budget, July 1**  
**2022-23 Estimated Actuals**  
**GENERAL FUND**  
**Current Expense Formula/Minimum Classroom**  
**Compensation**

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	3,857,061.00	301	0.00	303	3,857,061.00	305	0.00	0.00	307	3,857,061.00	309
2000 - Classified Salaries	1,436,060.00	311	0.00	313	1,436,060.00	315	62,050.00	62,050.00	317	1,374,010.00	319
3000 - Employee Benefits	2,230,746.00	321	167,150.00	323	2,063,596.00	325	32,265.00	32,265.00	327	2,031,331.00	329
4000 - Books, Supplies Equip Replace. (6500)	676,335.00	331	46,202.00	333	630,133.00	335	114,110.00	114,110.00	337	516,023.00	339
5000 - Services & 7300 - Indirect Costs	1,083,272.00	341	7,062.00	343	1,076,210.00	345	76,630.00	(861,207.00)	347	1,937,417.00	349
<b>TOTAL</b>					9,063,060.00	365	<b>TOTAL</b>		9,715,842.00	369	

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

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

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

<b>PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)</b>	Object		EDP No.
1. Teacher Salaries as Per EC 41011. ....	1100	3,157,325.00	375
2. Salaries of Instructional Aides Per EC 41011. ....	2100	224,855.00	380
3. STRS. ....	3101 & 3102	602,895.00	382
4. PERS. ....	3201 & 3202	38,370.00	383
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	61,428.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....	3401 & 3402	438,679.00	385
7. Unemployment Insurance. ....	3501 & 3502	15,728.00	390
8. Workers' Compensation Insurance. ....	3601 & 3602	85,362.00	392
9. OPEB, Active Employees (EC 41372). ....	3751 & 3752	0.00	
10. Other Benefits (EC 22310). ....	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	4,624,642.00	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)*	(937,837.00)	396
14. TOTAL SALARIES AND BENEFITS	5,562,479.00	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.	57.25%	
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.25%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	9,715,842.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Included in Column 4b as an addition to costs are our excess costs since majority are related to classroom salaries and benefits. Also added to Part II 13.b. since majority are related to classroom salaries and benefits.

Budget, July 1  
2023-24 Budget  
GENERAL FUND  
Current Expense Formula/Minimum Classroom  
Compensation

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	4,334,027.00	301	0.00	303	4,334,027.00	305	0.00	0.00	307	4,334,027.00	309
2000 - Classified Salaries	1,724,401.00	311	0.00	313	1,724,401.00	315	72,878.00	72,878.00	317	1,651,523.00	319
3000 - Employee Benefits	2,576,560.00	321	171,288.00	323	2,405,272.00	325	43,456.00	43,456.00	327	2,361,816.00	329
4000 - Books, Supplies Equip Replace. (6500)	744,574.00	331	0.00	333	744,574.00	335	211,890.00	211,890.00	337	532,684.00	339
5000 - Services . & 7300 - Indirect Costs	1,335,254.00	341	0.00	343	1,335,254.00	345	66,608.00	(1,062,785.00)	347	2,398,039.00	349
TOTAL					10,543,528.00	365	TOTAL		11,278,089.00	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011 . . . . .	1100	3,593,738.00	375
2. Salaries of Instructional Aides Per EC 41011 . . . . .	2100	387,838.00	380
3. STRS. . . . .	3101 & 3102	671,739.00	382
4. PERS. . . . .	3201 & 3202	88,711.00	383
5. OASDI - Regular, Medicare and Alternative . . . . .	3301 & 3302	83,247.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	557,323.00	385
7. Unemployment Insurance. . . . .	3501 & 3502	1,914.00	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	48,930.00	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00	393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) . . . . .	5,433,440.00	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)*. . . . .	(1,129,393.00)	396
14. TOTAL SALARIES AND BENEFITS. . . . .	6,562,833.00	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. . . . .	58.19%	
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) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	58.19%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	11,278,089.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

Included in Column 4b as an addition to costs are our excess costs since majority are related to classroom salaries and benefits. Also added to Part II 13.b. since majority are related to classroom salaries and benefits.

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	11,245,216.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,250,601.00
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, 6910	187,325.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	238,541.00
4. Other Transfers Out	All	9200	7200-7299	109,157.00
5. Interfund Transfers Out	All	9300	7600-7629	103,401.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>638,424.00</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p>All</p>	<p>All</p>	<p>1000-7143, 7300-7439  minus 8000-8699</p>	<p>0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>9,356,191.00</p>
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2022-23 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)</p>				<p>688.62</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>13,586.87</p>

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.)	9,079,894.36	13,568.69
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	9,079,894.36	13,568.69
B. Required effort (Line A.2 times 90%)	8,171,904.92	12,211.82
C. Current year expenditures (Line I.E and Line II.B)	9,356,191.00	13,586.87
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>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.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<p><b>Description of Adjustments</b></p>	<p><b>Total Expenditures</b></p>	<p><b>Expenditures Per ADA</b></p>
<p> </p>	<p> </p>	<p> </p>
<p> </p>	<p> </p>	<p> </p>
<p> </p>	<p> </p>	<p> </p>
<p> </p>	<p> </p>	<p> </p>
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>



**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) 389,527.00
- 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) 6,967,190.00

**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) 5.59%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 528,546.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
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)	53,471.15
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)	582,017.15
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	582,017.15
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,626,118.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,231,399.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	661,153.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
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)	272,092.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	21,000.00
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)	0.00
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)	903,078.86
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)	254,100.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	254,417.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	183,840.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	349,439.00
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)	9,756,636.86
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	5.97%
<b>D. Preliminary Proposed Indirect Cost Rate</b> (For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	5.97%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	582,017.15
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	46,610.81
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.85%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.85%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.79%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	0.00
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	0.00

Budget, July 1  
2022-23 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	948,832.00		119,377.00	1,068,209.00
2. State Lottery Revenue	8560	121,040.00		47,704.00	168,744.00
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. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,069,872.00	0.00	167,081.00	1,236,953.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	58,336.00		21,704.00	80,040.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	48,172.00			48,172.00
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			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
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 )		106,508.00	0.00	21,704.00	128,212.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	963,364.00	0.00	145,377.00	1,108,741.00

**D. COMMENTS:**

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

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

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	10,592,668.00	2.38%	10,844,373.00	1.97%	11,058,011.00
2. Federal Revenues	8100-8299	15,000.00	0.00%	15,000.00	0.00%	15,000.00
3. Other State Revenues	8300-8599	153,040.00	0.00%	153,040.00	0.00%	153,040.00
4. Other Local Revenues	8600-8799	60,957.00	0.00%	60,957.00	0.00%	60,957.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(804,260.00)	0.00%	(804,260.00)	0.00%	(804,260.00)
6. Total (Sum lines A1 thru A5c)		10,017,405.00	2.51%	10,269,110.00	2.08%	10,482,748.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,023,838.00		4,124,434.00
b. Step & Column Adjustment				60,358.00		61,867.00
c. Cost-of-Living Adjustment				40,238.00		41,244.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,023,838.00	2.50%	4,124,434.00	2.50%	4,227,545.00
2. Classified Salaries						
a. Base Salaries				1,111,115.00		1,138,893.00
b. Step & Column Adjustment				16,667.00		17,083.00
c. Cost-of-Living Adjustment				11,111.00		11,389.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,111,115.00	2.50%	1,138,893.00	2.50%	1,167,365.00
3. Employee Benefits	3000-3999	2,177,370.00	3.21%	2,247,183.00	3.22%	2,319,440.00
4. Books and Supplies	4000-4999	321,253.00	3.00%	330,891.00	3.00%	340,818.00
5. Services and Other Operating Expenditures	5000-5999	864,532.00	3.00%	890,468.00	3.00%	917,182.00
6. Capital Outlay	6000-6999	195,000.00	10.00%	214,500.00	10.00%	235,950.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,292,730.00	4.20%	1,347,073.00	4.24%	1,404,133.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,963.00)	0.00%	(10,963.00)	0.00%	(10,963.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	125,000.00	0.00%	125,000.00	0.00%	125,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,099,875.00	3.05%	10,407,479.00	3.07%	10,726,470.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>C. NET INCREASE (DECREASE)</b>						
IN FUND BALANCE (Line A6 minus line B11)		(82,470.00)		(138,369.00)		(243,722.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,428,789.00		2,346,319.00		2,207,950.00
2. Ending Fund Balance (Sum lines C and D1)		2,346,319.00		2,207,950.00		1,964,228.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	392,516.00		392,516.00		392,516.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,451,058.00		1,453,378.00		1,496,760.00
2. Unassigned/Unappropriated	9790	492,745.00		352,056.00		64,952.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,346,319.00		2,207,950.00		1,964,228.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,451,058.00		1,453,378.00		1,496,760.00
c. Unassigned/Unappropriated	9790	492,745.00		352,056.00		64,952.00
(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	462,645.00		462,645.00		462,645.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,406,448.00		2,268,079.00		2,024,357.00
<b>F. ASSUMPTIONS</b>						
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.						
LCFF COLA Assumptions: 23-24 8.22%, 24-25 3.94% and 25-26 3.29%. 23-24 Sals and Bens include a 6.0% COLA and an additional \$2,500 onto the Benefit Cap. Salaries Step & Column adj. 1.5% for each year (24-25 & 25-26) and COLA adj. 1.0% for each year (24-25 & 25-26). Increased Benefits by 3.5% for 24-25 and 25-26 to reflect a 1.0% Sal COLA increase, 1.5% Sal Step and Column increase, and 1.0% PERS increase. Before calculating Benefits, Retiree Benefits and Other Benefits were removed.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	602,718.00	-57.07%	258,735.00	0.00%	258,735.00
3. Other State Revenues	8300-8599	491,976.00	0.00%	491,976.00	-30.90%	339,976.00
4. Other Local Revenues	8600-8799	0.00	0.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	804,260.00	0.00%	804,260.00	0.00%	804,260.00
6. Total (Sum lines A1 thru A5c)		1,898,954.00	-18.11%	1,554,971.00	-9.78%	1,402,971.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				310,189.00		317,943.00
b. Step & Column Adjustment				4,653.00		4,769.00
c. Cost-of-Living Adjustment				3,101.00		3,179.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	310,189.00	2.50%	317,943.00	2.50%	325,891.00
2. Classified Salaries						
a. Base Salaries				613,286.00		628,618.00
b. Step & Column Adjustment				9,199.00		9,429.00
c. Cost-of-Living Adjustment				6,133.00		6,286.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	613,286.00	2.50%	628,618.00	2.50%	644,333.00
3. Employee Benefits	3000-3999	399,190.00	3.50%	413,162.00	3.50%	427,623.00
4. Books and Supplies	4000-4999	423,321.00	-25.81%	314,061.00	-8.28%	288,061.00
5. Services and Other Operating Expenditures	5000-5999	481,685.00	-45.66%	261,746.00	-16.01%	219,846.00
6. Capital Outlay	6000-6999	60,025.00	0.00%	60,025.00	0.00%	60,025.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	370,450.00	0.00%	370,450.00	0.00%	370,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,658,146.00	-10.99%	2,366,005.00	-1.26%	2,336,229.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(759,192.00)		(811,034.00)		(933,258.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,806,673.00		2,047,481.00		1,236,447.00
2. Ending Fund Balance (Sum lines C and D1)		2,047,481.00		1,236,447.00		303,189.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,047,481.00		1,236,447.00		303,189.00
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)		2,047,481.00		1,236,447.00		303,189.00
<b>E. AVAILABLE RESERVES</b>						
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.

23-24 Sals and Bens include a 6.0% COLA and an additional \$2,500 onto the Benefit Cap. Salaries Step & Column adj. 1.5% for each year (24-25 & 25-26) and COLA adj. 1.0% for each year (24-25 & 25-26). Increased Benefits by 3.5% each year for 24-25 and 25-26 to reflect a 1.0% Sal COLA increase, 1.5% Sal Step and Column increase, and 1.0% PERS increase. Before calculating Benefits, Retiree Benefits and Other Benefits were removed. Reduced Federal and Other State Revenues that are one-time from 24-25 and 25-26. Retained all Sals and Bens in 24-25 and 25-26 that are being paid by one-time funds. Thus, beginning in 24-25, those Sals and Bens will either need to be absorbed by Unrestricted Funds or eliminated. Removed expenditures in 24-25 and 25-26 from books & supplies and other operating expenses for one-time funding.



Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	10,592,668.00	2.38%	10,844,373.00	1.97%	11,058,011.00
2. Federal Revenues	8100-8299	617,718.00	-55.69%	273,735.00	0.00%	273,735.00
3. Other State Revenues	8300-8599	645,016.00	0.00%	645,016.00	-23.57%	493,016.00
4. Other Local Revenues	8600-8799	60,957.00	0.00%	60,957.00	0.00%	60,957.00
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		11,916,359.00	-0.77%	11,824,081.00	0.52%	11,885,719.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,334,027.00		4,442,377.00
b. Step & Column Adjustment				65,011.00		66,636.00
c. Cost-of-Living Adjustment				43,339.00		44,423.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,334,027.00	2.50%	4,442,377.00	2.50%	4,553,436.00
2. Classified Salaries						
a. Base Salaries				1,724,401.00		1,767,511.00
b. Step & Column Adjustment				25,866.00		26,512.00
c. Cost-of-Living Adjustment				17,244.00		17,675.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,724,401.00	2.50%	1,767,511.00	2.50%	1,811,698.00
3. Employee Benefits	3000-3999	2,576,560.00	3.25%	2,660,345.00	3.26%	2,747,063.00
4. Books and Supplies	4000-4999	744,574.00	-13.38%	644,952.00	-2.49%	628,879.00
5. Services and Other Operating Expenditures	5000-5999	1,346,217.00	-14.41%	1,152,214.00	-1.32%	1,137,028.00
6. Capital Outlay	6000-6999	255,025.00	7.65%	274,525.00	7.81%	295,975.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,663,180.00	3.27%	1,717,523.00	3.32%	1,774,583.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,963.00)	0.00%	(10,963.00)	0.00%	(10,963.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	125,000.00	0.00%	125,000.00	0.00%	125,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		12,758,021.00	0.12%	12,773,484.00	2.26%	13,062,699.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(841,662.00)		(949,403.00)		(1,176,980.00)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,235,462.00		4,393,800.00		3,444,397.00
2. Ending Fund Balance (Sum lines C and D1)		4,393,800.00		3,444,397.00		2,267,417.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	2,047,481.00		1,236,447.00		303,189.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	392,516.00		392,516.00		392,516.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,451,058.00		1,453,378.00		1,496,760.00
2. Unassigned/Unappropriated	9790	492,745.00		352,056.00		64,952.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,393,800.00		3,444,397.00		2,267,417.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,451,058.00		1,453,378.00		1,496,760.00
c. Unassigned/Unappropriated	9790	492,745.00		352,056.00		64,952.00
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	462,645.00		462,645.00		462,645.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,406,448.00		2,268,079.00		2,024,357.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.86%		17.76%		15.50%
<b>F. RECOMMENDED RESERVES</b>						
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	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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): <hr/>						
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) 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)						
		0.00				
		668.16		650.88		649.92
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)						
		12,758,021.00		12,773,484.00		13,062,699.00
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)						
		12,758,021.00		12,773,484.00		13,062,699.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		4.00%		4.00%		4.00%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		510,320.84		510,939.36		522,507.96
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		510,320.84		510,939.36		522,507.96
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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	0.00	0.00	0.00	(14,005.00)				
Other Sources/Uses Detail					31,017.00	103,401.00		
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	14,005.00	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					401.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA 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
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					53,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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					50,000.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	31,017.00		
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
53 TAX OVERRIDE FUND								
Expenditure Detail								

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				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								

Budget, July 1  
2022-23 Estimated Actuals Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	14,005.00	(14,005.00)	134,418.00	134,418.00	0.00	0.00

Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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	0.00	0.00	0.00	(10,963.00)				
Other Sources/Uses Detail					0.00	125,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	10,963.00	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	0.00	0.00	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					75,000.00	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								



Budget, July 1  
2023-24 Budget Budget, July 1  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

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	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
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
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>10,963.00</b>	<b>(10,963.00)</b>	<b>125,000.00</b>	<b>125,000.00</b>		



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: 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):	668.16
<b>District's ADA Standard Percentage Level:</b>	<b>2.0%</b>

**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 (2020-21)				
District Regular	688	673		
Charter School				
<b>Total ADA</b>	<b>688</b>	<b>673</b>	<b>2.2%</b>	<b>Not Met</b>
Second Prior Year (2021-22)				
District Regular	676	673		
Charter School				
<b>Total ADA</b>	<b>676</b>	<b>673</b>	<b>0.5%</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	665	681		
Charter School		0		
<b>Total ADA</b>	<b>665</b>	<b>681</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	680			
Charter School	0			
<b>Total ADA</b>	<b>680</b>			

---

---

**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):

District's Enrollment Standard Percentage Level:

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

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS 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		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
	Budget	CBEDS Actual		
Third Prior Year (2020-21)				
District Regular	717	709		
Charter School				
<b>Total Enrollment</b>	<b>717</b>	<b>709</b>	<b>1.1%</b>	<b>Met</b>
Second Prior Year (2021-22)				
District Regular	704	709		
Charter School				
<b>Total Enrollment</b>	<b>704</b>	<b>709</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2022-23)				
District Regular	692	711		
Charter School				
<b>Total Enrollment</b>	<b>692</b>	<b>711</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2023-24)				
District Regular	696			
Charter School				
<b>Total Enrollment</b>	<b>696</b>			

**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 CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
<b>Third Prior Year (2020-21)</b>			
District Regular	673	709	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>673</b>	<b>709</b>	<b>94.9%</b>
<b>Second Prior Year (2021-22)</b>			
District Regular	660	709	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>660</b>	<b>709</b>	<b>93.0%</b>
<b>First Prior Year (2022-23)</b>			
District Regular	680	711	
Charter School			
<b>Total ADA/Enrollment</b>	<b>680</b>	<b>711</b>	<b>95.6%</b>
Historical Average Ratio:			94.5%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.0%</b>

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
<b>Budget Year (2023-24)</b>				
District Regular	668	696		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>668</b>	<b>696</b>	<b>96.0%</b>	<b>Not Met</b>
<b>1st Subsequent Year (2024-25)</b>				
District Regular	651	678		
Charter School				
<b>Total ADA/Enrollment</b>	<b>651</b>	<b>678</b>	<b>96.0%</b>	<b>Not Met</b>
<b>2nd Subsequent Year (2025-26)</b>				
District Regular	650	677		
Charter School				
<b>Total ADA/Enrollment</b>	<b>650</b>	<b>677</b>	<b>96.0%</b>	<b>Not Met</b>

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

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

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

Explanation:  
(required if NOT met)

Historically, HUSD's Ratio of ADA to Enrollment has been above 96%, but COVID has decreased it temporarily. It is reflected in 22-23 with an increase from 93% to 95.6%. Future years are expected to be 96% +.

**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 gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, 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 gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**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.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

**Projected LCFF Revenue**

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	689.88	689.21	687.64	676.44
b. Prior Year ADA (Funded)		689.88	689.21	687.64
c. Difference (Step 1a minus Step 1b)		(.67)	(1.57)	(11.20)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		(.10%)	(.23%)	(1.63%)
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		9,739,805.00	10,592,668.00	10,833,409.00
b1. COLA percentage		8.22%	3.54%	3.31%
b2. COLA amount (proxy for purposes of this criterion)		800,611.97	374,980.45	358,585.84
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.54%	3.31%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		8.12%	3.31%	1.68%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>7.12% to 9.12%</b>	<b>2.31% to 4.31%</b>	<b>0.68% to 2.68%</b>



**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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,991,517.00	1,991,517.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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 (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	9,759,805.00	10,612,668.00	10,853,409.00	11,054,691.00
District's Projected Change in LCFF Revenue:		8.74%	2.27%	1.85%
<b>LCFF Revenue Standard</b>		<b>7.12% to 9.12%</b>	<b>2.31% to 4.31%</b>	<b>0.68% to 2.68%</b>
<b>Status:</b>		Met	Not Met	Met

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

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

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

First Subsequent Year is barely outside of LCFF Revenue Standard. Also, we are projecting under the standard. Budget Year and Second Subsequent Year are within the LCFF Revenue Standard.

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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2020-21)	5,115,877.89	6,835,284.28	74.8%
Second Prior Year (2021-22)	5,677,348.53	7,876,266.01	72.1%
First Prior Year (2022-23)	6,178,979.00	8,525,296.00	72.5%
Historical Average Ratio:			73.1%

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>69.1% to 77.1%</b>	<b>69.1% to 77.1%</b>	<b>69.1% to 77.1%</b>

**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)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)		
Budget Year (2023-24)	7,312,323.00	9,974,875.00	73.3%	Met
1st Subsequent Year (2024-25)	7,510,510.00	10,282,479.00	73.0%	Met
2nd Subsequent Year (2025-26)	7,714,350.00	10,601,470.00	72.8%	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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	8.12%	3.31%	1.68%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-1.88% to 18.12%	-6.69% to 13.31%	-8.32% to 11.68%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	3.12% to 13.12%	-1.69% to 8.31%	-3.32% to 6.68%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	1,230,881.00		
Budget Year (2023-24)	617,718.00	(49.81%)	Yes
1st Subsequent Year (2024-25)	273,735.00	(55.69%)	Yes
2nd Subsequent Year (2025-26)	273,735.00	0.00%	No

Explanation:  
(required if Yes)

Large variations between years is due to one time funding. Removed ESSER III and ELOG federal funds from 23-24 and 24-25.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2022-23)	2,898,262.00		
Budget Year (2023-24)	645,016.00	(77.74%)	Yes
1st Subsequent Year (2024-25)	645,016.00	0.00%	No
2nd Subsequent Year (2025-26)	493,016.00	(23.57%)	Yes

Explanation:  
(required if Yes)

Large variations between years is due to one time funding. Due to to many of the states one time funding being categorized as fund balance, those grants/programs have been recognized in 22-23, thus Budget Year and subsequent years are less to remove those one time funds. Some of the grants/programs recognized in 22-23 are: ELOP, AMIM, Learning Recovery Emergency Grant, and DLIG.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2022-23)	144,545.00		
Budget Year (2023-24)	60,957.00	(57.83%)	Yes
1st Subsequent Year (2024-25)	60,957.00	0.00%	No
2nd Subsequent Year (2025-26)	60,957.00	0.00%	No

Explanation:  
(required if Yes)

Removed GEAR UP and MTSS from Budget Year and subsequent years. Also reduced other local revenues as necessary based on historical information. In addition, removed some interagency funds that we won't be receiving in the future.

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

First Prior Year (2022-23)	676,335.00		
Budget Year (2023-24)	744,574.00	10.09%	No
1st Subsequent Year (2024-25)	644,952.00	(13.38%)	Yes
2nd Subsequent Year (2025-26)	628,879.00	(2.49%)	No

**Explanation:**  
(required if Yes) Decreased Books and Supplies in 1st and 2nd Subsequent Years due to one-time funding exhausted.

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

First Prior Year (2022-23)	1,097,277.00		
Budget Year (2023-24)	1,346,217.00	22.69%	Yes
1st Subsequent Year (2024-25)	1,152,214.00	(14.41%)	Yes
2nd Subsequent Year (2025-26)	1,137,028.00	(1.32%)	No

**Explanation:**  
(required if Yes) Increased Services and Other Operating Expenditures in the Budget Year are due to increased insurance costs, utility costs and spending of one time funds. Decreased Services and Other Operating Expenditures in 1st Subsequent Year due to one-time funding exhausted.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

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

First Prior Year (2022-23)	4,273,688.00		
Budget Year (2023-24)	1,323,691.00	(69.03%)	Not Met
1st Subsequent Year (2024-25)	979,708.00	(25.99%)	Not Met
2nd Subsequent Year (2025-26)	827,708.00	(15.51%)	Not Met

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

First Prior Year (2022-23)	1,773,612.00		
Budget Year (2023-24)	2,090,791.00	17.88%	Met
1st Subsequent Year (2024-25)	1,797,166.00	(14.04%)	Not Met
2nd Subsequent Year (2025-26)	1,765,907.00	(1.74%)	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) Large variations between years is due to one time funding. Removed ESSER III and ELOG federal funds from 23-24 and 24-25.

**Explanation:**  
Other State Revenue  
(linked from 6B  
if NOT met) Large variations between years is due to one time funding. Due to many of the states one time funding being categorized as fund balance, those grants/programs have been recognized in 22-23, thus Budget Year and subsequent years are less to remove those one time funds. Some of the grants/programs recognized in 22-23 are: ELOP, AMIM, Learning Recovery Emergency Grant, and DLIG.

**Explanation:**  
Other Local Revenue  
(linked from 6B  
if NOT met) Removed GEAR UP and MTSS from Budget Year and subsequent years. Also reduced other local revenues as necessary based on historical information. In addition, removed some interagency funds that we won't be receiving in the future.

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)

Decreased Books and Supplies in 1st and 2nd Subsequent Years due to one-time funding exhausted.

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

Increased Services and Other Operating Expenditures in the Budget Year are due to increased insurance costs, utility costs and spending of one time funds. Decreased Services and Other Operating Expenditures in 1st Subsequent Year due to one-time funding exhausted.

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?
- 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)	12,414,038.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	12,414,038.00	372,421.14	759,260.00	Met

<sup>1</sup> 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:

	<input type="checkbox"/> Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	<input type="checkbox"/> Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	<input type="checkbox"/> Other (explanation must be provided)
<p><b>Explanation:</b> (required if NOT met and Other is marked)</p>	

**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<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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 (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
<b>1. District's Available Reserve Amounts (resources 0000-1999)</b>			
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)	368,370.65	402,562.39	1,686,782.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	837,969.16	1,317,049.83	808,636.00
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)	1,206,339.81	1,719,612.22	2,495,418.00
<b>2. Expenditures and Other Financing Uses</b>			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,445,975.10	10,064,059.70	11,245,216.00
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)	9,445,975.10	10,064,059.70	11,245,216.00
<b>3. District's Available Reserve Percentage (Line 1e divided by Line 2c)</b>	12.8%	17.1%	22.2%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>4.3%</b>	<b>5.7%</b>	<b>7.4%</b>

<sup>1</sup>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.

<sup>2</sup>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 (2020-21)	533,504.12	6,910,284.28	N/A	Met
Second Prior Year (2021-22)	538,432.92	7,981,235.21	N/A	Met
First Prior Year (2022-23)	577,210.00	8,628,697.00	N/A	Met
Budget Year (2023-24) (Information only)	(82,470.00)	10,099,875.00		

**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 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 <sup>1</sup>	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 400,000
0.3%	400,001 and over

<sup>1</sup> 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):

District's Fund Balance Standard Percentage Level:

**9A. 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 <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2020-21)	592,262.00	779,639.93	N/A	Met
Second Prior Year (2021-22)	1,204,183.00	1,313,144.05	N/A	Met
First Prior Year (2022-23)	1,541,061.00	1,851,579.00	N/A	Met
Budget Year (2023-24) (Information only)	2,428,789.00			

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9B. 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)

10. CRITERION: Reserves

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

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 \$80,000 (greater of)	0 to 300
4% or \$80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	668	651	650
District's Reserve Standard Percentage Level:	4%	4%	4%

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 and, if Yes, enter data for item 2a and 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?

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

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

---



---

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	12,758,021.00	12,773,484.00	13,062,699.00
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)	12,758,021.00	12,773,484.00	13,062,699.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	510,320.84	510,939.36	522,507.96
6. Reserve Standard - by Amount			

	(\$80,000 for districts with 0 to 1,000 ADA, else 0)	80,000.00	80,000.00	80,000.00
7.	<b>District's Reserve Standard</b>			
	<b>(Greater of Line B5 or Line B6)</b>	<b>510,320.84</b>	<b>510,939.36</b>	<b>522,507.96</b>

**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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,451,058.00	1,453,378.00	1,496,760.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	492,745.00	352,056.00	64,952.00
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	462,645.00	462,645.00	462,645.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,406,448.00	2,268,079.00	2,024,357.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.86%	17.76%	15.50%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>510,320.84</b>	<b>510,939.36</b>	<b>522,507.96</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

Yes

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

The district is utilizing one time funds for salaries and benefits for learning loss recovery and assisting students as we come out of covid.

