

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

Wednesday, April 24, 2024

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 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/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

_____ Hubert "Wendell" Lower, President

_____ Rod Boone, Clerk

_____ Gabriel Leal

_____ Genaro Reyes

_____ Ray Odom

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. Government Code Section 54957.6, Labor Negotiations. To confer with the District's Labor Negotiator, Superintendent Jeremy Powell regarding HTA and CSEA negotiations.
- c. Conference with labor Negotiator Gov. Code sec. 54957.6, subd. (a). Agency designated representative: Dr. Jeremy Powell; Employee Organization: Hamilton Teachers Association.
- d. Public Employee Performance Evaluation. Government Code section 54957, subdivision (b)(1). Superintendent.

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. ASB President and Student Council President Reports
 - i. Hamilton High School – Hanne Porter
 - ii. Hamilton Elementary School – Dalila Barron-Martinez
- c. District Reports (written)
 - i. Technology Report by Frank James (p. 4)
 - ii. Nutrition Services Report by Erendida Moreno (p. 5)
 - iii. Operations Report by Alan Joksch (p. 6)
- d. Principal and Dean of Student Reports (written)
 - i. Ulises Tellechea, Hamilton Elementary School Principal (p. 7)
 - ii. Maria Reyes, District Dean of Students (handout)
 - iii. Cris Oseguera, Hamilton High School Principal (p. 9)
 - iv. Silvia Robles, Adult School (p. 10)
- e. Chief Business Official Report by Kristen Hamman (written) (p. 11)
- f. Superintendent Report by Jeremy Powell (written) (p. 12)

8.0 PRESENTATIONS:

- a. None

9.0 CORRESPONDENCE:

- a. None

10.0 INFORMATION ITEMS:

- a. HUSD Enrollment History for 6 years (p. 13)
- b. Bond Status: Fund 21 Update (p. 15)
- c. LCAP/Strategic Planning (Handout)

11.0 DISCUSSION ITEMS:

- a. Board Member Participation in End-of-Year Activities:
 - i. Glenn County Educators' Hall of Fame Awards – Monday, May 8th at 6:00 p.m. at Success Square Conference Room in Orland
 - ii. HHS Awards Night – Tuesday, May 29th at 6:00 p.m. pm in the gym
 - iii. HES Promotion – Thursday, June 6th at 7:00 p.m. at the highschool stadium
 - iv. HHS Graduation – Friday, June 7th at 8:00 p.m. at the highschool stadium

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. Selection of HUSD 2023-24 Hall of Fame Inductee (handout)
- b. Review and Select New District Logo (handout)
- c. Authorize Four 10-hour day work weeks for Admin Assistants June through August 2024 (p. 16)
- d. Accept 2022-23 Measure F Bond Building Fund Audit Report (p. 18)
- e. Accept 2022-23 Audit Report (p. 42)
- f. Authorize ELOP Funded Upgrades for the Elementary Outdoor Fitness Exercise Equipment (p. 133)
- g. Authorize Purchase of Convection Oven from NorCal Food Equipment Inc. for High School Cafeteria using KIT Funds (p. 145)

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 March 27, 2024 AND Special Board Meeting on April 15, 2024 (p. 148)
- b. Warrants and Expenditures (p. 155)
- c. Interdistrict Transfers (new only; elementary students reapply annually).
 - i. Out
 - 1. Hamilton Elementary School
 - a. K x 0
 - b. 1st x 0
 - 2. Hamilton High School
 - a. 9TH x 0
 - b. 10TH x 0
 - ii. In
 - 1. Hamilton Elementary School
 - a. K x 0
 - b. 6th x 0
 - 2. Hamilton High School
 - a. 9th x 0
- d. Personnel Actions as Presented:
 - i. New Hires: None
 - ii. Resignations/Retirement/Release:
 - Ivan Barbontin Long Term Substitute Teacher, effective end of day 6/7/2024 (Temporary Release, CA Ed Code 44954) HUSD
 - Sera Alibrio Long Term Substitute Teacher, effective end of day 5/15/2024 (Temporary Release, CA Ed Code 44954) HES
 - Maria Palafox SPED Paraprofessional HHS

15.0 ADJOURNMENT:

Technology Report

Board Meeting on April 24th, 2024

Frank James, Director of Technology

Completed and in Progress Tasks

- Completing Tech tickets and troubleshooting of any technical issues.
- Working on extended warranties and remote access programs extension for all battery backups in each Network Distribution (IDF) building locations.
- Working with admin staff on possibly locating all or most of the lost student Chromebooks.
- We are continuing to work with HUSD Staff regarding Go Guardian updates for additional security and protection for students. This includes reducing inappropriate use of Chromebooks and websites.
- Built a new digital shared form for Chromebook tracking for any daily student borrowed devices.
- Adjusted Virtual Server space to accommodate the HUSD's needs.
- Working on all tech renewals for the upcoming 24-25 school year.
- Working on E-Rate projects and documents for 24-25 School Year.
 - Possible additional WIFI upgrades
 - Equipment maintenance, software and hardware upgrades along with support and protection plans.
 - Ongoing Professional Development Plans for Tech trainings.
- District wide: Setting up new devices for staff and updating tech in classrooms and offices.

NUTRTION SERVICE REPORT
HUSD
ERENDIDA MORENO
BOARD MEETING
APRIL 24, 2024

Meal Service Claims have been submitted for March/2024.

There were 19 days of meal service.

Total district meals served:

- Breakfast: 7,100
- Lunch: 8,728
- Supper: 2,328
- Snack: 774

ADP for the Elementary Site:

- Breakfast: 222
- Lunch: 323
- Supper: 123
- Snack: 41

ADP for High School site:

- Breakfast: 153
- Lunch: 137

Net Claim Reimbursement totals for all programs is \$84,167.14

Compared to February there has been an increase in lunch and supper participation. Breakfast participation declined a little.

Our Walk-in Cooler has been installed during Spring Break. I am presenting a quote for a new Convection Oven for the High School Kitchen. With Board approval this item will be purchased under our '22 KIT Funds.

MOT April 2024

Maintenance:

- Spring break allowed the staff to enjoy a few needed days off with friends and families.
- The new district office door has been installed and wrapped.
- We are working to keep up with weeds and grass as the wet spring is making them grow.
- The baseball and softball fields are being worked on and raised to eliminate the standing water issues that caused many cancelations last season.
- These fields are set up for high school games as well as little league beginning to use the JV field.
- Planning continues for upcoming summer projects, both annual and needed repairs.

Operations:

- The janitorial staff continues to clean as scheduled. We are still covering as needed when someone is pull off to drive an event.
- We have set up and cleaned for special events, including a high school open house and an elementary awards ceremony.
- Elementary restrooms are being kept open later in the day as we are seeing heavy use from spring sports and an increase of children in the after school program.
- We are implementing a few changes in individual cleaning routes as we strive to allow the B&G rooms to be covered by special funding, and allow us to retain the staffing that we have.
- We are beginning our order of cleaning supplies that will be used over the summer.

Transportation:

- April and May always see heavy transportation requests. We are seeing many field trips, campus tours and special events added to the calendar
- We continue to provide regular bus routes to Orland, Capay and Ord Bend.
- We are transporting baseball, softball and track.
- Vans are also being used for these events, as well as elementary soccer and track.
- We have had a few repairs made to the buses, correcting issues caused by normal wear and tear.

HAMILTON ELEMENTARY SCHOOL

Wednesday, April 25, 2024

Submitted by

Ulises Tellechea, Principal

Grade	Percentage	Grade	Percentage
TK	TK –90.71%	5	5 – 97.36%
K	K –96.80%	6	6 – 94.16%
1	1 – 94.96%	7	7 – 96.94%
2	2 – 97.81%	8	8 – 95.71%
3	3 – 95.47%	Enrollment: 405 Updated 04/16/24	
4	4 – 96.67%		

HES staff and students came back from spring break with a bounce in their step and big smiles! The break was needed and now we are ready to begin the home stretch to the end of the year. We came back to a fun filled Monday for everyone: K-2 students went to see 123 Andres at Laxson Auditorium and all of the students received a pair of glasses for the opportunity to see the solar eclipse. On Friday, April 12, we had a school wide awards assembly. Over 300 awards were issued that day (Attendance, Accelerated Reader, GPA, Character). We also recognized Mrs. Alvarez for being selected as an Outstanding Cooperating Teacher by Chico State Education Department. Mrs. Alvarez does a great job of mentoring student teachers! At the assembly, we got to use our new sound system and it worked awesome! To conclude, HES has four athletic teams competing this spring (Boys Soccer, Girls Soccer, Track and Field, and Girls on the Run). It is great to see so many students after school participating in extracurricular activities!

Instructional news:

- CAASPP/State Testing starts on Monday, April 22 and runs through Friday, May 10th.
- The last round of K-5 intervention will continue through May 24th.

Campus News:

- ASB
 - ASB hosted the last dance of the year on Friday, April 12.
 - An Earth Day themed spirit week took place on Monday, April 15-19.
- PBIS and CKH
 - We raffled 9 big ticket items at the last awards assembly. Students used Wolf Bucks to buy raffle tickets. Students can earn Wolf Bucks by Being Safe, Respectful and Responsible.

- Athletics
 - Boy Soccer won their first match of the year. Great job players and Mrs. Quiroz!
 - Girls Soccer won their first match of the year. Great job players and Josie!
 - Track and Field will have their first competition in Paradise on Thursday, April 18. Good luck Wolves and Mr. and Mrs. Nall!
 - On April 27, Eleven Lady Wolves will run at Butte College for the Girls on the Run event. Buena Suerte ladies, Mrs. Larson and Mrs. Whittaker.
- Parents
 - HES is hosting a Campus Beautification event on April 20th. The event is for parents, staff, students and community members.
 - PTO and HES are preparing for the May Festival. The event is scheduled for May 2nd at 5:30.
- Technology
 - Our new sound system in the cafeteria and the portable system are awesome! They worked well for the assembly and the dance!
 - Thank you for responding to the tickets in a timely manner!
- Maintenance and Construction
 - We are looking forward to new projects being approved or started: Outdoor Fitness equipment, large screen in the cafeteria, and the sound absorption boards.
 - Thank you for being flexible and accommodating to our multiple transportation needs!
 - Maintenance is responding in a timely manner to our everyday needs, thank you!

Hamilton High School
Board Report
April 2024

1. Enrollment- Hamilton High currently enjoys serving 310 students, which includes the 16 or so at EBHS. Attendance continues to be a focus and doing well at HHS as we near the end of the school year. For '24-25, we are estimating 75 students for the Class of 2028!
2. Teacher Training- Since last board meeting, two HHS English teachers attended a CUE conference focused on Artificial Intelligence (AI) in education and its positive and negative effects. Further, both teachers then presented to the HHS staff at our recent faculty meeting, which was instructive and helpful for our group. I, along with the office staff, attended a GCOE sponsored Paraprofessional training workshops on April 13. This was well run and focused on how non-certificated can better assist our students.
With our CAASPP state testing window open, we will begin testing in English in the next week, followed by Math and then science. We are changing the format for how we test from assembly style to classroom based and we hope this brings better affinity for the students and the material.
3. School Athletics- Our Spring Sports teams recently are well underway and in league play, with softball off to a strong start this season. Our JV baseball team participated in a short season owing to only a few JV teams at our level. The Varsity baseball team is playing competitively as well with some important league games upcoming.
The HHS Track & Field teams are performing masterfully in invitational competitions with several top-3 finish for the teams (JV and Varsity) as well as many individual strong performances! With our team not having a track, we travel to our meets and are able to do very well in these performances! Please come out and support our Braves teams!
4. School Activities- These months are heavy with school events and activities. On April 11, we held our Open House and it was well attended with our guests able to speak with teachers, staff, and also win raffle prizes!
Thank you to ASB President Hanne Porter for her great help that evening and to FFA for their host activities, including grilling some excellent snacks!
Next week, April 27, we will hold the Prom in downtown Chico. We have the FFA Banquet on May 6, followed by the Color Dance on May 10 on the outdoor basketball courts- our first time holding such an event!
The Glenn County Fair is being held on May 13-19, with nearly 70 student livestock projects ready for fair. We will have a number of ag mechanics and art projects as well representing Hamilton High.
5. May 23 is Senior Project Presentations and we will need community judges for the event. This is an HUSD graduation requirement.
6. Go Braves!

Cris Oseguera
Principal

Hamilton Adult Education
Board Meeting Report-April, 2024
Silvia Robles

Completed and in Progress Tasks – April, 2024

1. Total enrollment and students served to date for all programs: 209
2. Attend monthly outreach meetings and recruit with non-profit organizations, local businesses, and employers.
3. Attend regular WIOA II network monthly meetings and trainings.
4. Follow up with phone calls to students for the 3rd quarter Employment and Earnings Survey.
5. Due to weather conditions last month, Forklift Training was rescheduled to April 6th and successfully completed $\frac{3}{4}$ of the participants signed up. Carry overs will complete in May and June.
6. Forklift Certification Training for April is full, and registration is ongoing for May and June.
7. Work is in progress for the agency's annual citizenship recertification.
8. Implementation Survey for the Adult and Family Literacy Act (AEFLA) has been completed.

Hamilton Unified School District
General Fund - Unrestricted and Restricted
April 24, 2024 Board Report

	2023-24 Second Interim Budget	2023-24 Year To Date As of 4/15/24	2022-23 Second Interim Budget	2022-23 Year To Date As of 4/15/23
Revenues				
LCFF Sources	\$ 10,792,910	\$ 7,727,746	\$ 9,722,613	\$ 6,127,519
All Other Federal Revenue	\$ 609,154	\$ 408,589	\$ 1,230,881	\$ 683,453
Other State Revenue	\$ 1,648,809	\$ 1,276,822	\$ 2,898,262	\$ 2,278,954
Other Local Revenue	\$ 100,368	\$ 171,721	\$ 144,545	\$ 115,644
Other Financing Sources	\$ -	\$ -	\$ 31,017	\$ 31,016
Total Revenues	\$ 13,151,241	\$ 9,584,878	\$ 14,027,318	\$ 9,236,586
Expenditures				
Certificated Personnel Salaries	\$ 4,385,195	\$ 3,200,845	\$ 3,857,061	\$ 2,821,936
Classified Personnel Salaries	\$ 1,665,864	\$ 1,242,486	\$ 1,436,060	\$ 1,078,631
Employee Benefits	\$ 2,600,228	\$ 1,957,292	\$ 2,230,746	\$ 1,659,943
Books and Supplies	\$ 673,285	\$ 427,213	\$ 666,335	\$ 394,394
Travel and Conferences	\$ 159,038	\$ 72,660	\$ 170,550	\$ 97,296
Dues and Memberships	\$ 19,836	\$ 19,450	\$ 17,150	\$ 17,665
Other Insurance	\$ 174,631	\$ 183,899	\$ 112,347	\$ 112,347
All Other Utilities	\$ 330,000	\$ 263,715	\$ 273,000	\$ 294,490
Rents/Leases/Repairs	\$ 109,250	\$ 111,399	\$ 79,100	\$ 62,306
Other Operating Expenditures	\$ 546,512	\$ 416,083	\$ 455,130	\$ 306,656
Capital Outlay	\$ 453,448	\$ 369,039	\$ 407,475	\$ 299,177
Other Outgo	\$ 1,642,192	\$ 321,416	\$ 1,436,861	\$ 330,857
Interfund Transfers Out	\$ 525,000	\$ -	\$ 103,401	\$ -
Total Expenditures	\$ 13,284,479	\$ 8,585,497	\$ 11,245,216	\$ 7,475,698
Net Increase (Decrease) in Fund	\$ (133,238)	\$ 999,381	\$ 2,782,102	\$ 1,760,888
Beginning Fund Balance 7/1/23 from 22/23 Unaudited Actuals as of 6/30/23	\$ 5,695,174			
Projected Ending Fund Balance 6/30/24	\$ 5,561,936			

HUSD Superintendent Report
Board Meeting on April 24, 2024
Jeremy Powell, Ed. D.

Target Goals created by District Cabinet:

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

Athletics, State Assessments, and Planning for the end of the year are all signs of a busy Spring throughout Hamilton Unified. As we look ahead, the end of this school year will be filled with exciting opportunities and celebrations!

District Highlights for February & March:

- The District is continuing to develop both our Strategic Plan and LCAP simultaneously. The goal is to provide a roadmap for the District to follow in the coming years. This has been accomplished through a collaborative process and focused on allowing all voices to be heard.
- Our various ELOP Projects are moving along very well! I will update these when discussing our Strategic Planning and LCAP.
- In the last two weeks, we have had both our Architect (Eagle Articted) and our Civil Engineer (Russ Erickson) out to the potential site of our Turf Field and all Weather Track. I will provide updates in the coming weeks!
- Senior Projects will be held May 23rd throughout the HHS campus. If you are interested in being on a panel to review the projects, please contact **Cristina Rios** at HHS ASAP!
- Hamilton High School FFA continues to shine on a statewide, and beyond, scale! From Northern to Central California and beyond our FFA students are representing Hamilton City and the region in a powerful way!