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

**55. 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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(764,057.00)			
Budget Year (2023-24)	(804,260.00)	40,203.00	5.3%	Met
1st Subsequent Year (2024-25)	(804,260.00)	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	(804,260.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2022-23)	31,017.00			
Budget Year (2023-24)	0.00	(31,017.00)	(100.0%)	Not Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2022-23)	103,401.00			
Budget Year (2023-24)	125,000.00	21,599.00	20.9%	Not Met
1st Subsequent Year (2024-25)	125,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	125,000.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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)

One time Transfer In In 22-23 due to a payoff of bonds in Fund 51. Remainder was transferred from Fund 51 to the General Fund.

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)

Transfers Out variation mainly due to increasing transfer from GF to Def Maint (FD 14) from \$50,000 to \$75,000.

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

**Project Information:**

(required if YES)

List of known projects funded from General Fund as of 5/30/23 for 23-24: Resurface HHS Gym floor, cutting/pruning sick/dead trees, grant match for security project. Other projects will come out of Def Maintenance Fund (FD 14): HHS North and South parking lot repairs and HES flooring.

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	14	n/a	Fund 01, Object 7438 and 7439	2,821,413
Certificates of Participation				
General Obligation Bonds	31	Fund 51, Object 8600	Fund 51, Object 7400	1,845,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

<b>TOTAL:</b>				4,666,413

Type of Commitment (continued)	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	237,920	237,920	237,920	237,920
Certificates of Participation				
General Obligation Bonds	73,800	73,800	73,800	73,800
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	311,720	311,720	311,720	311,720
<b>Has total annual payment increased over prior year (2022-23)?</b>		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:

Retirees contribute amount above the district benefit cap. Retired employees are eligible for retiree benefits if they retired as a full time employee, at least 55 years old and were with the district for at least 15 years.

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	225,099

4. OPEB Liabilities

a. Total OPEB liability

2,295,784.00

b. OPEB plan(s) fiduciary net position (if applicable)

0.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

2,295,784.00

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

7/1/2021

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

Method

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
258,986.00	258,986.00	258,986.00
171,288.00	171,288.00	171,288.00
91,359.00	91,359.00	91,359.00
3.00	3.00	3.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

**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**

- a. Required contribution (funding) for self-insurance programs
- b. Amount contributed (funded) for self-insurance programs

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time - equivalent(FTE) positions	42	45	45	45

**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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

	39357
--	-------

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

6%	0	0
----	---	---

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No		

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

**Certificated (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

**Certificated (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Yes	Yes	Yes
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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified(non - management) FTE positions	19	23	23	23

**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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

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

10052
-------

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

6%	0	0
----	---	---

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

**Classified (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes	Yes	Yes

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

No		

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

**Classified (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

**Classified (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Yes	Yes	Yes
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) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	11.5	11.5	11.5	11.5

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

N/A

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:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement  
% change in salary schedule from prior year (may enter text, such as "Reopener")

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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

4. Amount included for any tentative salary schedule increases

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)



**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?

2. Adoption date of the LCAP or an update to the LCAP.

Yes
Jun 28, 2023

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

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

Comments:  
(optional)

**End of School District Budget Criteria and Standards Review**



## LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Hamilton Unified School District

CDS Code: 11765620000000

School Year: 2023-24

LEA contact information:

Jeremy Powell, Ed.D.

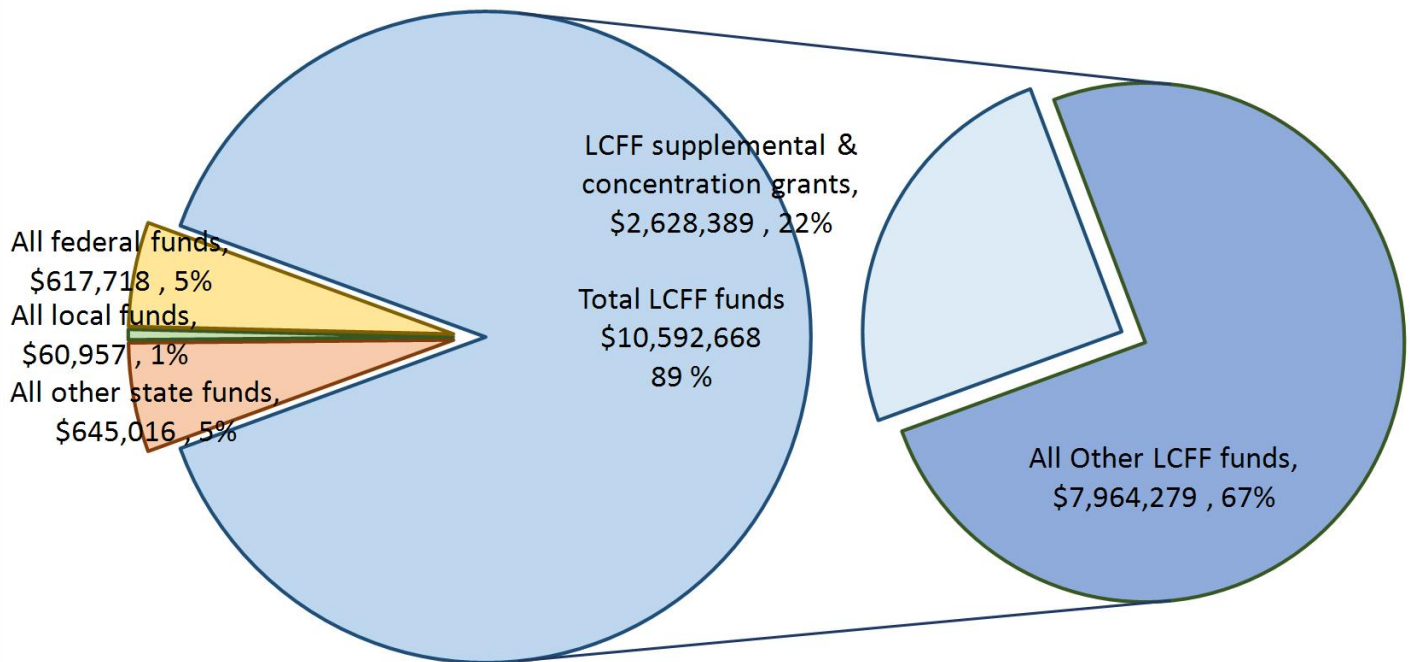
Superintendent

530 826 3261

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

# Budget Overview for the 2023-24 School Year

## Projected Revenue by Fund Source

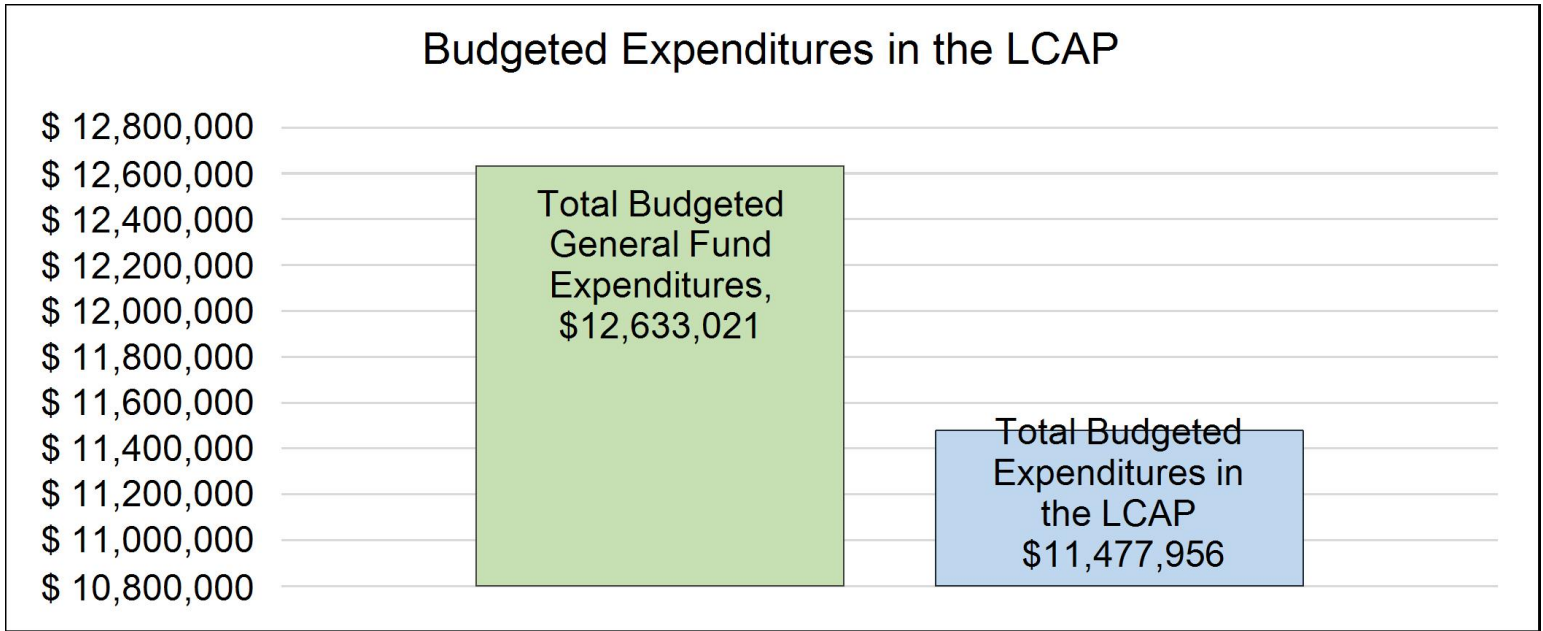


This chart shows the total general purpose revenue Hamilton Unified School District expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Hamilton Unified School District is \$11,916,359, of which \$10,592,668 is Local Control Funding Formula (LCFF), \$645,016 is other state funds, \$60,957 is local funds, and \$617,718 is federal funds. Of the \$10,592,668 in LCFF Funds, \$2,628,389 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Hamilton Unified School District plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

The text description of the above chart is as follows: Hamilton Unified School District plans to spend \$12,633,021 for the 2023-24 school year. Of that amount, \$11,477,956 is tied to actions/services in the LCAP and \$1,155,065 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

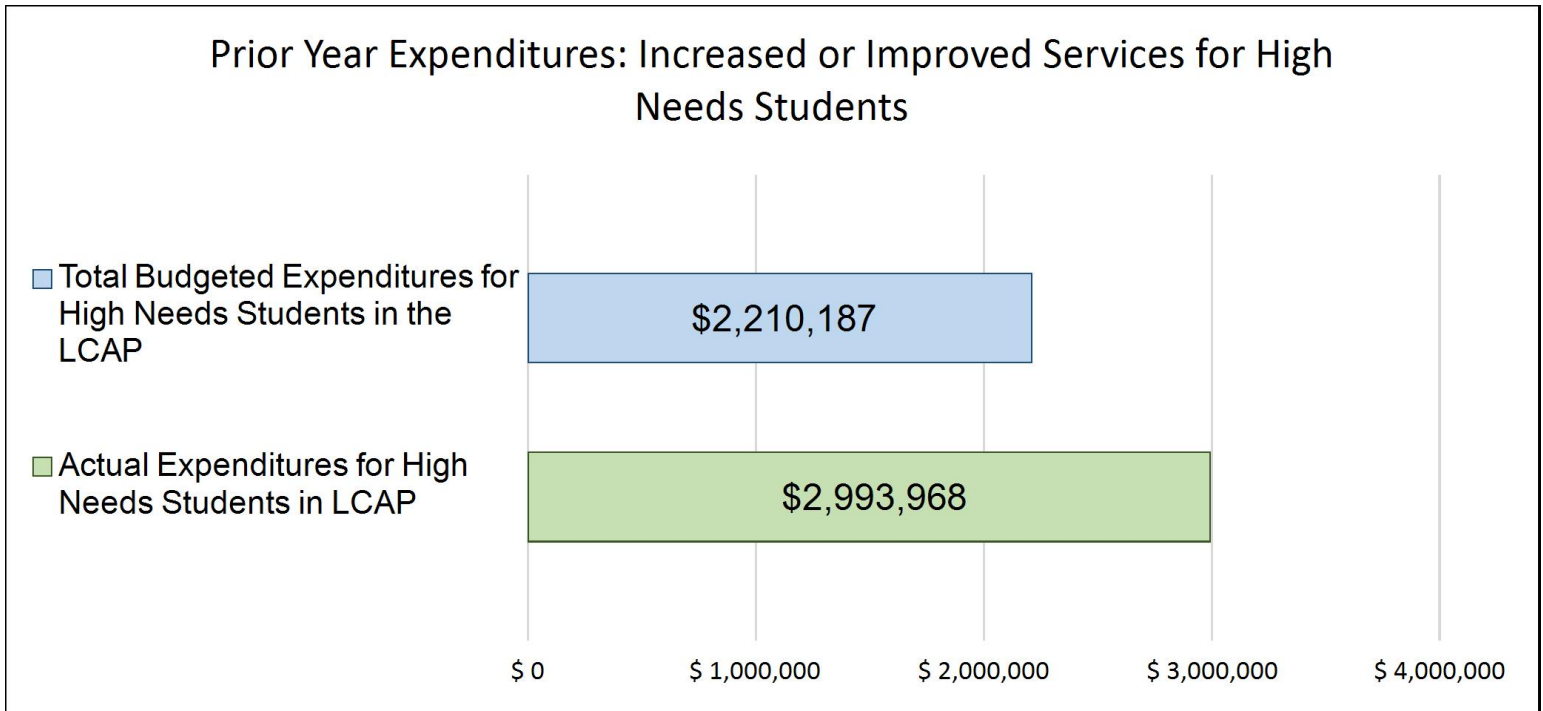
These would include Administrative, Classified and Non-Administrative Certificated staff

## Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Hamilton Unified School District is projecting it will receive \$2,628,389 based on the enrollment of foster youth, English learner, and low-income students. Hamilton Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Hamilton Unified School District plans to spend \$2,908,218 towards meeting this requirement, as described in the LCAP.

# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Hamilton Unified School District budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Hamilton Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Hamilton Unified School District's LCAP budgeted \$2,210,187 for planned actions to increase or improve services for high needs students. Hamilton Unified School District actually spent \$2,993,968 for actions to increase or improve services for high needs students in 2022-23.



# Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Hamilton Unified School District	Jeremy Powell, Ed.D. Superintendent	jpowell@husdschools.org 530 826 3261

## Plan Summary [2023-24]

### General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

Hamilton Unified School District (HUSD) is located in Hamilton City, a rural agricultural community in Northern California; approximately 15 miles east of Chico. We consist of 5 schools serving approximately 720 students, Hamilton Elementary School (HES), Hamilton High School (HHS), Ella Barkley alternative education, Hamilton State Pre-School, and Hamilton Adult School.

HUSD serves the town of Hamilton City, population of 1,759 and the outlying farming community.

All schools in the HUSD family strive to close the achievement gap, beginning with the consistent commitment to the professional learning communities model. Teachers are all highly qualified within their specific content areas. A systemic intervention plan is in place for K-12 with additional support before, during and after school. This year resources were utilized to implement Academic Parent Teacher Teams in order to increase parent academic skills as they assist their children.

In addition, HHS prides itself on its academics, athletics, and agriculture programs. There are six different AP courses offered to students, and a full complement of classes that meet the A-G requirements for UC/CSU. Athletics are highly supported by the community. Each year we typically send athletes to championship competitions. Agriculture is one of the premier CTE pathways in Glenn County. We are the only high school in Glenn county that has a school farm where students

can raise animals to show at the Glenn County Fair. Our District continues to embrace our mission which is "Academic success for every child we serve. The development of good character in all."

## Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

**2021-2022 CAASPP Results:** Although facing the COVID-19 Pandemic, HUSD has seen great success with the implementation of Benchmark Advanced, Elevate for progress monitoring, and Quality Teaching for English Learners in our approach to supporting our EL students. The District plans to build on this model by expanding this methodology to integrated ELD. Over the last 5 years we have had an average re-designation rate of approximately 22%. Additionally, the numbers of EL students continue to decline as student are exiting the designated ELD track sooner.

**Graduation Rate:**

Hamilton High School (HHS) continues to have a VERY HIGH Status rating for all significant subgroups.

**Technology:**

The District has implemented a full 1:1 student/Chromebook ratio during the 2020-2021 school year with strong use of Google Classroom to support All students in their learning, especially during Distance Learning. We are continuing to build on flexible classrooms throughout the District by providing mobile computers and touch big screens in all classrooms.

## Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

**Math:**

Based on CAASPP Data from the 2021-2022 school year, there is 5 total subgroups with an overall performance in either the "Low" (Homeless) or "Very Low" (English Learners, Socioeconomically Disadvantaged, Students with Disabilities, and Hispanic) range. HUSD will be adding an additional "Learning Lab" on the High School and Elementary Campuses that will have an Intervention teacher and 2 para professionals to provide additional (and focused) support to our most struggling students. In order to address performance of this sub-group, HUSD plans to increase professional development services to teachers. This will include increased coaching and full implementation of the peer coaching group trained in the New Teacher Center (NTC) methodologies, Quality Teaching for English Learners (QTEL), and Universal Design for Learning (UDL).

**ELA:**



Based on CAASPP Data from the 2021-2022 school year, there are three subgroups with an overall performance in either the "Low" (English Learners, Socioeconomically Disadvantaged, and Students with Disabilities) or "Very Low" (Hispanic) range. HUSD will be adding an additional "Learning Lab" on the High School and Elementary Campuses that will have an Intervention teacher and 2 para professionals to provide additional (and focused) support to our most struggling students. Additionally, HUSD plans to increase professional development services to teachers and increase the length and frequency of ELA offerings.

#### Suspension Rate:

Overall, the suspension rate for HUSD has traditionally been very low, with Hamilton High School having a 1.7% for the 2021-2022 school year which is a decline from the 2.5% suspension rate for the 2020-2021 school year and Hamilton Elementary had a suspension rate of 2.5% which was a slight increase from the 2.8% from the previous year.

An intensified effort will be given to enhancing the PBIS techniques that are embedded in the district as well as exploring all MTSS practices. Training will be provided by our special education staff in order to support our students with special needs. Additional support will be provided through Glenn County Office of Education (GCOE) as part of our MTSS funding.

HUSD will use MTSS training to better meet the social-emotional needs of our special population students, improving academics and behaviors.

#### Facilities:

Our aging facilities are small and initially were constructed from 1950-1970. Although modernization and upgrades have taken place over the years, problems continue to arise.

## LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

Through analysis of our state and local indicators, LCFF rubrics and input from staff and stakeholders we identified our focus areas to be addressed to achieve our two main goals that drive everything we do at Hamilton Unified School District: "Academic success for every child we serve. The development of good character in all."

Based on this process, the District has identified three goals:

Goal 1: HUSD will provide high quality classroom instruction to promote college and career readiness: The District anticipates increasing staffing in order to provide access to additional courses/enrichment activities that will promote college and career readiness.

Goal 2: HUSD will increase student performance (for all subgroups) on State and Local achievement metrics: The District plans on increasing/enhancing coaching and professional development support for staff to improve instructional practices and fully implement common core state standards for all students and sub-groups.

Goal 3: HUSD will improve stakeholder participation in the learning process: The District intends on expanding Academic Parent Teacher Teams and continuing with the numerous parent/community outreach events that currently take place at HUSD including attendance at Multilingual California Parent Summit.

## Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

### ***Schools Identified***

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

N/A

### ***Support for Identified Schools***

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

N/A

### ***Monitoring and Evaluating Effectiveness***

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

N/A

# Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

As part of the planning process for this LCAP/Strategic Planning guiding document, the District involved all stakeholders through the following:

- HES ELAC Meetings - October 13, 2022; March 29, 2023
- HHS ELAC Meetings – in conjunction with School Site Council Meetings
- DELAC Meeting - May 16, 2023
- HES SSC Meetings: September 13, 2022; October 11, 2022; December 13, 2022; January 17, 2023; February 21, 2023; March 21, 2023; April 18, 2023; May 9, 2023
- HHS SSC Meetings: September 14, 2022; December 14, 2022; March 22, 2023

The District held staff meetings, district and site leadership meetings, and staff development to discuss the LCFF and LCAP.

District leadership:

- Hamilton Unified Leadership Team (HULC) - meetings are the third Wednesday of each month.
- HUSD District Services and Educational Services meetings weekly
- HUSD Academic Counseling/School Based Counseling Program meetings bimonthly

Site leadership:

- HES Site Leadership Meetings
- HHS/Ella Barkley Leadership Meetings - as needed bi-monthly
- Boys & Girls Club steering committee meetings monthly
- Student Council, Student Leadership Meetings - monthly

Staff meetings:

- HES Staff Meeting - monthly
- HES MTSS Leadership Meetings - bimonthly
- HHS/Ella Barkley - bimonthly

SELPA Consultation:

- April 18, 2023

Parent Surveys:

- 4/6/2023

Student Surveys:

- 5/1/2023

Specific information shared with stakeholders:

District Board Meeting:

- Overview of the LCAP goals, state priorities, local measures, and strategic planning -January 25, 2023; February 22, 2023; March 22, 2023; April 26, 2023; May 24, 2023

Stakeholders LCAP/Strategic Planning Review and Input Sessions:

- Staff Meetings- March 2023
- District, staff, community Board Workshop – March 26, 2022 and April 26, 2023
- Hamilton Unified Leadership Committee- February 15, 2023; March 15, 2023; April 19, 2023
- Final review and input to the Superintendent – April 26, 2023

The Superintendent will address questions from the community, union, parent, student, staff and administration questions regarding a draft of the LCAP.

Meeting was held on April 26, 2023; during the regular Board meeting to update the Board on stakeholder input.

#### A summary of the feedback provided by specific educational partners.

Specifically:

- All Educational Partners were pleased with the implementation of the LCAP.
- More support is needed for our lowest achieving students
- There needs to be a plan for Dual Immersion as they move into middle school and high school
- There is a continued need for Social/Emotional Support for students and staff
- MTSS is well established at the elementary school but needs refinement at HHS.
- Facilities need to be updated throughout the District

#### A description of the aspects of the LCAP that were influenced by specific input from educational partners.

Hamilton Unified Leadership Committee (HULC) had a direct influence on the LCAP as we discussed instructional practices, staff development and student support and assessment information. The evidence is contained in our monthly HULC agendas. Staff, Students, Community Members and Union affiliated members of the HULC attend and participate in the process. The impact on the LCAP for board review was to set policy to impact the conditions of learning, student achievement and engagement of all stakeholders. These meetings were also designed for the board to monitor and hear regular updates on the progress of the district as it related to all areas of student/school needs. Stakeholders were informed

of these meetings through District Calendar, site and district news letters, auto dialer and personal invitations. There has been consistent participation of all stakeholders in our board meetings. Stakeholder input helped to guide slight changes from past LCAPs. One specific example is the change from a focus on development of a Dual Immersion Program in HUSD to now growing the established program and developing a K-12 plan to support our Dual Language students. Another specific aspect that was influenced by stakeholder input is the need for social/emotional supports. Through parent surveys and staff input, the need is clearly seen and the District is working to respond to that need.

# Goals and Actions

## Goal

Goal #	Description
1	Hamilton Unified School District will provide highly qualified instructors, books/supplies/materials and district infrastructure to promote college and career readiness to help all students succeed.

An explanation of why the LEA has developed this goal.

The cornerstone of what we do as educators is to provide our students with highly qualified teachers who have the skills and materials to provide the highest quality of education. Along those same lines, HUSD is committed to supporting ALL students in their future be it attending college or moving into a chosen career field.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 1: Local Indicator/Teacher credential	100% of teachers at HUSD are highly qualified in core content areas	100% of teachers at HUSD are highly qualified in core content areas	100% of teachers at HUSD are highly qualified in core content areas		Maintain 100% of teachers at HUSD are highly qualified in core content areas
Priority 1: Local Indicator/ Instructional materials	100% of students will have access to newly adopted and Common Core aligned instructional materials in Mathematics, ELA, Social Studies, and Science Curriculum	100% of students will have access to newly adopted and Common Core aligned instructional materials in Mathematics, ELA, Social Studies, and Science Curriculum	100% of students will have access to newly adopted and Common Core aligned instructional materials in Mathematics, ELA, Social Studies, and Science Curriculum		Maintain 100% of students will have access to newly adopted and Common Core aligned instructional materials in Mathematics, ELA, Social Studies, and Science Curriculum
Priority 1: Local Indicator/ Facilities in good repair	FIT Reports referenced in the SARC for all campuses all have an overall "Good" rating	FIT Reports referenced in the SARC for all campuses all have an overall "Good" rating	FIT Reports referenced in the SARC for all campuses all have an overall "Good" rating		The District plans to maintain facilities "Good" Category

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 2: Local Indicator/Implementation of State Standards/Local Evaluation Tool	Teacher self ratings on the California State Standards Implementation Metric will be created and calculated , as well as, use of the the CDE Local Indicators will be provided to the School Board. Growth is needed specifically in the Next Generation Science Standards.	Teacher self ratings on the California State Standards Implementation Metric will be created and calculated , as well as, use of the the CDE Local Indicators will be provided to the School Board. Growth is needed specifically in the Next Generation Science Standards.	Teacher self ratings on the California State Standards Implementation Metric will be created and calculated , as well as, use of the the CDE Local Indicators will be provided to the School Board. HUSD has adopted new NGSS Aligned Science Textbooks and has provided additional training to teachers.		Increase to full implementation and sustainability in all areas with a focus on Next Generation Science Standards.
Priority 7: Local Metric/A broad course of study	AP: 11.1 % of students passing Dual Enrollment: No mini Pathways in Place, two courses offered. No current Art offered and one period of music.	AP: 15.2% of students passing Dual Enrollment: Establishment of Mini Pathway in Agriculture established and beginning during the 2022-2023 school year, two courses offered. Art teacher hired full time and one period of music.	AP Pass Rate: AP Spanish Language- 8/8 = 100% AP English Language- 6/39 = 15.4% AP Stats- 5/7 = 71.4%  Dual Enrollment: Establishment of Mini Pathway in Agriculture established and beginning during the 2022-2023 school year, two courses offered. Expanded Dual Enrollment offerings partnering		Continued support and growth of elective offerings, AP, and dual enrollment courses with a focus in Agriculture and Biology/Medical Field. AP: 20% passing rate Dual Enrollment: 2 Mini Pathways Offered Full time Art and Music Teachers.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			with ASU for Mathematics. Art teacher hired full time. We were unable to hire a new music teacher.		
Priority 7: Local Metric/Programs/services developed and provided to individuals with exceptional needs	<p>Current SELPA staffing levels include:</p> <p>HES 2 FTE Education Specialists 4 - 6 hour aides 1 – 3.9 aide 2 days/week school psychologists 4 days/week speech therapist 1 day week program specialist</p> <p>HHS 1.8 FTE Education Specialist 2- 6 hour aides 3.9 open position 11/2 days school psychologist Speech as needed – only 1-2 cases ½ day program specialist</p>	<p>Current SELPA staffing levels include:</p> <p>HES 2 FTE Education Specialists 4 - 6 hour aides 1 – 3.9 aide 3 days/week school psychologists 4 days/week speech therapist 1 day week program specialist</p> <p>HHS 2 FTE Education Specialist 2- 6 hour aides 3.9 open position 1 1/2 days school psychologist Speech as needed – only 1-2 cases ½ day program specialist</p>	<p>Current SELPA staffing levels include:</p> <p>HES 2 FTE Education Specialists 7 - 6 hour aides 1 – 3.9 aide 3 days/week school psychologists 3.5 days/week speech therapist 1 day week program specialist</p> <p>HHS 2 FTE Education Specialist 2- 6 hour aides 2 days school psychologist 1/2 day week Speech 1 day program specialist</p> <p>Additional Social/Behavioral &amp; Academic Counselors:</p>		Continue to provide the necessary staffing levels as determined by the GCOE SELPA.



Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Additional Social/Behavioral & Academic Counselors: HES: .75 HHS: 1.5	Additional Social/Behavioral & Academic Counselors: HES: 1.0 HHS: 1.5	HES: 1.0 HHS: 1.5		
Priority 7: Local Metric/Programs/services developed and provided to unduplicated pupils	The current participation rate for the HES After School Program, the Boys and Girls Club, is currently 95 students with a summer program provided with access to Nutrition Services	The current participation rate for the HES After School Program, the Boys and Girls Club, is currently 125 students with a summer program provided with access to Nutrition Services	The current participation rate for the HES After School Program (partnering with the Boys and Girls Club) is currently 135 students with a summer program provided with access to Nutrition Services		Increase enrollment of the after school program by 5% and maintain summer program and Nutrition Services.

## Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Certificated and Counseling Staff	Maintain current levels of Certificated staff to provide instruction and counseling services.	\$3,966,119.00	No
1.2	Special Education Services	Maintain Special Education services contracted with GCOE county office.	\$1,129,393.00	No
1.3	Textbooks/Materials	Provide Textbooks/Materials/Supplies and other necessities needed to maintain instruction in classrooms aligned to the Common Core Standards	\$318,552.00	No

Action #	Title	Description	Total Funds	Contributing
1.4	Classified Staffing	Maintain Classified staffing (including Salaries and Benefits) in the area of custodial and transportation services	\$1,040,379.00	No
1.5	Safe and Secure School Facilities	Provide services and maintenance of District facilities to maintain a safe and secure facility at all school sites. Buildings and other infrastructure added as enrollment, staffing, and needs of the District dictate.	\$410,300.00	No
1.6	Library Update	Update library facilities at both the Elementary and High School with new books, computer software, other updated resources, and facility improvements that encourage literacy for our unduplicated pupils.	\$45,000.00	Yes
1.7	Increased Course Offerings	Increase offerings to allow a broad course of study principally directed at the unduplicated students. Proposed courses include but not limited to Spanish 6-8; CTE, and additional math support. Costs may include certificated/classified staff, curriculum, professional development, materials, and capital outlay for facility upgrades for full implementation.	\$961,362.00	Yes
1.8	Technology Access	Continue to provide access to technology; including hardware, software, staff development training.	\$160,736.00	No
1.9	Additional Counseling and Intervention Services	Maintain current levels of support for counseling and intervention services. This includes certificated and classified staffing, supplies, and facility needs primarily directed for the unduplicated students.	\$470,180.00	Yes
1.10	Provide after-school and extended year learning including	Provide Extended Learning Opportunities for all students K-8	\$40,750.00	Yes

Action #	Title	Description	Total Funds	Contributing
	intervention and enrichment through the Boys & Girls Club			
1.11	Certificated and Counseling Staff	Increase current levels of Certificated staff to provide instruction and counseling services.	\$70,000.00	Yes
1.12	Classified Staffing	Increase Classified staffing (including Salaries and Benefits) in the area of custodial and transportation	\$100,000.00	No

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

HUSD was able to maintain many of our goals and found no substantive differences in planning for the 2022-2023 school year.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

HUSD found there is a continued need to increase the Social/Emotional support for our students. We focused on increased counseling support at both the Elementary and High School.

An explanation of how effective the specific actions were in making progress toward the goal.

HUSD continues to rebound from the effects of COVID lockdowns and the following year of poor attendance by students. Our state assessment outcomes fell at the elementary school and remained very similar at the high school. With that said, as we have continued to focus on academic supports that were put in place to provide small group instruction have shown to allow students that are currently working below grade level to begin to catch up to their peers that are working at grade level. Through our Strategic Planning Process we continue to find our stakeholders to be happy with the current program implementation and are continuing many of the initiatives.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

No changes for the 2023-2024 school year.

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
2	HUSD strives to provide the highest quality education for our students. We are focused on high academic standards while also providing college and career awareness and experiences for all students.

An explanation of why the LEA has developed this goal.

All students will demonstrate proficiency on local and state assessments to ensure they are achieving college and career readiness status. In order to reach college and career readiness status, those students who are second language learners or those students with special needs, may require additional resources and supports.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 4: State Indicator/Academic Indicator/Grades 3-8 ELA SBAC results	Due to COVID, there are no scores for the 2019-2020 school year. Math CAASPP Indicator: 2018-2019 % Meeting or Exceeding Standard: 40.45% Grades 3-8 & 11: 3: 25.53% Met or Exceeded 4: 31.71% Met or Exceeded 5: 35.09% Met or Exceeded 6: 33.33% Met or Exceeded	Due to COVID and distance learning, HUSD experienced a decline in overall student achievement.. ELA CAASPP Indicator: 2020-21 % Meeting or Exceeding Standard: 31.99% Grades 3-8 & 11: 3: 12.82% Met or Exceeded 4: 15.38% Met or Exceeded 5: 26.66% Met or Exceeded 6: 30.77% Met or Exceeded	HUSD continues to recover from the COVID shutdowns and quarantine restrictions. We experienced a decline in overall student achievement. We improved in 2 of the 6 assessed grade levels ELA CAASPP Indicator: 2021-22 % Meeting or Exceeding Standard: 23.06% Grades 3-8 & 11: 3: 15.91% Met or Exceeded		HES grades 3-8 ELA: Increase students meeting or exceeding standard by 5% annually to 55.45%.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	7: 46.66% Met or Exceeded 8: 57.57% Met or Exceeded 11: 55.77% Met or Exceeded	7: 19.64% Met or Exceeded 8: 45.24% Met or Exceeded 11: 61.29% Met or Exceeded	4: 16.22% Met or Exceeded 5: 12.82% Met or Exceeded 6: 10.87% Met or Exceeded 7: 22.22% Met or Exceeded 8: 16.37% Met or Exceeded 11: 51.47% Met or Exceeded		
Priority 4: State Indicator/Academic Indicator/Grades 3-8 mathematics SBAC results	Due to COVID, there are no scores for the 2019-2020 school year. Math CAASPP Indicator: 2018-2019 % Meeting or Exceeding Standard: 16.14% Grades 3-8 & 11: 3: 15.21% Met or Exceeded 4: 14.63% Met or Exceeded 5: 17.54% Met or Exceeded 6: 2.38% Met or Exceeded 7: 15.22% Met or Exceeded 8: 31.25% Met or Exceeded	Due to COVID and distance learning, HUSD experienced a decline in overall student achievement. Math CAASPP Indicator: 2020-21 % Meeting or Exceeding Standard: 10.81% Grades 3-8 & 11: 3: 12.82% Met or Exceeded 4: 10% Met or Exceeded 5: 4.44% Met or Exceeded 6: 5% Met or Exceeded 7: 8.93% Met or Exceeded	HUSD continues to recover from the COVID shutdowns and quarantine restrictions. Overall, we were able to improve in 5 of the 6 assessed grade levels. Math CAASPP Indicator: 2021-22 % Meeting or Exceeding Standard: 12.84% Grades 3-8 & 11: 3: 20% Met or Exceeded 4: 9% Met or Exceeded 5: 15.38% Met or Exceeded		HES grades 3-8 Math: Increase student meeting or exceeding standard by 7% annually to 37.14%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	11: 9.23% Met or Exceeded	8:7.14 % Met or Exceeded 11: 22.58% Met or Exceeded	6: 6.38% Met or Exceeded 7: 8.89% Met or Exceeded 8: 5.45% Met or Exceeded 11: 22.73% Met or Exceeded		
Priority 4: State Indicator/Academic Indicator/English Language Progress Indicator	HUSD will increase the performance levels for all EL/RFEP metrics on all LCFF rubrics by 1 level for each student. For the 2018-2019 CAASPP 57.4% of students made progress towards English Language Proficiency	1= 34% 2= 38% 3= 24.5% 4=3.5%  Due to COVID 2020 suspension of the CAASPP and ELPAC, the ELPI results are unavailable.	For the 2021-2022 CAASPP 41.3% of students made progress towards English Language Proficiency. We did not meet our goal.		Increase % of students making English Language Arts Proficiency by 5% annually to 62.4%.
Priority 4: State Indicator/College and Career Indicator/Career pathway completion	The percent of students completing a CTE course and earning a HS Diploma. Baseline: 97.7% of students completed a CTE program and earned a HS Diploma	The percent of students completing a CTE course and earning a HS Diploma. Baseline: 98% of students completed a CTE program and earned a HS Diploma.	98% of students completed a CTE program and earned a HS Diploma.		Maintain the percentage of students who have completed a CTE course and earned a High School Diploma.
Priority 3: Local Indicator/Parent Involvement/Local Evaluation Tool	HUSD will increase parental participation for Exceptional Needs	HUSD has expanded the APTT to include all grades at the elementary school.	HUSD has expanded the APTT to include all grades at the elementary school.		HUSD will increase parental participation for Exceptional Needs

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>Students through the following:  HES: Continued and expanded use of APTT (Academic Parent Teacher Time) from TK-3 to all grades TK-8  HHS: Quarterly parent meetings hosted by High School Administration/Staff focusing on issues specific to our Exceptional Needs Students and Families.  Parent attendance will include 25% of all Exceptional Needs Students. Attendance will be measured by parent sign in sheets.</p>	<p>HHS is continuing to build capacity to increase quarterly parent meetings.</p>	<p>HHS is held quarterly parent meetings to help inform parents of upcoming events and academic needs.</p>		<p>Students through the following:  HES: Continued and expanded use of APTT (Academic Parent Teacher Time) from TK-3 to all grades TK-8  HHS: Quarterly parent meetings hosted by High School Administration/Staff focusing on issues specific to our Exceptional Needs Students and Families.  Parent attendance will include 50% of all Exceptional Needs Students. Attendance will be measured by parent sign in sheets.</p>
<p>Priority 4: State Indicator/College and Career Indicator/AP pass rate</p>	<p>Increase the pass rate for all subject areas offering AP courses by 3% and maintain the Spanish Language percent of students passing. Hamilton High School is currently at 11.1%</p>	<p>Increase the pass rate for all subject areas offering AP courses by 3% and maintain the Spanish Language percent of students passing. Hamilton High School is currently at 14.1%.</p>	<p>Increase the pass rate for all subject areas offering AP courses by 3% and maintain the Spanish Language percent of students passing. Hamilton High School is currently at 17.1%</p>		<p>Increased AP pass rate to 20.1%</p>



Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			2021-2022 AP Pass Rates for Subjects Assessed: AP Spanish Language- 8/8 = 100% AP English Language- 6/39 = 15.4% AP Stats- 5/7 = 71.4%		
Priority 4: State Indicator/College and Career Indicator/EAP11th Grade SBAC results	College and Career Readiness: College/Career Readiness 11th Grade SBAC as measured by the CAASPP Indicator: 2018-2019 % Meeting or Exceeding Standard: <ul style="list-style-type: none"> <li>All Students: Orange Tier</li> <li>-Growth from previous year: 41.4% prepared; Decline 4.7%</li> <li>Socioeconomically Disadvantaged Students: Orange Tier</li> <li>-Growth from previous year: 36.4%</li> </ul>	No data to report due to California School Dashboard not being updated for 2020-2021 school year.	No data to report due to California School Dashboard not being updated for 2021-2022 school year.		To reach the Green Tier based on the College and Career Readiness/A-G indicator as measured by the CAASPP Indicator by the 2023-2024 school year, the following growth must occur: <ul style="list-style-type: none"> <li>All Students: Growth of 15.4% from previous year annually</li> <li>Socioeconomically Disadvantaged Students: Growth of 15.6% from previous year annually</li> </ul> Hispanic or Latino Students: Growth of

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>prepared; Decline 5.1%</p> <ul style="list-style-type: none"> <li>Hispanic Students: Yellow Tier</li> <li>-Growth from previous year: 38.9% prepared; Maintained - 1.5%</li> </ul>				16.7% previous year annually
Priority 4: State Indicator/Academic Indicator/English Language Progress Indicator	<p>HUSD will increase the performance levels of Proficient and Intermediate English learner for all EL/RFEP metric on all ELPAC rubrics by 5% each year Baseline: 2019-2020 ELPAC results HUSD Performance: 20.23% Proficient 20.88% Intermediate English Learner 58.89% Novice English Learner</p> <p>% at Each Level based on 2018-2019 ELPAC Data Level 1: Minimally Developed: 14.97%</p>	<p>% at Each Level based on 2020-2021 ELPAC Data Level 1: Minimally Developed: 34% Level 2: Somewhat Developed: 38% Level 3: Moderately Developed: 24.50% Level 4: Well Developed: 3.5%</p>	<p>% at Each Level based on 2021-2022 ELPAC Data Level 1: Minimally Developed: 18.47% Level 2: Somewhat Developed: 30.73% Level 3: Moderately Developed: 35.23% Level 4: Well Developed: 15.57%</p>		<p>HUSD increased the performance levels of Proficient and Intermediate English learner for all EL/RFEP metric on all ELPAC rubrics by 5% each year Baseline: 2019-2020 ELPAC results HUSD Performance: 35.23% Proficient 35.88% Intermediate English Learner 28.89% Novice English Learner</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Level 2: Somewhat Developed: 32.34% Level 3: Moderately Developed: 39.52% Level 4: Well Developed: 13.17%				
Priority 2: Local Indicator/Implementation of State Standards/ELD	HUSD will work to ensure all English Learners have access to CCSS/ELD standards as measured by the Illuminate Assessment Platform, STAR Screener, and Review of Master Schedules.	All English Learners have access to CCSS/ELD standards as measured by the Illuminate Assessment Platform, STAR Screener, and Review of Master Schedules.	All English Learners have access to CCSS/ELD standards as measured by the Illuminate Assessment Platform, STAR Screener, and Review of Master Schedules.		All English Learners have access to CCSS/ELD standards as measured by the Illuminate Assessment Platform, STAR Screener, and Review of Master Schedules.
Priority 4: State Indicator/Academic Indicator/Reclassification rates	According to CDE data, HUSD currently has a reclassification rate for the 2019-2020 school year of 10.1%. The county total is 15.3%.	According to CDE data, HUSD currently has a reclassification rate for the 2020-2021 school year of 8.2%. The county total is 14.4%.	According to CDE data, HUSD currently has a reclassification rate for the 2021-2022 school year of 8.2%. The county total is 14.4%		HUSD will have a reclassification rate equal to that of Glenn County.
Priority 8: State Indicator/College/Career Indicator (HS only)	CAASPP Data: <ul style="list-style-type: none"> <li>Prepared: 46%</li> </ul> Approaching Prepared: 19.6% Not Prepared: 33.9%	CAASPP data: ELA= 59.24% met or exceeded Math= 34.36% met or exceeded	CAASPP data: ELA= 47.06% met or exceeded Math= 33.38% met or exceeded		Increased by 5% the Percent Cohort Students at the Prepared Level being: 61% Prepared 34.6% Approaching 18.9% Not Prepared

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 8: Local Metric/Other student outcomes (Reach Higher Shasta K-3 reading, Reach Higher Shasta K-2 math, iReady, local benchmarks, PSAT 8-9, SBAC interims, STAR reading assessment, DIBELS Plus, etc.)	HUSD is implementing a new data system for the 2021-2022 school year (Illuminate) and will use district created benchmarks to monitor and improve student performance on these benchmarks. Student grow is expected to be 5% in each subject over the next three years.	HUSD has implemented Illuminate K-12 and all teachers have given benchmark assessments within the system.	HUSD continues to implement Illuminate K-12 and all teachers have given benchmark assessments within the system. We are also expanding our STAR Screener to the 9-12 level.		Student growth of 5% in each area over the last three years in all subject areas.
Priority 4: College and Career Ready/A-G course completion	48.3% of students completed the A-G course sequence (SARC)	45.98% of students completed the A-G course sequence (SARC)	55.4% of students completed the A-G course sequence (SARC)		Increase annually by 3% to 63.3% completing A-G

## Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Staff Development	Provide ongoing staff development for the professional learning communities (PLC) process, continued technology implementation, focus on literacy across the disciplines, integrated ELD, and common core implementation for all discipline focused to support teachers of the unduplicated student populations.	\$205,136.00	Yes
2.2	Designated and Integrated ELD	Provide designated and integrated time for unduplicated students focused on consulting, coaching, and support services to teachers to improve integrated and designated ELD.	\$778,820.00	Yes

Action #	Title	Description	Total Funds	Contributing
2.3	Classified Professional Development	Provide staff development and coaching to classified and certificated staff for reading instruction directed towards the unduplicated students.	\$335,848.00	Yes
2.4	Professional Development focused on Students with Disabilities	Implement professional development to enhance instructional practices related to improve services for students with disabilities	\$164,067.00	No

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

This year HUSD faced many obstacles with implementing many of our student supports. Looking ahead, we are focused on supporting our students academic, social, and emotional needs.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

The were no material differences between our budgeted expenditures and our actual expenditures.

An explanation of how effective the specific actions were in making progress toward the goal.

Although it did not show through the data, our staff worked extremely hard to meet the needs of our students. Processional development, teacher coaching, and further growth and development of MTSS continued through very difficult COVID recovery.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

HUSD will continue to focus on the needs of our students and community. Specifically, we will continue to look for ways to remediate and accelerate our students through a systematic process

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Goals and Actions

## Goal

Goal #	Description
3	Engagement: District will improve parent participation, community input and student engagement through inclusion of all stakeholders in the learning process.

An explanation of why the LEA has developed this goal.

Hamilton Unified School District has a long and rich tradition of treating our parents and community as important stakeholders. We will continue to focus on this as we look to improve learning outcomes for all of our students by providing our families and community with the necessary resources to be fully engaged in the learning process as partners with our schools.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 5: Local Metric/Student Engagement/School attendance rates	<p>The District has a current enrollment of 727 (as of April 16, 2021) with an SIS (AERIES) Average Daily Attendance rate of 687.23 (94.5% average daily attendance).</p> <p>HHS &amp; EBHS: 307 enrollment and ADA of 290.67 (94.6%)                      HES: 420 enrollment and ADA of 396.56 (94.4%)</p>	<p>2021-2022 Attendance Data:</p> <p>HHS &amp; EBHS: 298 Average Daily Enrollment and Average Daily Attendance 92.66%</p> <p>HES: 410 Average Daily Enrollment and Average Daily Attendance of 94%</p>	<p>The District has a current enrollment of 702 (as of May 5, 2023) with an SIS (AERIES) Average Daily Attendance rate of 681.60 (94% average daily attendance).</p> <p>HHS &amp; EBHS: 298 Average Daily Enrollment and Average Daily Attendance 95%</p> <p>HES: 383.5 Average Daily Enrollment and</p>		Attendance rates for both the high school and elementary school will improve by .5% each year to HES attendance at 96% District wide; 96.1% at HHS and EBHS; and 95.9% at HES.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
			Average Daily Attendance of 94%		
Priority 5: State Indicator/Student Engagement/Chronic absenteeism rates	According to the 2019-2020 CAASPP, the District has a current Chronic Absentee rate overall of 6% HES: 6% HHS: 7.2%	According to the 2019-2020 CAASPP, the District has a current Chronic Absentee rate overall of 11.2% HES: 11.2% HHS: 9.3%	According to the 2021-2022 CAASPP, the District has a current Chronic Absentee rate overall of 19.3% HES: 18% HHS: N/A		The District will lower Chronic Absentee rates by 1% each of the three years: HES at 3% HHS at 4.2%
Priority 6: Local Indicator/Local tool for school climate	The 2018-2019 Healthy Kids Survey taken by the following grades at the following completion rates: 4th Grade: 60% 6th Grade 69%  The 2019-2020 Healthy Kids Survey taken by the following grades at the following completion rates 7th Grade: 100% 9th Grade: 99% 11th Grade: 82%	The 2020-2021 Healthy Kids Survey taken by the following grades at the following completion rates 7th Grade: 100% 9th Grade: 100% 11th Grade: 95%	The 2021-2022 Healthy Kids Survey taken by the following grades at the following completion rates 7th Grade: 100% 9th Grade: 100% 11th Grade: 100%		The District will increase the total number of students completing the Healthy Kids survey to 100% in the grades completing it.
Priority 6: Local Metric/Expulsion rate	HUSD Expulsion Rates for 2019-2020 as reported by the California Department	HUSD Expulsion Rates for 2020-2021 as reported by the California Department	HUSD Expulsion Rates for 2021-2022 as reported by the California Department		Maintain current rate of 0 Expulsions



Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	of Education via Data Quest is as follows: HUSD: 0 Expulsions HHS: 0 Expulsions EBH:0 Expulsions HES: 0 Expulsions	of Education via Data Quest is as follows: HUSD: 0 Expulsions HHS: 0 Expulsions EBH:0 Expulsions HES: 0 Expulsions	of Education via Data Quest is as follows: HUSD: 0 Expulsions HHS: 0 Expulsions EBH:0 Expulsions HES: 0 Expulsions		
Priority 6: State Indicator/Student Suspension Indicator	HUSD Suspension Rates for 2019-2020 as reported by the California Department of Education via Data Quest is as follows: HUSD: 12 suspensions totaling 1.4% HHS: 6 suspensions totaling 1.8% EBH: 0 suspensions HES: 6 suspensions totaling 1.1%	HUSD Suspension Rates for 2020-2021 as reported by the California Department of Education via Data Quest is as follows: HUSD: 10 suspensions totaling 1.1% HHS: 4 suspensions totaling 1.5% EBH: 0 suspensions HES: 6 suspensions totaling 1.6%	HUSD Suspension Rates for 2020-2021 as reported by the California Department of Education via Data Quest is as follows: HUSD: 11 suspensions totaling 1.7% HHS: 5 suspensions totaling 1.6% EBH: 0 suspensions HES: 7 suspensions totaling 2.1%		Maintain suspension rates below 1.5% District-wide
Priority 3: Local Indicator/Parent Involvement/Local Evaluation Tool	During the 2020-2021 school year, the District sent out six parent surveys focused on school safety, school climate, and educational program. Each survey had a response rate of over 50% of total	During the 2021-2022 school year, the District sent out three parent surveys focused on school safety, school climate, and educational program. Each survey had a response rate of over 50% of total	During the 2022-2023 school year, the District sent out four parent surveys focused on school safety, school climate, and educational program. Each survey had a response rate of over 50% of total		Continue to have a response rate for parent surveys of over 50% of total households in the District.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	households in the District.	households in the District.	households in the District.		
Priority 3: Local Indicator/Parent Involvement/Local Evaluation Tool	<p>A specific focus will be placed on supporting parental participation for Unduplicated students through the following:</p> <p>HES: Continued and expanded use of APTT (Academic Parent Teacher Teams) from TK-4 to all grades TK-8</p> <p>HHS: Quarterly parent meetings hosted by High School Administration/Staff focusing on issues specific to our Unduplicated Students and their families.</p> <p>Parent attendance will include 25% of all Exceptional Needs Students. Attendance will be measured by parent sign in sheets.</p>	<p>HES: Continued and expanded use of APTT (Academic Parent Teacher Teams) from TK-4 to all grades TK-8</p> <p>HHS: Quarterly parent meetings hosted by High School Administration/Staff focusing on issues specific to our Unduplicated Students and their families.</p> <p>Parent attendance will include 25% of all Exceptional Needs Students. Attendance was measured by parent sign in sheets.</p>	<p>HES: Continued and expanded use of APTT (Academic Parent Teacher Teams) from TK-4 to all grades TK-8</p> <p>HHS: Quarterly parent meetings hosted by High School Administration/Staff focusing on issues specific to our Unduplicated Students and their families.</p> <p>Parent attendance will include 25% of all Exceptional Needs Students. Attendance was measured by parent sign in sheets</p>		<p>HUSD will increase parental participation for Unduplicated Students through the following:</p> <p>HES: Expanded use of APTT (Academic Parent Teacher Time) to all grade levels TK-8.</p> <p>HHS: Quarterly parent meetings hosted by High School Administration/Staff focusing on issues specific to our Unduplicated Students and Families.</p> <p>Parent attendance will include 50% of all Unduplicated students and students with Exceptional Needs. Attendance will be measured by parent sign in sheets.</p>
Priority 5: Local Metric/Middle school dropout rate	HUSD Middle School Drop out Rate for 2019-2020 as	HUSD Middle School Drop out Rate for 2020-2021 as	HUSD Middle School Drop out Rate for 2021-2022 as		Maintain current rate of 0 Middle School Dropouts

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	reported by the California Department of Education via Data Quest is as follows: HES: 0	reported by the California Department of Education via Data Quest is as follows: HES: 0	reported by the California Department of Education via Data Quest is as follows: HES: 0		
Priority 5: Local Metric/Student Engagement/High school dropout rate	Hamilton High School Dropout Rate for 2019-2020: 0%	Hamilton High School Dropout Rate for 2020-2021: 0%	Hamilton High School Dropout Rate for 2021-2022: 0%		Maintain current rate of 0 High School Dropouts
Priority 5: State Indicator/Student Engagement/High School Graduation Rate Indicator	According to the 2019-2020 CAASPP, the High School Graduation Rate for Hamilton High School was 96.8% and in the highest tier.	According to the 2020-2021 CAASPP, the High School Graduation Rate for Hamilton High School was 100%.	According to the 2021-2022 CAASPP, the High School Graduation Rate for Hamilton High School was 97%.		The High School Graduation Rate for Hamilton High School will remain above 96% and in the highest tier.
Priority 3: Local Indicator/Parent Involvement/Local Evaluation Tool	A specific focus will be placed on supporting parental participation for Students with Exceptional Needs through the following: HES: Continued and expanded use of APTT (Academic Parent Teacher Teams) from TK-4 to all grades TK-8 HHS: Quarterly parent meetings hosted by High School Administration/Staff focusing on issues	HES: Continued and expanded use of APTT (Academic Parent Teacher Teams) from TK-4 to all grades TK-8 HHS: Quarterly parent meetings hosted by High School Administration/Staff focusing on issues specific to our Students with Exceptional Needs and their families. Parent attendance will include 25% of all	HES: Continued and expanded use of APTT (Academic Parent Teacher Teams) from TK-4 to all grades TK-8 HHS: Quarterly parent meetings hosted by High School Administration/Staff focusing on issues specific to our Students with Exceptional Needs and their families. Parent attendance will include 25% of all		HUSD will increase parental participation for Students with Exceptional Needs students through the following: HES: Expanded use of APTT (Academic Parent Teacher Time) to all grade levels TK-8. HHS: Quarterly parent meetings hosted by High School Administration/Staff focusing on issues specific to our

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	specific to our Students with Exceptional Needs and their families. Parent attendance will include 25% of all Exceptional Needs Students. Attendance will be measured by parent sign in sheets.	Exceptional Needs Students. Attendance was measured by parent sign in sheets.	Exceptional Needs Students. Attendance was measured by parent sign in sheets.		Unduplicated Students and Families. Parent attendance will include 50% of all students with Exceptional Needs. Attendance will be measured by parent sign in sheets.

## Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Continue Academic Parent Teacher Teams (APTT) and other family education programs.	These will be directed primarily for the unduplicated students and their families.	\$100,000.00	Yes
3.2	Provide professional development for systematic implementation of individualized education plan (IEP) goals.	This will continue to support our large number of students with disabilities by providing additional professional development and services for these students.	\$352,674.00	No
3.3	Maintain school based counseling services primarily directed for the unduplicated students.(Mental Health)	Maintain school based counseling services primarily directed for the unduplicated students.	\$263,234.00	Yes

Action #	Title	Description	Total Funds	Contributing
3.4	Parent outreach events	Primarily for our unduplicated students, maintain parent outreach events, for example: Parent Conferences, HES Parent Lunch, ELAC/DELAC, Coffee with the Principal, SSC, Student Celebrations, PTO/Boosters, DAC (HES), Senior Projects, 10th Grade Counseling, Clubs and Organizations, Back to School, Open House, Adult Education, News Letters, HUSD Web Site.	\$32,270.00	Yes
3.5	Employ classified staff to provide supervision to maintain a safe environment.	Continue to employ classified staff to provide supervision to maintain a safe environment.	\$146,500.00	Yes
3.6	Provide coaching assistance to teachers for full implementation for behavior supports for unduplicated students.	Provide coaching assistance to teachers for full implementation for behavior supports for unduplicated students.	\$186,636.00	Yes
3.7	English Language Support Team	Establish a Spanish Language Support Team to investigate and make recommendation for continued growth of our English Language Learners.	\$200,000.00	Yes

## Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

For the the 22-23 school year we saw an increase in our Average Daily Attendance. Our student ADA percentages have returned to Pre-COVID rates.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

The were no material differences between our budgeted expenditures and our actual expenditures.