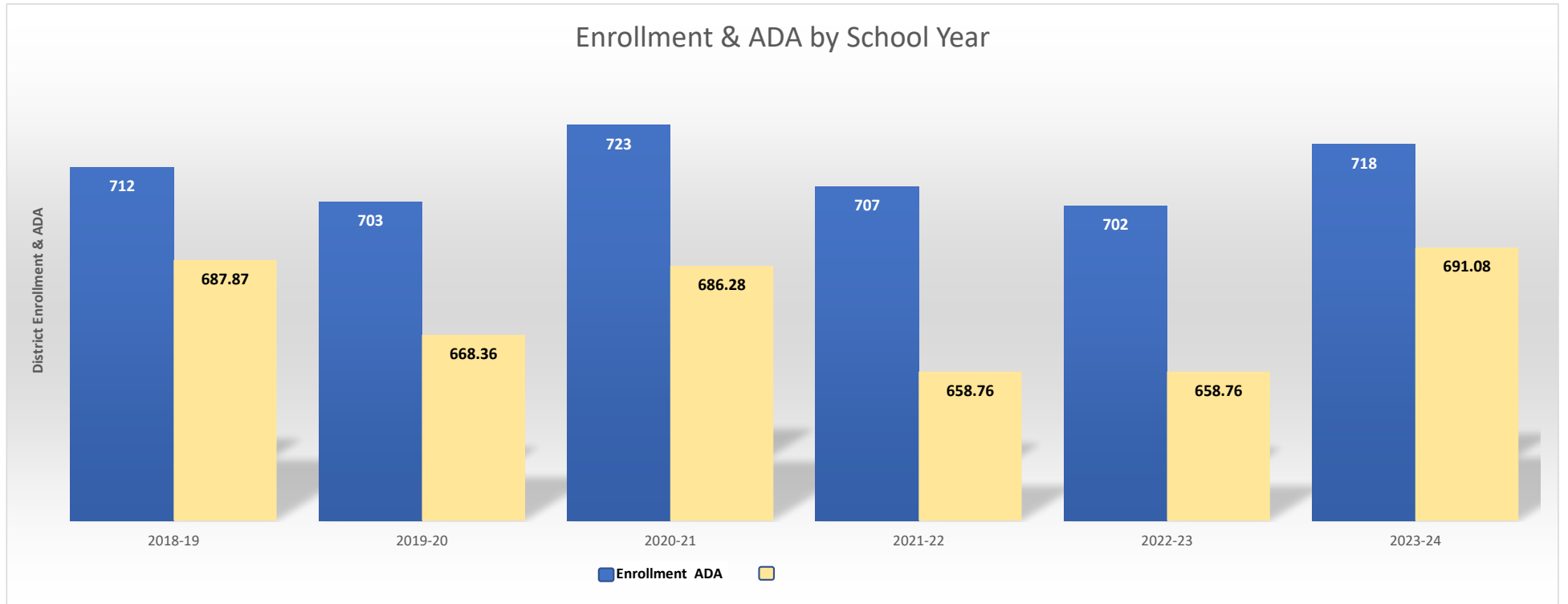
Upcoming District Events:

- 5/6: Bond Oversight @ 5:30 in the HHS Library
- 5/2: HES May Dance Festival
- 5/10: HULC @ 2:15-3:15
- 5/15-17: Glenn County Fair Min. days at HHS
- 5/23: HHS Senior Project Presentation @ 6:00
- 5/23: HHS Awards Ceremony @ HHS Cafeteria
- 5/22: Regular School Board Meeting @ 5:30
- 6/6: Jr. High Graduation @HHS Stadium
- 6/7: High School Graduation @HHS Stadium

HUSD ENROLLMENT OVER SIX YEARS 2018-2024

1	2	3	4	5	6
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
286 HHS	265 HHS	295 HHS	288 HHS	288 HHS	295 HHS
9 EBHS	13 EBHS	11 EBHS	10 EBHS	20 EBHS	17 EBHS
292 K-5	272 K-5	269 K-5	260 K-5	265 K-5	267 K-5
125 6-8	153 6-8	146 6-8	149 6-8	129 6-8	139 6-8
712 ENROLLMENT	703 ENROLLMENT	723 ENROLLMENT	707 ENROLLMENT	702 ENROLLMENT	718 ENROLLMENT
687.87 ADA	668.36 ADA	686.28 ADA	658.76 ADA	658.76 ADA	691.08 ADA

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



HUSD ENROLLMENT OVER SIX YEARS 2018-2024

2023-24 8/7/2023		
#STU	GRADE	
10	TK	
29	K	
34	1	
49	2	
51	3	
45	4	
47	5	
43	6	
41	7	
54	8	
71	9	
100	10	
64	11	
81	12	
719 TOTAL		

2023-24 8/7-9/01/23		
#STU	GRADE	
10	TK	9.64
29	K	28.5
34	1	32.36
49	2	46.93
51	3	48.79
45	4	43.86
47	5	45.5
43	6	42.39
41	7	40.30
54	8	52.52
71	9	69.43
100	10	92.06
64	11	62.5
81	12	76.3
719 TOTAL		691.08

2023-24 9/4/23-9/29/23		ADA
#STU	GRADE	
10	TK	9.48
29	K	28.39
34	1	32.61
50	2	47.48
51	3	49.06
46	4	44.21
47	5	45.42
43	6	41.85
41	7	40.12
54	8	51.97
71	9	68.55
96	10	92.88
64	11	61.79
81	12	76.49
717 TOTAL		690.30

2023-24 10/2/23-10/27/23		ADA
#STU	GRADE	
10	TK	9.62
30	K	28.52
34	1	32.60
50	2	47.77
51	3	49.40
46	4	44.29
47	5	45.31
43	6	41.77
41	7	40.15
54	8	52.04
71	9	67.79
98	10	94.63
64	11	61.42
80	12	76.06
719 TOTAL		691.37

2023-24 10/30/23-11/24/23		ADA
#STU	GRADE	
10	TK	9.58
29	K	28.42
34	1	32.64
50	2	47.80
51	3	49.32
46	4	44.29
47	5	45.32
44	6	41.91
41	7	40.11
54	8	52.14
71	9	67.42
97	10	93.93
64	11	60.62
79	12	75.60
717 TOTAL		689.10

2023-24 11/27/23-12/22/23		ADA
#STU	GRADE	
10	TK	9.53
29	K	28.11
34	1	32.49
50	2	47.79
51	3	49.11
46	4	44.15
47	5	45.3
44	6	41.81
41	7	40.02
54	8	52.05
71	9	67.08
96	10	91.71
63	11	59.97
79	12	75.84
715 TOTAL		684.96

2023-24 12/25/23-01/19/24		ADA
#STU	GRADE	
10	TK	9.53
28	K	28.03
33	1	32.41
50	2	47.6
51	3	49.03
46	4	43.94
47	5	45.21
44	6	41.7
40	7	37.70
54	8	51.04
71	9	66.97
98	10	92.95
63	11	59.47
80	12	73.81
715 TOTAL		679.39

2023-24 1/22/24-2/16/24		ADA
#STU	GRADE	
10	TK	9.5
25	K	27.87
34	1	32.36
49	2	47.38
51	3	48.85
45	4	43.83
46	5	45.04
44	6	41.48
40	7	38.31
55	8	52.05
70	9	66.14
97	10	92.78
62	11	59.61
79	12	75.14
707 TOTAL		680.34

2023-24 2/19/24-3/15/24		ADA
#STU	GRADE	
10	TK	9.51
29	K	27.66
34	1	32.41
49	2	47.28
52	3	49.01
45	4	43.71
46	5	44.85
44	6	41.65
41	7	38.63
55	8	52.22
72	9	67.08
97	10	93.29
62	11	59.12
79	12	74.59
715 TOTAL		681.01

2023-24		ADA
#STU	GRADE	
10	TK	9.47
29	K	27.70
34	1	32.40
49	2	47.35
52	3	49.07
45	4	43.69
46	5	44.84
44	6	41.61
41	7	38.80
55	8	52.30
72	9	67.02
97	10	93.39
62	11	58.77
79	12	74.52
715 TOTAL		680.93

**Building Fund 21 (Bond) Expenditures for 2023-24
 For April 24, 2024 HUSD Board Meeting
 Total Expenditures through April 12, 2024**

PO #	Date	Vendor	Description	Amount
PO24-00076	7/12/2023	Bank of New York Mellon	Paying Agent Fee; RE: Election of 2018, GO Bonds, Series A	\$ 750.00
PO24-00365	11/15/2023	Twin Builders	HES Trash Enclosure project	\$ 81,121.00
PO23-00230	2/7/2024	A-Line	Facility Master Plan	\$ 6,850.00
PO23-00225	2/7/2024	A-Line	Elementary School Restroom and Trash projects	\$ 6,026.65

Total expenditures through 4/12/24 \$ 94,747.65

HAMILTON UNIFIED SCHOOL DISTRICT

Agenda Item Number: 13.c	Date: 04/24/24
Agenda Item Description: Authorize four 10-hour day work weeks for administrative assistants June through August 2024.	
Background: In previous summers the administrative assistants/confidential employees that work summer and non-student work weeks have had the HUSD Board approve the option for them to work four ten-hour work weeks June through August instead of the traditional five eight-hour days during the rest of the school year. If approved, each employee will work closely with their immediate supervisor to create a work schedule that will maximize productivity without impact to the students and families that we serve.	
Status: Pending board approval	
Fiscal Impact: None	
Educational Impact: n/a	
Recommendation: Recommend board authorize four 10-hour day work weeks for administrative assistants June through August 2024.	

Proposal to Work Four Ten-Hour Work Weeks During Non-Student Summer of 2024

To: HUSD Board

From: Administrative Assistants/Confidential Employees

Date: April 24, 2024

In previous summers, the administrative assistants/confidential employees that work summer and non-student work weeks have had the HUSD Board approve the option for them to work four ten-hour work days June through August instead of the traditional five eight-hour days during the rest of the school year.

Working four ten-hour days on non-student weeks allows employees to use this time to schedule necessary appointments and enjoy family time without impacting the student experience. Many surrounding area school districts, colleges and universities have also been practicing this style of summer schedule for years.

If approved, each employee will work closely with their immediate supervisor to create a work schedule that will maximize productivity without impact to the students and families that we serve.

Thank you for your consideration of this approval to approve the optional four ten-hour work day during the summer of 2024 for the administrative assistants/confidential employees that will be working during these non-student weeks.



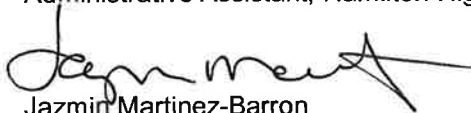
Marisol Vera-Hernandez
Administrative Assistant, Hamilton Adult School



Martha Jaeger
Administrative Assistant, Ella Barkley High School



Cristina Rios
Administrative Assistant, Hamilton High School



Jazmin Martinez-Barron
Administrative Assistant, Hamilton Elementary School



Courtney Carrier
District Executive Assistant

HAMILTON UNIFIED SCHOOL DISTRICT

Agenda Item Number: 13 d	Date: 4/24/2024
Agenda Item Description: 2022-23 Measure F Bond Building Fund Audit Report.	
<p>Background: 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, 2023.</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, 2023.</p> <p>There were no financial statement findings or performance audit findings for 2022-23.</p> <p>The 2022-23 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>	
Status: Pending board approval.	
Fiscal Impact: There were no financial statement audit findings. As a result, there was no fiscal impact.	
Educational Impact: 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.	
Recommendation: Recommend board approve the 2022-23 Measure F Bond Building Fund Audit Report.	

March 28, 2024

Board of Trustees
Hamilton Unified School District
Hamilton City, 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, 2023. 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 February 4, 2020. 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 2023. 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 March 28, 2024.

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,

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

Christy White, Inc.
San Diego, California



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

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2023**

**HAMILTON UNIFIED SCHOOL DISTRICT
MEASURE F BOND BUILDING FUND
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JUNE 30, 2023**

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**HAMILTON UNIFIED SCHOOL DISTRICT
MEASURE F BOND BUILDING FUND
INTRODUCTION
JUNE 30, 2023**

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, 2023 the principal amount outstanding was \$1,845,000.



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REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

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, 2023, 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, 2023, 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 1, 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, 2023, 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.

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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 28, 2024 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 March 28, 2024 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, 2023, and should be considered in assessing the results of our financial audit.



San Diego, California
March 28, 2024

FINANCIAL SECTION

**HAMILTON UNIFIED SCHOOL DISTRICT
 MEASURE F BOND BUILDING FUND
 BALANCE SHEET
 JUNE 30, 2023**

ASSETS	
Cash and investments	\$ 236,796
Accounts receivable	1,529
Due from other funds	1,200
Total Assets	<u>\$ 239,525</u>
 FUND BALANCES	
Restricted for Measure F projects	<u>\$ 239,525</u>
Total Fund Balances	<u>239,525</u>
Total Liabilities and Fund Balances	<u>\$ 239,525</u>

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, 2023**

REVENUES	
Interest income	\$ 3,514
Total Revenues	<u>3,514</u>
EXPENDITURES	
Current	
Facilities acquisition and construction	<u>90,547</u>
Total Expenditures	<u>90,547</u>
Deficiency of Revenues	
Over Expenditures	<u>(87,033)</u>
Other Financing Sources	
Transfers in	<u>50,000</u>
Net Financing Sources	<u>50,000</u>
NET CHANGE IN FUND BALANCE	(37,033)
Fund Balance - Beginning	<u>276,558</u>
Fund Balance - Ending	<u>\$ 239,525</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, 2023**

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, 2023**

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 and 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, 2023 consisted of \$236,796 deposited in the Glenn County Treasury Investment Pool.

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, 2023**

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.

<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

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 \$228,305. 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, 2023**

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, 2023, 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, 2023 were as follows:

	Uncategorized
Investment in county treasury	\$ 228,305
Total	\$ 228,305

**HAMILTON UNIFIED SCHOOL DISTRICT
MEASURE F BOND BUILDING FUND
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 3 – ACCOUNTS RECEIVABLE

The Accounts receivable balance of \$1,529 at June 30, 2023 relates to quarterly interest earned on investments with the county treasury.

NOTE 4 – INTERFUND TRANSACTIONS

A. Operating Transfers

Interfund transfers for the year ended June 30, 2023 consisted of a transfer of \$50,000 from the General Fund to the Measure F Bond Building Fund to repay a prior year transfer.

B. Interfund Receivables/Payables (Due From/Due To)

At June 30, 2023, the District's General Fund owed \$1,200 to the Measure F Bond Building Fund for program costs.

NOTE 5 – 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, 2023.

B. Construction Commitments

As of June 30, 2023, the District had no commitments with respect to unfinished capital projects.

OTHER INDEPENDENT AUDITORS' REPORTS



Certified Public Accountants serving
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**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, 2023, 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 March 28, 2024.

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, 2023, 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.

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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.

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

San Diego, California
March 28, 2024



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, 2023.

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 *2022-2023 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
March 28, 2024

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AUDIT PROCEDURES AND RESULTS SECTION

**HAMILTON UNIFIED SCHOOL DISTRICT
MEASURE F BOND BUILDING FUND
AUDIT PROCEDURES AND RESULTS
FOR THE YEAR ENDED JUNE 30, 2023**

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, 2023.

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 \$55,110 of non-personnel expenditures or 61% of total 2022-23 Measure F Bond Building Fund expenditures for validity, allowability and accuracy and concluded that the sampled expenditures were in compliance with the terms of the 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, 2023. Audit procedures over personnel expenditures were not applicable.

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, 2023.

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, 2023 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. All change orders were properly reviewed and approved by management and the governing board in accordance with District policy.

The previous Report on Performance is an integral part of the above performance audit results.

FINDINGS AND RECOMMENDATIONS SECTION

**HAMILTON UNIFIED SCHOOL DISTRICT
MEASURE F BOND BUILDING FUND
SCHEDULE OF FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2023**

PART I – FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for the year ended June 30, 2023.

PART II – PERFORMANCE AUDIT FINDINGS

There were no findings or recommendations related to local school construction bonds for the year ended June 30, 2023.

PART III – PRIOR AUDIT FINDINGS

There were no findings and recommendations for the year ended June 30, 2022.

HAMILTON UNIFIED SCHOOL DISTRICT

Agenda Item Number: 13 e	Date: 4/24/2024
Agenda Item Description: Approval of June 30, 2023 Audit Report	
Background: 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 March 31, 2024. The 2022-23 independent audit is being brought to the April 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, 2023. There are no audit findings.	
Status: Pending board approval.	
Fiscal Impact: There were no financial statement audit findings thus no financial impact.	
Educational Impact: 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.	
Recommendation: Recommend board approve the June 30, 2023 Audit Report.	

March 27, 2024

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, 2023. 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 February 4, 2020. 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 were adopted and the application of existing policies was not changed during 2023. 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)

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

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

The disclosure of 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 March 27, 2024.

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, 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 Board of Education 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,



Christy White, Inc.
San Diego, California

HAMILTON UNIFIED SCHOOL DISTRICT

AUDIT REPORT
JUNE 30, 2023



**HAMILTON UNIFIED SCHOOL DISTRICT
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JUNE 30, 2023**

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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, 2023, 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, 2023, 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.