An explanation of how effective the specific actions were in making progress toward the goal.

Students and families were very excited to be able to have activities back on campus with athletics, music and clubs. The engagement of students grow as their interests are being filled.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

There are not expected changes for our planned goals, metrics, desired outcomes, or actions for the coming year

**A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.**

# Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$2,628,389	\$1,350,622

## Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
33.53%	0.00%	\$0.00	33.53%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

## Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

- To support our Foster Youth, English Learners, and Low-income students we focused on:
- Increased Classified Professional Development: Provide additional training to classified personnel focused on reading, behavioral supports, and reporting requirements
  - Library Upgrades: Provide additional texts in student native language, as well as, increased overall resources, circulation resources, and classroom libraries.
  - Broad Course of Study: Support for teachers in specific training and courses that will support additional needs
  - Counseling and Intervention: To target specific and individualized needs
  - Extended Year: Providing additional time for intervention and enrichment during the summer and after school.
  - Increased Staffing: Smaller class size ratios and additional counseling services for more individualized attention
  - Additional time and training for Designated and Integrated ELD within the regular schedule
  - Staff development on Reading instructional practices for Certificated and Classified employees.
  - Parent Education Programs to support struggling families

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Although, Hamilton Unified School District does not have a great number of Foster Youth, our Homeless population makes up 8% our student demographics. We have a partnership with social services and our county foster youth coordinator to ensure that any needs these youths may have are being met. Additionally high poverty youth seem to have an increased need for these services as well. Last year, HUSD augmented on-site counseling services for all schools within the District in order to better serve the unduplicated students. This year's plan is to maintain school based counseling services to meet those challenges and provide additional staff training to enhance teachers ability to provide accommodations to all students, particularly the unduplicated students. At HES, there has been additional support/training for behavioral supports through the lens of MTSS and positive behavior intervention supports. Because of this shift, HES has moved toward a data driven behavior support system, including a mechanism to monitor interventions. In order to improve school culture, the district anticipates increasing staff development for Positive Behavioral Intervention Strategies (PBIS), and Restorative Justice which emphasizes the impact on the social, emotional and academic outcomes for students.

#### English Language Development:

EL account for about 25% of our student demographic. The District has aggressively worked to improve English language acquisition for our second language learners and our special education students. The District continues to provide on-site ELD coaching for integrated and designated ELD. These services are principally to provide professional development for the ELA/ELD Standards in order to increase access to the integrated ELD standards. These services will be expanded to support long term ELD students in order to decrease the long term ELD count and minimize potential long term ELD status. In anticipation of the complete rollout of the ELPAC test, HUSD will increase efforts to coordinate curriculum support with integrated ELD practices.

#### Curriculum Supports:

HUSD has established strong Professional Learning Communities that meet on a regular basis. This year's primary focus is on Universal Design of Learning to increase specifically scaffolding of instructional strategies for all grades and all subjects to meet the needs of all students. HUSD plans to increase the frequency, duration, and intensity of this interdisciplinary collaboration. Student assessment data will be used to design and implement professional development Districtwide. Data will also be used to refine curriculum and instruction decisions in order to meet the needs of our unduplicated students who are the most at risk academically through the PLC process.

#### Additional Support:

Intervention will be used to principally serve unduplicated students to improve academic achievement in all subjects. HUSD anticipates adding another para-professional to increase adult support in classrooms throughout the District. HUSD will also begin implementation of Read 180 intervention program to support our English Learners and Special Education students.

Hamilton Elementary School has implemented a universal screener/data system (Illuminate) to identify students in need of academic support. Based on results of the universal screener the majority of students will benefit from strategic or intensive interventions. Work through the PLC process will be used to examine student data and make decisions regarding first instruction, interventions, reteaching as warranted. Students are monitored regularly for growth and instructional modifications will be made accordingly. The district hopes to maintain staffing in



intervention next year principally directed towards serving the unduplicated students who do not meet the universal screener benchmark. This will be effective in meeting the district's goal of increasing student achievement. Additionally, afterschool academic support is provided 3 times per week for 30 minutes.

The District has expanded the afterschool program in order to extend the learning time for students in partnership with the Boys & Girls Club. This includes a evening meal service. This specifically affects the unduplicated students. HUSD anticipates increasing services to the unduplicated students through increasing staffing. HUSD Braves time/Advisement time is primarily used to serve the unduplicated student population at the high/middle school to prepare students for career and college readiness through an academic support time. The District anticipates maintaining the number of intervention sections offered next year which should be effective in increasing math and literacy success rates. Including but not limited to an increase in AP scores, A-G success rates and an increase in the number of students that exhibit college readiness (EAP program). In addition, a college/career readiness and social/emotional elective has been added to 6-8 grades to serve the unduplicated student population. Accelerated Math will continue to be utilized as a skills based math support for grades 5-12. Teachers will be trained on how to monitor student progress and provide individual support. This is primarily used to serve our unduplicated students. The District has completed the process of departmentalizing 6th, 7th, and 8th grade for the purpose of cultivating subject specific curriculum and instruction, in order to better serve our unduplicated student populations. Our goal is for the content-specialist teachers to not only support students in the upper elementary grades but to work with the multiple subjects teachers to support lower grade teaching and learning in specific content. This will be critical with the roll-out of NGSS and the next pilot and adoption for next year. HUSD should expect to incur costs related to improving lab facilities for science education. The goal is to improve and increase district wide vertical alignment between multiple subject teachers through the content specialist teachers. This will provide sufficient access to standards aligned instructional content for our unduplicated students.

#### Facilities:

Through our Strategic Planning Process, the District has identified multiple projects to be completed during the 2021-2022 school year. These projects will improve and increase facilities for our unduplicated students, this includes increased access to Chromebooks. The district also hopes to maintain service hours to classified custodial as a means to help meet cleaning standards as set forth in our Williams Act Requirements.

#### Community Outreach:

The district anticipates expanding Academic Parent-Teacher Teams. In these Academic Parent-Teacher Teams (APTT) the district wishes to increase and improve parent-teacher communication and enhance academic learning for our unduplicated students by:

- \*Using family engagement as an instructional strategy
- \*Implementing a systemic approach to family engagement focused on student academic goals
- \*Developing foundational grade-level skills for parent meetings
- \*Effectively sharing data with families to establish academic goals
- \*Developing tools and strategies for measuring and evaluating system effectiveness
- \*Enlisting parents as classroom leaders
- \*Creating effective classroom networks focused on student success

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

HUSD has increased their teaching and classified staff in order to reduce the staff-to-student ratio to further meet the needs of our foster youth, English learners, and low-income students.

<b>Staff-to-student ratios by type of school and concentration of unduplicated students</b>	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students		1:100
Staff-to-student ratio of certificated staff providing direct services to students		1:18

## 2023-24 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$9,619,504.00	\$1,688,452.00		\$170,000.00	\$11,477,956.00	\$7,882,800.00	\$3,595,156.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Certificated and Counseling Staff	All	\$3,635,032.00	\$331,087.00			\$3,966,119.00
1	1.2	Special Education Services	All Students with Disabilities	\$1,086,863.00	\$42,530.00			\$1,129,393.00
1	1.3	Textbooks/Materials	All	\$223,363.00	\$95,189.00			\$318,552.00
1	1.4	Classified Staffing	All	\$990,379.00	\$50,000.00			\$1,040,379.00
1	1.5	Safe and Secure School Facilities	All	\$100,000.00	\$310,300.00			\$410,300.00
1	1.6	Library Update	English Learners Foster Youth Low Income		\$45,000.00			\$45,000.00
1	1.7	Increased Course Offerings	English Learners Foster Youth Low Income	\$900,059.00	\$61,303.00			\$961,362.00
1	1.8	Technology Access	All	\$131,264.00	\$29,472.00			\$160,736.00
1	1.9	Additional Counseling and Intervention Services	English Learners Foster Youth Low Income	\$337,580.00	\$132,600.00			\$470,180.00
1	1.10	Provide after-school and extended year learning including intervention and enrichment through the Boys & Girls Club	English Learners Foster Youth Low Income		\$40,750.00			\$40,750.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.11	Certificated and Counseling Staff	English Learners Foster Youth Low Income				\$70,000.00	\$70,000.00
1	1.12	Classified Staffing	All	\$100,000.00				\$100,000.00
2	2.1	Staff Development	English Learners Foster Youth Low Income	\$205,136.00				\$205,136.00
2	2.2	Designated and Integrated ELD	English Learners Foster Youth Low Income	\$558,173.00	\$220,647.00			\$778,820.00
2	2.3	Classified Professional Development	English Learners Foster Youth Low Income	\$150,000.00	\$185,848.00			\$335,848.00
2	2.4	Professional Development focused on Students with Disabilities	Students with Disabilities	\$100,000.00	\$64,067.00			\$164,067.00
3	3.1	Continue Academic Parent Teacher Teams (APTT) and other family education programs.	English Learners Foster Youth Low Income	\$100,000.00				\$100,000.00
3	3.2	Provide professional development for systematic implementation of individualized education plan (IEP) goals.	Students with Disabilities	\$344,385.00	\$8,289.00			\$352,674.00
3	3.3	Maintain school based counseling services primarily directed for the unduplicated students.(Mental Health)	English Learners Foster Youth Low Income	\$253,500.00	\$9,734.00			\$263,234.00
3	3.4	Parent outreach events	English Learners Foster Youth Low Income	\$32,270.00				\$32,270.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
3	3.5	Employ classified staff to provide supervision to maintain a safe environment.	English Learners Foster Youth Low Income	\$46,500.00			\$100,000.00	\$146,500.00
3	3.6	Provide coaching assistance to teachers for full implementation for behavior supports for unduplicated students.	English Learners Foster Youth Low Income	\$125,000.00	\$61,636.00			\$186,636.00
3	3.7	English Language Support Team	English Learners	\$200,000.00				\$200,000.00

## 2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$7,838,101	\$2,628,389	33.53%	0.00%	33.53%	\$2,908,218.00	0.00%	37.10 %	<b>Total:</b>	\$2,908,218.00
								<b>LEA-wide Total:</b>	\$2,908,218.00
								<b>Limited Total:</b>	\$0.00
								<b>Schoolwide Total:</b>	\$437,580.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.6	Library Update	Yes	LEA-wide Schoolwide	English Learners Foster Youth Low Income			
1	1.7	Increased Course Offerings	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$900,059.00	
1	1.9	Additional Counseling and Intervention Services	Yes	LEA-wide Schoolwide	English Learners Foster Youth Low Income		\$337,580.00	
1	1.10	Provide after-school and extended year learning including intervention and enrichment through the Boys & Girls Club	Yes	Schoolwide	English Learners Foster Youth Low Income			
1	1.11	Certificated and Counseling Staff	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		
2	2.1	Staff Development	Yes	LEA-wide	English Learners Foster Youth	All Schools	\$205,136.00	

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
					Low Income			
2	2.2	Designated and Integrated ELD	Yes	LEA-wide	English Learners Foster Youth Low Income		\$558,173.00	
2	2.3	Classified Professional Development	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$150,000.00	
3	3.1	Continue Academic Parent Teacher Teams (APTT) and other family education programs.	Yes	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$100,000.00	
3	3.3	Maintain school based counseling services primarily directed for the unduplicated students.(Mental Health)	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$253,500.00	
3	3.4	Parent outreach events	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$32,270.00	
3	3.5	Employ classified staff to provide supervision to maintain a safe environment.	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$46,500.00	
3	3.6	Provide coaching assistance to teachers for full implementation for behavior supports for unduplicated students.	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$125,000.00	
3	3.7	English Language Support Team	Yes	LEA-wide	English Learners	All Schools	\$200,000.00	

## 2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
<b>Totals</b>	\$10,417,642.00	\$10,417,642.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	Certificated and Counseling Staff	No	\$2,466,119.00	\$2,466,119.00
1	1.2	Special Education Services	No	\$950,000.00	\$950,000.00
1	1.3	Textbooks/Materials	No	\$595,189.00	\$595,189.00
1	1.4	Classified Staffing	No	\$325,000.00	\$325,000.00
1	1.5	Safe and Secure School Facilities	No	\$410,300.00	\$410,300.00
1	1.6	Library Update	Yes	\$45,000.00	\$45,000.00
1	1.7	Increased Course Offerings	Yes	\$961,362.00	\$961,362.00
1	1.8	Technology Access	No	\$160,736.00	\$160,736.00
1	1.9	Additional Counseling and Intervention Services	Yes	\$470,180.00	\$470,180.00
1	1.10	Provide after-school and extended year learning including intervention	Yes	\$40,750.00	\$40,750.00



Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
		and enrichment through the Boys & Girls Club			
1	1.11	Certificated and Counseling Staff	Yes	\$1,077,821.00	\$1,077,821.00
1	1.12	Classified Staffing	No	\$100,000.00	\$100,000.00
2	2.1	Staff Development	Yes	\$205,136.00	\$205,136.00
2	2.2	Designated and integrated ELD	Yes	\$778,820.00	\$778,820.00
2	2.3	Classified Professional Development	Yes	\$335,848.00	\$335,848.00
2	2.4	Professional Development focused on Students with Disabilities	No	\$164,067.00	\$164,067.00
3	3.1	Continue Academic Parent Teacher Teams (APTT) and other family education programs.	Yes	\$100,000.00	\$100,000.00
3	3.2	Provide professional development for systematic implementation of individualized education plan (IEP) goals.	No	\$352,674.00	\$352,674.00
3	3.3	Maintain school based counseling services primarily directed for the unduplicated students.(Mental Health)	Yes	\$263,234.00	\$263,234.00
3	3.4	Parent outreach events	Yes	\$32,270.00	\$32,270.00
3	3.5	Employ classified staff to provide supervision to maintain a safe environment.	Yes	\$196,500.00	\$196,500.00
3	3.6	Provide coaching assistance to teachers for full implementation for	Yes	\$186,636.00	\$186,636.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
		behavior supports for unduplicated students.			
<b>3</b>	<b>3.7</b>	English Language Support Team	Yes	\$200,000.00	\$200,000.00

**2022-23 Contributing Actions Annual Update Table**

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$2,210,187	\$2,993,968.00	\$2,993,968.00	\$0.00	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.6	Library Update	Yes	\$45,000.00	\$45,000.00		
1	1.7	Increased Course Offerings	Yes	\$900,059.00	\$900,059.00		
1	1.9	Additional Counseling and Intervention Services	Yes	\$337,580.00	\$337,580.00		
1	1.10	Provide after-school and extended year learning including intervention and enrichment through the Boys & Girls Club	Yes	\$40,750.00	\$40,750.00		
1	1.11	Certificated and Counseling Staff	Yes				
2	2.1	Staff Development	Yes	\$205,136.00	\$205,136.00		
2	2.2	Designated and integrated ELD	Yes	\$558,173.00	\$558,173.00		
2	2.3	Classified Professional Development	Yes	\$150,000.00	\$150,000.00		
3	3.1	Continue Academic Parent Teacher Teams (APTT) and other family education programs.	Yes	\$100,000.00	\$100,000.00		

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
3	3.3	Maintain school based counseling services primarily directed for the unduplicated students.(Mental Health)	Yes	\$253,500.00	\$253,500.00		
3	3.4	Parent outreach events	Yes	\$32,270.00	\$32,270.00		
3	3.5	Employ classified staff to provide supervision to maintain a safe environment.	Yes	\$46,500.00	\$46,500.00		
3	3.6	Provide coaching assistance to teachers for full implementation for behavior supports for unduplicated students.	Yes	\$125,000.00	\$125,000.00		
3	3.7	English Language Support Team	Yes	\$200,000.00	\$200,000.00		

**2022-23 LCFF Carryover Table**

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$6,722,910	\$2,210,187	0%	32.88%	\$2,993,968.00	0.00%	44.53%	\$0.00	0.00%

# Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

*For additional questions or technical assistance related to the completion of the Local Control and Accountability Plan (LCAP) template, please contact the local county office of education (COE), or the California Department of Education's (CDE's) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
  - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
  - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
  - Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA’s final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity’s budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA’s diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

## Plan Summary

### Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

## Requirements and Instructions

**General Information** – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

**Reflections: Successes** – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

**Reflections: Identified Need** – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

**LCAP Highlights** – Identify and briefly summarize the key features of this year's LCAP.

**Comprehensive Support and Improvement** – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

## Engaging Educational Partners



## Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (*EC* Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

## Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

### **Local Control and Accountability Plan:**

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

**Prompt 1:** “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

**Prompt 2:** “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

**Prompt 3:** “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

## Goals and Actions

### Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

### Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

## Focus Goal(s)

**Goal Description:** The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

## Broad Goal

**Goal Description:** Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

**Explanation of why the LEA has developed this goal:** Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

## Maintenance of Progress Goal

**Goal Description:** Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

**Explanation of why the LEA has developed this goal:** Explain how the actions will sustain the progress exemplified by the related metrics.

## Required Goals

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

**Consistently low-performing student group(s) criteria:** An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE’s Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA’s eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

**Low-performing school(s) criteria:** The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

### **Measuring and Reporting Results:**

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2022–23</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2023–24</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2021–22</b> or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

**Actions:** Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

**Actions for English Learners:** School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

**Actions for Foster Youth:** School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

**Goal Analysis:**

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

## Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

### Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA’s description in this section must align with the actions included in the Goals and Actions section as contributing.

### Requirements and Instructions

***Projected LCFF Supplemental and/or Concentration Grants:*** Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.



**Projected Additional LCFF Concentration Grant (15 percent):** Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

**Projected Percentage to Increase or Improve Services for the Coming School Year:** Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

**LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

**LCFF Carryover — Dollar:** Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

**Total Percentage to Increase or Improve Services for the Coming School Year:** Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

**Required Descriptions:**

**For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.**

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

**Principally Directed and Effective:** An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA’s goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

**COEs and Charter Schools:** Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

## **For School Districts Only:**

### **Actions Provided on an LEA-Wide Basis:**

***Unduplicated Percentage > 55 percent:*** For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

***Unduplicated Percentage < 55 percent:*** For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

### **Actions Provided on a Schoolwide Basis:**

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

**For schools with 40 percent or more enrollment of unduplicated pupils:** Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

**For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils:** Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

**A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.**

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

**A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.**

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

In the event that an additional concentration grant add-on is not sufficient to increase staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, the LEA must describe how it is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

## Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

## Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action’s number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering “All,” or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type “Yes” if the action **is** included as contributing to meeting the increased or improved services; OR, type “No” if the action is **not** included as contributing to meeting the increased or improved services.
- If “Yes” is entered into the Contributing column, then complete the following columns:
  - **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
  - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
  - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools.” If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans.” Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year,” or “2 Years,” or “6 Months.”
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
  - **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
  - As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

## Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

## Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

## Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
  - Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

## LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).



- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

## Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

### Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
  - This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
  - This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

### Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
  - This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
  - This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
  - This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
  - This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
  - This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
  - This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
  - This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

**LCFF Carryover Table**

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
  - This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
  - This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
  - If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
  - This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education  
January 2022

## HAMILTON UNIFIED SCHOOL DISTRICT

<b>Agenda Item Number: 13. n</b>	<b>Date:</b> June 28, 2023
<b>Agenda Item Description:</b> Approve the Form for Public Disclosure of Proposed Collective Bargaining Agreement between HUSD and CSEA for 2023-24.	
<b>Background:</b> The District has reached a tentative agreement with CSEA for fiscal year 2023-24. The agreement includes a change in compensation and Government Code Section 3547.5 requires that the public is made aware of the costs associated with a tentative collective bargaining agreement before it becomes binding on the District. The law established the attached document, known as Assembly Bill (AB) 1200, as the vehicle to detail these costs, and substantiates that the District can meet the financial obligation of the CBA, including certification to this affect by Superintendent, Jeremy Powell, and Chief Business Official, Kristen Hamman. The agreement and accompanying AB 1200 calculations effectively covers CSEA.	
<b>Status:</b> Pending board approval.	
<b>Fiscal Impact:</b> Under the tentative agreement, the actual ongoing District cost of a 6% raise in 2023-34 for CSEA can be met by HUSD during the term of the agreement. The total cost increase for salaries and employee benefits in the proposed agreement is \$96,782.	
<b>Educational Impact:</b> None.	
<b>Recommendation:</b> Recommend board approve the Form for Public Disclosure of Proposed Collective Bargaining Agreement between HUSD and CSEA for 2023-24.	

**FORM FOR PUBLIC DISCLOSURE  
OF PROPOSED  
COLLECTIVE BARGAINING AGREEMENT  
(AB-1200, Statutes 1991, Chapter 1213)**

*Hamilton Unified School District*

Government Code Section 3547.5: Before a public school employer enters into a written agreement with an exclusive representative covering matters within the scope of representation, the major provisions of the agreement including but not limited to, the costs that would be incurred by the public school employer under the agreement for the current and subsequent fiscal years, shall be disclosed at a public meeting of the public school employer.

Intent of Legislation: To ensure that members of the public are informed of the major provisions of a collective bargaining agreement before it becomes binding on the school district/COE.

**MAJOR PROVISIONS OF PROPOSED AGREEMENT  
WITH THE**

*California School Employees Association* **BARGAINING UNIT**

To be acted upon by the Governing Board at its meeting on 06/28/23

**A. PERIOD OF AGREEMENT:**  
The proposed bargaining agreement covers the period beginning 07/01/23  
and ending 06/30/24  
for the following fiscal years 2023-24

**B. TOTAL COST INCREASE OF PROPOSED AGREEMENT (SALARIES & BENEFITS)**  
The total cost increase for salaries and employee benefits in the proposed agreement:

1.	Current-Year Costs Before Agreement	1,292,517
2.	Current-Year Costs After Agreement	1,389,299
3.	Total Cost Increase	96,782
4.	Percentage Increase	7.49%
5.	Cost of 1 % Increase	10,052

**C. PERCENTAGE SALARY INCREASE FOR AVERAGE REPRESENTED EMPLOYEE**  
The total percentage increase in salary, including annual step and column movement on the salary schedule, for the average represented employee under this proposed agreement-

1.	Salary increase (% Increase To Existing Salary Schedule)	6.00%
2.	Step & Column (Average % Increase Over Prior-Year Salary Schedule)	1.50%
3.	<b>TOTAL PERCENTAGE INCREASE FOR THE AVERAGE REPRESENTED EMPLOYEE</b>	<b>7.50%</b>

**FORM FOR PUBLIC DISCLOSURE  
OF PROPOSED  
COLLECTIVE BARGAINING AGREEMENT  
(AB-1200, Statutes 1991, Chapter 1213)**

*Hamilton Unified School District*

**D. PERCENTAGE BENEFIT INCREASE FOR AVERAGE REPRESENTED EMPLOYEE FOR BOTH STATUTORY AND COUNTY-PROVIDED EMPLOYEE BENEFITS INCLUDED IN THIS PROPOSED AGREEMENT:**

1.	Cost of Benefits Before Agreement	12,370	/employee
2.	Cost of Benefits After Agreement	14,870	/employee
3.	Percentage Increase in Cost	20.21%	

**E. IMPACT OF PROPOSED AGREEMENT ON DISTRICT RESERVES**

State-Recommended Minimum Reserve Level (after implementation of Proposed Agreement)

1.	Based On Total Expenditures in the General Fund of:	\$ 12,758,021.00	
2.	Percentage Reserve Level Required for District:	4%	
3.	Amount of required minimum Reserve:	\$ 510,320.84	

**District UNRESTRICTED Reserves sufficient to meet the minimum recommended level AFTER IMPLEMENTATION OF PROPOSED AGREEMENT:**

**GENERAL FUND RESERVES (Fund 01 Unrestricted ONLY)**

4.	Designated for Economic Uncertainties (Accounts 9789)	\$ 1,451,058.00	
5.	Unappropriated Amount (Accounts 9790)	\$ 492,745.00	
6.	<b>Total Reserves</b>	<b>\$ 1,943,803.00</b>	
	<b>Board Designated Reserves for Salary/Benefits (9780)</b>	<b>\$ -</b>	

**SPECIAL RESERVE FUND 17 (Fund 17 ONLY)**

7.	Unappropriated Amount/Designated for Economic Uncertainties (Accounts 9789/9790)	\$ 462,645.00	
----	---	---------------	--

**TOTAL DISTRICT RESERVES**

8.	General Fund & Special Reserve Fund:	\$ 2,406,448.00	
9.	Percentage of General Fund Expenditures/Uses	18.86%	
	Difference between District Reserves and Minimum State Requirement	\$1,896,127	

**FORM FOR PUBLIC DISCLOSURE  
OF PROPOSED  
COLLECTIVE BARGAINING AGREEMENT  
(AB-1200, Statutes 1991, Chapter 1213)**

*Hamilton Unified School District*

**F. SOURCE OF FUNDING FOR PROPOSED AGREEMENT**

The following source(s) of funding have been identified to fund the proposed agreement

The District will use LCFF funds.

**G. FINANCIAL IMPACT OF PROPOSED AGREEMENT IN FUTURE FISCAL YEARS**

The following assumptions were used to determine that resources will be available to fund these obligations in future fiscal years (including any compensation/noncompensation provisions specified below that have been agreed upon if the proposed agreement is part of a multi-year contract):

The District will use the increase in LCFF projections to fund the current and future years.

**H. NARRATIVE OF AGREEMENT**

The HUSD and the CSEA have reached a tentative agreement for a 6% increase on the salary schedule and \$2,500 increase on the benefit cap.
The HUSD's 2023-24 presented Budget already includes a 6% salary and \$2,500 benefit cap increase as a result of the Governor's January Budget and May Revise along with the district's present finances and progress of negotiations.

**CERTIFICATION**

*To be signed by the District Superintendent AND Chief Business Official when submitted for Public Disclosure and by the Board President after formal action by the Governing Board on the proposed agreement.*

*The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure in accordance with the requirements of AB-1200 and GC 3547.5.*

*We hereby certify that the costs incurred by the HUSD under this agreement can be met by the HUSD during the term of the agreement.*

	6-16-23
---	---------

<i>Hamilton Unified School District Superintendent</i> <small>(signature)</small>	<i>Date</i>
--	-------------

	6/16/23
---	---------

<i>Chief Business Official</i> <small>(signature)</small>	<i>Date</i>
--	-------------

*After public disclosure of the major provisions contained in this Summary, the Governing Board, at its meeting on June 28th, 2023, took action to approve the proposed Agreement with the CSEA Bargaining Unit.*

<i>President, Governing Board</i>	<i>Date</i>
-----------------------------------	-------------

<small>(signature)</small>	<small>Date</small>
----------------------------	---------------------

## HAMILTON UNIFIED SCHOOL DISTRICT

<b>Agenda Item Number:</b> 13. m	<b>Date:</b> 06/28/23
<b>Agenda Item Description:</b> Approve Tentative Agreement between CSEA and HUSD 2023-24.	
<b>Background:</b>  The Classified Unit (CSEA) and Hamilton USD agreed on a Tentative Agreement for 2023-24. Negotiated Articles/Appendixes included: <ul style="list-style-type: none"><li>• Article 10: Pay and Allowances</li><li>• Article 11: Health and Welfare Benefits</li><li>• Article 13: Leaves</li><li>• Article 21: Classification and Salary Assessments</li><li>• Appendix B: Definitions</li></ul>	
<b>Status:</b>  Pending board approval.	
<b>Fiscal Impact:</b>  Changes to Article 10: Pay and Allowances, Article 11: Health and Welfare Benefits and Article 21: Classification and Salary Assessments are accounted/outlined for in Agenda Item Numbers: 13.0 ACTION ITEMS: "e."	
<b>Educational Impact:</b>  None.	
<b>Recommendation:</b>  Recommend board approve the Tentative Agreement 2023-24 between CSEA #623 and Hamilton Unified School District.	



## HAMILTON UNIFIED SCHOOL DISTRICT

<b>Agenda Item Number: 13. p</b>	<b>Date: 06/28/23</b>
<b>Agenda Item Description:</b> Approve Classified, Classified Management/Confidential, Certificated Management, Chief Business Official, Other Duty (Adult Ed I Teacher only) 2023-24 salary schedules containing a 6% COLA, \$2,500 health and welfare cap increase.	
<b>Background:</b> A 6% COLA on the 2023-24 Classified, Classified Management/Confidential, Certificated Management, Chief Business Official, Other Duty (Adult Ed I Teacher only) salary schedules. And a \$2,500 health and welfare cap increase from \$12,370 to \$14,870.  The Certificated Unit has not yet negotiated a COLA with HUSD, at this time a COLA will not be included on their 2023-24 salary schedule – negotiations pending.	
<b>Status:</b> Pending board approval	
<b>Fiscal Impact:</b> A 6% COLA will be paid from the 2023-24 school year budget. Salary cost and benefit cost of a 6% COLA increase and \$2,500 health and welfare cap increase is \$138,775 (salary cost) and \$114,755 (benefit cost) respectively.	
<b>Educational Impact:</b> None.	
<b>Recommendation:</b> Recommend board approve the Classified, Classified Management/Confidential, Certificated Management, Chief Business Official, Other Duty (Adult Ed I Teacher only) 2023-24 Salary Schedule containing a 6% COLA and \$2,500 health and welfare cap increase.	

Salary Schedule

Chief Business Official

2023-2024                      \$137,135

225 Days

Effective 7/1/23

COLA of 6% to board for approval 6/28/23

Cap of \$14,870 effective 7/1/23

Master's stipend \$1,200, BS/BA stipend \$600, AS/AA stipend \$400

Employees on the Chief Business Official Salary schedule will receive an annual cell phone stipend amount of \$600 (BP/AR 3513.1).

HAMILTON UNIFIED SCHOOL DISTRICT  
 CLASSIFIED SALARY SCHEDULE  
 2023-2024  
 CAP \$14,870

STEP	1	2	3	4	5	6-9	10 3%	11-14 1%	15 3%	16-19 1%	20 3%	21-24 1%	25 3%	26-29 4%	30 5%
RANGE															
1.00	13.46	14.03	14.59	15.13	15.74	16.38	16.54	17.04	17.21	17.73	17.90	18.44	18.62	19.37	20.34
2.00	14.02	14.59	15.13	15.74	16.39	17.04	17.21	17.73	17.90	18.44	18.63	19.18	19.38	20.15	21.16
3.00	14.59	15.13	15.74	16.39	17.04	17.70	17.88	18.42	18.60	19.16	19.35	19.93	20.13	20.93	21.98
4.00	15.13	15.74	16.39	17.04	17.70	18.45	18.64	19.20	19.39	19.97	20.17	20.77	20.98	21.82	22.91
5.00	15.74	16.39	17.04	17.70	18.45	19.15	19.34	19.92	20.12	20.72	20.93	21.56	21.77	22.64	23.77
6.00	16.39	17.04	17.70	18.45	19.15	19.91	20.11	20.71	20.92	21.54	21.76	22.41	22.64	23.54	24.72
7.00	18.13	18.76	19.56	20.30	21.10	21.94	22.60	22.83	23.51	23.75	24.46	24.71	25.45	26.47	27.79
8.00	18.76	19.56	20.30	21.10	21.94	22.83	23.52	23.75	24.46	24.72	25.46	25.72	26.49	27.54	28.92
9.00	19.56	20.30	21.10	21.94	22.83	23.71	24.42	24.67	25.41	25.66	26.44	26.70	27.51	28.60	30.03
10.00	20.25	21.10	21.94	22.83	23.71	24.69	25.43	25.68	26.46	26.72	27.53	27.80	28.64	29.79	31.28
11.00	21.10	21.94	22.83	23.71	24.69	25.63	26.39	26.66	27.46	27.74	28.57	28.86	29.72	30.91	32.46
12.00	21.94	22.83	23.71	24.69	25.63	26.63	27.43	27.71	28.54	28.83	29.69	29.99	30.89	32.13	33.73
13.00	22.82	23.74	24.66	25.67	26.66	27.70	28.52	28.81	29.68	29.98	30.88	31.19	32.13	33.41	35.09
14.00	23.73	24.69	25.64	26.70	27.72	28.81	29.67	29.97	30.87	31.19	32.12	32.44	33.41	34.75	36.49
15.00	24.69	25.67	26.67	27.77	28.83	29.97	30.26	31.16	31.47	32.43	32.74	33.73	34.07	35.44	37.20
16.00	25.67	26.70	27.74	28.89	29.99	31.16	31.47	32.41	32.73	33.72	34.06	35.08	35.44	36.86	38.68

RANGE

- 7.00 Library Media Technician
- 7.00 Campus Supervisor/Crossing Guard
- 7.00 Child Nutrition Assistant
- 7.00 Paraeducator/Library Media Technician
- 8.00 District Custodian
- 8.00 Preschool Assistant
- 9.00 Child Nutrition Lead
- 9.00 Office Assistant I
- 9.00 Special Education Paraprofessional
- 10.00 District Data Analyst
- 10.00 Student Services and Library Coordinator
- 11.00 District Bus Driver
- 11.00 Preschool Teacher
- 12.00 Administrative Technician
- 13.00 District Universal - Maintenance & Transportation
- 14.00 Information Systems Technician
- 14.00 Licensed Vocational Nurse (LVN)
- 15.00 *None, N/A*
- 16.00 Business Services Technician

Effective July 1, 2023

COLA 6% increase to board for approval June 28, 2023

CAP \$14,870 effective 7/1/2023

Master's stipend \$1200, BS/BA stipend \$600, AS/AA stipend \$400

Employees on the Classified Salary Schedule in the job classification "District Universal – Maintenance & Transportation" will receive an annual cell phone stipend amount of \$600 (BP/AR 35134) of 489

HAMILTON UNIFIED SCHOOL DISTRICT  
 CLASSIFIED MANAGEMENT/CONFIDENTIAL  
 SALARY SCHEDULE FOR 2023-24  
 CAP \$14,870

Step	1	2	3	4	5	6	7	8	9-10	11 1%	12-15	16 1%	17-21	22 1%	23-26	27-30	31 5%
Range 1	73,562	76,504	79,565	82,746	86,056	89,499	93,080	96,803	100,676	101,682	105,751	106,808	111,080	112,190	116,677	121,346	127,413
2	65,476	68,097	70,821	73,653	76,599	79,663	82,850	86,164	89,610	90,507	94,126	95,067	98,870	99,858	103,854	108,008	113,408
3	57,795	60,110	62,515	65,012	67,614	70,318	73,130	76,056	79,098	79,889	83,086	83,917	87,274	88,145	91,670	95,340	100,104
4	51,559	53,623	55,768	57,999	60,317	62,732	65,240	67,851	70,566	71,272	74,122	74,863	77,857	78,636	81,782	85,053	89,305

Range 1 Director of Technology

Range 2 Director of Maintenance & Transportation  
 Director of Nutrition & Student Welfare

Range 3 Confidential HR and Payroll Specialist  
 District Executive Assistant

Range 4 Administrative Assistant  
 Social Services Coordinator

Salaries are based on 260 day contracts.

\*Social Services Coordinator is an 11 month employee (contract prorated for 11 months).

Effective July 1, 2023

COLA of 6.0% to board for approval 6/28/23.

CAP \$14,870 effective 7/1/2023

Master's stipend \$800, BS/BA stipend \$600, AS/AA stipend \$400

Employees on the Classified Confidential/Management Salary schedule will receive an annual cell phone stipend amount of \$600 (BP/AR 3513.1).

*\*Effective 7/1/23 Director of Nutrition & Student Welfare is a 12 month (260 day) employee (contract no longer prorated for 11 months),*

*Additional changes for 22-23 approved 9/28/22, Range 2 increase 5% and Director of Nutrition & Student Welfare moved from Range 3 to Range 2.*

*\*Removed District Case Manager/Parent/Family Coordinator from Range 3 on 12/15/20 per Board action on job description at 12/9/20 board meeting. Position title is now: Social Services Coordinator and is paid on Range 4.*

HAMILTON UNIFIED SCHOOL DISTRICT  
 CLASSIFIED MANAGEMENT/CONFIDENTIAL  
 SALARY SCHEDULE FOR 2023-24  
 CAP \$14,870

Step	1	2	3	4	5	6	7	8	9-10	11 1%	12-15	16 1%	17-21	22 1%	23-26	27-30	31 5%
Range 1	73,562	76,504	79,565	82,746	86,056	89,499	93,080	96,803	100,676	101,682	105,751	106,808	111,080	112,190	116,677	121,346	127,413
2	65,476	68,097	70,821	73,653	76,599	79,663	82,850	86,164	89,610	90,507	94,126	95,067	98,870	99,858	103,854	108,008	113,408
3	57,795	60,110	62,515	65,012	67,614	70,318	73,130	76,056	79,098	79,889	83,086	83,917	87,274	88,145	91,670	95,340	100,104
4	51,559	53,623	55,768	57,999	60,317	62,732	65,240	67,851	70,566	71,272	74,122	74,863	77,857	78,636	81,782	85,053	89,305

Range 1 Director of Technology

Range 2 Director of Maintenance & Transportation

Director of Nutrition & Student Welfare

Range 3 Confidential HR and Payroll Specialist

District Executive Assistant

Range 4 Administrative Assistant

Social Services Coordinator

Salaries are based on 260 day contracts.

\*Social Services Coordinator is an 11 month employee (contract prorated for 11 months).

Effective July 1, 2023

COLA of 6.0% to board for approval 6/28/23.

CAP \$14,870 effective 7/1/2023

Master's stipend \$800, BS/BA stipend \$600, AS/AA stipend \$400

Employees on the Classified Confidential/Management Salary schedule will receive an annual cell phone stipend amount of \$600 (BP/AR 3513.1).

*\*Effective 7/1/23 Director of Nutrition & Student Welfare is a 12 month (260 day) employee (contract no longer prorated for 11 months),*

*Additional changes for 22-23 approved 9/28/22, Range 2 increase 5% and Director of Nutrition & Student Welfare moved from Range 3 to Range 2.*

*\*Removed District Case Manager/Parent/Family Coordinator from Range 3 on 12/15/20 per Board action on job description at 12/9/20 board meeting. Position title is now: Social Services Coordinator and is paid on Range 4.*

**Hamilton Unified School District  
OTHER DUTY  
Salary Schedule 2023-24**

<b>Position</b>	<b>Pay</b>	
Driver's Training Instructor	\$	35.00 hour
Gate Duty	\$	30.00 per athletic event, <b>not</b> per hour
Football Gate Duty	\$	37.00 per athletic event, <b>not</b> per hour
<del>AG Project Visitation</del>		<del>One Period</del> N/A
Adult Ed. Teacher I	\$	33.82 hour
Student Helpers	\$	Minimum wage
Summer School Teacher/ Saturday School Teacher	\$	45.00 hour

COLA - 6% to board for approval 6/28/23 (6% for Adult Ed Teacher I only), effective 7/1/23

**HAMILTON UNIFIED SCHOOL DISTRICT  
MANAGEMENT SALARY SCHEDULE  
2023-2024  
CAP \$14,870**

	<b>ELEMENTARY SCHOOL PRINCIPAL</b>	<b>HIGH SCHOOL PRINCIPAL</b>	<b>ALTERNATIVE ED. PRINCIPAL/ASSISTANT PRINCIPAL</b>
<b>1</b>	\$118,382	\$126,836	\$98,191
<b>2</b>	\$123,117	\$131,911	\$102,121
<b>3</b>	\$128,043	\$137,189	\$106,205
<b>4</b>	\$133,165	\$142,677	\$110,451
<b>5</b>	\$138,494	\$148,386	\$114,872
<b>DAYS</b>	210	220	200

Note: After serving 5 years as a full time administrator in the district, administrator will receive a 1% increase and every 5 years thereafter\*. (5 years = 1%, 10 years = 1%, 15 years = 1%, 20 years = 1%)

\*Must serve as a full time administrator.

Employees on the Management Salary schedule (Cert. Admin) will receive an annual cell phone stipend amount of \$600 (BP/AR 3513.1).

**Effective July 1, 2023**

COLA of 6.0% to board for approval 6/28/23

CAP \$14,870 effective 7/1/2023

Master's stipend \$1200

To board for approval, effective 7/1/23 Elementary School Principal increase from 210 contract days to 215 contract days.

**HAMILTON UNIFIED SCHOOL DISTRICT  
MANAGEMENT SALARY SCHEDULE  
2023-2024  
CAP \$14,870**



## HAMILTON UNIFIED SCHOOL DISTRICT

<b>Agenda Item Number: 13. q</b>	<b>Date: 06/28/23</b>
<b>Agenda Item Description:</b> Approve Superintendent 2023-24 salary schedule containing a 3% COLA and \$2,500 health and welfare cap increase.	
<b>Background:</b> A 3% COLA on the 2023-24 Superintendent salary schedule and \$2,500 health and welfare cap increase from \$12,370 to \$14,870.	
<b>Status:</b> Pending board approval	
<b>Fiscal Impact:</b> A 3% COLA will be paid from the 2023-24 school year budget. Salary cost and benefit cost of a 3% COLA increase and \$2,500 health and welfare cap increase is \$5,103 (salary cost) and \$3,702 (benefit cost) respectively.	
<b>Educational Impact:</b> None.	
<b>Recommendation:</b> Recommend board approve the Superintendent 2023-24 salary schedule containing a 3% COLA and \$2,500 health and welfare cap increase.	

## Superintendent/Principal Salary Schedule

2023-2024

\$175,200

225 Days  
Effective July 1, 2023  
COLA of 3% to board for approval 6/28/23  
CAP of \$14,870 effective 7/1/23  
Master's stipend \$1,200  
Doctorate stipend \$2,000

Northern Section, CIF  
**2023-2024 Designation of CIF Representatives to League**

Please complete the form below for each school under your jurisdiction and **RETURN TO THE CIF SECTION OFFICE (ADDRESSES ON REVERSE SIDE) no later than June 28, 2023**, 2241 St. George Ln. #2, Chico, CA 95926

Hamilton Unified School District/Governing Board at its June meeting,  
(Name of school district/governing board) (Date)

appointed the following individual(s) to serve for the 2023-2024 school year as the school's league representative:

**PHOTOCOPY THIS FORM TO LIST ADDITIONAL SCHOOL REPRESENTATIVES**

NAME OF SCHOOL Hamilton High School  
 NAME OF REPRESENTATIVE Cris Oseguera POSITION Principal  
 ADDRESS P.O. Box 488 CITY Hamilton City ZIP 95951  
 PHONE 530-826-3261 FAX 530-826-0440 E-MAIL COseguera@husdschools.org

NAME OF SCHOOL Hamilton High School  
 NAME OF REPRESENTATIVE Matt Steele POSITION Athletic Director/Teacher  
 ADDRESS P.O. Box 488 CITY Hamilton City ZIP 95951  
 PHONE 530-826-3261 FAX 530-826-0440 E-MAIL msteele@husdschools.org

NAME OF SCHOOL Hamilton High School  
 NAME OF REPRESENTATIVE Aaron Elliott POSITION Varsity Football Coach  
 ADDRESS P.O. Box 488 CITY Hamilton City ZIP 95951  
 PHONE 530-826-3261 FAX 530-826-0440 E-MAIL aaron.elliott75@gmail.com

NAME OF SCHOOL Hamilton High School  
 NAME OF REPRESENTATIVE Jeremy Powell POSITION HUSD Superintendent  
 ADDRESS P.O. Box 488 CITY Hamilton City ZIP 95951  
 PHONE 530-826-3261 FAX 530-826-0440 E-MAIL jpowell@husd.schools.org

If the designated representative is not available for a given league meeting, an alternate designee of the district governing board may be sent in his/her place. **NOTE:** League representatives from public schools and private schools must be designated representatives of the school's governing boards in order to be eligible to serve on the section and state governance bodies.

Superintendent's or Principal's Name Cris Oseguera Signature Cris Oseguera  
 Address P.O. Box 488 City Hamilton City Zip 95951  
 Phone 530-826-3261 FAX 530-826-0440

**PLEASE RETURN THIS FORM DIRECTLY TO THE CIF SECTION OFFICE.  
 SEE FOLLOWING PAGE FOR CIF SECTION OFFICE CONTACT INFORMATION.**

## **VARSITY VOLLEYBALL LEADERSHIP & TEAM BUILDING TRIP**

### **WHO:**

This is a trip by Volleyball Varsity Coaches, for Senior VB girls.

Coaches: Katie Skala and Mariana Rios

Students: Claire Boles/ Keely Boschi/ Aranza Carrillo/ Valeria Linarez/ Hanne Porter/ Breanna Reyes

Purpose: Team bonding and leadership building along with sharing fun memories

### **WHAT:**

The general itinerary is:

Friday, Aug 4th.

- Leaving high school at 11am.
- Dinner at restaurant

Saturday

- breakfast at house
- beach day + boardwalk and rides
- dinner at the house - or at boardwalk

Sunday

- breakfast
- shopping
- head home by 3pm

### **WHERE:**

Staying at Airbnb house.

Address: 412 California Street, Santa Cruz

**HAMILTON UNIFIED SCHOOL DISTRICT  
REGULAR BOARD MEETING MINUTES**  
**Hamilton High School Library/Zoom/Facebook Live**  
**620 Canal Street, Hamilton City, CA 95951**  
Wednesday, May 24, 2023  
[www.husdschools.org](http://www.husdschools.org)

---

5:30 p.m.	Public session for purposes of opening the meeting only
5:30 p.m.	Closed session to discuss closed session items listed below (For Board Only)
6:00 p.m.	Reconvene to open session no <b>later</b> than 6:30 p.m.

---

*Hamilton Unified School District Board Meetings are open to the public. Please join the meeting by attending in person or via the livestream on Facebook Live on the District's Facebook Group page or through the below Zoom link or dial by phone as listed below:*

Join Zoom Meeting

<https://us02web.zoom.us/j/4968739639?pwd=RUw1Qk5hZFVNTkd3RVFuMm9tVDBCQT09>

Meeting ID: 496 873 9639

Passcode: 123456789



Dial by phone:

+1 669 900 6833 US

Meeting ID: 496 873 9639

Passcode: 123456789

---

**1.0 OPENING BUSINESS:**

- a. Call to order and roll call [at 5:31pm](#)

✓ Hubert "Wendell" Lower, President	✓ Rod Boone, Clerk
✓ Genaro Reyes	✓ Ray Odom
Gabriel Leal ( <a href="#">Absent</a> )	

**2.0 IDENTIFY CLOSED SESSION ITEMS:**

**3.0 PUBLIC COMMENT ON CLOSED SESSION ITEMS:** Public comment will be heard on any closed session items. The board may limit comments to no more than three minutes per speaker and 15 minutes per item. [None](#).

**4.0 ADJOURN TO CLOSED SESSION:** To consider qualified matters. [5:31pm](#)

- Government Code Section 54957, Personnel Issue. To consider public employee, evaluation, reassignment, resignation, release, dismissal, or discipline of a classified and/or certificated employee.
- Government Code Section 54957.6, Labor Negotiations. To confer with the District's Labor Negotiator, Superintendent Jeremy Powell regarding HTA and CSEA negotiations.
- Conference with labor Negotiator Gov. Code sec. 54957.6, subd. (a). Agency designated representative: Dr. Jeremy Powell; Employee Organization: Hamilton Teachers Association.
- Public Employee Discipline/Dismissal/Release: 4 certifeid employees. Government Code section 54957

*Report out action taken in closed session. [No action to report out](#)*

**5.0 PUBLIC SESSION/FLAG SALUTE:** [lead by Wendell Lower](#).

**6.0 ADOPT THE AGENDA: (M)**

Motion to adopt the agenda labeling Items 13.c and d by Mr. Boone 2<sup>nd</sup> by Mr. Reyes  
Motion Carried 4-0

Leal: ABSENT	Lower: AYE
Boone: AYE	Reyes: AYE
Odom: AYE	

**7.0 COMMUNICATIONS/REPORTS:**

- a. Board Member Comments/Reports
  - i. Mr. Boone commented on Senior Projects
  - ii. Mr. Lower commented on the the May festival
- b. ASB President and Student Council President Reports
  - i. Hamilton High School – Hanne Porter
    - 1. Ms. Porter reviewed upcoming high school events
- c. District Reports (written)
  - i. Technology Report by Frank James (p. 5)
  - ii. Nutrition Services Report by Erendida Moreno (p. 6)
  - iii. Operations Report by Alan Joksch (p. 7)
- d. Principal and Dean of Student Reports (written)
  - i. Ulises Tellechea, Hamilton Elementary School Principal (p. 8)
  - ii. Maria Reyes, District Dean of Students (handout)
  - iii. Cris Oseguera, Hamilton High School Principal (handout)
  - iv. Silvia Robles, Adult School (handout)
- e. Chief Business Official Report by Kristen Hamman (written) (p. 10)
- f. Superintendent Report by Jeremy Powell (written) (p. 11)

**8.0 PRESENTATIONS:**

- a. Technology Presentation (p. 12 )
  - i. Presented by Mr. James and Mr. Watson.

**9.0 CORRESPONDENCE:**

- a. None

**10.0 INFORMATION ITEMS:**

- a. Notice of Site Visit – Hamilton High State Preschool (p. 13)
- b. HUSD Enrollment History for 6 years (p. 18)
- c. Bond Status: Fund 21 Update (p. 20)
  - i. Dr. Powell reviewed.
- d. Hamilton High School Class of 2023 (p. 25)
  - i. Seal of Biliteracy (p. 26)
  - ii. Golden State Seal Merit Diploma Recipients (p. 27)
    - 1. Mr. Oseguera reviewed.
- e. June Meeting Dates
  - i. LCAP/Budget Public Hearing Wednesday, June 7<sup>th</sup>, 2023
  - ii. Meeting for Approval of Budget and LCAP Wednesday, June 21, 2023

**11.0 DISCUSSION ITEMS:**

- a. None

**12.0 PUBLIC COMMENT:** Public comment on any item of interest to the public that is within the Board’s jurisdiction will be heard (agenda and non-agenda items). The Board may limit comments to no more than three minutes per speaker and 15 minutes per topic. Public comment will also be allowed on each specific action item prior to board action thereon.

**13.0 ACTION ITEMS:**

- a. Approval of Employment Contract for District Superintendent 2023-2026 (p. 28)

Motion to approve contract with change of end year by Mr. Boone 2<sup>nd</sup> by Mr. Odom. Motion Carried 4-0

Leal: ABSENT	Lower: AYE
Boone: AYE	Reyes: AYE
Odom: AYE	

b. Authorize the Superintendent to Execute SFOPP Letter of Support (p. 34)

Motion to approve by Mr. Reyes 2<sup>nd</sup> by Mr. Odom.

Motion Carried 4-0

Leal: ABSENT	Lower: AYE
Boone: AYE	Reyes: AYE
Odom: AYE	

c. Approve Tentative Agreement between CSEA and HUSD 2023-24 (handout)

i. Item tabled.

d. Approve Tentative Agreement between HTA and HUSD 2023-24 (handout)

i. Item tabled.

e. Declaration of Need for Fully Qualified Educators 2023-24 School Year (p. 35)

Motion to approve by Mr. Boone 2<sup>nd</sup> by Mr. Reyes.

Motion Carried 4-0

Leal: ABSENT	Lower: AYE
Boone: AYE	Reyes: AYE
Odom: AYE	

f. Authorize Four 10-hour day work weeks for Admin Assistants June through August 2023 (p. 39)

Motion to approve by Mr. Boone 2<sup>nd</sup> by Mr. Odom.

Motion Carried 4-0

Leal: ABSENT	Lower: AYE
Boone: AYE	Reyes: AYE
Odom: AYE	

g. Appoint Lora Fox to serve on Citizens' Bond Oversight Committee (p. 41)

i. Discussion was held.

Motion to table to next regular board meeting by Mr. Odom 2<sup>nd</sup> by Mr. Boone.

Motion Carried 4-0

Leal: ABSENT	Lower: AYE
Boone: AYE	Reyes: AYE
Odom: AYE	

h. CSBA Policies review for second readings and adoption (p. 42)

- i. Board Policy 3555: Nutrition Program Compliance
- ii. Exhibit 3555: Nutrition Program Compliance
- iii. Board Policy 4030: Nondiscrimintaion In Employment
- iv. Board Policy 4218: Dismissal/Suspension/Disciplinary Action
- v. Administrative Regulation 4218: Dismissal/Suspension/Disciplinary Action
- vi. Administrative Regulation 5113: Absences and Excuses
- vii. Administrative Regulation 5131.41: Use of Seclusion and Restraint
- viii. Administrative Regulation 5144: Discipline
- ix. Administrative Regulation 5144.1: Suspension And Expulsion/Due Process
- x. Administrative Regulation 5144.2: Suspension And Expulsion/Due Process (Students With Dissabilities)
- xi. Board Policy 6146.1: High School Graduation Requirements
- xii. Board Policy 6173: Education for Homless Children
- xiii. Administrative Regulation 6173: Education for Homeless Children
- xiv. Board Policy 6173.1: Education for Foster Youth
- xv. Administrative Regulation 6173.1: Education for Foster Youth
- xvi. Board Policy 6177: Summer Learning Programs
- xvii. Administrative Regulation: Continuation Education

- xviii. Board Bylaw 9270: Conflict of Interest
- xix. Board Bylaw 9320: Meetings and Notices

Motion to approve by Mr. Reyes 2<sup>nd</sup> by Mr. Odom.

Motion Carried 4-0

Leal: ABSENT	Lower: AYE
Boone: AYE	Reyes: AYE
Odom: AYE	

**14.0 CONSENT AGENDA:** Items in the consent agenda are considered routine and are acted upon by the Board in one motion. There is no discussion of these items prior to the Board vote and unless a member of the Board, staff, or public request specific items be discussed and/or removed from the consent agenda. Each item on the consent agenda approved by the Board shall be deemed to have been considered in full and adopted as recommended.

- a. Minutes from Regular Board Meeting on April 26, 2023 (p. 48)
- b. Minutes from Special Board Meeting on April 26, 2023 (p. 53)
- c. Williams Quarterly April 2023 (p. 55)
- d. Warrants and Expenditures (p. 56)
- e. National FFA Convention in person in Indianapolis, IN Tentative Dates: November 1<sup>st</sup> - 4<sup>th</sup>, 2023 (p. 91)
- f. Interdistrict Transfers (new only; elementary students reapply annually).
  - i. Out
    - 1. Hamilton Elementary School
      - a. K x 2 (2023-24)
      - b. 1<sup>st</sup> x 1 (2023-24)
    - 2. Hamilton High School
      - a. 9<sup>TH</sup> x 1 (2023-24)
      - b. 10<sup>TH</sup> x 1 (2023-24)
  - ii. In
    - 1. Hamilton Elementary School
      - a. K x 6 (2023-24)
      - b. 6<sup>th</sup> x 2 (2023-24)
    - 2. Hamilton High School
      - a. 9<sup>th</sup> x 10 (2023-24)

g. Personnel Actions as Presented:

i. New Hires:

Emily Bladorn	Science Teacher	HHS
Adam Levine	English Teacher	HHS
Kayla Hall	Ag Elective Teacher	HES
Maricela Almaraz	Dual Immersion Teacher	HES
Claudia Cruz	Spanish Teacher	HHS
Ivan Barbontin	Long Term Substitute (start 8/11/23, end 6/7/24)	HUSD
Amanda Avakian	Temporary Math Teacher, effective 7/1/2023, ending 6/30/2024	HES
Bryan Cruz	Temporary Multiple Subject Teacher, effective 7/1/2023, ending 6/30/2024	HES
Trevor Heyl	Temporary Multiple Subject Teacher, effective 7/1/2023, ending 6/30/2024	HES
Gelsey Quiroz-Garcia	Temporary Science Teacher, effective 7/1/2023, ending 6/30/2024	HES
Ivan Barbontin	Head Track Coach (effective 5/28/2023)	HHS
Ivan Barbontin	Head Cross Country Coach (effective 5/28/2023)	HHS
Jocelyne Duenas	Summer School Teacher (6/7/23 - 6/30/23)	HES
Gelsey Quiroz-Garcia	Summer School Teacher (6/7/23 - 6/30/23)	HES
Bryan Cruz	Summer School Teacher (6/7/23 - 6/30/23)	HES

ii. Resignations/Retirement:

Betty Mercado	Spanish Teacher (retirement - last day of contract 6/2/23)	HHS
Amanda Avakian	Temporary Math Teacher, effective 6/30/2023 (Temporary Release, CA Ed Code 44954)	HES
Bryan Cruz	Temporary Multiple Subject Teacher, effective 6/30/2023 (Temporary Release, CA Ed Code 44954)	HES



Trevor Heyl	Temporary Multiple Subject Teacher, effective 6/30/2023 (Temporary Release, CA Ed Code 44954)	HES
Gelsey Quiroz-Garcia	Temporary Science Teacher, effective 6/30/2023 (Temporary Release, CA Ed Code 44954)	HES
Bailee Elkin	District Custodian	HUSD
Shanna Wilkes	Art Teacher	HHS

Motion to approve by Mr. Odom 2<sup>nd</sup> by Mr. Boone.