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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 is the responsibility of management and, 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 March 27, 2024 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.



San Diego, California
March 27, 2024

HAMILTON UNIFIED SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

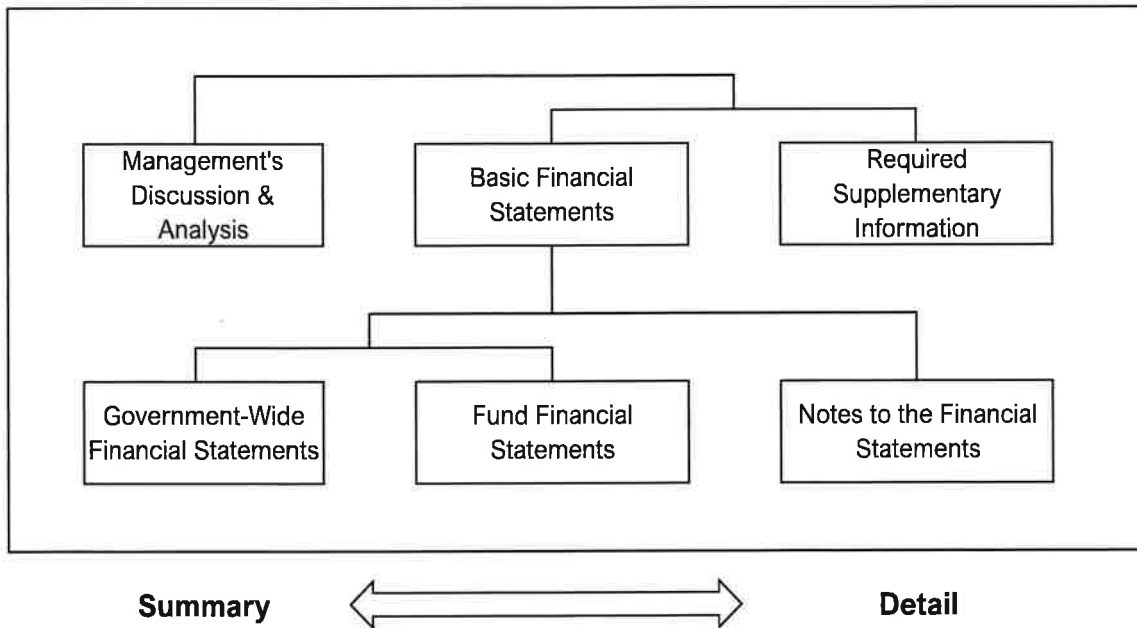
Our discussion and analysis of Hamilton Unified School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2023. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- ▶ The District's net position was \$5,876,461 at June 30, 2023. This was an increase of \$4,505,038 from the prior year.
- ▶ Overall revenues were \$15,911,095 which exceeded expenses of \$11,406,057.

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, 2023**

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, 2023**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's net position was \$5,876,461 at June 30, 2023, as reflected in the table below. Of this amount, \$(4,041,341) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	Governmental Activities		
	2023	2022	Net Change
ASSETS			
Current and other assets	\$ 9,177,206	\$ 5,915,320	\$ 3,261,886
Capital assets	10,424,895	10,663,815	(238,920)
Total Assets	19,602,101	16,579,135	3,022,966
DEFERRED OUTFLOWS OF RESOURCES	3,789,837	2,819,567	970,270
LIABILITIES			
Current liabilities	1,421,656	1,686,599	(264,943)
Long-term liabilities	13,974,620	11,737,649	2,236,971
Total Liabilities	15,396,276	13,424,248	1,972,028
DEFERRED INFLOWS OF RESOURCES	2,119,201	4,603,031	(2,483,830)
NET POSITION			
Net investment in capital assets	5,871,149	5,969,155	(98,006)
Restricted	4,046,653	1,620,466	2,426,187
Unrestricted	(4,041,341)	(6,218,198)	2,176,857
Total Net Position	\$ 5,876,461	\$ 1,371,423	\$ 4,505,038

**HAMILTON UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2023**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position

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

	Governmental Activities		
	2023	2022	Net Change
REVENUES			
Program revenues			
Charges for services	\$ 280,686	\$ 154,101	\$ 126,585
Operating grants and contributions	5,308,253	2,710,019	2,598,234
General revenues			
Property taxes	2,239,037	2,124,166	114,871
Unrestricted federal and state aid	8,005,749	6,669,930	1,335,819
Other	77,370	420,767	(343,397)
Total Revenues	15,911,095	12,078,983	3,832,112
EXPENSES			
Instruction	5,410,531	5,388,361	22,170
Instruction-related services	1,229,805	1,117,379	112,426
Pupil services	1,383,859	1,206,739	177,120
General administration	824,185	633,949	190,236
Plant services	1,083,098	979,042	104,056
Ancillary services	318,039	260,246	57,793
Debt service	138,344	73,132	65,212
Other outgo	1,018,196	876,635	141,561
Total Expenses	11,406,057	10,535,483	870,574
Change in net position	4,505,038	1,543,500	2,961,538
Net Position - Beginning	1,371,423	(172,077)	1,543,500
Net Position - Ending	\$ 5,876,461	\$ 1,371,423	\$ 4,505,038

The cost of all our governmental activities this year was \$11,406,057 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only \$2,239,037 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, 2023**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position (continued)

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

	Net Cost of Services	
	2023	2022
Instruction	\$ 1,890,703	\$ 4,080,813
Instruction-related services	979,372	942,608
Pupil services	438,849	360,186
General administration	685,384	605,498
Plant services	779,956	795,054
Ancillary services	(31,451)	(18,110)
Debt service	138,344	73,132
Transfers to other agencies	935,961	832,182
Total	\$ 5,817,118	\$ 7,671,363

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 \$8,056,777, which is more than last year’s ending fund balance of \$4,533,319. The District’s General Fund had \$3,341,565 less in operating revenues than expenditures, along with net financing uses of \$93,757, for a net increase in fund balance of \$3,247,808 for the year ended June 30, 2023.

CURRENT YEAR BUDGET 2022-2023

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, 2023**

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of 2022-2023 the District had invested \$10,424,895 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2023	2022	Net Change
CAPITAL ASSETS			
Land	\$ 1,486,608	\$ 1,486,608	\$ -
Construction in progress	708,364	370,715	337,649
Land improvements	726,796	713,296	13,500
Buildings & improvements	10,727,311	10,709,108	18,203
Furniture & equipment	5,425,691	5,286,189	139,502
Less: Accumulated depreciation	(8,649,875)	(7,902,101)	(747,774)
Total Capital Assets	\$ 10,424,895	\$ 10,663,815	\$ (238,920)

Long-Term Liabilities

At year-end, the District had \$13,974,620 in long-term liabilities, an increase of 19.06% 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.

	2023	2022	Net Change
LONG-TERM LIABILITIES			
Total general obligation bonds	\$ 1,971,858	\$ 1,975,950	\$ (4,092)
Financed purchases	2,821,413	2,995,268	(173,855)
Early retirement incentive	144,936	240,837	(95,901)
Compensated absences	38,565	45,383	(6,818)
Total OPEB liability	2,172,592	2,295,784	(123,192)
Net pension liability	7,095,733	4,458,275	2,637,458
Less: current portion of long-term liabilities	(270,477)	(273,848)	3,371
Total Long-term Liabilities	\$ 13,974,620	\$ 11,737,649	\$ 2,236,971

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 June 2023 quarterly report, the UCLA Anderson Forecast stated the U.S. economy was not in a recession yet, but the forecast comes with a caution. Anti-inflation actions by the Federal Reserve could still trigger a near-term recession. The Federal Reserve has said that its actions will be dependent on data. If data shows that the labor market continues to remain robust and if another jobs report shows strong growth in payroll employment and inflation remains sticky, the Federal Reserve will likely err on the side of further tightening of monetary policy and thus, a mild recession later this year is the most likely. The Forecast anticipates that there will be a mild impact on the State of California's economy regardless of the Federal Reserve's policy actions. The California unemployment rate averages for 2023, 2024, and 2025 are expected to be 4.1%, 4.0% and 4.0%, respectively, and non-farm payroll jobs are expected to grow at rates of 2.0%, 1.3%, and 1.6%, during the same three years.

**HAMILTON UNIFIED SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2023**

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 2023 Budget Revision includes a total Proposition 98 guarantee of \$106.8 billion (\$77.4 billion General Fund and \$29.4 billion local property tax) down from the January 2023 Governor's Budget Proposition 98 guarantee of \$108.8 billion (\$79.6 billion General Fund and \$29.2 billion local property tax). The Proposition 98 Guarantee continues to be in Test 1 for 2022-23 and 2023-24. At May Revision, the 2023-24 cost-of-living adjustment (COLA) is updated to 8.22 percent, the largest COLA in the history of LCFF. Additionally, the May revise saw a reduction of \$1.8 billion to the Arts, Music, and Instructional Materials Discretionary Block Grant and a \$2.5 billion reduction of the Learning Recovery Emergency Block Grant.

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, 2023. The amount of the liability is material to the financial position of the District. The CalSTRS projected employer contribution rate for 2023-24 is 19.10 percent. The CalPERS projected employer contribution rate for 2023-24 is 26.68 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 2023-24 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, 2023**

	Governmental Activities
ASSETS	
Cash and investments	\$ 8,441,845
Accounts receivable	633,431
Inventory	2,145
Prepaid expenses	99,785
Capital assets, not depreciated	2,194,972
Capital assets, net of accumulated depreciation	8,229,923
Total Assets	19,602,101
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	2,698,467
Deferred outflows related to OPEB	1,091,370
Total Deferred Outflows of Resources	3,789,837
LIABILITIES	
Accrued liabilities	781,537
Unearned revenue	369,642
Long-term liabilities, current portion	270,477
Long-term liabilities, non-current portion	13,974,620
Total Liabilities	15,396,276
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	1,259,393
Deferred inflows related to OPEB	859,808
Total Deferred Inflows of Resources	2,119,201
NET POSITION	
Net investment in capital assets	5,871,149
Restricted:	
Capital projects	213,360
Debt service	310,820
Educational programs	2,989,844
Food service	316,925
Associated student body	215,704
Unrestricted	(4,041,341)
Total Net Position	\$ 5,876,461

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

**HAMILTON UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

Function/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
GOVERNMENTAL ACTIVITIES				
Instruction	\$ 5,410,531	\$ 40,437	\$ 3,479,391	\$ (1,890,703)
Instruction-related services				
Instructional supervision and administration	396	-	-	(396)
Instructional library, media, and technology	172,883	48,855	15,913	(108,115)
School site administration	1,056,526	467	185,198	(870,861)
Pupil services				
Home-to-school transportation	260,424	885	8,599	(250,940)
Food services	732,857	246	758,481	25,870
All other pupil services	390,578	-	176,799	(213,779)
General administration				
All other general administration	824,185	48	138,753	(685,384)
Plant services	1,083,098	2	303,140	(779,956)
Ancillary services	318,039	189,746	159,744	31,451
Interest on long-term debt	138,344	-	-	(138,344)
Other outgo	1,018,196	-	82,235	(935,961)
Total Governmental Activities	\$ 11,406,057	\$ 280,686	\$ 5,308,253	(5,817,118)
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				2,069,190
Property taxes, levied for debt service				169,847
Federal and state aid not restricted for specific purposes				8,005,749
Interest and investment earnings				90,752
Interagency revenues				64,810
Miscellaneous				(78,192)
Subtotal, General Revenue				10,322,156
CHANGE IN NET POSITION				4,505,038
Net Position - Beginning				1,371,423
Net Position - Ending				\$ 5,876,461

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

**HAMILTON UNIFIED SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2023**

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and investments	\$ 6,880,941	\$ 1,560,904	\$ 8,441,845
Accounts receivable	481,868	151,563	633,431
Due from other funds	11,887	4,940	16,827
Stores inventory	-	2,145	2,145
Prepaid expenditures	99,785	-	99,785
Total Assets	\$ 7,474,481	\$ 1,719,552	\$ 9,194,033
LIABILITIES			
Accrued liabilities	\$ 733,877	\$ 16,910	\$ 750,787
Due to other funds	4,940	11,887	16,827
Unearned revenue	360,885	8,757	369,642
Total Liabilities	1,099,702	37,554	1,137,256
FUND BALANCES			
Nonspendable	109,785	2,195	111,980
Restricted	2,791,623	1,525,305	4,316,928
Assigned	602,343	154,498	756,841
Unassigned	2,871,028	-	2,871,028
Total Fund Balances	6,374,779	1,681,998	8,056,777
Total Liabilities and Fund Balances	\$ 7,474,481	\$ 1,719,552	\$ 9,194,033

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, 2023**

Total Fund Balance - Governmental Funds \$ 8,056,777

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	\$ 19,074,770	
Accumulated depreciation	<u>(8,649,875)</u>	10,424,895

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 unmaturing 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	\$ 1,971,858	
Financed purchases	2,821,413	
Early retirement incentive	144,936	
Compensated absences	38,565	
Total OPEB liability	2,172,592	
Net pension liability	<u>7,095,733</u>	(14,245,097)

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	\$ 2,698,467	
Deferred inflows of resources related to pensions	<u>(1,259,393)</u>	1,439,074

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	\$ 1,091,370	
Deferred inflows of resources related to OPEB	<u>(859,808)</u>	231,562

Total Net Position - Governmental Activities \$ 5,876,461

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, 2023**

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES			
LCFF sources	\$ 9,832,825	\$ -	\$ 9,832,825
Federal sources	1,137,930	552,877	1,690,807
Other state sources	3,395,125	658,180	4,053,305
Other local sources	294,119	548,507	842,626
Total Revenues	14,659,999	1,759,564	16,419,563
EXPENDITURES			
Current			
Instruction	5,968,141	308,569	6,276,710
Instruction-related services			
Instructional supervision and administration	396	-	396
Instructional library, media, and technology	181,816	-	181,816
School site administration	1,135,210	105,538	1,240,748
Pupil services			
Home-to-school transportation	131,957	-	131,957
Food services	19,184	661,871	681,055
All other pupil services	471,983	-	471,983
General administration			
All other general administration	796,046	11,660	807,706
Plant services	1,050,194	3,147	1,053,341
Facilities acquisition and construction	293,820	104,047	397,867
Ancillary services	9,000	309,039	318,039
Transfers to other agencies	1,017,876	-	1,017,876
Debt service			
Principal	173,855	-	173,855
Interest and other	68,956	73,800	142,756
Total Expenditures	11,318,434	1,577,671	12,896,105
Excess (Deficiency) of Revenues Over Expenditures	3,341,565	181,893	3,523,458
Other Financing Sources (Uses)			
Transfers in	31,243	125,000	156,243
Transfers out	(125,000)	(31,243)	(156,243)
Net Financing Sources (Uses)	(93,757)	93,757	-
NET CHANGE IN FUND BALANCE	3,247,808	275,650	3,523,458
Fund Balance - Beginning	3,126,971	1,406,348	4,533,319
Fund Balance - Ending	\$ 6,374,779	\$ 1,681,998	\$ 8,056,777

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, 2023**

Net Change in Fund Balances - Governmental Funds \$ 3,523,458

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:	\$	508,854	
Depreciation expense:		<u>(747,774)</u>	(238,920)

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:

173,855

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:

6,818

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:

(241,232)

Pensions:

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

1,181,066

(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, 2023**

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: 95,901

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	\$	<u>4,505,038</u>
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**HAMILTON UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

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, 2023**

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, 2023**

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, 2023**

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, 2023**

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:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
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, 2023**

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, 2022
Measurement Period	July 1, 2021 to June 30, 2022

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, 2023**

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, 2023**

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, 2023**

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. 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 fully implemented this Statement as of June 30, 2023.

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 fully implemented this Statement as of June 30, 2023.

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.

**HAMILTON UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements (continued)

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.

NOTE 2 – CASH AND INVESTMENTS

A. Summary of Cash and Investments

	Governmental Activities
Investment in county treasury	\$ 8,171,236
Cash on hand and in banks	260,559
Cash in revolving fund	10,050
Total	\$ 8,441,845

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, 2023**

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 \$7,878,223 and an amortized book value of \$8,171,236. 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, 2023, the pooled investments in the County Treasury were rated not rated.