Motion Carried 4-0

Leal: ABSENT	Lower: AYE
Boone: AYE	Reyes: AYE
Odom: AYE	

**15.0 ADJOURNMENT:** at 7:09 a.m. in memorial of Lupe Mercado, Doug Ehrk and Larry Knecht.

X \_\_\_\_\_  
 Rod Boone  
 HUSD Board Clerk

X \_\_\_\_\_  
 Jeremy Powell  
 HUSD Superintendent

**HAMILTON UNIFIED SCHOOL DISTRICT**  
**LCAP/BUDGET SPECIAL MEETING & PUBLIC HEARING MINUTES**  
**Hamilton High School Library/Zoom/Facebook Live**  
**620 Canal Street, Hamilton City, CA 95951**  
**Wednesday, June 7, 2023**

6:00 p.m.      Public Hearing Opens

*Hamilton Unified School District Board Meetings are open to the public. Please join the meeting by attending in person or via the livestream on Facebook Live on the District's Facebook Group page or through the below Zoom link or dial by phone as listed below:*

**Join Zoom Meeting**

<https://us02web.zoom.us/j/84341383578?pwd=VS9GOHpOS2JaNk90bEFTR2dqOG5NQOT09>

Meeting ID: 843 4138 3578

Passcode: board



Or join by phone:

+1 669 900 6833

Meeting ID: 843 4138 3578

Passcode: 501070

**1.0 OPENING BUSINESS:**

a. Call to order and roll call at 6:00pm.

- |                                     |                    |
|-------------------------------------|--------------------|
| ✓ Hubert "Wendell" Lower, President | ✓ Rod Boone, Clerk |
| ✓ Genaro Reyes                      | Ray Odom (Absent)  |
| Gabriel Leal (Absent)               |                    |

**2.0 PUBLIC SESSION/FLAG SALUTE:** lead by Wendell Lower.

**3.0 ADOPT THE AGENDA: (M)**

Motion to adopt the agenda by Mr. Leal 2<sup>nd</sup> by Mr. Boone Motion Carried 3-0

Leal: AYE	Lower: AYE
Boone: AYE	Reyes: ABSENT
Odom: ABSENT	

**4.0 PUBLIC COMMENT:** Public comment on any item of interest to the public that is within the Board's jurisdiction will be heard (agenda and non-agenda items). The Board may limit comments to no more than three minutes per speaker and 15 minutes per topic. Public comment will also be allowed on each specific action item prior to board action thereon.  
None.

**CLOSE OPEN SESSION & OPEN PUBLIC HEARING:** at 6:02pm.

**5.0 PUBLIC HEARING ITEMS:**

- a. 2023-24 District Budget (p. 2)
  - i. Mrs. Hamman reviewed.
- b. 2023-24 Local Control Accountability Plan (LCAP)
  - i. Budget Overview for Parents (p. 121)
  - ii. Local Control and Accountability Plan (LCAP) (p. 125)
    1. Dr. Powell Reviewed

**CLOSE PUBLIC HEARING & RE-OPEN REGULAR MEETING ACTION ITEMS:** at 6:37pm.

**6.0 ACTION ITEMS:**

- a. Approve 2023-24 Education Protection Account (EPA) Budget and Spending Plan (p. 198)

Motion to approve by Mr. Boone 2<sup>nd</sup> by Mr. Leal

Motion Carried 3-0

Leal: AYE	Lower: AYE
Boone: AYE	Reyes: ABSENT
Odom: ABSENT	

**7.0 INFORMATION ITEMS:**

- a. 2023 Local Performance Indicator Self-Reflection for Hamilton Unified School District (p. 199)

**8.0 ADJOURNMENT: 6:43pm.**

X

\_\_\_\_\_  
Rod Boone

HUSD Board Clerk

X

\_\_\_\_\_  
Jeremy Powell

HUSD Superintendent

Approval Batch 000835						Bank Account COUNTY - County Bank Account					
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor	U.S. BANK CORPORATE PAYMENT SYSTEM (001382/1) P.O. BOX 790428 ST. LOUIS, MO 63179-0428										
	03/31/23	R23-00139	01-6387-5200 AIRPORT PARKING	CLOSE PO	03/31/23	Paid	Printed				
Check #	No Account Number found					Check Date	05/25/23	PO#	PO23-00500	Register #	000065
40342172											
<b>Total Invoice Amount</b>								<b>.00</b>			

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000948						Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor		U.S. BANK CORPORATE PAYMENT SYSTEM (001382/1) P.O. BOX 790428 ST. LOUIS, MO 63179-0428								
2022/23	05/11/23	REQ23-00232	EVENT SUPPLIES FOR ADULT ED	ADULT ED	05/18/23	Paid	Printed	23.58		23.58
Check #	2023 (001279)	11-6391-0-4110-1000-4300-000-0000-00000	40342172			Check Date 05/25/23	PO# PO23-00250	Register # 000065		
2022/23	05/11/23	REQ23-00088	7010-4392 AIG OPEN-FUEL	AIG FUEL TRAVEL	05/18/23	Paid	Printed	2,016.99		2,016.99
Check #	2023 (000935)	01-7010-0-3800-1000-4392-100-000-00000	40342172			Check Date 05/25/23	PO# PO23-00088	Register # 000065		
F	2022/23	05/01/23	R23-00177	11-6391-0-4110-430 0-019 APRIL WREATH CLASS	APR WREATH	05/18/23	Paid	Printed	353.50	353.50
Check #	2023 (002763)	11-6391-0-4110-1000-4300-000-019-00000	40342172			Check Date 05/25/23	PO# PO23-00515	Register # 000065		
F	2022/23	05/01/23	R23-00176	11-6391-4300-019 APRIL WREATH CLASS	APRIL WREATH	05/18/23	Paid	Printed	32.33	32.33
Check #	2023 (002763)	11-6391-0-4110-1000-4300-000-019-00000	40342172			Check Date 05/25/23	PO# PO23-00514	Register # 000065		
F	2022/23	05/01/23	R23-00186	4300-800 Classroom supplies BGODINEZ	B GODINEZ	05/18/23	Paid	Printed	302.50	302.50
Check #	2023 (000257)	01-0000-0-1110-1000-4300-800-000-00000	40342172			Check Date 05/25/23	PO# PO23-00525	Register # 000065		
F	2022/23	05/01/23	R23-00190	4300-800 Vnyl Bean Bag Jr MEALVAREZ	BEAN BAG	05/18/23	Paid	Printed	48.26	48.26
Check #	2023 (000257)	01-0000-0-1110-1000-4300-800-000-00000	40342172			Check Date 05/25/23	PO# PO23-00530	Register # 000065		
F	2022/23	05/01/23	R23-00155	4300-100 Badminton birdies	BIRDIES	05/18/23	Paid	Printed	80.40	80.40
Check #	2023 (000243)	01-0000-0-1110-1000-4300-100-000-00000	40342172			Check Date 05/25/23	PO# PO23-00497	Register # 000065		
2022/23	05/01/23	R23-00202	8100-4300 BUCKETS O WIPES FOR CLASSROOMS	BUCKET WIPES	05/18/23	Paid	Printed	494.85		494.85

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000948 (continued)							Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor		U.S. BANK CORPORATE PAYMENT SYSTEM (001382/1)			(continued)						(continued)
2022/23	05/01/23	R23-00202	8100-4300 BUCKET WIPES BUCKETS O WIPES FOR CLASSROOMS	BUCKET WIPES (continued)	05/18/23	Paid	Printed	(continued)			
Check #	2023 (002264)	40342172	01- 0000- 0- 0000- 8100- 4300- 000- 000- 00000			Check Date	05/25/23	PO#	PO23-00535	Register #	000065
F	2022/23	05/11/23	R23-00063	Hilton Hotel CABE Conf	CABE HOTEL	05/18/23	Paid	Printed	2,520.18		2,520.18
Check #	2023 (002968)	40342172	01- 7812- 0- 1110- 1000- 5200- 800- 000- 00000			Check Date	05/25/23	PO#	PO23-00385	Register #	000065
2022/23	05/11/23	REQ23-00038	13-5310-3700-4300/ 4700 CAFE FOOD AND SUPPLIES;	CAFE SUPPLIES	05/18/23	Paid	Printed	332.37		332.37	
Check #	2023 (001387)	40342172	13- 5310- 0- 0000- 3700- 4700- 000- 000- 00000			Check Date	05/25/23	PO#	PO23-00038	Register #	000065
2022/23	05/01/23	R23-00180	11-6391-4300-000-0 24 CAKE DECO CLASS	CAKE DEC	05/18/23	Paid	Printed	1,099.01		1,099.01	
Check #	2023 (002422)	40342172	11- 6391- 0- 4110- 1000- 4300- 000- 024- 00000			Check Date	05/25/23	PO#	PO23-00516	Register #	000065
F	2022/23	05/11/23	R23-00117	01-0801-0-1110-100 0-4300-100-533 CHAIR FOR MREYES	CHAIR REYES	05/18/23	Paid	Printed	257.39		257.39
Check #	2023 (000521)	40342172	01- 0801- 0- 1110- 1000- 4300- 000- 533- 00000			Check Date	05/25/23	PO#	PO23-00454	Register #	000065
F	2022/23	05/11/23	R23-00156	Black and Decker Dustbuster	DUSTBUST	05/18/23	Paid	Printed	52.55		52.55
Check #	2023 (000243)	40342172	01- 0000- 0- 1110- 1000- 4300- 100- 000- 00000			Check Date	05/25/23	PO#	PO23-00499	Register #	000065
F	2022/23	05/11/23	R23-00141	01-1400-4300-800 HEADPHONES & SUPPLIES	ELEM HEADPHONES	05/18/23	Paid	Printed	2,937.69		2,937.69
Check #	2023 (002967)	40342172	01- 1400- 0- 1110- 1000- 4300- 800- 000- 00000			Check Date	05/25/23	PO#	PO23-00482	Register #	000065
F	2022/23	05/11/23	R23-00160	4300-800-800 HEATING PADS	ELEM HPADS	05/18/23	Paid	Printed	46.69		46.69
	2023 (002617)		01- 0000- 0- 0000- 2700- 4300- 800- 800- 00000								

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000948 (continued)							Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor		U.S. BANK CORPORATE PAYMENT SYSTEM (001382/1)			(continued)						(continued)
Check #	40342172					Check Date	05/25/23	PO#	PO23-00511	Register #	000065
2022/23	05/11/23	REQ23-00089	4300-800 OPEN FOR ELEM	ELEM OPEN	05/18/23	Paid	Printed	137.51		137.51	
Check #	40342172	2023 (000257) 01- 0000- 0- 1110- 1000- 4300- 800- 000- 00000				Check Date	05/25/23	PO#	PO23-00089	Register #	000065
F	2022/23	05/01/23	R23-00170	4300-300 Ella Home Ec	ELLA HOME EC	05/18/23	Paid	Printed	355.92	355.92	
Check #	40342172	2023 (002970) 01- 1400- 0- 3200- 1000- 4300- 300- 000- 00000				Check Date	05/25/23	PO#	PO23-00522	Register #	000065
F	2022/23	05/01/23	R23-00167	4300-300 Ella Home Ec	ELLAB HOME EC	05/18/23	Paid	Printed	166.09	166.09	
Check #	40342172	2023 (002970) 01- 1400- 0- 3200- 1000- 4300- 300- 000- 00000				Check Date	05/25/23	PO#	PO23-00521	Register #	000065
F	2022/23	05/01/23	R23-00168	4300-300 Hansen Supplies	HANSEN	05/18/23	Paid	Printed	251.38	251.38	
Check #	40342172	2023 (002970) 01- 1400- 0- 3200- 1000- 4300- 300- 000- 00000				Check Date	05/25/23	PO#	PO23-00524	Register #	000065
F	2022/23	05/01/23	R23-00193	4300-800 Classroom Supplies	HEFFLEY	05/18/23	Paid	Printed	96.00	96.00	
Check #	40342172	2023 (000257) 01- 0000- 0- 1110- 1000- 4300- 800- 000- 00000				Check Date	05/25/23	PO#	PO23-00539	Register #	000065
F	2022/23	05/11/23	REQ23-00213	HOTEL FOR FFA STATE FINALS APRIL 21-22	HOTEL FINALS	05/18/23	Paid	Printed	1,256.46	1,256.46	
Check #	40342172	2023 (000939) 01- 7010- 0- 3800- 1000- 5200- 100- 000- 00000				Check Date	05/25/23	PO#	PO23-00233	Register #	000065
2022/23	05/11/23	R23-00116	01-6387-0-3800-100	HOTEL FOR CONF	05/18/23	Paid	Printed	643.44		643.44	
Check #	40342172	2023 (001879) 01- 6387- 0- 3800- 1000- 5200- 100- 000- 00000				Check Date	05/25/23	PO#	PO23-00455	Register #	000065
F	2022/23	05/01/23	R23-00178	4300-100 HS LIBRARY PRINTER	HS LIB PRINT	05/18/23	Paid	Printed	62.74	62.74	
Check #	40342172	2023 (000243) 01- 0000- 0- 1110- 1000- 4300- 100- 000- 00000				Check Date	05/25/23	PO#	PO23-00509	Register #	000065

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000948 (continued)										Bank Account COUNTY - County Bank Account	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor U.S. BANK CORPORATE (continued)										(continued)	
F	2022/23	05/01/23	R23-00164	4300-100-100 P HS PE	05/18/23	Paid	Printed	2,806.42		2,806.42	
			2023 (002774) 01-0000-0-1110-1000-4300-100-100-00000	GARCIA PE SUPPLIES							
	Check #	40342172				Check Date	05/25/23	PO#	PO23-00506	Register #	000065
F	2022/23	05/01/23	REQ23-00331	01-0000-0-0000-730 KH HOTEL	05/18/23	Paid	Printed	607.82		607.82	
			2023 (000177) 01-0000-0-0000-7300-5200-000-000-00000	0-5200- HOTEL FOR 23-330							
	Check #	40342172				Check Date	05/25/23	PO#	PO23-00420	Register #	000065
F	2022/23	05/01/23	R23-00189	4300-800 pinnies LLARSON	05/18/23	Paid	Printed	44.03		44.03	
			2023 (000257) 01-0000-0-1110-1000-4300-800-000-00000								
	Check #	40342172				Check Date	05/25/23	PO#	PO23-00529	Register #	000065
F	2022/23	05/11/23	REQ23-00335	01-8100-5200 MTO STAFF LUNCH	05/18/23	Paid	Printed	136.12		136.12	
			2023 (000185) 01-0000-0-0000-8100-5200-000-000-00000								
	Check #	40342172				Check Date	05/25/23	PO#	PO23-00449	Register #	000065
F	2022/23	05/11/23	R23-00120	01-6387-0-3800-100 ONTARIO	05/18/23	Paid	Printed	110.00		110.00	
			2023 (001879) 01-6387-0-3800-1000-5200-100-000-00000	0-5200-100 MARCH 15-21 ONTARIO							
	Check #	40342172				Check Date	05/25/23	PO#	PO23-00452	Register #	000065
	2022/23	05/11/23	REQ23-00087	OPEN FOR MAINT SUPPLIES	05/18/23	Paid	Printed	641.71		641.71	
			2023 (000183) 01-0000-0-0000-8100-4392-000-000-00000								
	Check #	40342172				Check Date	05/25/23	PO#	PO23-00087	Register #	000065
F	2022/23	05/11/23	R23-00158	4300-300 PAULA GARCIA	05/18/23	Paid	Printed	383.70		383.70	
			2023 (002970) 01-1400-0-3200-1000-4300-300-000-00000								
	Check #	40342172				Check Date	05/25/23	PO#	PO23-00502	Register #	000065
F	2022/23	05/01/23	R23-00123	01-1110-1000-4300-100 P GARCIA	05/18/23	Paid	Printed	14.95		14.95	
			2023 (000243) 01-0000-0-1110-1000-4300-100-000-00000	SUPPLIES							
	Check #	40342172				Check Date	05/25/23	PO#	PO23-00462	Register #	000065

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE



Approval Batch 000948 (continued)							Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor U.S. BANK CORPORATE PAYMENT SYSTEM (001382/1) (continued)							(continued)				
F	2022/23	05/01/23	R23-00150	01-1400-4300-100 VEST, BALLS, CONES	PGARCIA	05/18/23	Paid	Printed	304.51		304.51
			2023 (001856)	01-1400-0-1110-1000-4300-100-000-00000							
Check #	40342172					Check Date	05/25/23	PO#	PO23-00492	Register #	000065
F	2022/23	05/11/23	R23-00036	STAFF MEAL CO OPEN	STAFF MEAL	05/18/23	Paid	Printed	101.19		101.19
			2023 (000243)	01-0000-0-1110-1000-4300-100-000-00000							
Check #	40342172					Check Date	05/25/23	PO#	PO23-00315	Register #	000065
	2022/23	05/11/23	REQ23-00085	7150/4300/5890 SUPER & DIST SUPPLIES	SUPERDIST SUPPLIES	05/18/23	Paid	Printed	451.11		451.11
			2023 (000161)	01-0000-0-0000-7150-5200-000-000-00000			21.95				
			2023 (000163)	01-0000-0-0000-7150-5890-000-000-00000			14.99				
			2023 (000240)	01-0000-0-1110-1000-4300-000-000-00000			414.17				
Check #	40342172					Check Date	05/25/23	PO#	PO23-00085	Register #	000065
	2022/23	05/11/23		9150-2420-5890 TWILIO RENEWAL	TWILIO RENEWAL TECH	05/18/23	Paid	Printed	50.00		50.00
			2023 (001180)	01-9150-0-0000-2420-5890-000-000-00000							
Check #	40342172					Check Date	05/25/23	PO#		Register #	000065
<b>Total Invoice Amount</b>								<b>19,219.39</b>			

Approval Batch 000949							Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor		U.S. BANK CORPORATE PAYMENT SYSTEM (001382/1) P.O. BOX 790428 ST. LOUIS, MO 63179-0428									
2022/23	05/11/23	REQ23-00087	8100-4300 OPEN FOR MAINT	MAINT SUP	05/18/23	Paid	Printed	753.21		753.21	
Check #		2023 (002264) 01-0000-0-0000-8100-4300-000-000-00000				Check Date 05/25/23		PO# PO23-00087		Register # 000065	
<b>Total Invoice Amount</b>								<b>753.21</b>			

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000950							Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor		AMERICAN EAGLE ENTERPRISES (000228/1) 1225 CAYETANO DRIVE NAPA, CA 94559									
F	2022/23	05/04/23	R23-00136	01-8100-5630	7504	05/18/23	Paid	Printed	1,950.00	1,950.00	
Check #	40342138	2023 (000190) 01-0000-0-0000-8100-5630-000-000-00000				Check Date	05/24/23	PO#	PO23-00474	Register #	000064
<b>Total Invoice Amount</b>								<b>1,950.00</b>			
AP Vendor		CALIFORNIA AG TEACHERS ASSOCIATION (000045/1) CATA BOX 186 GALT, CA 95632-0186									
F	2022/23	04/28/23	R23-00196	01-6387-5200 CATA	2422	05/18/23	Paid	Printed	75.00	75.00	
Check #	40342140	2023 (001879) 01-6387-0-3800-1000-5200-100-000-00000				Check Date	05/24/23	PO#	PO23-00538	Register #	000064
<b>Total Invoice Amount</b>								<b>75.00</b>			
AP Vendor		CALIFORNIA WATER SERVICE CO (000053/1) 2222 DR MARTIN LUTHER KING JR PARKWAY CHICO, CA 95928									
	2022/23	05/01/23	REQ23-00022	8100-5590-000/100/	APRIL 23 0669843652	05/18/23	Paid	Printed	225.11	225.11	
Check #	40342141	2023 (000189) 01-0000-0-0000-8100-5590-800-000-00000				Check Date	05/24/23	PO#	PO23-00022	Register #	000064
	2022/23	05/01/23	REQ23-00022	8100-5590-000/100/	APRIL 23 3141117777	05/18/23	Paid	Printed	55.34	55.34	
Check #	40342141	2023 (000186) 01-0000-0-0000-8100-5590-000-000-00000				Check Date	05/24/23	PO#	PO23-00022	Register #	000064
	2022/23	05/01/23	REQ23-00022	8100-5590-000/100/	APRIL 23 3624177777	05/18/23	Paid	Printed	19.51	19.51	
Check #	40342141	2023 (000186) 01-0000-0-0000-8100-5590-000-000-00000				Check Date	05/24/23	PO#	PO23-00022	Register #	000064

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000950 (continued)										Bank Account COUNTY - County Bank Account	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor		CALIFORNIA WATER SERVICE CO (000053/1) (continued)							(continued)		
2022/23	05/01/23	REQ23-00022	8100-5590-000/100/ 300/800 MONTHLY WATER BY SITE	APRIL 23 414117777	05/18/23	Paid	Printed	55.34		55.34	
Check #	2023 (000186)	40342141	01- 0000- 0- 0000- 8100- 5590- 000- 000- 00000			Check Date 05/24/23	PO# PO23-00022		Register # 000064		
2022/23	05/01/23	REQ23-00022	8100-5590-000/100/ 300/800 MONTHLY WATER BY SITE	APRIL 23 4328876467	05/18/23	Paid	Printed	200.60		200.60	
Check #	2023 (000189)	40342141	01- 0000- 0- 0000- 8100- 5590- 800- 000- 00000			Check Date 05/24/23	PO# PO23-00022		Register # 000064		
2022/23	05/01/23	REQ23-00022	8100-5590-000/100/ 300/800 MONTHLY WATER BY SITE	APRIL 23 631417777	05/18/23	Paid	Printed	147.10		147.10	
Check #	2023 (000186)	40342141	01- 0000- 0- 0000- 8100- 5590- 000- 000- 00000			58.84					
	2023 (000187)		01- 0000- 0- 0000- 8100- 5590- 100- 000- 00000			88.26					
Check #		40342141				Check Date 05/24/23	PO# PO23-00022		Register # 000064		
2022/23	05/01/23	REQ23-00022	8100-5590-000/100/ 300/800 MONTHLY WATER BY SITE	APRIL 23 731417777	05/18/23	Paid	Printed	510.98		510.98	
Check #	2023 (000186)	40342141	01- 0000- 0- 0000- 8100- 5590- 000- 000- 00000			Check Date 05/24/23	PO# PO23-00022		Register # 000064		
<b>Total Invoice Amount</b>								<b>1,213.98</b>			
Direct Vendor		CORNING FORD (001072/1) 2280 SHORT DR. CORNING, CA 96021									
2022/23	05/05/23		0350-051 2014 FORD F-250	225761	05/18/23	Paid	Printed	320.05		320.05	
Check #	2023 (002408)	40342142	01- 0350- 0- 3800- 1000- 5630- 100- 051- 00000			Check Date 05/24/23	PO#		Register # 000064		
2022/23	05/05/23		0350-051 2013 EXPED	225781	05/18/23	Paid	Printed	331.09		331.09	
Check #	2023 (002408)	40342142	01- 0350- 0- 3800- 1000- 5630- 100- 051- 00000			Check Date 05/24/23	PO#		Register # 000064		
2022/23	05/05/23		0350-051 2021 EXPED	225782	05/18/23	Paid	Printed	367.73		367.73	
Check #	2023 (002408)	40342142	01- 0350- 0- 3800- 1000- 5630- 100- 051- 00000			Check Date 05/24/23	PO#		Register # 000064		
Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)										ESCAPE ONLINE	

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000950 (continued)						Bank Account COUNTY - County Bank Account					
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		CORNING FORD (001072/1)		(continued)				(continued)			
								<b>Total Invoice Amount</b>	<b>1,018.87</b>		
<div style="border: 1px solid black; padding: 5px;">                     AP Vendor DANIELSON CO (000764/1)                      435 SOUTHGATE CT                      CHICO, CA 95928                 </div>											
2022/23	05/01/23	REQ23-00025	13-5310-3700-4300/4700	303267	05/18/23	Paid	Printed	2,820.13		2,820.13	
		2023 (003140)	13-5460-0-0000-3700-4700-000-049-00000					337.65			
		2023 (003143)	13-5465-0-0000-3700-4700-000-000-00000					2,474.48			
		2023 (003144)	13-5465-0-0000-3700-5890-000-000-00000					8.00			
Check #	40342143					Check Date	05/24/23	PO#	PO23-00025	Register #	000064
2022/23	05/01/23	REQ23-00025	13-5310-3700-4300/4700	303308	05/18/23	Paid	Printed	3,396.19		3,396.19	
		2023 (003139)	13-5460-0-0000-3700-4300-000-049-00000					61.07			
		2023 (003140)	13-5460-0-0000-3700-4700-000-049-00000					641.02			
		2023 (003142)	13-5465-0-0000-3700-4300-000-000-00000					238.54			
		2023 (003143)	13-5465-0-0000-3700-4700-000-000-00000					2,455.56			
Check #	40342143					Check Date	05/24/23	PO#	PO23-00025	Register #	000064
2022/23	05/02/23	REQ23-00025	13-5310-3700-4300/4700	303333	05/18/23	Paid	Printed	438.18		438.18	
		2023 (003142)	13-5465-0-0000-3700-4300-000-000-00000					106.32			
		2023 (003143)	13-5465-0-0000-3700-4700-000-000-00000					331.86			
Check #	40342143					Check Date	05/24/23	PO#	PO23-00025	Register #	000064
2022/23	05/08/23	REQ23-00025	13-5310-3700-4300/4700	303823	05/18/23	Paid	Printed	1,956.43		1,956.43	
		2023 (001390)	13-5310-0-0000-3700-5890-000-000-00000					8.00			
		2023 (003142)	13-5465-0-0000-3700-4300-000-000-00000					178.11			
		2023 (003143)	13-5465-0-0000-3700-4700-000-000-00000					1,770.32			
Check #	40342143					Check Date	05/24/23	PO#	PO23-00025	Register #	000064
2022/23	05/08/23	REQ23-00025	13-5310-3700-4300/4700	303826	05/18/23	Paid	Printed	2,646.05		2,646.05	
		2023 (003140)	13-5460-0-0000-3700-4700-000-049-00000					473.15			
		2023 (003142)	13-5465-0-0000-3700-4300-000-000-00000					210.12			
		2023 (003143)	13-5465-0-0000-3700-4700-000-000-00000					1,962.78			
Check #	40342143					Check Date	05/24/23	PO#	PO23-00025	Register #	000064
								<b>Total Invoice Amount</b>	<b>11,256.98</b>		