**HAMILTON UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2023**

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, 2023, 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, 2023 were as follows:

	<u>Uncategorized</u>
Investment in county treasury	\$ 7,878,223
Total	<u>\$ 7,878,223</u>

**HAMILTON UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2023 consisted of the following:

	General Fund	Non-Major Governmental Funds	Governmental Activities
Federal Government			
Categorical aid	\$ 64,310	\$ 80,819	\$ 145,129
State Government			
Categorical aid	195,104	52,492	247,596
Lottery	42,979	-	42,979
Local Government			
Other local sources	179,475	18,252	197,727
Total	\$ 481,868	\$ 151,563	\$ 633,431

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2023 was as follows:

	Balance July 01, 2022	Additions	Deletions	Balance June 30, 2023
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 1,486,608	\$ -	\$ -	\$ 1,486,608
Construction in progress	370,715	337,649	-	708,364
Total capital assets not being depreciated	1,857,323	337,649	-	2,194,972
Capital assets being depreciated				
Land improvements	713,296	13,500	-	726,796
Buildings & improvements	10,709,108	18,203	-	10,727,311
Furniture & equipment	5,286,189	139,502	-	5,425,691
Total capital assets being depreciated	16,708,593	171,205	-	16,879,798
Less: Accumulated depreciation				
Land improvements	534,806	26,665	-	561,471
Buildings & improvements	5,802,089	304,414	-	6,106,503
Furniture & equipment	1,565,206	416,695	-	1,981,901
Total accumulated depreciation	7,902,101	747,774	-	8,649,875
Total capital assets being depreciated, net	8,806,492	(576,569)	-	8,229,923
Governmental Activities Capital Assets, net	\$ 10,663,815	\$ (238,920)	\$ -	\$ 10,424,895

Depreciation expense is allocated to governmental functions as follows:

Governmental Activities	
Instruction	\$ 461,737
Home-to-school transportation	136,517
Food services	53,639
All other pupil services	15,778
All other general administration	23,096
Plant services	57,007
Total	\$ 747,774

**HAMILTON UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 5 – INTERFUND TRANSACTIONS

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

Individual interfund receivable and payable balances at June 30, 2023 were as follows:

Due To Other Funds	Due From Other Funds		
	General Fund	Non-Major Governmental Funds	Total
General Fund	\$ -	\$ 4,940	\$ 4,940
Non-Major Governmental Funds	11,887	-	11,887
Total	\$ 11,887	\$ 4,940	\$ 16,827

Due from the General Fund to the Non-major Child Development Fund for indirect costs.	\$ 1,100
Due from the General Fund to the Non-major Cafeteria Fund for program costs.	2,640
Due from the General Fund to the Non-major Building Fund for program costs.	1,200
Due from the Non-major Adult Education Fund to the General Fund for indirect costs.	11,660
Due from the Non-major Bond Interest and Redemption Fund to the General Fund for indirect costs.	227
Total	\$ 16,827

B. Operating Transfers

The interfund transfers for the year ended June 30, 2023 consisted of the following:

Interfund Transfers Out	Interfund Transfers In		
	General Fund	Non-Major Governmental Funds	Total
General Fund	\$ -	\$ 125,000	\$ 125,000
Non-Major Governmental Funds	31,243	-	31,243
Total	\$ 31,243	\$ 125,000	\$ 156,243

Transfer from the General Fund to the Non-major Deferred Maintenance Fund for ongoing maintenance costs.	\$ 75,000
Transfer from the General Fund to the Non-major Building Fund for construction costs.	50,000
Transfer from the Non-major Bond Interest and Redemption Fund to the General Fund for tax revenue.	31,243
Total	\$ 156,243

**HAMILTON UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 6 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2023 consisted of the following:

	General Fund	Non-Major Governmental Funds	District-Wide	Governmental Activities
Payroll	\$ 337,210	\$ 13,691	\$ -	\$ 350,901
Vendors payable	212,583	3,219	-	215,802
Unmatured interest	-	-	30,750	30,750
Due to grantor government	184,084	-	-	184,084
Total	\$ 733,877	\$ 16,910	\$ 30,750	\$ 781,537

NOTE 7 – UNEARNED REVENUE

Unearned revenue at June 30, 2023 consisted of the following:

	General Fund	Non-Major Governmental Funds	Governmental Activities
Federal sources	\$ 34,596	\$ -	\$ 34,596
State categorical sources	326,289	8,757	335,046
Total	\$ 360,885	\$ 8,757	\$ 369,642

NOTE 8 – LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2023 consisted of the following:

	Balance July 01, 2022	Additions	Deductions	Balance June 30, 2023	Balance Due In One Year
Governmental Activities					
General obligation bonds	\$ 1,845,000	\$ -	\$ -	\$ 1,845,000	\$ -
Unamortized premium	130,950	-	4,092	126,858	4,092
Subtotal general obligation bonds	1,975,950	-	4,092	1,971,858	4,092
Financed purchases	2,995,268	-	173,855	2,821,413	173,855
Early retirement incentive	240,837	-	95,901	144,936	92,530
Compensated absences	45,383	-	6,818	38,565	-
Total OPEB liability	2,295,784	-	123,192	2,172,592	-
Net pension liability	4,458,275	2,637,458	-	7,095,733	-
Total	\$ 12,011,497	\$ 2,637,458	\$ 403,858	\$ 14,245,097	\$ 270,477

- 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, 2023**

NOTE 8 – LONG-TERM LIABILITIES (continued)

A. Bonded Debt

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds
					Outstanding July 01, 2022	Additions	Deductions	Outstanding June 30, 2023
2018 Election, 2019 Series A	June 5, 2019	August 1, 2053	4.00%	\$2,200,000	\$ 1,845,000	\$ -	\$ -	\$ 1,845,000
					\$ 1,845,000	\$ -	\$ -	\$ 1,845,000

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, 2023 amounted to \$1,845,000.

B. Debt Service Requirements to Maturity – Bonds

The bonds mature through 2054 as follows:

Year Ended June 30,	General obligation bonds		
	Principal	Interest	Total
2024	\$ -	\$ 73,800	\$ 73,800
2025	-	73,800	73,800
2026	-	73,800	73,800
2027	-	73,800	73,800
2028	-	73,800	73,800
2029 - 2033	45,000	366,700	411,700
2034 - 2038	150,000	347,000	497,000
2039 - 2043	285,000	304,100	589,100
2044 - 2048	470,000	229,000	699,000
2049 - 2053	715,000	112,100	827,100
2054 - 2054	180,000	3,600	183,600
Total	\$ 1,845,000	\$ 1,731,500	\$ 3,576,500

**HAMILTON UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 8 – LONG-TERM LIABILITIES (continued)

C. Financed Purchases

The District entered into financed purchases with payments due through 2037. Future minimum payments are as follows:

<u>Year Ended June 30,</u>	<u>Payment</u>
2024	\$ 237,920
2025	237,920
2026	237,920
2027	237,920
2028	237,920
2029 - 2033	1,189,600
2034 - 2037	951,680
Total minimum payments	3,330,880
Less amount representing interest	(509,467)
Present value of minimum payments	<u>\$ 2,821,413</u>

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>
2024	\$ 92,530
2025	55,786
2026	19,042
2027	17,800
Total minimum payments	185,158
Less amount representing interest	(40,222)
Present value of minimum payments	<u>\$ 144,936</u>

E. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2023 amounted to \$38,565. 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 \$2,295,784 and decreased by \$123,192 during the year ended June 30, 2023. The ending total OPEB liability at June 30, 2023 was \$2,172,592. See Note 10 for additional information regarding the total OPEB liability.

**HAMILTON UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 8 – LONG-TERM LIABILITIES (continued)

G. Net Pension Liability

The District’s beginning net pension liability was \$4,458,275 and increased by \$2,637,458 during the year ended June 30, 2023. The ending net pension liability at June 30, 2023 was \$7,095,733. See Note 11 for additional information regarding the net pension liability.

NOTE 9 – FUND BALANCES

Fund balances were composed of the following elements at June 30, 2023:

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable			
Revolving cash	\$ 10,000	\$ 50	\$ 10,050
Stores inventory	-	2,145	2,145
Prepaid expenditures	99,785	-	99,785
Total non-spendable	<u>109,785</u>	<u>2,195</u>	<u>111,980</u>
Restricted			
Educational programs	2,791,623	198,221	2,989,844
Food service	-	316,925	316,925
Associated student body	-	215,704	215,704
Capital projects	-	452,885	452,885
Debt service	-	341,570	341,570
Total restricted	<u>2,791,623</u>	<u>1,525,305</u>	<u>4,316,928</u>
Assigned			
Postemployment benefits	446,295	2,273	448,568
Other assignments	156,048	152,225	308,273
Total assigned	<u>602,343</u>	<u>154,498</u>	<u>756,841</u>
Unassigned	2,871,028	-	2,871,028
Total Fund Balance	<u>\$ 6,374,779</u>	<u>\$ 1,681,998</u>	<u>\$ 8,056,777</u>

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.

**HAMILTON UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2023**

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

A. 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.

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

B. Contributions

For the measurement period ended June 30, 2022, the District contributed \$58,313 to the Plan, all of which was used for current premiums.

C. Plan Membership

Membership of the Plan consisted of the following:

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

*Information not provided

**As of the July 1, 2021 valuation date

D. Total OPEB Liability

The Hamilton Unified School District’s total OPEB liability of \$2,172,592 was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2021.

E. Actuarial Assumptions and Other Inputs

The total OPEB liability as of June 30, 2023, 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, 2022.

Assumptions:

Salary increases	3.00%
Inflation rate	2.50%
Discount rate	3.69%
Healthcare cost trend rate	5.20% for 2022 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, 2023**

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, 2023</u>
Total OPEB Liability	
Service cost	\$ 180,674
Interest on total OPEB liability	46,991
Changes of assumptions	(292,544)
Benefits payments	<u>(58,313)</u>
Net change in total OPEB liability	(123,192)
Total OPEB liability - beginning	<u>2,295,784</u>
Total OPEB liability - ending	<u>\$ 2,172,592</u>
Covered-employee payroll	\$ 5,043,125
District's total OPEB liability as a percentage of covered-employee payroll	43.08%

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:

	1% Decrease	Valuation Discount Rate	1% Increase
	(2.69%)	(3.69%)	(4.69%)
Total OPEB liability	\$ 2,334,296	\$ 2,172,592	\$ 2,020,549

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:

	1% Decrease	Valuation Trend Rate	1% Increase
	(4.20%)	(5.20%)	(6.20%)
Total OPEB liability	\$ 1,936,377	\$ 2,172,592	\$ 2,447,806

**HAMILTON UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

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, 2023, the Hamilton Unified School District recognized OPEB expense of \$301,145. At June 30, 2023, 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	\$ 632,754	\$ 591,643
Changes in assumptions	293,961	268,165
District contributions subsequent to the measurement date	164,655	-
Total	<u>\$ 1,091,370</u>	<u>\$ 859,808</u>

The \$164,655 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, 2024. 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>
2024	\$ 156,437	\$ 82,957
2025	156,437	82,957
2026	156,437	82,957
2027	156,437	82,957
2028	156,437	82,957
Thereafter	144,530	445,023
Total	<u>\$ 926,715</u>	<u>\$ 859,808</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	\$ 4,316,577	\$ 1,755,983	\$ 898,870	\$ (196,944)
PERS Pension	2,779,156	942,484	360,523	168,146
Total	<u>\$ 7,095,733</u>	<u>\$ 2,698,467</u>	<u>\$ 1,259,393</u>	<u>\$ (28,798)</u>

**HAMILTON UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

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 2023, 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 2023 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$756,073 for the year ended June 30, 2023.

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 \$346,786 to CalSTRS.

**HAMILTON UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

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, 2023, 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	\$	4,316,577
State's proportionate share of the net pension liability associated with the District		<u>2,161,754</u>
Total	\$	<u>6,478,331</u>

The net pension liability was measured as of June 30, 2022, 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, 2021 and rolling forward the total pension liability to June 30, 2022. 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, 2022, the District’s proportion was 0.006 percent, which was a decrease of 0.001 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the District recognized pension expense of \$(196,944). In addition, the District recognized pension expense and revenue of \$(161,682) for support provided by the State. At June 30, 2023, 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	\$ -	\$ 211,027
Differences between expected and actual experience	3,541	323,653
Changes in assumptions	214,071	-
Changes in proportion and differences between District contributions and proportionate share of contributions	782,298	364,190
District contributions subsequent to the measurement date	<u>756,073</u>	<u>-</u>
Total	<u>\$ 1,755,983</u>	<u>\$ 898,870</u>

**HAMILTON UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2023**

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 \$756,073 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, 2024. 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>
2024	\$ 349,750	\$ 309,320
2025	168,664	308,810
2026	138,556	392,053
2027	131,077	(241,153)
2028	105,933	114,993
2029	105,930	14,847
Total	\$ 999,910	\$ 898,870

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022 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, 2021 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, 2023**

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, 2022, 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	\$ 7,331,148	\$ 4,316,577	\$ 1,813,576

**HAMILTON UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

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 2023 was 22.91% of annual payroll. Contributions to the plan from the District were \$396,195 for the year ended June 30, 2023.

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

At June 30, 2023, the District reported a liability of \$2,779,156 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2021 and rolling forward the total pension liability to June 30, 2022. 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, 2022, the District's proportion was 0.008 percent, which did not change from its proportion measured as of June 30, 2021.

**HAMILTON UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

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, 2023, the District recognized pension expense of \$168,146. At June 30, 2023, 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	\$ 328,143	\$ -
Differences between expected and actual experience	12,560	69,149
Changes in assumptions	205,586	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	291,374
District contributions subsequent to the measurement date	396,195	-
Total	<u>\$ 942,484</u>	<u>\$ 360,523</u>

The \$396,195 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, 2024. 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>
2024	\$ 137,285	\$ 204,358
2025	120,319	109,455
2026	88,595	46,710
2027	200,090	-
Total	<u>\$ 546,289</u>	<u>\$ 360,523</u>

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Discount Rate	6.90%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS’ membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 80% of scale MP 2020.

**HAMILTON UNIFIED SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees’ Retirement System (CalPERS) (continued)

Actuarial Assumptions (continued)

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the period from 2000 to 2019.

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

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

Asset Class	Assumed Asset Allocation	Real Return Years 1 – 10*
Global Equity – cap-weighted	30.0%	4.45%
Global Equity – non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	(5.0)%	(0.59)%
	<u>100.0%</u>	

*An expected inflation of 2.30% used for this period. Figures are based on the 2021-22 CalPERS Asset Liability Management Study

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS’ website.

**HAMILTON UNIFIED SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2023**

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 6.90 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	\$ 4,014,631	\$ 2,779,156	\$ 1,758,081

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, 2023.

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, 2023.

C. Construction Commitments

As of June 30, 2023, 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, 2023**

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, 2023, total deferred outflows related to pensions was \$2,698,467 and total deferred inflows related to pensions was \$1,259,393.

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, 2023, total deferred outflows related to other postemployment benefits was \$1,091,370 and total deferred inflows related to OPEB was \$859,808.

REQUIRED SUPPLEMENTARY INFORMATION

**HAMILTON UNIFIED SCHOOL DISTRICT
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual* (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
REVENUES				
LCFF sources	\$ 8,933,097	\$ 9,681,706	\$ 9,832,825	\$ 151,119
Federal sources	1,069,285	1,230,881	1,151,120	(79,761)
Other state sources	368,759	2,876,242	3,048,339	172,097
Other local sources	80,829	104,545	270,360	165,815
Total Revenues	10,451,970	13,893,374	14,302,644	409,270
EXPENDITURES				
Certificated salaries	3,870,816	3,811,032	3,932,803	(121,771)
Classified salaries	1,346,175	1,417,099	1,429,737	(12,638)
Employee benefits	2,171,864	2,210,508	2,230,846	(20,338)
Books and supplies	595,189	777,770	563,707	214,063
Services and other operating expenditures	998,006	1,060,611	1,156,133	(95,522)
Capital outlay	346,533	407,475	409,715	(2,240)
Other outgo				
Excluding transfers of indirect costs	1,380,051	1,450,107	1,255,796	194,311
Transfers of indirect costs	(14,005)	(14,005)	(11,660)	(2,345)
Total Expenditures	10,694,629	11,120,597	10,967,077	153,520
Excess (Deficiency) of Revenues Over Expenditures	(242,659)	2,772,777	3,335,567	562,790
Other Financing Sources (Uses)				
Transfers in	-	31,017	31,243	226
Transfers out	(119,505)	(103,401)	(125,000)	(21,599)
Net Financing Sources (Uses)	(119,505)	(72,384)	(93,757)	(21,373)
NET CHANGE IN FUND BALANCE	(362,164)	2,700,393	3,241,810	541,417
Fund Balance - Beginning	2,453,356	2,453,356	2,453,356	-
Fund Balance - Ending	\$ 2,091,192	\$ 5,153,749	\$ 5,695,166	\$ 541,417

* 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 \$346,786 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, 2023**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Total OPEB Liability						
Service cost	\$ 180,674	\$ 128,805	\$ 157,365	\$ 136,970	\$ 59,372	\$ 57,643
Interest on total OPEB liability	46,991	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	(292,544)	143,934	134,839	142,459	-	-
Benefits payments	(58,313)	(91,359)	(131,353)	(45,447)	(65,379)	(163,783)
Net change in total OPEB liability	(123,192)	(457,910)	242,342	1,372,301	(8,050)	(70,571)
Total OPEB liability - beginning	2,295,784	2,753,694	2,511,352	1,139,051	1,147,101	1,217,672
Total OPEB liability - ending (a)	<u>\$ 2,172,592</u>	<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	\$ 5,043,125	\$ 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	43.08%	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, 2023**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<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%	0.006%
District's proportionate share of the net pension liability	\$ 4,316,577	\$ 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	2,161,754	1,364,194	3,237,702	3,088,251	3,277,633	3,263,891	2,806,545	2,268,474	2,085,715
Total	<u>\$ 6,478,331</u>	<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	\$ 2,969,515	\$ 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	145.4%	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	81.2%	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.

See accompanying notes to required supplementary information.

**HAMILTON UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.008%	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	\$ 2,779,156	\$ 1,747,065	\$ 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	\$ 1,137,275	\$ 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	244.4%	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	69.8%	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, 2023**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 756,073	\$ 617,226	\$ 533,532	\$ 597,873	\$ 568,939	\$ 480,098	\$ 400,723	\$ 327,759	\$ 262,013
Contributions in relation to the contractually required contribution*	(756,073)	(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>	<u>\$ -</u>
District's covered payroll	\$ 3,927,335	\$ 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	19.25%	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, 2023**

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 396,195	\$ 312,736	\$ 255,411	\$ 268,410	\$ 273,239	\$ 216,394	\$ 167,570	\$ 131,477	\$ 121,898
Contributions in relation to the contractually required contribution*	(396,195)	(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>	<u>\$ -</u>
District's covered payroll	\$ 1,557,598	\$ 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	25.44%	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, 2023**

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

The discount rate changed from 1.92% to 3.69% since the previous valuation 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. The discount rate changed from 7.15% to 6.90% and the inflation rate changed from 2.50% to 2.30% since the previous measurement for 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, 2023**

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2023, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code, as follows:

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund			
Certificated salaries	\$ 3,811,032	\$ 3,932,803	\$ 121,771
Classified salaries	\$ 1,417,099	\$ 1,429,737	\$ 12,638
Employee benefits	\$ 2,210,508	\$ 2,230,846	\$ 20,338
Services and other operating expenditures	\$ 1,060,611	\$ 1,156,133	\$ 95,522
Capital outlay	\$ 407,475	\$ 409,715	\$ 2,240
Other outgo			
Transfers of indirect costs	\$ (14,005)	\$ (11,660)	\$ 2,345

SUPPLEMENTARY INFORMATION

**HAMILTON UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 182,502
Subtotal Title I, Part A			<u>182,502</u>
Adult Education			
Adult Education: Adult Basic Education & ESL	84.002A	14508	11,660
Adult Education: Adult Secondary Education	84.002	13978	3,550
Subtotal Adult Education			<u>15,210</u>
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	20,117
Title III			
Title III, English Learner Student Program	84.365	14346	23,789
Title III, Immigrant Education Program	84.365	15146	3,006
Subtotal Title III			<u>26,795</u>
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	4,429
Strengthening Career and Technical Education for the 21st Century (Perkins V)	84.048	14894	6,053
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants: [1]			
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425	15559	560,904
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	140,731
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425	15618	48,147
Expanded Learning Opportunities (ELO) Grant GEER II	84.425	15619	5
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425	15620	53,390
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425	15621	92,035
Subtotal Education Stabilization Fund Discretionary Grants			<u>895,212</u>
Total U. S. Department of Education			<u><u>1,150,318</u></u>
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
Child Nutrition Cluster			
School Breakfast Program - Needy	10.553	13526	125,088
National School Lunch Program	10.555	13391	264,577
USDA Commodities [2]	10.555	*	32,758
Summer Food Service Program for Children	10.559	13004	11,600
SNP COVID-19 Emergency Operational Costs Reimbursement	10.555	15637	15,467
Subtotal Child Nutrition Cluster			<u>449,490</u>
Forest Reserve Funds	10.665	10044	2,822
<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	89,844
CACFP COVID-19 Emergency Operational Costs Reimbursement	10.558	15577	6,474
Subtotal Child and Adult Care Food Program			<u>96,318</u>
Total U. S. Department of Agriculture			<u>548,630</u>
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:			
<i>Passed through California Department of Education:</i>			
Child Care and Development Block Grant			
Early Ed: Coronavirus Resonse and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	93.575	15555	11,576
Subtotal Child Care and Development Block Grant			<u>11,576</u>
Total U. S. Department of Health & Human Services			<u>11,576</u>
Total Federal Expenditures			<u>\$ 1,710,524</u>

[1] - Major Program

[2] - In-Kind Contribution

* - Pass-Through Entity Identifying Number not available or not applicable

See accompanying note to supplementary information.

**HAMILTON UNIFIED SCHOOL DISTRICT
 SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
 FOR THE YEAR ENDED JUNE 30, 2023**

	Second Period Report	Annual Report
SCHOOL DISTRICT		
TK/K through Third		
Regular ADA	175.75	175.91
Total TK/K through Third	<u>175.75</u>	<u>175.91</u>
Fourth through Sixth		
Regular ADA	119.58	120.13
Total Fourth through Sixth	<u>119.58</u>	<u>120.13</u>
Seventh through Eighth		
Regular ADA	87.35	87.58
Total Seventh through Eighth	<u>87.35</u>	<u>87.58</u>
Ninth through Twelfth		
Regular ADA	295.89	295.30
Total Ninth through Twelfth	<u>295.89</u>	<u>295.30</u>
TOTAL SCHOOL DISTRICT	<u>678.57</u>	<u>678.92</u>

See accompanying note to supplementary information.

**HAMILTON UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2023**

Grade Level	Minutes Requirement	2022-23 Actual Minutes	Number of Days	Status
Kindergarten	36,000	56,715	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	54,015	180	Complied
Grade 5	54,000	54,015	180	Complied
Grade 6	54,000	61,420	180	Complied
Grade 7	54,000	61,420	180	Complied
Grade 8	54,000	61,420	180	Complied
Grade 9	64,800	64,994	180	Complied
Grade 10	64,800	64,994	180	Complied
Grade 11	64,800	64,994	180	Complied
Grade 12	64,800	64,994	180	Complied

See accompanying note to supplementary information.

**HAMILTON UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2023**

	2024 (Budget)		2023		2022		2021	
General Fund - Budgetary Basis**								
Revenues And Other Financing Sources	\$	11,916,359	\$	14,333,887	\$	10,760,347	\$	10,284,691
Expenditures And Other Financing Uses		12,758,021		11,092,077		10,064,063		9,445,980
Net change in Fund Balance	\$	(841,662)	\$	3,241,810	\$	696,284	\$	838,711
Ending Fund Balance	\$	4,853,504	\$	5,695,166	\$	2,453,356	\$	1,757,072
Available Reserves*	\$	1,451,058	\$	1,190,345	\$	1,724,183	\$	1,206,340
Available Reserves As A Percentage Of Outgo		11.37%		10.73%		17.13%		12.77%
Long-term Liabilities	\$	13,974,620	\$	14,245,097	\$	12,011,497	\$	14,719,490
Average Daily Attendance At P-2***		685		679		660		667

The General Fund ending fund balance has increased by \$3,938,094 over the past two years. However, the fiscal year 2023-24 budget projects a decrease of \$841,662. 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 the past three years but anticipates incurring an operating deficit during the 2023-24 fiscal year. Total long-term obligations have decreased by \$474,393 over the past two years.

Average daily attendance has increased by 12 ADA over the past two years. A further increase of 6 ADA is anticipated during the 2023-24 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 \$346,786 are not included in the actual revenues and expenditures reported 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, 2023**

	General Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Special Reserve for Post- Employment Benefits Fund
June 30, 2023, annual financial and budget report fund balance	\$ 5,695,166	\$ 454,717	\$ 224,896
Adjustments and reclassifications:			
Increase (decrease) in total fund balances:			
Fund balance transfer (GASB 54)	679,613	(454,717)	(224,896)
Net adjustments and reclassifications	679,613	(454,717)	(224,896)
June 30, 2023, audited financial statement fund balance	<u>\$ 6,374,779</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying note to supplementary information.

**HAMILTON UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
JUNE 30, 2023**

	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
ASSETS									
Cash and investments	\$ 215,704	\$ 190,411	\$ 7,726	\$ 216,781	\$ 151,491	\$ 236,796	\$ 211,741	\$ 330,254	\$ 1,560,904
Accounts receivable	-	16,693	16,633	102,539	734	1,529	1,619	11,816	151,563
Due from other funds	-	-	1,100	2,640	-	1,200	-	-	4,940
Stores inventory	-	-	-	2,145	-	-	-	-	2,145
Total Assets	\$ 215,704	\$ 207,104	\$ 25,459	\$ 324,105	\$ 152,225	\$ 239,525	\$ 213,360	\$ 342,070	\$ 1,719,552
LIABILITIES									
Accrued liabilities	\$ -	\$ 11,023	\$ 629	\$ 4,985	\$ -	\$ -	\$ -	\$ 273	\$ 16,910
Due to other funds	-	11,660	-	-	-	-	-	227	11,887
Unearned revenue	-	-	8,757	-	-	-	-	-	8,757
Total Liabilities	-	22,683	9,386	4,985	-	-	-	500	37,554
FUND BALANCES									
Non-spendable	-	-	-	2,195	-	-	-	-	2,195
Restricted	215,704	184,421	13,800	316,925	-	239,525	213,360	341,570	1,525,305
Assigned	-	-	2,273	-	152,225	-	-	-	154,498
Total Fund Balances	215,704	184,421	16,073	319,120	152,225	239,525	213,360	341,570	1,681,998
Total Liabilities and Fund Balances	\$ 215,704	\$ 207,104	\$ 25,459	\$ 324,105	\$ 152,225	\$ 239,525	\$ 213,360	\$ 342,070	\$ 1,719,552

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, 2023**

	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
REVENUES									
Federal sources	\$ -	\$ 15,210	\$ 13,800	\$ 523,867	\$ -	\$ -	\$ -	\$ -	\$ 552,877
Other state sources	-	232,032	162,097	263,166	-	-	-	885	658,180
Other local sources	343,015	3,510	607	1,812	1,370	3,514	21,085	173,594	548,507
Total Revenues	343,015	250,752	176,504	788,845	1,370	3,514	21,085	174,479	1,759,564
EXPENDITURES									
Current									
Instruction	-	128,903	179,666	-	-	-	-	-	308,569
Instruction-related services									
School site administration	-	105,538	-	-	-	-	-	-	105,538
Pupil services									
Food services	-	-	-	661,871	-	-	-	-	661,871
General administration									
All other general administration	-	11,660	-	-	-	-	-	-	11,660
Plant services	-	477	-	-	2,670	-	-	-	3,147
Facilities acquisition and construction	-	13,500	-	-	-	90,547	-	-	104,047
Ancillary services	309,039	-	-	-	-	-	-	-	309,039
Debt service									
Interest and other	-	-	-	-	-	-	-	73,800	73,800
Total Expenditures	309,039	260,078	179,666	661,871	2,670	90,547	-	73,800	1,577,671
Excess (Deficiency) of Revenues Over Expenditures	33,976	(9,326)	(3,162)	126,974	(1,300)	(87,033)	21,085	100,679	181,893
Other Financing Sources (Uses)									
Transfers in	-	-	-	-	75,000	50,000	-	-	125,000
Transfers out	-	-	-	-	-	-	-	(31,243)	(31,243)
Net Financing Sources (Uses)	-	-	-	-	75,000	50,000	-	(31,243)	93,757
NET CHANGE IN FUND BALANCE	33,976	(9,326)	(3,162)	126,974	73,700	(37,033)	21,085	69,436	275,650
Fund Balance - Beginning	181,728	193,747	19,235	192,146	78,525	276,558	192,275	272,134	1,406,348
Fund Balance - Ending	\$ 215,704	\$ 184,421	\$ 16,073	\$ 319,120	\$ 152,225	\$ 239,525	\$ 213,360	\$ 341,570	\$ 1,681,998

See accompanying note to supplementary information.

**HAMILTON UNIFIED SCHOOL DISTRICT
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 JUNE 30, 2023**

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

Member	Office	Term Expires
Hubert "Wendell" Lower	President	December 2024
Rod Boone	Clerk	December 2024
Gabriel Leal	Member	December 2024
Ray Odom	Member	December 2026
Genaro Reyes	Member	December 2026

DISTRICT ADMINISTRATORS

Jeremy Powell, Ed.D.
Superintendent

Kristen Hamman
Chief Business Official

**HAMILTON UNIFIED SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

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, 2023 or Federal funds that have been recorded as revenues in the current year and were not expended by June 30, 2023.

	AL	
	Number	Amount
Total Federal Revenues reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance		\$ 1,690,807
Early Ed: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act One-time Stipend	93.575	11,576
Child Development: ARP California State Preschool Program One-time Stipend	93.575	(13,800)
Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement	10.558	6,474
Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	10.555	15,467
Total Expenditures reported in the Schedule of Expenditures of Federal Awards		<u>\$ 1,710,524</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, 2023**

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, 2023, 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 March 27, 2024.

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*.

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Purpose of this Report

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

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

San Diego, California
March 27, 2024



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, 2023. 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, 2023.

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.

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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
March 27, 2024



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Schools throughout California

REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS

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 *2022-2023 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, 2023, 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, 2023.

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 *2022-2023 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.

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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:

PROGRAM NAME	PROCEDURES PERFORMED
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No
Continuation Education	Yes
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
Home to School Transportation Reimbursement	Yes
Independent Study Certification for ADA Loss Mitigation	Yes

Auditor's Responsibilities for the Audit of State Compliance (continued)

PROGRAM NAME	PROCEDURES PERFORMED
School Districts, County Offices of Education, and Charter Schools	
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
Transitional Kindergarten	Yes
Charter Schools	
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 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, the District did not participate in the program during the current fiscal year, or the program applies to a different type of local education agency.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies 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
March 27, 2024

**SCHEDULE OF FINDINGS AND
QUESTIONED COSTS**

**HAMILTON UNIFIED SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2023**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>	
84.425, 84.425U	Education Stabilization Fund	
Dollar threshold used to distinguish between Type A and Type B programs:		<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?		<u>Yes</u>

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with 2022-23 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, 2023**

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, 2023.

**HAMILTON UNIFIED SCHOOL DISTRICT
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

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, 2023.

**HAMILTON UNIFIED SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

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, 2023.

**HAMILTON UNIFIED SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

There were no findings or questioned costs for the year ended June 30, 2022.

HAMILTON UNIFIED SCHOOL DISTRICT

Agenda Item Number: 13 f	Date: 04/24/2024
<p>Agenda Item Description: Revise of previous board approved HES location Outdoor Fitness Exercise Equipment - to support afterschool and extended day programs.</p>	
<p>Background:</p> <p>This revision is for a previous board approved plan for the HES Outdoor Fitness Exercise project that has been adjusted to add the required fall protection surfacing, ground work preparation, and the change to a Glenn County recommended contractor. All equipment will be sourced and installed by one contractor for the full project and can be completed by the June 30th deadline.</p> <p>All estimated costs below include: Materials, Labor, Shipping, and Tax.</p> <ul style="list-style-type: none"> ❖ Previous approved amount did not include: fall surface protection or ground work preparation - \$68,337.06 ❖ NEW: Outdoor Exercise Equipment, Fall protection & Installation – Estimated cost not to exceed - \$89,466.66 <ul style="list-style-type: none"> • 2-Person Pull-Up Station • 2-Person Vertical Press • 2-Person Lat Pull • 2-Person Chest Press • Balancing Plate • Upright Bike (With Resistance) In-Ground • Elliptical Cross Trainer • 2-Person Incline Sit-Up Benches • Equipment installation • Shredded Rubber Fall Protection Surfacing • Ground Preparation • Area Border Installation 	
<p>Status: Pending Board Approval</p>	
<p>Fiscal Impact: Total estimated cost of \$89,466.66, covered by ELOP funds.</p>	
<p>Educational Impact: Provides a social and fitness experience during afterschool extended learning opportunities. Advantages include: Physical and mental health benefits, motivational engagement, social interaction, teamwork, connection with nature, accessibility to fitness equipment, and the promotion of lifelong habits.</p>	
<p>Recommendation: Recommend the Board to authorize ELOP funded upgrades for the HES Outdoor Fitness Exercise Equipment.</p>	



PACIFIC PLAYGROUND

FITNESS AREA
Hamilton Unified School District
277 Capay Ave,
Hamilton City, CA 95951