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000950 (continued)							Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor		DELL MARKETING (000424/1) PO BOX 910916 PASADENA, CA 91110-0916									
F	2022/23	05/08/23	REQ23-00345	1400-5890-000	10670301102	05/18/23	Paid	Printed	6,118.70	6,118.70	
Check #		2023 (000604) 01-1400-0-1110-1000-5890-000-0000-00000		40342144		Check Date 05/24/23		PO# PO23-00555		Register # 000064	
<b>Total Invoice Amount</b>									<b>6,118.70</b>		
AP Vendor		FLORA FRESH (000460/1) 1127 FEE DRIVE SACRAMENTO, CA 95815									
F	2022/23	05/11/23	R23-00094	01-6387-0-3600-100	1327258	05/18/23	Paid	Printed	1,019.26	1,019.26	
Check #		2023 (000919) 01-6387-0-3800-1000-4300-100-000-00000		40342145		Check Date 05/24/23		PO# PO23-00425		Register # 000064	
<b>Total Invoice Amount</b>									<b>1,019.26</b>		
AP Vendor		GAGER DISTRIBUTING INC (000276/1) 2575 HIGHWAY 32 CHICO, CA 95973									
	2022/23	03/23/23	REQ23-00004	13-5310-3700-4300	133694	05/18/23	Paid	Printed	203.55	203.55	
Check #		2023 (001385) 13-5310-0-0000-3700-4300-000-000-00000		40342146		Check Date 05/24/23		PO# PO23-00004		Register # 000064	
	2022/23	05/01/23	REQ23-00004	13-5310-3700-4300	21061KS	05/18/23	Paid	Printed	54.62	54.62	
Check #		2023 (001385) 13-5310-0-0000-3700-4300-000-000-00000		40342146		Check Date 05/24/23		PO# PO23-00004		Register # 000064	
<b>Total Invoice Amount</b>									<b>258.17</b>		
AP Vendor		GERLINGER STEEL & SUPPLY CO (000320/1) 1527 SACRAMENTO ST REDDING, CA 96001									
	2022/23	05/05/23	REQ23-00093	0350-053 ROP FOR	4269565	05/18/23	Paid	Printed	388.50	388.50	
Check #		AG									

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000950 (continued)							Bank Account COUNTY - County Bank Account			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor		GERLINGER STEEL & SUPPLY CO (000320/1) (continued)								
2022/23	05/05/23	REQ23-00093	0350-053 ROP FOR AG	4269565 (continued)	05/18/23	Paid	Printed	(continued)		
Check #	2023 (000489)	40342147	01- 0350- 0- 6000- 1000- 4300- 100- 053- 00000			Check Date 05/24/23	PO# PO23-00093		Register # 000064	
<b>Total Invoice Amount</b>								<b>388.50</b>		
Direct Employee		HAMMAN, KRISTEN J (000501) 194 PICHOLINE WAY CHICO, CA 95928								
2022/23	05/17/23		7300-5200 KRISTEN	MILEAGETOLL	05/18/23	Paid	Printed	38.44		38.44
Check #	2023 (000177)	40342149	01- 0000- 0- 0000- 7300- 5200- 000- 000- 00000			Check Date 05/24/23	PO#		Register # 000064	
<b>Total Invoice Amount</b>								<b>38.44</b>		
AP Vendor		HILLYARD INC (000072/1) BOX 801400 KANSAS CITY, MO 64180-1400								
2022/23	05/03/23	REQ23-00012	8100-4300 MAINT	605105658	05/18/23	Paid	Printed	196.44		196.44
Check #	2023 (002264)	40342150	01- 0000- 0- 0000- 8100- 4300- 000- 000- 00000			Check Date 05/24/23	PO# PO23-00012		Register # 000064	
<b>Total Invoice Amount</b>								<b>196.44</b>		
AP Vendor		JIMMY'S CUSTOM TROPHIES (000723/1) 2050 LINCOLN STREET OROVILLE, CA 95966								
2022/23	05/12/23	R23-00008	1110-1000-4300	31978	05/18/23	Paid	Printed	64.84		64.84
Check #	2023 (000243)	40342151	01- 0000- 0- 1110- 1000- 4300- 100- 000- 00000			Check Date 05/24/23	PO# PO23-00204		Register # 000064	
<b>Total Invoice Amount</b>								<b>64.84</b>		
AP Vendor		NATIONAL SCHOOL FORMS (001459/1) 16 MT EBO ROADS SUITE 16 BREWSTER, NY 10509								
F 2022/23	12/28/22	R23-00071	4000 Tardy Slips	53149	05/09/23	Paid	Printed	195.75	11.60	207.35
Check #	2023 (000102)	40342152	01- 0000- 0- 0000- 2700- 4300- 800- 000- 00000			207.35	Check Date 05/24/23	PO# PO23-00384	Register # 000064	

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000950 (continued)							Bank Account COUNTY - County Bank Account					
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount		
							<b>Total Invoice Amount</b>		<b>195.75</b>			
AP Vendor		NORCAL FOOD EQUIPMENT INC (001059/1) 172 COMMERCIAL AVENUE CHICO, CA 95973										
F	2022/23	05/15/23	R23-00175	4300-000/100 & 13-5310-4400 MICROWAVES	18553	05/18/23	Paid	Printed	2,048.43	2,048.43		
			2023 (000240)	01-0000-0-1110-1000-4300-000-0000				317.45				
			2023 (000243)	01-0000-0-1110-1000-4300-100-000-0000				476.18				
			2023 (001386)	13-5310-0-0000-3700-4400-000-000-0000				1,254.80				
Check #	40342153						Check Date	05/24/23	PO#	PO23-00519	Register #	000064
							<b>Total Invoice Amount</b>		<b>2,048.43</b>			
AP Vendor		PARAMEX SCREENING SERVICE (001407/1) 1450 SHERMAN AVE CHICO, CA 95926										
	2022/23	05/12/23	REQ23-00031	3600-5890 2700-5300 DOT SCREEN & MEMBERSHIP	CORE0020292	05/18/23	Paid	Printed	89.00	89.00		
			2023 (000135)	01-0000-0-0000-3600-5890-000-000-0000								
Check #	40342154						Check Date	05/24/23	PO#	PO23-00031	Register #	000064
							<b>Total Invoice Amount</b>		<b>89.00</b>			
AP Vendor		PROPACIFIC FRESH (000763/1) CHICO DIVISION PO BOX 1069 DURHAM, CA 95938										
	2022/23	05/01/23	REQ23-00007	13-5310/5320-3700-4700	7004970	05/18/23	Paid	Printed	1,047.03	1,047.03		
			2023 (003140)	13-5460-0-0000-3700-4700-000-049-0000				142.86				
			2023 (003143)	13-5465-0-0000-3700-4700-000-000-0000				904.17				
Check #	40342155						Check Date	05/24/23	PO#	PO23-00007	Register #	000064
	2022/23	05/08/23	REQ23-00007	13-5310/5320-3700-4700	7006613	05/18/23	Paid	Printed	672.24	672.24		
			2023 (003143)	13-5465-0-0000-3700-4700-000-000-0000								
Check #	40342155						Check Date	05/24/23	PO#	PO23-00007	Register #	000064
	2022/23	05/08/23	REQ23-00007	13-5310/5320-3700-4700	7006622	05/18/23	Paid	Printed	1,392.65	1,392.65		

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE



ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000950 (continued)										Bank Account COUNTY - County Bank Account	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor		PROPACIFIC FRESH (000763/1)			(continued)		(continued)				
2022/23	05/08/23	REQ23-00007	13-5310/5320-3700-4700	7006622 (continued)	05/18/23	Paid	Printed	(continued)			
		2023 (003140)	13-5460-0-0000-3700-4700-000-049-00000					300.35			
		2023 (003143)	13-5465-0-0000-3700-4700-000-000-00000					1,092.30			
Check #	40342155					Check Date	05/24/23	PO#	PO23-00007	Register #	000064
<b>Total Invoice Amount</b>								<b>3,111.92</b>			
AP Vendor		RAINBOW WALKER (002120/1) 665 HUMBOLDT AVE CHICO, CA 95928									
F	2022/23	04/28/23	REQ23-00082	6266-5890 PBIS TRAININGS SEE NOTES	214	05/18/23	Paid	Printed	1,200.00		1,200.00
		2023 (002762)	01-6266-0-1110-1000-5890-800-000-00000								
Check #	40342156					Check Date	05/24/23	PO#	PO23-00082	Register #	000064
<b>Total Invoice Amount</b>								<b>1,200.00</b>			
AP Vendor		SCHOOL SERVICES OF CALIF INC (000137/1) PO BOX 516613 LOS ANGELES, CA 90051-0599									
	2022/23	02/01/23	REQ23-00026	1110-1000-5890 2022-23 ANNUAL CONTRACT FEES	MAY 2023	05/18/23	Paid	Printed	355.00		355.00
		2023 (000292)	01-0000-0-1110-1000-5890-000-000-00000								
Check #	40342157					Check Date	05/24/23	PO#	PO23-00026	Register #	000064
F	2022/23	04/30/23	R23-00138	7300-5200 JT TO CONF 4/18/23	W129399-IN	05/18/23	Paid	Printed	315.00		315.00
		2023 (000177)	01-0000-0-0000-7300-5200-000-000-00000								
Check #	40342157					Check Date	05/24/23	PO#	PO23-00475	Register #	000064
<b>Total Invoice Amount</b>								<b>670.00</b>			
Direct Vendor		UPS (002190/1) PO BOX 650116 DALLAS, TX 75265-0116									
	2022/23	04/29/23		5990	CA0498173	05/18/23	Paid	Printed	35.21		35.21
		2023 (000122)	01-0000-0-0000-2700-5990-000-000-00000								
Check #	40342158					Check Date	05/24/23	PO#		Register #	000064
<b>Total Invoice Amount</b>								<b>35.21</b>			

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

**Approval Batch 000950 (continued)** **Bank Account COUNTY - County Bank Account**

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor			WASTE MANAGEMENT (000377/1) BOX 541065 LOS ANGELES, CA 90054-1065								
2022/23	05/01/23	REQ23-00002	8100-5590-000/100/ 300/800 GARBAGE SERVICE	MAY 23 40236285003	05/18/23	Paid	Printed	1,688.69		1,688.69	
		2023 (000186)	01-0000-0-0000-8100-5590-000-000-00000					675.48			
		2023 (000187)	01-0000-0-0000-8100-5590-100-000-00000					1,013.21			
Check #	40342159					Check Date	05/24/23	PO#	PO23-00002	Register #	000064
2022/23	05/01/23	REQ23-00002	8100-5590-000/100/ 300/800 GARBAGE SERVICE	MAY 23 40238215004	05/18/23	Paid	Printed	718.72		718.72	
		2023 (000189)	01-0000-0-0000-8100-5590-800-000-00000								
Check #	40342159					Check Date	05/24/23	PO#	PO23-00002	Register #	000064
2022/23	05/01/23	REQ23-00002	8100-5590-000/100/ 300/800 GARBAGE SERVICE	MAY 23 40238285009	05/18/23	Paid	Printed	667.78		667.78	
		2023 (000189)	01-0000-0-0000-8100-5590-800-000-00000								
Check #	40342159					Check Date	05/24/23	PO#	PO23-00002	Register #	000064
2022/23	05/01/23	REQ23-00002	8100-5590-000/100/ 300/800 GARBAGE SERVICE	MAY 23 40238905009	05/18/23	Paid	Printed	309.69		309.69	
		2023 (000188)	01-0000-0-0000-8100-5590-300-000-00000								
Check #	40342159					Check Date	05/24/23	PO#	PO23-00002	Register #	000064
<b>Total Invoice Amount</b>								<b>3,384.88</b>			
AP Vendor			WEST COAST PAPER (000743/1) 4041 EASTSIDE ROAD REDDING, CA 96001								
2022/23	03/06/23	REQ23-00029	8100-4300 PAPER GOODS MAINT	13136845	05/18/23	Paid	Printed	246.60		246.60	
		2023 (002264)	01-0000-0-0000-8100-4300-000-000-00000								
Check #	40342160					Check Date	05/24/23	PO#	PO23-00029	Register #	000064
<b>Total Invoice Amount</b>								<b>246.60</b>			

Approval Batch 000951							Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor		BELLS OF STEEL USA INC ACCOUNTS RECEIVABLE (002177/1) 5925 W 71st STREET INDIANAPOLIS, IN 46278									
F	2022/23	04/03/23	R23-00183	4300-100-100 HS WEIGHT ROOM PROJ	109735	05/18/23	Paid	Printed	24,579.86	24,579.86	
Check #		2023 (002774) 01-0000-0-1110-1000-4300-100-100-00000				Check Date 05/24/23		PO# PO23-00552		Register # 000064	
								<b>Total Invoice Amount</b>	<b>24,579.86</b>		

Approval Batch 000952										Bank Account COUNTY - County Bank Account	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Employee GODINEZ, BLANCA (000412) 2470 ENGLAND STREET CHICO, CA 95928											
2022/23	03/02/23		5200-800 BGODINEZ LUNCH	MCAP LUNCH	05/18/23	Paid	Printed	14.94		14.94	
2023 (003169) 01-9813-0-1110-1000-5200-800-000-00000											
Check #	40342148					Check Date	05/24/23	PO#	Register # 000064		
<b>Total Invoice Amount</b>								<b>14.94</b>			
Direct Employee WHITTAKER, SHELLEY L (000594) 4 PICUAL CT. CHICO, CA 95928											
2022/23	03/02/23		5200-800 S WHITTAKER	MILEGE LUNCH MCAP	05/18/23	Paid	Printed	29.84		29.84	
2023 (003169) 01-9813-0-1110-1000-5200-800-000-00000											
Check #	40342161					Check Date	05/24/23	PO#	Register # 000064		
<b>Total Invoice Amount</b>								<b>29.84</b>			

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000965							Bank Account COUNTY - County Bank Account			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor		CALIFORNIA'S VALUED TRUST H/W (000008/2) ATTN: FINANCE DEPARTMENT P.O. BOX 26300 FRESNO, CA 93729-6300								
2022/23	05/18/23	REQ23-00044	9571 STAFF H & W INSURANCE	JUNE 2023	05/23/23	Paid	Printed	101,560.97		101,560.97
Check #	2023 (002068) 01-40342168		- - - -9571-	- - -			Check Date 05/25/23	PO# PO23-00044	Register # 000065	
<b>Total Invoice Amount</b>								<b>101,560.97</b>		
AP Vendor		DANNIS WOLIVER KELLEY (002047/2) 2087 ADDISON STREET 2ND FLOOR BERKELEY, CA 94704								
2022/23	05/17/23	REQ23-00023	7110-5815 & FD 21 LEGAL FEES	APRIL 2023	05/23/23	Paid	Printed	924.00		924.00
Check #	2023 (000144) 01-40342169		0000-0-0000-7110-5815-000-00000				Check Date 05/25/23	PO# PO23-00023	Register # 000065	
<b>Total Invoice Amount</b>								<b>924.00</b>		
AP Vendor		LESLIE ANDERSON-MILLS (000522/1) 960 RACHEL CT. SAN LUIS OBISPO, CA 93401								
2022/23	05/18/23	REQ23-00033	1110-1000-3701 L ANDERSON H&W PAYOUT	JUNE 2023	05/23/23	Paid	Printed	791.67		791.67
Check #	2023 (000238) 01-40342170		0000-0-1110-1000-3701-000-000-00000				Check Date 05/25/23	PO# PO23-00033	Register # 000065	
<b>Total Invoice Amount</b>								<b>791.67</b>		
AP Vendor		STANDARD (000584/1) P.O. BOX 4664 PORTLAND, OR 97208-4664								
2022/23	05/22/23	REQ23-00008	9571- STANDARD EE INS	MAY 2023	05/23/23	Paid	Printed	366.24		366.24
Check #	2023 (002068) 01-40342171		- - - -9571-	- - -			Check Date 05/25/23	PO# PO23-00008	Register # 000065	
<b>Total Invoice Amount</b>								<b>366.24</b>		

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000983							Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor		ADA SPORTS AND ROCKETS LLC (002188/1) 2925 CHRYSLER ROAD KANSAS CITY, KS 66115									
F	2022/23	05/17/23	R23-00226	4300-100-100 P GARCIA	K7479	06/01/23	Paid	Printed	452.00	30.45	482.45
Check #		2023 (002774) 01-0000-0-1110-1000-4300-100-100-00000						482.45			
Check #		40342666				Check Date 06/07/23		PO# PO23-00571		Register # 000066	
<b>Total Invoice Amount</b>								<b>452.00</b>			
AP Vendor		ALHAMBRA & SIERRA SPRINGS (000010/1) BOX 660579 DALLAS, TX 75266-0579									
	2022/23	05/27/23	REQ23-00006	1110-1000-4300-000 /100/300/800 & ADULT ED	MAY 9858589	06/01/23	Paid	Printed	279.00		279.00
Check #		2023 (002264) 01-0000-0-0000-8100-4300-000-000-00000						37.00			
Check #		2023 (000240) 01-0000-0-1110-1000-4300-000-000-00000						45.20			
Check #		2023 (000243) 01-0000-0-1110-1000-4300-100-000-00000						67.80			
Check #		2023 (000257) 01-0000-0-1110-1000-4300-800-000-00000						117.00			
Check #		2023 (001279) 11-6391-0-4110-1000-4300-000-000-00000						12.00			
Check #		40342667				Check Date 06/07/23		PO# PO23-00006		Register # 000066	
<b>Total Invoice Amount</b>								<b>279.00</b>			
AP Vendor		AT&T (001075/1) P.O. BOX 9011 ACCT#C602224524777 CAROL STREAM, IL 60197-9011									
	2022/23	05/12/23	REQ23-00003	8100-5590 MONTHLY PHONE SERVICE	MAY HS 19944805	06/01/23	Paid	Printed	113.46		113.46
Check #		2023 (000186) 01-0000-0-0000-8100-5590-000-000-00000						45.38			
Check #		2023 (000187) 01-0000-0-0000-8100-5590-100-000-00000						68.08			
Check #		40342668				Check Date 06/07/23		PO# PO23-00003		Register # 000066	
	2022/23	05/28/23	REQ23-00003	8100-5590 MONTHLY PHONE SERVICE	MAY SUP 20001263	06/01/23	Paid	Printed	34.48		34.48
Check #		2023 (000186) 01-0000-0-0000-8100-5590-000-000-00000						34.48			
Check #		40342668				Check Date 06/07/23		PO# PO23-00003		Register # 000066	
<b>Total Invoice Amount</b>								<b>147.94</b>			

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000983 (continued)							Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor		BOB'S PLUMBING CO (000446/1) 1116 ORCHARD WAY CHICO, CA 95928									
F	2022/23	05/16/23	REQ23-00293	BACKFLOW VALVE REPAIRS	BACKFLO CERT 2023	06/01/23	Paid	Printed	270.00	270.00	
Check #		2023 (000192) 01-0000-0-0000-8100-5630-800-000-00000		40342669		Check Date 06/07/23		PO# PO23-00332		Register # 000066	
<b>Total Invoice Amount</b>								<b>270.00</b>			
AP Vendor		BOYS & GIRLS CLUB OF THE NORTH VALLEY (001296/1) 601 WALL STREET CHICO, CA 95928									
F	2022/23	05/30/23	REQ23-00346	2600-5890-800 2ND SEM 22-23 TK-LUNCH SUPPORT AT ELEM	TKLUNCH	06/02/23	Paid	Printed	9,081.84	9,081.84	
Check #		2023 (002621) 01-0000-0-1110-1000-5890-800-800-00000		2023 (002117) 01-2600-0-1110-1000-5890-800-000-00000		40342670		2,486.59 6,595.25		Check Date 06/07/23 PO# PO23-00588 Register # 000066	
<b>Total Invoice Amount</b>								<b>9,081.84</b>			
Direct Vendor		BSN SPORTS COM (000896/1) PO BOX 841393 DALLAS, TX 75284-1393									
	2022/23	07/28/22		HELMET CREDITS 22-372	712053684	06/01/23	Paid	Printed	2,074.57-	2,074.57-	
Check #		2023 (000244) 01-0000-0-1110-1000-4300-100-006-00000		40342671		Check Date 06/07/23		PO#		Register # 000066	
F	2022/23	04/10/23	R23-00133	01-0801-0-4300-000 -507 BANNERS AND FLAGS	921294444	06/01/23	Paid	Printed	1,096.59	1,096.59	
Check #		2023 (000508) 01-0801-0-1110-1000-4300-000-507-00000		40342671		Check Date 06/07/23		PO# PO23-00470		Register # 000066	
F	2022/23	05/08/23	R23-00100	01-1110-1000-4300-100-006 GST GAME FOOTBALLS	921597907	06/01/23	Paid	Printed	1,519.26	1,519.26	
Check #		2023 (000244) 01-0000-0-1110-1000-4300-100-006-00000		40342671		Check Date 06/07/23		PO# PO23-00426		Register # 000066	

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000983 (continued)							Bank Account COUNTY - County Bank Account					
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount		
AP Vendor		BSN SPORTS COM (000896/1)			(continued)		(continued)					
F	2022/23	05/25/23	R23-00209	2600-1110-1000-430	9686001	06/01/23	Paid	Printed	3,582.56	3,582.56		
			0-100 HHS SUMMER CAMP FOOTBALL									
			2023 (003120) 01- 2600- 0- 1110- 1000- 4300- 100- 000- 00000									
Check #	40342671						Check Date	06/07/23	PO#	PO23-00547	Register #	000066
<b>Total Invoice Amount</b>								<b>4,123.84</b>				
AP Vendor		BUDGET BLINDS (001310/1) 2525 DOMINIC DRIVE SUITE C CHICO, CA 95928										
F	2022/23	05/21/23	R23-00242	8100-4300 HS	30858	06/01/23	Paid	Printed	876.15	876.15		
			ROOM 20 CODE RED BLINDS									
			2023 (000190) 01- 0000- 0- 0000- 8100- 5630- 000- 000- 00000									
Check #	40342672						Check Date	06/07/23	PO#	PO23-00582	Register #	000066
<b>Total Invoice Amount</b>								<b>876.15</b>				
AP Vendor		CALIFORNIA AG TEACHERS ASSOCIATION (000045/1) CATA BOX 186 GALT, CA 95632-0186										
	2022/23	04/12/23	R23-00196	01-6387-5200 CATA	2189	06/01/23	Paid	Printed	435.00	435.00		
			CONF REG/BANQUET									
			2023 (001879) 01- 6387- 0- 3800- 1000- 5200- 100- 000- 00000									
Check #	40342673						Check Date	06/07/23	PO#	PO23-00538	Register #	000066
F	2022/23	04/12/23	R23-00196	01-6387-5200 CATA	2190	06/01/23	Paid	Printed	435.00	435.00		
			CONF REG/BANQUET									
			2023 (001879) 01- 6387- 0- 3800- 1000- 5200- 100- 000- 00000									
Check #	40342673						Check Date	06/07/23	PO#	PO23-00538	Register #	000066
<b>Total Invoice Amount</b>								<b>870.00</b>				
AP Vendor		CAMWOOD BATS (002192/1) 2402 DELLWOOD ROAD WAYNESVILLE, NC 28786										

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE



ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000983 (continued)							Bank Account COUNTY - County Bank Account					
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount		
AP Vendor		CAMWOOD BATS (002192/1) (continued)										
F	2022/23	05/31/23	R23-00233	2600-4300-100-701 Baseball Camp 2023	TEAM PACKAGE	06/01/23	Paid	Printed	464.66	464.66		
Check #	2023 (003173)		01- 2600- 0- 1110- 1000- 4300- 100- 701- 00000			40342674	Check Date	06/07/23	PO#	PO23-00587	Register #	000066
<b>Total Invoice Amount</b>									<b>464.66</b>			
AP Vendor		CLAUDIA RODRIGUEZ-MOJICA PhD (000642/1) 857 HARVARD BEND WOODLAND, CA 95695										
F	2022/23	05/18/23	REQ23-00305	7812-5890-800 WSHOP, COACH, OBSERVE PROF DEV	23-344	06/01/23	Paid	Printed	13,000.00	13,000.00		
Check #	2023 (002711)		01- 7812- 0- 1110- 1000- 5890- 800- 000- 00000			40342675	Check Date	06/07/23	PO#	PO23-00344	Register #	000066
<b>Total Invoice Amount</b>									<b>13,000.00</b>			
AP Vendor		COLLEGE BOARD (001442/1) PO BOX 30171 NEW YORK, NY 10087-0171										
F	2022/23	05/18/23	R23-00241	4127-5890-100 AP EXAM FEES	A241086391	06/01/23	Paid	Printed	2,091.00	2,091.00		
Check #	2023 (000842)		01- 4127- 0- 1110- 1000- 5890- 100- 000- 00000			40342676	Check Date	06/07/23	PO#	PO23-00581	Register #	000066
<b>Total Invoice Amount</b>									<b>2,091.00</b>			
AP Vendor		CONTINENTAL ATHLETIC SUPPLY (001488/1) 1050 HAZEL STREET GRIDLEY, CA 95948										
F	2022/23	05/10/23	R23-00171	4300-100-006 HELMETS AND PADS	0111199-IN	06/01/23	Paid	Printed	9,143.00	9,143.00		
Check #	2023 (000244)		01- 0000- 0- 1110- 1000- 4300- 100- 006- 00000			40342677	Check Date	06/07/23	PO#	PO23-00510	Register #	000066
<b>Total Invoice Amount</b>									<b>9,143.00</b>			
AP Vendor		CORNING LUMBER (002121/1) 1314 6STH STREET CORNING, CA 96021										

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000983 (continued)							Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor		CORNING LUMBER (002121/1)			(continued)						
F	2022/23	05/09/23	REQ23-00094	6387-4300-100	2305-336537	06/01/23	Paid	Printed	23.57	23.57	
				CTEIG FOR AG SUPPLIES							
		2023 (000919)	01- 6387- 0- 3800- 1000- 4300- 100- 000- 00000								
Check #	40342678					Check Date	06/07/23	PO#	PO23-00094	Register #	000066
<b>Total Invoice Amount</b>								<b>23.57</b>			
AP Vendor		DANIELSON CO (000764/1) 435 SOUTHGATE CT CHICO, CA 95928									
	2022/23	05/15/23	REQ23-00025	13-5310-3700-4300/4700	304325	06/01/23	Paid	Printed	2,846.46	2,846.46	
		2023 (003139)	13- 5460- 0- 0000- 3700- 4300- 000- 049- 00000				61.07				
		2023 (003140)	13- 5460- 0- 0000- 3700- 4700- 000- 049- 00000				372.67				
		2023 (003142)	13- 5465- 0- 0000- 3700- 4300- 000- 000- 00000				451.95				
		2023 (003143)	13- 5465- 0- 0000- 3700- 4700- 000- 000- 00000				1,952.77				
		2023 (003144)	13- 5465- 0- 0000- 3700- 5890- 000- 000- 00000				8.00				
Check #	40342679					Check Date	06/07/23	PO#	PO23-00025	Register #	000066
	2022/23	05/22/23	REQ23-00025	13-5310-3700-4300/4700	304822	06/01/23	Paid	Printed	3,722.95	3,722.95	
		2023 (003139)	13- 5460- 0- 0000- 3700- 4300- 000- 049- 00000				61.07				
		2023 (003140)	13- 5460- 0- 0000- 3700- 4700- 000- 049- 00000				390.13				
		2023 (003142)	13- 5465- 0- 0000- 3700- 4300- 000- 000- 00000				213.50				
		2023 (003143)	13- 5465- 0- 0000- 3700- 4700- 000- 000- 00000				3,058.25				
Check #	40342679					Check Date	06/07/23	PO#	PO23-00025	Register #	000066
	2022/23	05/22/23	REQ23-00025	13-5310-3700-4300/4700	304840	06/01/23	Paid	Printed	2,758.12	2,758.12	
		2023 (003142)	13- 5465- 0- 0000- 3700- 4300- 000- 000- 00000				363.68				
		2023 (003143)	13- 5465- 0- 0000- 3700- 4700- 000- 000- 00000				2,394.44				
Check #	40342679					Check Date	06/07/23	PO#	PO23-00025	Register #	000066
<b>Total Invoice Amount</b>								<b>9,327.53</b>			
AP Vendor		DELL MARKETING (000424/1) PO BOX 910916 PASADENA, CA 91110-0916									
F	2022/23	05/10/23	R23-00208	9812-4400-100 & 4127-4400-100 M	10670948493	06/01/23	Paid	Printed	5,468.40	5,468.40	
				HANSEN CLASSROOM							