HEET TITLE

PROJECT
SITE PLAN

REVISIONS DATE
REV 1

SCALE
AS SHOWN ON DWD

DRAWN BY
PF

SHEET NO

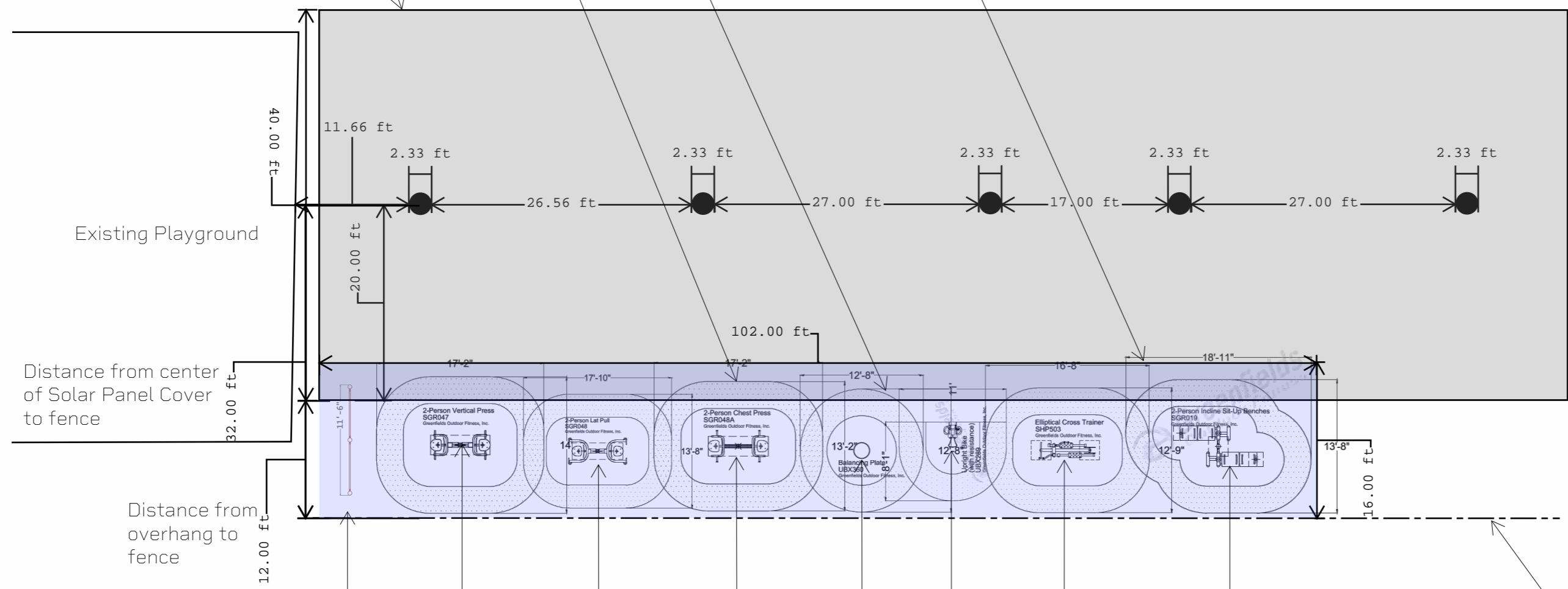
L1

Shredded Rubber 6" Depth

Existing Solar Panel Cover

Filter cloth beneath shredded rubber

Wooden Border Surrounding Shredded Rubber 2" X 8"



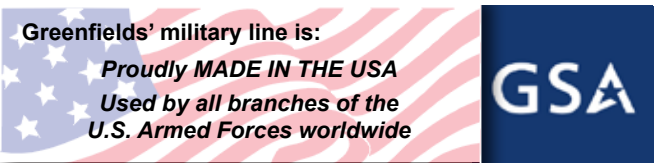
Existing Playground

Distance from center of Solar Panel Cover to fence

Distance from overhang to fence

Existing Fence

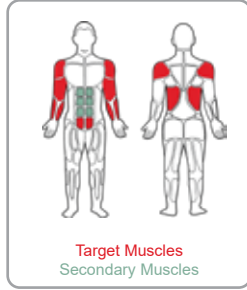
SCALE: 1/12" = 1' 0"



Contract #: GS03F086GA

Functions:

- Chin-ups
- Pull-ups
- Shoulder shrugs
- Heel hooks
- Knee ups
- Leg raises
- Increased grip strength
- Toes to bar



Meets FM7-22 Standard for Physical Readiness Training (PRT).



This unit can be used by 2 people simultaneously.
Aids in full body strengthening.

SPECS

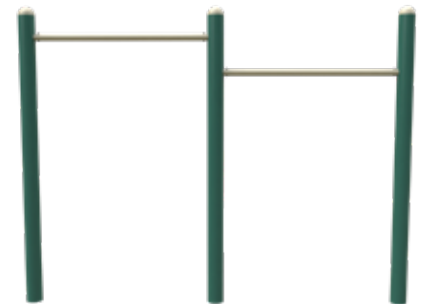
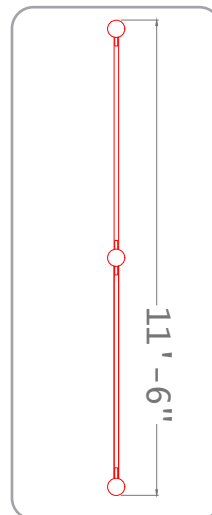
- **Steel construction** for unsurpassed longevity and durability
- **Hot-dip galvanized** after fabrication for inside and out coating of the steel
- **Custom color powder coating** process for an additional layer of durability (color matching available)
- **Stainless steel** hardware
- Stands up to years of constant use in all environments
- **25-year** limited warranty
- Need it customized? We can help! **Call us at 888-315-9037.**

Powder Coating Colors:

Custom colors available - call for details

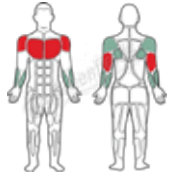


Pull-Up Bar Height is Customizable!



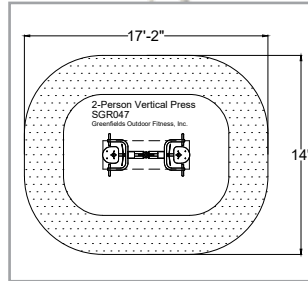
TWO-PERSON VERTICAL PRESS

SGR047



Target muscles
Secondary muscles

- Strengthens shoulder and arms muscles



VIEW THE VIDEO

greenfieldsfitness.com/two-person-vertical-press-video.html

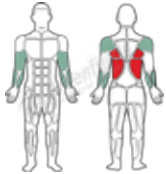


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TWO-PERSON LAT PULL

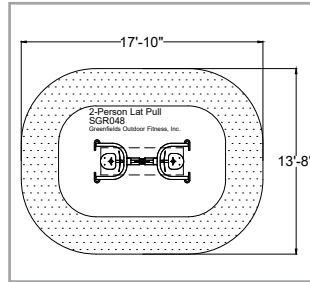
SGR048



Strengthens upper
back, shoulders,
biceps and core

Target muscles

Secondary muscles



VIEW THE VIDEO

greenfieldsfitness.com/lat-pulldown-video.html

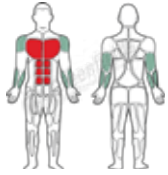


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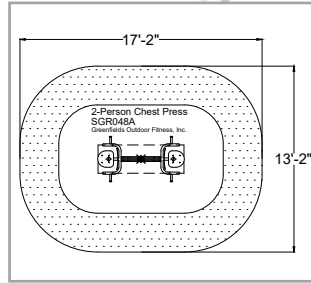
TWO-PERSON CHEST PRESS

SGR048A



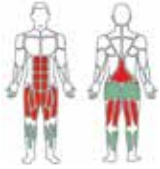
Target muscles
Secondary muscles

Strengthens chest, shoulders, upper and mid abs, forearms and triceps



VIEW THE VIDEO
greenfieldsfitness.com/two-person-chest-press-video.html



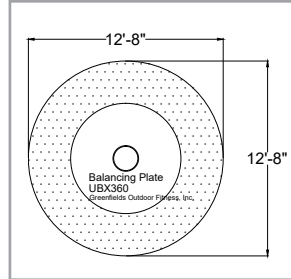


Target muscles

Secondary muscles

Strengthens:

- Core
- Quads
- Lower Back
- Calves



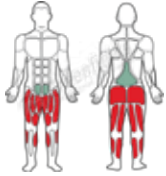
VIEW THE VIDEO

<https://gfoutdoorfitness.com/balancing-plate/>



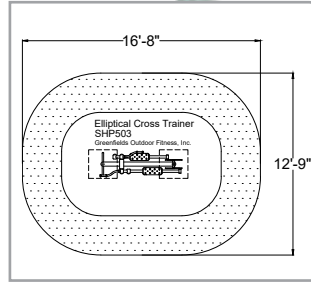
ELLIPTICAL CROSS TRAINER

SHP503



Target muscles
Secondary muscles

- Strengthens leg muscles
- Improves cardiovascular endurance



VIEW THE VIDEO

greenfieldsfitness.com/elliptical-cross-trainer-video.html

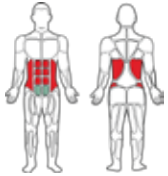


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TWO-PERSON INCLINE SIT-UP BENCHES

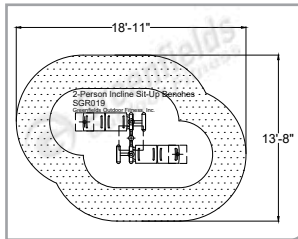
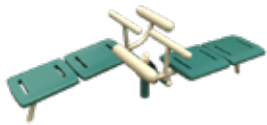
SGR019



Target muscles

Secondary muscles

- Strengthens obliques and upper, mid and lower abdominals
- Can be used by two people simultaneously



VIEW THE VIDEO



greenfieldsfitness.com/two-person-sit-up-bench-video.html

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DOUG GOURLEY PLAYGROUND DESIGN INC. LIC #384458

462 Appian Way
El Sobrante, CA 94803
+1 5102437445
pacificplayground@gmail.com
www.pacificplayground.com

ADDRESS

Mike Watson
620 Canal Street, PO Box 488
Hamilton City, CA 95951

SHIP TO

Mike Watson
277 Capay Ave,
Hamilton City, CA 95951

Estimate 4547

DATE 04/04/2024

PROJECT

Fitness Area - Shredded Rubber

SITE LOCATION

Hamilton City

PRODUCT/SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
Project	To provide and install materials for a new fitness area at 277 Capay Ave. Hamilton City, CA 95951	1	0.00	0.00
	Prevailing Wage			
	Equipment			
SGR045-03K	2-Person Pull-Up Station	1	2,019.94	2,019.94
SGR047	2-Person Vertical Press	1	4,854.94	4,854.94
SGR048	2-Person Lat Pull	1	4,854.94	4,854.94
SGR048A-03	2-Person Chest Press	1	4,854.94	4,854.94
UBX360	Balancing Plate	1	2,526.19	2,526.19
UBX289-01	Upright Bike (With Resistance) In-Ground	1	2,627.44	2,627.44
SHP503	Elliptical Cross Trainer	1	4,044.94	4,044.94
SGR019-03K	2-Person Incline Sit-Up Benches	1	3,538.68	3,538.68
Installation	Equipment installation	1	21,987.00	21,987.00
	Surfacing			
Wooden Border	2x8 Redwood Border with 4x4 support posts w/ installation	236	32.00	7,552.00
FILTER FABRIC	WEED/ FILTER CLOTH	1,632	0.90	1,468.80
shredded rubber	Shredded rubber surfacing 6" depth for a 10' fall height	11	799.00	8,789.00
Shredded Rubber Installation	Shredded Rubber Installation	1,632	8.50	13,872.00
Travel Costs	Overnight Travel Cost	1	2,400.00	2,400.00
Sales Tax	Sales Tax	1	2,125.85	2,125.85

*An advance deposit is required before any order can be placed.
If you have not received an invoice for your advance deposit
please contact the office immediately.

SUBTOTAL 87,516.66
TAX 0.00

* Unless noted otherwise, this statement does not reflect the cost or acquisition of any permits.*

SHIPPING

1,950.00

TOTAL

\$89,466.66

Accepted By

Accepted Date

* Unless noted otherwise, this statement does not reflect the cost or acquisition of any permits.*

HAMILTON UNIFIED SCHOOL DISTRICT

Agenda Item Number: 13 g	Date: April 24, 2024
Agenda Item Description: Approve NorCal Food Equipment Inc. expenditure for the Hamilton High School cafeteria.	
Background: In September 2021, AB167 was signed into law. This law appropriated funding to the CDE to fund kitchen infrastructure upgrades and food service staff training. School kitchen upgrades are intended to increase access to, or improve the quality of, fresh and nutritious school meals. The attached quote from NorCal Food Equipment Inc. is for the purchase of a Convection Oven for the Hamilton High School cafeteria. 2021 KIT funds are fully spent after Walk-in cooler purchase. This purchase will be funded from our '22 KIT Funds.	
Status: Pending board approval.	
Fiscal Impact: This expenditure will be paid from our 2022 Kitchen Infrastructure and Training (KIT) funds. The total cost is \$17,293.92	
Educational Impact: Increase access to and improve the quality of, fresh and nutritious school meals.	
Recommendation: Recommend board to approve the NorCal Food Equipment Inc. expenditure for the Hamilton High School cafeteria.	

Project:
 HSUD - Convection Oven
 Erendida Moreno
 620 Canal Street
 Hamilton City, CA 95951

From:
 NorCal Food Equipment Inc.
 Gilberto Lopez
 172 Commercial Ave.
 Chico, CA 95973
 530-342-9092
 530-342-9092 (Contact)

Job Reference Number: 10797

Item	Qty	Description	Sell	Sell Total
2	1 ea	CONVECTION OVEN, GAS Vulcan Convection Oven, gas, double-deck, standard depth, solid state controls, electronic spark igniters, 60 minute timer, (5) nickel plated racks per oven, stainless steel front, top, sides & 8"H legs, stainless steel doors with windows, (2) 50,000 BTU, NSF, CSA Star, CSA Flame, ENERGY STAR®	\$12,742.65	\$12,742.65
	1 ea	1 year limited parts & labor warranty, standard		
	1 ea	Gas type to be specified		
	1 ea	(2) 120v/60/1-ph, 15.4 amps total, (2) cords with plugs, standard		
	1 ea	Gas manifold piping included with stacking kit to provide single point gas connection		
ITEM TOTAL:				\$12,742.65
			Merchandise	\$12,742.65
			Installation	\$3,500.00
			Tax 8.25%	\$1,051.27
			Total	\$17,293.92

Customer: Before approving this quote please check and confirm all details and specifications of the item(s) listed on the quote. This includes, but is not limited to: electrical, gas, and size specifications. NorCal Restaurant Supply will not be held responsible for errors in application after delivering the approved / specified item.

Note: NorCal Restaurant Supply and their manufacturers are not responsible for errors or omissions due to vague or faulty specifications, or when an equipment schedule only has been provided.

Credit Card Fee: For Visa, Mastercard, AMEX and/or all other major Credit Cards there will be a 3% Financial Fee for amount that is \$1,000 or over. To avoid Financial Fee, please pay by cash or check.

***** ALL ORDERS ARE SUBJECT TO A 25% RE-STOCKING FEE *****

Special Order Items are NON-REFUNDABLE.

Acceptance: _____ Date: _____

Printed Name: _____

Project Grand Total: \$17,293.92

**HAMILTON UNIFIED SCHOOL DISTRICT
REGULAR BOARD MEETING MINUTES
Hamilton High School Library/Zoom/Facebook Live
620 Canal Street, Hamilton City, CA 95951
Wednesday, March 27, 2024
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 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/4968739639?pwd=RUw1Qk5hZFVNTDh3RVFuMm9tVDBCQT09>

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 5:30 pm.**

✓	Hubert "Wendell" Lower, President	✓	Ray Odom
✓	Genaro Reyes	Absent	Rod Boone, Clerk
✓	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. **None.**

4.0 ADJOURN TO CLOSED SESSION: To consider qualified matters.

- 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 Performance Evaluation. Government Code section 54957, subdivision (b)(1). Superintendent.

Report out action taken in closed session. Direction was given to the lead negotiator.

5.0 PUBLIC SESSION/FLAG SALUTE: lead by Nayeli Oseguera and Julia Simson.

6.0 ADOPT THE AGENDA: (M)

7.0 COMMUNICATIONS/REPORTS:

- a. Board Member Comments/Reports
 - i. Mr. Odom requested that the district investigate funding a school resource officer and bring that information back to a future board meeting.
- b. ASB President and Student Council President Reports
 - i. Hamilton High School – Hanne Porter
 - ii. Hamilton Elementary School – Dalila Barron-Martinez
- c. District Reports (written)
 - i. Technology Report by Frank James (p. 4)
 - ii. Nutrition Services Report by Erendida Moreno (p. 5)
 - iii. Operations Report by Alan Joksch (handout)
- d. Principal and Dean of Student Reports (written)
 - i. Ulises Tellechea, Hamilton Elementary School Principal (p. 6)
 - 1. Mr. Tellechea presented.
 - ii. Maria Reyes, District Dean of Students (handout)
 - iii. Cris Oseguera, Hamilton High School Principal (handout)
 - 1. Mr. Oseguera presented.
 - iv. Silvia Robles, Adult School (p. 8)
- e. Chief Business Official Report by Kristen Hamman (written) (p. 9)
- f. Superintendent Report by Jeremy Powell (written) (p. 10)
 - 1. Dr. Powell presented.

8.0 PRESENTATIONS:

- a. FFA/Ag Department by Janice Lohse (handout)
 - i. Nayeli Oseguera and Julia Simson presented.
 - ii. Janice Lohse presented.
- b. MOT Presentation (handout)
 - i. Alan Joksch presented.

9.0 CORRESPONDENCE:

- a. None

10.0 INFORMATION ITEMS:

- a. HUSD Enrollment History for 6 years (p. 11)
 - i. Dr. Powell reviewed.
- b. Bond Status: Fund 21 Update (p. 13)
 - i. Dr. Powell reviewed.
- c. LCAP/Strategic Planning (handout)
 - i. Dr. Powell reviewed.
- d. Form 700 – annual statement of Economic interests – File Electronically with the Board of Supervisors by April 1, 2024 (p. 14)
 - i. Dr. Powell reviewed.
- e. Annual Spring Survey Findings (handout)
 - i. Dr. Powell reviewed.
- f. Boys & Girls Camp Jamoa Schedule (p. 15)
 - i. Dr. Powell reviewed.

11.0 DISCUSSION ITEMS:

- a. Educator Hall of Fame (p. 23)
 - i. Dr. Powell reviewed.

- 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.
- a. CSEA Vice President Dave Elkin spoke before the board.

13.0 ACTION ITEMS:

- a. Approve District Calendar as presented (p. 25)

Motion to approve District Calendar by Mr. Leal 2nd by Mr. Reyes. Motion Carried 4-0

Leal: AYE	Lower: AYE
Boone: Absent	Reyes: AYE
Odom: AYE	

- b. Approve New District Logo (handout)

- i. Dr. Powell reviewed.
- ii. Motion to approve by Mr. Leal 2nd by Mr. Reyes.

Motion amended by Mr. Odom to include K-12 academics imagery and bring back to next board meeting 2nd by Mr. Leal
Motion carried 4-0

Leal: AYE	Lower: AYE
Boone: Absent	Reyes: AYE
Odom: AYE	

- c. Approve School Site Safety Plans (full plans available on <https://www.husdschools.org/> and available by request from the District Office): (p. 26)

- i. Dr. Powell reviewed.

Motion to approve by Mr. Reyes 2nd by Mr. Leal. Motion Carried 4-0

Leal: AYE	Lower: AYE
Boone: Absent	Reyes: AYE
Odom: AYE	

- d. Approve purchase of food trailer, Option 2 using CTEIG grant funds (p. 47)

- i. Dr. Powell reviewed.

Motion to approve by Mr. Leal 2nd by Mr. Odom. Motion Carried 4-0

Leal: AYE	Lower: AYE
Boone: Absent	Reyes: AYE
Odom: AYE	

- e. Approve the Postage Meter Mailing System Proposal with Advanced Document Concepts (p. 62)

- i. Ms. Hamman reviewed.

Motion to approve by Mr. Reyes 2nd by Mr. Leal. Motion Carried 4-0

Leal: AYE	Lower: AYE
Boone: Absent	Reyes: AYE
Odom: AYE	

- f. Approve Updated Extended Learning Opportunities Plan (ELOP) (p. 67)

- i. Dr. Powell reviewed.

Motion to approve by Mr. Leal 2nd by Mr. Reyes. Motion Carried 4-0

Leal: AYE	Lower: AYE
Boone: Absent	Reyes: AYE
Odom: AYE	

- g. Authorize ELOP funded upgrades for the HES Power Retractable Projector System. (p. 80)
 - i. Mr. Watson reviewed.

Motion to approve by Mr. Reyes 2nd by Mr. Leal. Motion Carried 4-0

Leal: AYE	Lower: AYE
Boone: Absent	Reyes: AYE
Odom: AYE	

- h. Authorize ELOP funds for additional camera equipment at the Hamilton Elementary School. (p. 84)
 - i. Mr. Watson reviewed.

Motion to approve by Mr. Reyes 2nd by Mr. Leal. Motion Carried 4-0

Leal: AYE	Lower: AYE
Boone: Absent	Reyes: AYE
Odom: AYE	

- i. Authorize ELOP funded upgrades for the HES Acoustic Sound Treatment. (p. 87)
 - i. Mr. Watson reviewed.

Motion to approve by Mr. Reyes 2nd by Mr. Odom. Motion Carried 4-0

Leal: AYE	Lower: AYE
Boone: Absent	Reyes: AYE
Odom: AYE	

- j. Approve A - Line Proposal for the Consulting services for the ELOP Funding Project. (p. 90)
 - i. Julie Campos with A-Line reviewed.
 - ii. Dr. Powell reviewed.

Motion to approve by Mr. Leal 2nd by Mr. Odom. Motion Carried 4-0

Leal: AYE	Lower: AYE
Boone: Absent	Reyes: AYE
Odom: AYE	

- k. Authorize ELOP funded Tennis Court Improvement Project (p. 94)
 - i. Dr. Powell reviewed.

Motion to approve by Mr. Reyes 2nd by Mr. Leal. Motion Carried 4-0

Leal: AYE	Lower: AYE
Boone: Absent	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 February 28, 2024 and Special Board Meeting on March 13, 2024 (p. 95)
- b. Warrants and Expenditures (p. 100)
- c. Interdistrict Transfers (new only; elementary students reapply annually).
 - i. Out
 - 1. Hamilton Elementary School
 - a. None
 - 2. Hamilton High School
 - a. None
 - ii. In
 - 1. Hamilton Elementary School
 - a. None

- 2. Hamilton High School
 - a. None

d. Personnel Actions as Presented:

i. New hires: None

ii. Resignations/Retirement: Emily Powell Long Term Substitute Preschool

Motion to approve consent agenda by Mr. Leal 2nd by Mr. Odom

Motion Carried 4-0

Leal: AYE	Lower: AYE
Boone: Absent	Reyes: AYE
Odom: AYE	

15.0 ADJOURNMENT: 8:03 pm.

X _____
 Rod Boone
 HUSD Board Clerk

X _____
 Jeremy Powell
 HUSD Superintendent

**HAMILTON UNIFIED SCHOOL DISTRICT
SPECIAL BOARD MEETING MINUTES
Hamilton High School Library/Zoom/Facebook Live
620 Canal Street, Hamilton City, CA 95951
Monday, April 15, 2024**

4:00 p.m. Public session

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 at 4:00 pm.

- | | |
|-------------------------------------|-------------------------|
| ✓ Hubert "Wendell" Lower, President | ✓ Ray Odom |
| ✓ Genaro Reyes | Absent Rod Boone, Clerk |
| ✓ Gabriel Leal | |

2.0 ADOPT THE AGENDA: (M)

Motion to adopt the agenda by Mr. Leal 2nd by Mr. Reyes Motion Carried 4-0

Leal: AYE	Lower: AYE
Boone: Absent	Reyes: AYE
Odom: AYE	

3.0 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.

4.0 ACTION ITEMS:

- a. Approval and acceptance of retirement of certificated employee, Bertha Carter. Effective retirement date: 6/30/24.

Motion to approve and accept retirement by Mr. Leal 2nd by Mr. Odom. Motion Carried 4-0

Leal: AYE	Lower: AYE
Boone: Absent	Reyes: AYE
Odom: AYE	

1.0 ADJOURNMENT: 4:02 pm.

X

Rod Boone
HUSD Board Clerk

X

Jeremy Powell
HUSD Superintendent

Approval Batch 001702

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								
F	2023/24	02/22/24	R24-00325	RS 0801 MAA APPLE SMART KEYBOARD	AC FEB 2024	03/12/24	Paid	Printed	144.78	144.78	
			2024 (000507)	01-0801-0-1110-1000-4300-000-505-00000							
Check #	40352251					Check Date	03/22/24	PO#	PO24-00472	Register #	000131
F	2023/24	02/22/24	R24-00341	2700-5200 VRBO Stay for Aeriscon	AERIES HOTEL	03/12/24	Paid	Printed	623.40	623.40	
			2024 (000106)	01-0000-0-0000-2700-5200-000-000-00000							
Check #	40352251					Check Date	03/22/24	PO#	PO24-00489	Register #	000131
	2023/24	02/22/24	REQ24-00095	8100-4300 MAIN DEPT OPEN	AJ FEB 2024	03/12/24	Paid	Printed	1,189.88	1,189.88	
			2024 (002264)	01-0000-0-0000-8100-4300-000-000-00000					501.72		
			2024 (000183)	01-0000-0-0000-8100-4392-000-000-00000					659.80		
			2024 (000190)	01-0000-0-0000-8100-5630-000-000-00000							
			2024 (001280)	11-6391-0-4110-1000-4300-000-021-00000					28.36		
			2024 (001286)	11-6391-0-4110-1000-4392-000-021-00000							
			2024 (001349)	12-6105-0-1110-1000-4300-000-000-00000							
Check #	40352251					Check Date	03/22/24	PO#	PO24-00130	Register #	000131
F	2023/24	02/22/24	R24-00314	4300-100 Cruz curtain rods	CCRUZ FEB 2024	03/12/24	Paid	Printed	48.24	48.24	
			2024 (000243)	01-0000-0-1110-1000-4300-100-000-00000							
Check #	40352251					Check Date	03/22/24	PO#	PO24-00456	Register #	000131
F	2023/24	02/22/24	R24-00328	4300-100 Cruz Curtains	CRUZ CURTAINS	03/12/24	Paid	Printed	40.72	40.72	
			2024 (000243)	01-0000-0-1110-1000-4300-100-000-00000							
Check #	40352251					Check Date	03/22/24	PO#	PO24-00479	Register #	000131
F	2023/24	02/22/24	R24-00331	4300-100-006 Rios/Oseguera Emergency Bag	EMERGENCY BAGS	03/12/24	Paid	Printed	358.18	358.18	
			2024 (000244)	01-0000-0-1110-1000-4300-100-006-00000							
Check #	40352251					Check Date	03/22/24	PO#	PO24-00481	Register #	000131
F	2023/24	02/22/24	R24-00320	12-6105-4300 VAC BAGS	FEB 2024	03/12/24	Paid	Printed	20.38	20.38	
			2024 (001349)	12-6105-0-1110-1000-4300-000-000-00000							

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 001702 (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 #	40352251					Check Date	03/22/24	PO#	PO24-00473	Register #	000131
F	2023/24	02/22/24	R24-00324	RS 7010 AG AWARENESS DAY SUPPLIES	FEB 2024 AG DAY	03/12/24	Paid	Printed	2,600.23		2,600.23
Check #	40352251	2024 (000933)	01-7010-0-3800-1000-4300-100-000-00000			Check Date	03/22/24	PO#	PO24-00475	Register #	000131
	2023/24	02/22/24	REQ24-00072	7010-4300/4392 AIG ANDY OPEN	FEB 2024 AG FUEL	03/12/24	Paid	Printed	736.06		736.06
		2024 (000933)	01-7010-0-3800-1000-4300-100-000-00000								
		2024 (000935)	01-7010-0-3800-1000-4392-100-000-00000				709.06				
		2024 (000942)	01-7010-0-3800-1000-5890-100-000-00000				27.00				
Check #	40352251					Check Date	03/22/24	PO#	PO24-00097	Register #	000131
F	2023/24	02/22/24	R24-00326	AIG RS 7010 VINYL BANNERS	FEB 2024 BANNERS	03/12/24	Paid	Printed	337.70		337.70
Check #	40352251	2024 (000933)	01-7010-0-3800-1000-4300-100-000-00000			Check Date	03/22/24	PO#	PO24-00468	Register #	000131
	2023/24	02/22/24	REQ24-00120	13-5310 OPEN CAFE PO FOR FOOD AND SUPPLIES	FEB 2024 CAFE	03/12/24	Paid	Printed	445.16		445.16
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000				337.04				
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000				108.12				
		2024 (001390)	13-5310-0-0000-3700-5890-000-000-00000								
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000								
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000								
		2024 (003311)	13-5320-0-0000-3700-5890-000-049-00000								
Check #	40352251					Check Date	03/22/24	PO#	PO24-00245	Register #	000131
F	2023/24	02/22/24	R24-00313	4300-800 Art class supplies-Amazon	FEB 2024 ELEM ART	03/12/24	Paid	Printed	329.66		329.66
Check #	40352251	2024 (000257)	01-0000-0-1110-1000-4300-800-000-00000			Check Date	03/22/24	PO#	PO24-00458	Register #	000131
	2023/24	02/22/24	R24-00349	6387-5200-100 RENTAL CARS ONTARIO	FEB 2024 HERTZ	03/12/24	Paid	Printed	118.48		118.48
Check #	40352251	2024 (001879)	01-6387-0-3800-1000-5200-100-000-00000			Check Date	03/22/24	PO#	PO24-00497	Register #	000131

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)



Approval Batch 001702 (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)	
2023/24	02/22/24	R24-00298	11-6391-4300-019 JAN-JUNE MIXED MEDIA CLASS	FEB 2024 MMEDIA	03/12/24	Paid	Printed	604.67		604.67	
Check #	40352251	2024 (002763)	11-6391-0-4110-1000-4300-000-019-00000			Check Date	03/22/24	PO#	PO24-00441	Register #	000131
2023/24	02/22/24	R24-00354	6387-5200-100 ONTARIO HOTEL	FEB 2024 ONTARIO	03/12/24	Paid	Printed	453.12		453.12	
Check #	40352251	2024 (001879)	01-6387-0-3800-1000-5200-100-000-00000			Check Date	03/22/24	PO#	PO24-00499	Register #	000131
F	2023/24	02/22/24	R24-00330	4300-100 Bocast/Patty Paper	FEB 2024 PAPER	03/12/24	Paid	Printed	52.15		52.15
Check #	40352251	2024 (000243)	01-0000-0-1110-1000-4300-100-000-00000			Check Date	03/22/24	PO#	PO24-00485	Register #	000131
F	2023/24	02/22/24	R24-00333	8100-4300 DISINFECTANT WIPES	FEB 2024 WIPES	03/12/24	Paid	Printed	599.00	43.43	642.43
Check #	40352251	2024 (002264)	01-0000-0-0000-8100-4300-000-000-00000			Check Date	03/22/24	PO#	PO24-00482	Register #	000131
F	2023/24	02/22/24	R24-00337	4300-100 Langan: Ink for library floor printer	HS LIB TONER	03/12/24	Paid	Printed	68.33		68.33
Check #	40352251	2024 (000243)	01-0000-0-1110-1000-4300-100-000-00000			Check Date	03/22/24	PO#	PO24-00478	Register #	000131
2023/24	02/22/24	REQ24-00080	7150-4300/5200/589 0 DIST SUPER OPEN	JP FEB 2024 OPEN	03/12/24	Paid	Printed	60.41		60.41	
Check #	40352251	2024 (000099)	01-0000-0-0000-2700-4300-000-000-00000								
		2024 (000106)	01-0000-0-0000-2700-5200-000-000-00000								
		2024 (000141)	01-0000-0-0000-7110-4300-000-000-00000					28.93			
		2024 (000146)	01-0000-0-0000-7110-5890-000-000-00000								
		2024 (000160)	01-0000-0-0000-7150-4300-000-000-00000								
		2024 (000161)	01-0000-0-0000-7150-5200-000-000-00000					15.49			
		2024 (000163)	01-0000-0-0000-7150-5890-000-000-00000					15.99			
		2024 (000240)	01-0000-0-1110-1000-4300-000-000-00000								
Check #	40352251					Check Date	03/22/24	PO#	PO24-00090	Register #	000131

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 001702 (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	2023/24	02/22/24	R24-00353	6387-5200-100 FEB 27 ONTARIO	03/12/24	Paid	Printed	769.92		769.92	
			2024 (001879)	01-6387-0-3800-1000-5200-100-000-00000							
	Check #	40352251				Check Date	03/22/24	PO#	PO24-00498	Register #	000131
F	2023/24	02/22/24	R24-00318	7110/7150-5200 SSDA CONF HOTEL	03/12/24	Paid	Printed	472.12		472.12	
			2024 (000106)	01-0000-0-0000-2700-5200-000-000-00000				236.06			
			2024 (000142)	01-0000-0-0000-7110-5200-000-000-00000				236.06			
	Check #	40352251				Check Date	03/22/24	PO#	PO24-00465	Register #	000131
	2023/24	02/22/24	R24-00032	4300-800 HES Open PO	03/12/24	Paid	Printed	300.14		300.14	
			2024 (000257)	01-0000-0-1110-1000-4300-800-000-00000							
	Check #	40352251				Check Date	03/22/24	PO#	PO24-00110	Register #	000131
Total Invoice Amount								10,372.73			

Approval Batch 001710 **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			ACCURATE PLUMBING (002079/1) PO BOX 3056 CHICO, CA 95927							
2023/24	02/08/24	REQ24-00091	8100-5630 MAINT OPEN PLUMBING REPAIRS	33140	03/15/24	Paid	Printed	499.00		499.00
Check #			2024 (000190) 01-0000-0-0000-8100-5630-000-000-00000			Check Date 03/20/24		PO# PO24-00131	Register # 000130	
Total Invoice Amount								499.00		
AP Vendor			HAMILTON UNIFIED REVOLVING FND (000114/1) P O BOX 488 HAMILTON CITY, CA 95951							
F	2023/24	03/11/24	R24-00384	5200-100 STAFF OF THE YEAR DINNER	CK 1731	03/15/24	Paid	Printed	240.00	240.00
Check #			2024 (000273) 01-0000-0-1110-1000-5200-100-000-00000			Check Date 03/20/24		PO# PO24-00528	Register # 000130	
Total Invoice Amount								240.00		
AP Vendor			KEITH DIETLE (000308/1) 7652 CUTTING AVE ORLAND, CA 95963							
	2023/24	03/08/24	R24-00345	11-6391-5890-028 CPR & FIRST AID TRAINING-MARCH 2024	292024	03/15/24	Cancelled	Cancelled	1,020.00	1,020.00
Check #			2024 (001297) 11-6391-0-4110-1000-5890-000-028-00000			Check Date 03/20/24		PO# PO24-00495	Register # 000130	
Total Invoice Amount								1,020.00		
AP Vendor			LELY'S (001177/1) 211 E WALKER ST ORLAND, CA 95963							
F	2023/24	03/12/24	R24-00383	AIG OPEN PO FOR IRRIGATION PARTS	48315	03/15/24	Paid	Printed	299.43	299.43
Check #			2024 (000933) 01-7010-0-3800-1000-4300-100-000-00000			Check Date 03/20/24		PO# PO24-00526	Register # 000130	
Total Invoice Amount								299.43		