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000983 (continued)							Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor		DELL MARKETING (000424/1) (continued)									
F	2022/23	05/10/23	R23-00208	9812-4400-100 & 4127-4400-100 M HANSEN CLASSROOM	10670948493 (continued)	06/01/23	Paid	Printed	(continued)		
		2023 (003118)	01- 4127- 0- 1110- 1000- 4400- 100- 000- 00000					1,371.45			
		2023 (001193)	01- 9812- 0- 1110- 1000- 4400- 100- 000- 00000					4,096.95			
Check #	40342680					Check Date	06/07/23	PO#	PO23-00548	Register #	000066
F	2022/23	05/10/23	R23-00210	01-1400-4400-800 J FIRTH CLASSROOM SMARTBOARD	10670948506	06/01/23	Paid	Printed	4,603.77	4,603.77	
		2023 (003119)	01- 1400- 0- 1110- 1000- 4400- 800- 000- 00000								
Check #	40342680					Check Date	06/07/23	PO#	PO23-00550	Register #	000066
<b>Total Invoice Amount</b>								<b>10,072.17</b>			
AP Vendor		FERGUSON ENTERPRISES LLC FERGUSON #686 PLUMBING (001381/1) PO BOX 740827 LOS ANGELES, CA 90074-0827									
	2022/23	04/13/23	R23-00199	8150 8100-5630 OPEN FOR PLUMBING REPAIRS	0532563-1	06/01/23	Paid	Printed	49.31	49.31	
		2023 (001147)	01- 8150- 0- 0000- 8100- 5630- 000- 000- 00000								
Check #	40342681					Check Date	06/07/23	PO#	PO23-00543	Register #	000066
	2022/23	05/17/23	R23-00199	8150 8100-5630 OPEN FOR PLUMBING REPAIRS	0601147	06/01/23	Paid	Printed	44.06	44.06	
		2023 (001147)	01- 8150- 0- 0000- 8100- 5630- 000- 000- 00000								
Check #	40342681					Check Date	06/07/23	PO#	PO23-00543	Register #	000066
<b>Total Invoice Amount</b>								<b>93.37</b>			
AP Vendor		GRAINGER (000162/1) DEPT 828289678 ACCT #828289678 PALATINE, IL 60038-0001									
	2022/23	05/03/23	REQ23-00009	8100-4300 MAINT SUPPLIES	9695354648	06/01/23	Paid	Printed	411.84	411.84	
		2023 (002264)	01- 0000- 0- 0000- 8100- 4300- 000- 000- 00000								
Check #	40342682					Check Date	06/07/23	PO#	PO23-00009	Register #	000066

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000983 (continued)							Bank Account COUNTY - County Bank Account			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount

Total Invoice Amount 411.84

AP Vendor	HAMILTON CITY COMMUNITY SVC (000113/1) P O BOX 116 HAMILTON CITY, CA 95951									
-----------	--	--	--	--	--	--	--	--	--	--

F	2022/23	05/02/23	REQ23-00014	8100-5590 SEWER-WATER QRTLTY FEES	MAY-JUNE 277 CAPAY	06/02/23	Paid	Printed	2,384.70		2,384.70
Check #	2023 (000189)	40342683	01-0000-0-0000-8100-5590-800-000-00000				Check Date 06/07/23	PO# PO23-00014	Register # 000066		
F	2022/23	05/02/23	REQ23-00014	8100-5590 SEWER-WATER QRTLTY FEES	MAY-JUNE 290 6TH	06/02/23	Paid	Printed	79.49		79.49
Check #	2023 (000188)	40342683	01-0000-0-0000-8100-5590-300-000-00000				Check Date 06/07/23	PO# PO23-00014	Register # 000066		
F	2022/23	05/02/23	REQ23-00014	8100-5590 SEWER-WATER QRTLTY FEES	MAY-JUNE 300 6TH	06/02/23	Paid	Printed	79.49		79.49
Check #	2023 (000186)	40342683	01-0000-0-0000-8100-5590-000-000-00000				Check Date 06/07/23	PO# PO23-00014	Register # 000066		
	2022/23	05/02/23	REQ23-00014	8100-5590 SEWER-WATER QRTLTY FEES	MAY-JUNE 535 SACRAME	06/01/23	Paid	Printed	79.49		79.49
Check #	2023 (001310)	40342683	11-6391-0-4110-8100-5590-000-000-00000				Check Date 06/07/23	PO# PO23-00014	Register # 000066		
	2022/23	05/02/23	REQ23-00014	8100-5590 SEWER-WATER QRTLTY FEES	MAY-JUNE 620 CR 203	06/01/23	Paid	Printed	1,669.29		1,669.29
Check #	2023 (000186)	40342683	01-0000-0-0000-8100-5590-000-000-00000				667.72				
	2023 (000187)	40342683	01-0000-0-0000-8100-5590-100-000-00000				1,001.57				
Check #	2023 (000186)	40342683	01-0000-0-0000-8100-5590-100-000-00000				Check Date 06/07/23	PO# PO23-00014	Register # 000066		
									<b>Total Invoice Amount</b>		<b>4,292.46</b>

AP Vendor	HILLYARD INC (000072/1) BOX 801400 KANSAS CITY, MO 64180-1400									
-----------	---	--	--	--	--	--	--	--	--	--

	2022/23	05/17/23	REQ23-00012	8100-4300 MAINT DEPT SUPPLIES	605120850	06/01/23	Paid	Printed	1,223.48		1,223.48
			2023 (002264)	01-0000-0-0000-8100-4300-000-000-00000							

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000983 (continued)							Bank Account COUNTY - County Bank Account			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor		HILLYARD INC (000072/1) (continued)								
Check #	40342684					Check Date	06/07/23	PO# PO23-00012	Register #	000066
2022/23	05/24/23	REQ23-00012	8100-4300 MAINT DEPT SUPPLIES	605128349	06/01/23	Paid	Printed	497.88		497.88
		2023 (002264) 01-0000-0-0000-8100-4300-000-000-00000								
Check #	40342684					Check Date	06/07/23	PO# PO23-00012	Register #	000066
<b>Total Invoice Amount</b>								<b>1,721.36</b>		
AP Vendor		HUNT & SONS INC (000801/1) PO BOX 277670 SACRAMENTO, CA 95827-7670								
2022/23	05/09/23	REQ23-00042	3600.4392 DIESEL FUEL	83991	06/01/23	Paid	Printed	2,494.93		2,494.93
		2023 (000132) 01-0000-0-0000-3600-4392-000-000-00000								
Check #	40342685					Check Date	06/07/23	PO# PO23-00042	Register #	000066
<b>Total Invoice Amount</b>								<b>2,494.93</b>		
AP Vendor		MISSION UNIFORM & LINEN (000592/1) 1340 WEST 7TH STREET CHICO, CA 95928-4907								
2022/23	05/11/23	REQ23-00005	13-5310-3700-5890 CAFE LINEN	519274728	06/02/23	Paid	Printed	85.93		85.93
		2023 (001390) 13-5310-0-0000-3700-5890-000-000-00000								
Check #	40342686					Check Date	06/07/23	PO# PO23-00005	Register #	000066
2022/23	05/11/23	REQ23-00005	13-5310-3700-5890 CAFE LINEN	519274729	06/02/23	Paid	Printed	106.73		106.73
		2023 (001390) 13-5310-0-0000-3700-5890-000-000-00000								
Check #	40342686					Check Date	06/07/23	PO# PO23-00005	Register #	000066
2022/23	05/25/23	REQ23-00005	13-5310-3700-5890 CAFE LINEN	519363501	06/02/23	Paid	Printed	96.33		96.33
		2023 (001390) 13-5310-0-0000-3700-5890-000-000-00000								
Check #	40342686					Check Date	06/07/23	PO# PO23-00005	Register #	000066
2022/23	05/25/23	REQ23-00005	13-5310-3700-5890 CAFE LINEN	519363502	06/02/23	Paid	Printed	120.33		120.33
		2023 (001390) 13-5310-0-0000-3700-5890-000-000-00000								
Check #	40342686					Check Date	06/07/23	PO# PO23-00005	Register #	000066
<b>Total Invoice Amount</b>								<b>409.32</b>		

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000983 (continued)						Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor		MJB WELDING SUPPLY (000524/1) P O BOX 2166 CHICO, CA 95927								
2022/23	07/31/22	REQ23-00091	0350-5890-053	01395549	06/02/23	Paid	Printed	12.40		12.40
Check #	2023 (000493)	01- 0350- 0- 6000- 1000- 5890- 100- 053- 00000	40342687			Check Date 06/07/23	PO# PO23-00091	Register # 000066		
2022/23	12/31/22	REQ23-00091	0350-5890-053	01414095	06/02/23	Paid	Printed	12.40		12.40
Check #	2023 (000493)	01- 0350- 0- 6000- 1000- 5890- 100- 053- 00000	40342687			Check Date 06/07/23	PO# PO23-00091	Register # 000066		
2022/23	01/31/23	REQ23-00091	0350-5890-053	01418005	06/02/23	Paid	Printed	12.40		12.40
Check #	2023 (000493)	01- 0350- 0- 6000- 1000- 5890- 100- 053- 00000	40342687			Check Date 06/07/23	PO# PO23-00091	Register # 000066		
2022/23	02/14/23	REQ23-00091	0350-4300-051	01420096	06/02/23	Paid	Printed	7.02		7.02
Check #	2023 (002406)	01- 0350- 0- 3800- 1000- 4300- 100- 051- 00000	40342687			Check Date 06/07/23	PO# PO23-00091	Register # 000066		
2022/23	02/28/23	REQ23-00091	0350-5890-053	01422048	06/02/23	Paid	Printed	11.20		11.20
Check #	2023 (000493)	01- 0350- 0- 6000- 1000- 5890- 100- 053- 00000	40342687			Check Date 06/07/23	PO# PO23-00091	Register # 000066		
2022/23	03/10/23	REQ23-00091	0350-4300-051	01423684	06/02/23	Paid	Printed	662.63		662.63
Check #	2023 (002406)	01- 0350- 0- 3800- 1000- 4300- 100- 051- 00000	40342687			Check Date 06/07/23	PO# PO23-00091	Register # 000066		
2022/23	03/31/23	REQ23-00091	0350-5890-053	01426469	06/02/23	Paid	Printed	12.40		12.40
Check #	2023 (000493)	01- 0350- 0- 6000- 1000- 5890- 100- 053- 00000	40342687			Check Date 06/07/23	PO# PO23-00091	Register # 000066		
2022/23	05/05/23	REQ23-00091	0350-4300-051 AG WELDING	01431430	06/02/23	Paid	Printed	116.95		116.95
Check #	2023 (002406)	01- 0350- 0- 3800- 1000- 4300- 100- 051- 00000	40342687			Check Date 06/07/23	PO# PO23-00091	Register # 000066		
2022/23	05/09/22	REQ23-00091	0350-4300-051	40330554	06/02/23	Paid	Printed	107.81-		107.81-
Check #	2023 (000489)	01- 0350- 0- 6000- 1000- 4300- 100- 053- 00000	40342687			Check Date 06/07/23	PO# PO23-00091	Register # 000066		
<b>Total Invoice Amount</b>								<b>739.59</b>		

AP Vendor	NAPA AUTO PARTS (000012/1) 402 WALKER ST ORLAND, CA 95963									
-----------	---	--	--	--	--	--	--	--	--	--

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000983 (continued)							Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor		NAPA AUTO PARTS (000012/1)			(continued)						
2022/23	05/26/23	REQ23-00018	8100-4300 MAINT DEPT SUPPLIES OPEN	841001	06/02/23	Paid	Printed	138.40		138.40	
Check #	2023 (002264)	01- 0000- 0- 0000- 8100- 4300- 000- 000- 00000			40342688	Check Date	06/07/23	PO#	PO23-00018	Register #	000066
<b>Total Invoice Amount</b>								<b>138.40</b>			
AP Vendor		OFFICE DEPOT INC (000309/1) PO BOX 29248 PHOENIX, AZ 85038-9248									
2022/23	05/10/23	R23-00212	4300-100 K LANGAN toner cartridge	312522244001	06/02/23	Paid	Printed	188.04		188.04	
Check #	2023 (000243)	01- 0000- 0- 1110- 1000- 4300- 100- 000- 00000			40342689	Check Date	06/07/23	PO#	PO23-00561	Register #	000066
2022/23	05/10/23	R23-00214	4300-800 TRUDY BRYAN	312552255001	06/02/23	Paid	Printed	5.21		5.21	
Check #	2023 (000257)	01- 0000- 0- 1110- 1000- 4300- 800- 000- 00000			40342689	Check Date	06/07/23	PO#	PO23-00563	Register #	000066
F	2022/23	05/10/23	R23-00214	4300-800 TRUDY BRYAN	312552602001	06/02/23	Paid	Printed	51.47		51.47
Check #	2023 (000257)	01- 0000- 0- 1110- 1000- 4300- 800- 000- 00000			40342689	Check Date	06/07/23	PO#	PO23-00563	Register #	000066
2022/23	05/10/23	R23-00213	4300-100 SUSAN SONG	312565851001	06/02/23	Paid	Printed	242.23		242.23	
Check #	2023 (000243)	01- 0000- 0- 1110- 1000- 4300- 100- 000- 00000			40342689	Check Date	06/07/23	PO#	PO23-00566	Register #	000066
2022/23	05/10/23	R23-00213	4300-100 SUSAN SONG	312567490001	06/02/23	Paid	Printed	10.71		10.71	
Check #	2023 (000243)	01- 0000- 0- 1110- 1000- 4300- 100- 000- 00000			40342689	Check Date	06/07/23	PO#	PO23-00566	Register #	000066
2022/23	05/10/23	R23-00213	4300-100 SUSAN SONG	312567491001	06/02/23	Paid	Printed	7.28		7.28	
Check #	2023 (000243)	01- 0000- 0- 1110- 1000- 4300- 100- 000- 00000			40342689	Check Date	06/07/23	PO#	PO23-00566	Register #	000066
F	2022/23	05/10/23	R23-00213	4300-100 SUSAN SONG	312567492001	06/02/23	Paid	Printed	12.02		12.02
Check #	2023 (000243)	01- 0000- 0- 1110- 1000- 4300- 100- 000- 00000			40342689	Check Date	06/07/23	PO#	PO23-00566	Register #	000066

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000983 (continued)							Bank Account COUNTY - County Bank Account			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor		OFFICE DEPOT INC (000309/1)			(continued)		(continued)			
Check #	40342689					Check Date	06/07/23	PO# PO23-00566	Register #	000066
2022/23	05/10/23	R23-00213	4300-100 SUSAN SONG	312567494001	06/02/23	Paid	Printed	18.00		18.00
Check #	40342689	2023 (000243)	01-0000-0-1110-1000-4300-100-000-00000			Check Date	06/07/23	PO# PO23-00566	Register #	000066
<b>Total Invoice Amount</b>								<b>534.96</b>		
AP Vendor		ORLAND HARDWARE (000027/1) 820 FIFTH STREET ORLAND, CA 95963								
F	2022/23	04/29/23	REQ23-00204	0350-4300-100-054	529287	06/02/23	Paid	Printed	21.99	21.99
Check #	40342690	2023 (000490)	01-0350-0-6000-1000-4300-100-054-00000			Check Date	06/07/23	PO# PO23-00210	Register #	000066
F	2022/23	05/02/23	REQ23-00092	0350-4300-100-053	529544	06/02/23	Paid	Printed	206.33	206.33
Check #	40342690	2023 (000489)	01-0350-0-6000-1000-4300-100-053-00000			Check Date	06/07/23	PO# PO23-00092	Register #	000066
F	2022/23	05/03/23	REQ23-00204	0350-4300-100-054	529597	06/02/23	Paid	Printed	95.60	95.60
Check #	40342690	2023 (000490)	01-0350-0-6000-1000-4300-100-054-00000			Check Date	06/07/23	PO# PO23-00210	Register #	000066
F	2022/23	05/05/23	REQ23-00204	0350-4300-100-054	529781	06/02/23	Paid	Printed	702.97	702.97
Check #	40342690	2023 (000490)	01-0350-0-6000-1000-4300-100-054-00000			Check Date	06/07/23	PO# PO23-00210	Register #	000066
F	2022/23	05/06/23	R23-00200	3550-3800-4300-100	529835	06/02/23	Paid	Printed	737.00	737.00
Check #	40342690	2023 (000790)	01-3550-0-3800-1000-4300-100-000-00000	FARM/FAIR SUPPLIES		Check Date	06/07/23	PO# PO23-00536	Register #	000066
F	2022/23	05/09/23	REQ23-00095	CTEIG FOR AG SUPPLIES	530169	06/02/23	Paid	Printed	103.05	103.05
Check #	40342690	2023 (000919)	01-6387-0-3800-1000-4300-100-000-00000			Check Date	06/07/23	PO# PO23-00095	Register #	000066
2022/23	05/09/23	REQ23-00017	8100-4300 MAINT DEPT SUPPLIES OPEN	530180	06/02/23	Paid	Printed	63.92		63.92
Check #	40342690	2023 (002264)	01-0000-0-0000-8100-4300-000-000-00000			Check Date	06/07/23	PO# PO23-00017	Register #	000066

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE



ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000983 (continued)							Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor		ORLAND HARDWARE (000027/1)			(continued)		(continued)				
F	2022/23	05/10/23	REQ23-00092	0350-4300-100-053	530203	06/02/23	Paid	Printed	66.85	66.85	
		2023	(000489) 01- 0350- 0- 6000- 1000- 4300- 100- 053- 00000								
	Check #	40342690				Check Date	06/07/23	PO#	PO23-00092	Register #	000066
F	2022/23	05/10/23	REQ23-00095	CTEIG FOR AG SUPPLIES	530270	06/02/23	Paid	Printed	93.79	93.79	
		2023	(000919) 01- 6387- 0- 3800- 1000- 4300- 100- 000- 00000								
	Check #	40342690				Check Date	06/07/23	PO#	PO23-00095	Register #	000066
F	2022/23	05/10/23	REQ23-00092	0350-4300-100-053	530297	06/02/23	Paid	Printed	74.14	74.14	
		2023	(000489) 01- 0350- 0- 6000- 1000- 4300- 100- 053- 00000								
	Check #	40342690				Check Date	06/07/23	PO#	PO23-00092	Register #	000066
F	2022/23	05/11/23	REQ23-00092	0350-4300-100-053	530360	06/02/23	Paid	Printed	46.48	46.48	
		2023	(000489) 01- 0350- 0- 6000- 1000- 4300- 100- 053- 00000								
	Check #	40342690				Check Date	06/07/23	PO#	PO23-00092	Register #	000066
F	2022/23	05/15/23	REQ23-00204	0350-4300-100-054	530638	06/02/23	Paid	Printed	31.26	31.26	
		2023	(000490) 01- 0350- 0- 6000- 1000- 4300- 100- 054- 00000								
	Check #	40342690				Check Date	06/07/23	PO#	PO23-00210	Register #	000066
	2022/23	05/25/23	REQ23-00017	8100-4300 MAINT DEPT SUPPLIES OPEN	531644	06/02/23	Paid	Printed	261.06	261.06	
		2023	(002264) 01- 0000- 0- 0000- 8100- 4300- 000- 000- 00000								
	Check #	40342690				Check Date	06/07/23	PO#	PO23-00017	Register #	000066
	2022/23	05/26/23	REQ23-00017	8100-4300 MAINT DEPT SUPPLIES OPEN	531780	06/02/23	Paid	Printed	82.27	82.27	
		2023	(002264) 01- 0000- 0- 0000- 8100- 4300- 000- 000- 00000								
	Check #	40342690				Check Date	06/07/23	PO#	PO23-00017	Register #	000066
F	2022/23	05/23/23	REQ23-00092	0350-4300-100-053	K31525	06/02/23	Paid	Printed	13.92	13.92	
		2023	(000489) 01- 0350- 0- 6000- 1000- 4300- 100- 053- 00000								
	Check #	40342690				Check Date	06/07/23	PO#	PO23-00092	Register #	000066
<b>Total Invoice Amount</b>								<b>2,600.63</b>			
AP Vendor		PG&E (000084/1) BOX 997300 SACRAMENTO, CA 95899-7300									
	2022/23	05/22/23	REQ23-00016	8100-5590 PG&E MONTHLY BY SITE 100/800	MAY EL 3699672995-4	06/02/23	Paid	Printed	6,246.17	6,246.17	

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000983 (continued)							Bank Account COUNTY - County Bank Account			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
AP Vendor		PG&E (000084/1)		(continued)						
2022/23	05/22/23	REQ23-00016	8100-5590 PG&E MONTHLY BY SITE 100/800	MAY EL 3699672995-4 (continued)	06/02/23	Paid	Printed	(continued)		
Check #	2023 (000189)	40342691	01- 0000- 0- 0000- 8100- 5590- 800- 000- 00000				Check Date 06/07/23	PO# PO23-00016	Register # 000066	
2022/23	05/16/23	REQ23-00016	8100-5590 PG&E MONTHLY BY SITE 100/800	MAY HS 9921774729-6	06/02/23	Paid	Printed	12,069.55		12,069.55
Check #	2023 (000186)	40342691	01- 0000- 0- 0000- 8100- 5590- 000- 000- 00000				4,827.82			
	2023 (000187)		01- 0000- 0- 0000- 8100- 5590- 100- 000- 00000				7,241.73			
Check #							Check Date 06/07/23	PO# PO23-00016	Register # 000066	
<b>Total Invoice Amount</b>								<b>18,315.72</b>		
AP Vendor		PROPACIFIC FRESH (000763/1) CHICO DIVISION PO BOX 1069 DURHAM, CA 95938								
2022/23	05/15/23	REQ23-00007	13-5310/5320-3700- 4700	7008423	06/02/23	Paid	Printed	1,318.45		1,318.45
Check #	2023 (003140)	40342692	13- 5460- 0- 0000- 3700- 4700- 000- 049- 00000				278.70			
	2023 (003143)		13- 5465- 0- 0000- 3700- 4700- 000- 000- 00000				1,039.75			
Check #							Check Date 06/07/23	PO# PO23-00007	Register # 000066	
2022/23	05/22/23	REQ23-00007	13-5310/5320-3700- 4700	7009733	06/02/23	Paid	Printed	925.96		925.96
Check #	2023 (003143)	40342692	13- 5465- 0- 0000- 3700- 4700- 000- 000- 00000				Check Date 06/07/23	PO# PO23-00007	Register # 000066	
2022/23	05/22/23	REQ23-00007	13-5310/5320-3700- 4700	7009757	06/02/23	Paid	Printed	1,526.33		1,526.33
Check #	2023 (003140)	40342692	13- 5460- 0- 0000- 3700- 4700- 000- 049- 00000				402.55			
	2023 (003143)		13- 5465- 0- 0000- 3700- 4700- 000- 000- 00000				1,123.78			
Check #							Check Date 06/07/23	PO# PO23-00007	Register # 000066	
<b>Total Invoice Amount</b>								<b>3,770.74</b>		
AP Vendor		PURELAND SUPPLY (002189/1) 210A GALE LANE KENNETT SQUARE, PA 19348								

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023, Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 000983 (continued)							Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
AP Vendor		PURELAND SUPPLY (002189/1)			(continued)						
2022/23	05/30/23	R23-00230	0801-4300-563	388250	06/02/23	Paid	Printed	131.19	9.51	140.70	
			BERTHA CARTER								
			PROJECTOR BULB								
Check #		2023 (000524)	01-0801-0-1110-1000-4300-000-563-00000			140.70					
40342693				Check Date	06/07/23	PO#	PO23-00573	Register #	000066		
<b>Total Invoice Amount</b>								<b>131.19</b>			
AP Vendor		QUILL CORPORATION (000134/1)									
		PO BOX 37600									
		PHILADELPHIA, PA 19101-0600									
2022/23	05/18/23	REQ23-00120	HS/DIST SUPPLIES	32584167	06/02/23	Paid	Printed	434.52		434.52	
		2023 (000176)	01-0000-0-0000-7300-4300-000-000-00000								
		2023 (000243)	01-0000-0-1110-1000-4300-100-000-00000								
Check #		40342694			Check Date	06/07/23	PO#	PO23-00120	Register #	000066	
<b>Total Invoice Amount</b>								<b>434.52</b>			
AP Vendor		T-MOBILE (002107/1)									
		PO BOX 742596									
		CINCINNATI, OH 45274-2596									
2022/23	05/13/23	REQ23-00105	APRIL-MAY	APR-MAY 982483686	06/02/23	Paid	Printed	144.76		144.76	
			SERVICES								
Check #		2023 (002116)	01-3213-0-1110-1000-5890-000-000-00000								
40342695				Check Date	06/07/23	PO#	PO23-00105	Register #	000066		
<b>Total Invoice Amount</b>								<b>144.76</b>			
Direct Employee		TOWNE, JOLENE (000687)									
		23325 BLACKBURN AVE									
		CORNING, CA 96021									
2022/23	05/23/23		7300-5200 ESCAPE	3-21-23 MILEAGE	06/02/23	Paid	Printed	56.00		56.00	
			CONF								
Check #		2023 (000177)	01-0000-0-0000-7300-5200-000-000-00000								
40342696				Check Date	06/07/23	PO#		Register #	000066		
<b>Total Invoice Amount</b>								<b>56.00</b>			
Direct Employee		VOGELESANG, MARGRIT N (000380)									
		2383 ENGLAND STREET									
		CHICO, CA 95928									

Approval Batch 000983 (continued)						Bank Account COUNTY - County Bank Account				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Employee		VOGELESANG, MARGRIT N (000380)			(continued)					
2022/23	05/18/23		12-6105-4300	REIMB PRESC	06/02/23	Paid	Printed	67.55		67.55
			REIMB PRESCH	SUPPLIES						
			SUPPLIES							
		2023 (001349)	12- 6105- 0- 1110- 1000- 4300- 000- 000- 00000							
Check #	40342697					Check Date 06/07/23	PO#		Register # 000066	
<b>Total Invoice Amount</b>								<b>67.55</b>		

AP Vendor		WEST COAST PAPER (000743/1) 4041 EASTSIDE ROAD REDDING, CA 96001								
2022/23	05/17/23	REQ23-00029	8100-4300 PAPER	13230429	06/02/23	Paid	Printed	170.29		170.29
			GOODS MAINT							
		2023 (002264)	01- 0000- 0- 0000- 8100- 4300- 000- 000- 00000							
Check #	40342698					Check Date 06/07/23	PO# PO23-00029		Register # 000066	
<b>Total Invoice Amount</b>								<b>170.29</b>		

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	248,233.69	5,427,719.33	5,179,485.64
11	1,599.91	194,992.56	193,392.65
12	67.55	20,409.08	20,341.53
13	29,721.83	69,230.46	39,508.63
<b>Total</b>	<b>279,622.98</b>		

Number of Payments	166	
Number of Checks	62	\$233,738.22
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$279,571.42	
Total Unpaid Sales Tax	\$51.56	
Total Expense Amount	\$279,622.98	
<hr/>		
CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	12	
\$100 - \$499	18	
\$500 - \$999	8	
\$1,000 - \$4,999	15	
\$5,000 - \$9,999	4	
\$10,000 - \$14,999	3	
\$15,000 - \$99,999	3	
\$100,000 - \$199,999	1	
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		
<hr/>		
***** ITEMS OF INTEREST *****		
* Number of payments to a different vendor		
! Number of Prepaid payments		
@ Number of Liability payments		
& Number of Employee Also Vendors		
? denotes check name different than payment name		
F denotes Final Payment		

Report Totals - Payment Count 166 Check Count 62 ACH Count 0 vCard Count 0 Total Check/Advice Amount 279,571.42  
 \$279,571.42

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 5/19/2023,  
 Ending Check/Advice Date = 6/13/2023, Page Break by Check/Advice? = N, Zero? = N)

ESCAPE ONLINE

Page 34 of 34