Approval Batch 001710 (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		NATIONAL FFA ORGANIZATION (002156/1) PO BOX 631363 CINCINNATI, OH 45263-1363								
F	2023/24	03/07/24	R24-00348	6387-4300 FFA AWARDS	MDS320760	03/15/24	Paid	Printed	1,673.50	1,673.50
Check #		40352233		2024 (000919) 01-6387-0-3800-1000-4300-100-000-00000		Check Date 03/20/24		PO# PO24-00496	Register # 000130	
Total Invoice Amount								1,673.50		

AP Vendor		NORTH STATE AV INC (002244/1) 13309 CABIN HOLLOW CT STE 100 CHICO, CA 95973								
F	2023/24	03/15/24	R24-00294	HHS GYM AUDIO SYSTEM UPGRADE	63569	03/15/24	Paid	Printed	26,205.87	26,205.87
Check #		40352234		2024 (003550) 01-0000-0-0000-2700-6400-100-000-00000		26,205.87		Check Date 03/20/24		PO# PO24-00438
				2024 (003562) 01-2600-0-1110-1000-6400-100-000-00000				Register # 000130		
Total Invoice Amount								26,205.87		

AP Vendor		SAMS DOOR SHOP (002242/1) 3075 SOUTHGATE LANE CHICO, CA 95928								
F	2023/24	03/15/24	R24-00280	NEW DISTRICT DOOR - for main office	100019	03/15/24	Paid	Printed	3,635.68	3,635.68
Check #		40352235		2024 (001145) 01-8150-0-0000-8100-4400-000-000-00000		Check Date 03/20/24		PO# PO24-00411	Register # 000130	
Total Invoice Amount								3,635.68		

Approval Batch 001719

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							
2023/24	03/18/24	REQ24-00044	9571 STAFF H & W INSURANCE	APRIL 2024	03/19/24	Paid	Printed	114,869.48		114,869.48
Check #			2024 (002068) 01-40352252		- 9571- - -		Check Date 03/22/24		PO# PO24-00044	Register # 000132
Total Invoice Amount								114,869.48		

AP Vendor			DANNIS WOLIVER KELLEY (002047/2) 2087 ADDISON STREET 2ND FLOOR BERKELEY, CA 94704							
2023/24	03/19/24	REQ24-00023	7110-5815 & FD 21 LEGAL FEES	FEBRUARY 2024	03/19/24	Paid	Printed	2,049.00		2,049.00
Check #			2024 (000144) 01-0000-0-0000-7110-5815-000-000-00000		40352253		Check Date 03/22/24		PO# PO24-00023	Register # 000132
Total Invoice Amount								2,049.00		

AP Vendor			LESLIE ANDERSON-MILLS (000522/1) 960 RACHEL CT. SAN LUIS OBISPO, CA 93401							
2023/24	03/18/24	REQ24-00033	1110-1000-3701 L ANDERSON H&W PAYOUT	APRIL 2024	03/19/24	Paid	Printed	791.67		791.67
Check #			2024 (000238) 01-0000-0-1110-1000-3701-000-000-00000		40352254		Check Date 03/22/24		PO# PO24-00033	Register # 000132
Total Invoice Amount								791.67		

AP Vendor			STANDARD (000584/1) P.O. BOX 4664 PORTLAND, OR 97208-4664							
2023/24	02/20/24	REQ24-00008	9571- STANDARD EE INS	MARCH 2024	03/19/24	Paid	Printed	401.12		401.12
Check #			2024 (002068) 01-40352255		- 9571- - -		Check Date 03/22/24		PO# PO24-00008	Register # 000132
Total Invoice Amount								401.12		

Approval Batch 001725

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			ACCULARM SECURITY SYSTEMS (001187/1) 2348 BALDWIN AVE OROVILLE, CA 95966								
2023/24	03/01/24	REQ24-00151	ELEM SITE SERVICE	277824	03/21/24	Paid	Printed	401.50		401.50	
			CALLS FOR ACCULARM								
		2024 (000190)	01-0000-0-0000-8100-5630-000-000-00000								
Check #	40352460					Check Date	03/27/24	PO#	PO24-00466	Register #	000133
Total Invoice Amount								401.50			

AP Vendor			AT&T (001075/1) P.O. BOX 9011 ACCT#C602224524777 CAROL STREAM, IL 60197-9011									
2023/24	03/12/24	REQ24-00003	8100-5590	MAR 2024 21390058	03/21/24	Paid	Printed	220.96		220.96		
			MONTHLY PHONE SERVICE									
		2024 (000186)	01-0000-0-0000-8100-5590-000-000-00000									
		2024 (000187)	01-0000-0-0000-8100-5590-100-000-00000									
		2024 (000189)	01-0000-0-0000-8100-5590-800-000-00000									
Check #	40352461					220.96	Check Date	03/27/24	PO#	PO24-00003	Register #	000133
2023/24	03/12/24	REQ24-00003	MARCH HS & DIST	MARCH 2024 21388614	03/21/24	Paid	Printed	146.82		146.82		
			8100-5590 MARCH 2024 PHONE SERVICE									
		2024 (000186)	01-0000-0-0000-8100-5590-000-000-00000									
		2024 (000187)	01-0000-0-0000-8100-5590-100-000-00000									
		2024 (000189)	01-0000-0-0000-8100-5590-800-000-00000									
Check #	40352461					58.73	Check Date	03/27/24	PO#	PO24-00003	Register #	000133
						88.09						
Total Invoice Amount								367.78				

AP Vendor			CALIFORNIA WATER SERVICE CO (000053/1) PO BOX 7229 SAN FRANCISCO, CA 94120-7229							
2023/24	03/04/24	REQ24-00022	8100-5590-000/100/	FEB 2024 3141117777	03/21/24	Paid	Printed	55.28		55.28
			300/800 MONTHLY WATER BY SITE							
		2024 (000186)	01-0000-0-0000-8100-5590-000-000-00000							
		2024 (000187)	01-0000-0-0000-8100-5590-100-000-00000							
		2024 (000188)	01-0000-0-0000-8100-5590-300-000-00000							
						55.28				

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Approval Batch 001725 (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)							
2023/24	03/04/24	REQ24-00022	8100-5590-000/100/300/800 MONTHLY WATER BY SITE	FEB 2024 3141117777 (continued)	03/21/24	Paid	Printed	(continued)		
Check #	40352462	2024 (000189)	01-0000-0-0000-8100-5590-800-000-00000				Check Date 03/27/24	PO# PO24-00022	Register # 000133	
2023/24	03/04/24	REQ24-00022	8100-5590-000/100/300/800 MONTHLY WATER BY SITE	FEB 2024 4141117777	03/21/24	Paid	Printed	55.28		55.28
Check #	40352462	2024 (000186)	01-0000-0-0000-8100-5590-000-000-00000			55.28				
		2024 (000187)	01-0000-0-0000-8100-5590-100-000-00000							
		2024 (000188)	01-0000-0-0000-8100-5590-300-000-00000							
		2024 (000189)	01-0000-0-0000-8100-5590-800-000-00000							
Check #	40352462						Check Date 03/27/24	PO# PO24-00022	Register # 000133	
Total Invoice Amount								110.56		

AP Vendor			CORNING FORD (001072/1) 2280 SHORT DR. CORNING, CA 96021							
F	2023/24	03/13/24	R24-00386	ELOP 2600 STUDENT VAN #1 FOR ELOP PROGRAM	261544	03/21/24	Paid	Printed	63,146.58	63,146.58
Check #	40352463	2024 (003510)	01-2600-0-1110-1000-6400-000-000-00000				Check Date 03/27/24	PO# PO24-00533	Register # 000133	
Total Invoice Amount								63,146.58		

AP Vendor			CORNING FORD (001072/1) 2280 SHORT DR. CORNING, CA 96021							
F	2023/24	03/13/24	R24-00387	ELOP 2600 STUDENT VAN # 2 FOR ELOP PROGRAM	264985	03/21/24	Paid	Printed	63,146.58	63,146.58
Check #	40352464	2024 (003510)	01-2600-0-1110-1000-6400-000-000-00000				Check Date 03/27/24	PO# PO24-00534	Register # 000133	
Total Invoice Amount								63,146.58		

Approval Batch 001725 (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 CVS BANKCARD DEPARTMENT (000506/1) PO BOX 4521 ACCT#6005432059000825 CAROL STREAM, IL 60197-4521											
2023/24	02/28/24	R24-00160	12-6105-4300	FEB 2024 0825	03/21/24	Paid	Printed	58.17		58.17	
2024 (001349) 12-6105-0-1110-1000-4300-000-000-00000											
Check #	40352465					Check Date	03/27/24	PO#	PO24-00276	Register #	000133
Total Invoice Amount								58.17			

AP Vendor DANIELSEN CO (000764/1) 435 SOUTHGATE CT CHICO, CA 95928											
2023/24	02/26/24	REQ24-00025	13-5310/5460-3700-4300/4700	323615	03/21/24	Paid	Printed	1,967.37		1,967.37	
2024 (000240) 01-0000-0-1110-1000-4300-000-000-00000											
2024 (000257) 01-0000-0-1110-1000-4300-800-000-00000											
2024 (001385) 13-5310-0-0000-3700-4300-000-000-00000											
2024 (001387) 13-5310-0-0000-3700-4700-000-000-00000											
2024 (001390) 13-5310-0-0000-3700-5890-000-000-00000											
2024 (001413) 13-5320-0-0000-3700-4300-000-049-00000											
2024 (001414) 13-5320-0-0000-3700-4700-000-049-00000											
2024 (003139) 13-5460-0-0000-3700-4300-000-049-00000											
2024 (003140) 13-5460-0-0000-3700-4700-000-049-00000											
Check #	40352466					Check Date	03/27/24	PO#	PO24-00025	Register #	000133
2023/24	02/26/24	REQ24-00025	13-5310/5460-3700-4300/4700	323631	03/21/24	Paid	Printed	2,646.43		2,646.43	
2024 (000240) 01-0000-0-1110-1000-4300-000-000-00000											
2024 (000257) 01-0000-0-1110-1000-4300-800-000-00000											
2024 (001385) 13-5310-0-0000-3700-4300-000-000-00000											
2024 (001387) 13-5310-0-0000-3700-4700-000-000-00000											
2024 (001390) 13-5310-0-0000-3700-5890-000-000-00000											
2024 (001413) 13-5320-0-0000-3700-4300-000-049-00000											
2024 (001414) 13-5320-0-0000-3700-4700-000-049-00000											
2024 (003139) 13-5460-0-0000-3700-4300-000-049-00000											
2024 (003140) 13-5460-0-0000-3700-4700-000-049-00000											
Check #	40352466					Check Date	03/27/24	PO#	PO24-00025	Register #	000133
2023/24	03/04/24	REQ24-00025	13-5310/5460-3700-4300/4700	324171	03/21/24	Paid	Printed	3,014.27		3,014.27	
2024 (000240) 01-0000-0-1110-1000-4300-000-000-00000											

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 001725 (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 DANIELSEN CO (000764/1)			(continued)			(continued)					
2023/24	03/04/24	REQ24-00025	13-5310/5460-3700-4300/4700	324171 (continued)	03/21/24	Paid	Printed	(continued)			
		2024 (000257)	01-0000-0-1110-1000-4300-800-000-00000								
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000			233.18					
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000			2,773.09					
		2024 (001390)	13-5310-0-0000-3700-5890-000-000-00000			8.00					
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000								
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000								
		2024 (003139)	13-5460-0-0000-3700-4300-000-049-00000								
		2024 (003140)	13-5460-0-0000-3700-4700-000-049-00000								
Check #	40352466					Check Date	03/27/24	PO#	PO24-00025	Register #	000133
2023/24	03/04/24	REQ24-00025	13-5310/5460-3700-4300/4700	324187	03/21/24	Paid	Printed	2,143.55		2,143.55	
		2024 (000240)	01-0000-0-1110-1000-4300-000-000-00000								
		2024 (000257)	01-0000-0-1110-1000-4300-800-000-00000								
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000			357.87					
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000			1,201.13					
		2024 (001390)	13-5310-0-0000-3700-5890-000-000-00000								
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000			95.25					
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000			489.30					
		2024 (003139)	13-5460-0-0000-3700-4300-000-049-00000								
		2024 (003140)	13-5460-0-0000-3700-4700-000-049-00000								
Check #	40352466					Check Date	03/27/24	PO#	PO24-00025	Register #	000133
2023/24	03/07/24	REQ24-00025	13-5310/5460-3700-4300/4700	324496	03/21/24	Paid	Printed	389.10		389.10	
		2024 (000240)	01-0000-0-1110-1000-4300-000-000-00000								
		2024 (000257)	01-0000-0-1110-1000-4300-800-000-00000								
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000								
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000			389.10					
		2024 (001390)	13-5310-0-0000-3700-5890-000-000-00000								
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000								
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000								
		2024 (003139)	13-5460-0-0000-3700-4300-000-049-00000								
		2024 (003140)	13-5460-0-0000-3700-4700-000-049-00000								
Check #	40352466					Check Date	03/27/24	PO#	PO24-00025	Register #	000133
2023/24	03/11/24	REQ24-00025	13-5310/5460-3700-4300/4700	324799	03/21/24	Paid	Printed	2,596.16		2,596.16	
		2024 (000240)	01-0000-0-1110-1000-4300-000-000-00000								
		2024 (000257)	01-0000-0-1110-1000-4300-800-000-00000								

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ReqPay05g

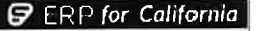
Payment Register by Approval BatchId

Approval Batch 001725 (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 DANIELSEN CO (000764/1)			(continued)								
2023/24	03/11/24	REQ24-00025	13-5310/5460-3700-4300/4700	324799 (continued)	03/21/24	Paid	Printed	(continued)		(continued)	
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000					252.98			
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000					1,803.96			
		2024 (001390)	13-5310-0-0000-3700-5890-000-000-00000					8.00			
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000					125.05			
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000					406.17			
		2024 (003139)	13-5460-0-0000-3700-4300-000-049-00000								
		2024 (003140)	13-5460-0-0000-3700-4700-000-049-00000								
Check #	40352466					Check Date	03/27/24	PO#	PO24-00025	Register #	000133
2023/24	03/11/24	REQ24-00025	13-5310/5460-3700-4300/4700	324825	03/21/24	Paid	Printed	2,685.46		2,685.46	
		2024 (000240)	01-0000-0-1110-1000-4300-000-000-00000								
		2024 (000257)	01-0000-0-1110-1000-4300-800-000-00000								
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000					159.79			
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000					2,525.67			
		2024 (001390)	13-5310-0-0000-3700-5890-000-000-00000								
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000								
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000								
		2024 (003139)	13-5460-0-0000-3700-4300-000-049-00000								
		2024 (003140)	13-5460-0-0000-3700-4700-000-049-00000								
Check #	40352466					Check Date	03/27/24	PO#	PO24-00025	Register #	000133
Total Invoice Amount								15,442.34			
AP Vendor FASTRAK (001267/1)			INVOICE PROCESSING DEPT								
			BOX 26879								
			SAN FRANCISCO, CA 94126								
2023/24	03/12/24	REQ24-00053	2/27/24 TOLLS FOR DIST TRAVEL	I692275514552	03/21/24	Paid	Printed	9.75		9.75	
		2024 (000106)	01-0000-0-0000-2700-5200-000-000-00000					9.75			
		2024 (000271)	01-0000-0-1110-1000-5200-000-000-00000								
		2024 (000273)	01-0000-0-1110-1000-5200-100-000-00000								
		2024 (000276)	01-0000-0-1110-1000-5200-800-000-00000								
Check #	40352467					Check Date	03/27/24	PO#	PO24-00053	Register #	000133
2023/24	03/12/24	REQ24-00053	#2 2/27/24TOLLS FOR DIST TRAVEL	I692282034965	03/21/24	Paid	Printed	9.75		9.75	
		2024 (000106)	01-0000-0-0000-2700-5200-000-000-00000								
		2024 (000271)	01-0000-0-1110-1000-5200-000-000-00000								

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Approval Batch 001725 (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 FASTRAK (001267/1) (continued)							(continued)				
2023/24	03/12/24	REQ24-00053	#2 2/27/24TOLLS FOR DIST TRAVEL	I692282034965 (continued)	03/21/24	Paid	Printed	(continued)			
		2024 (000273)	01-0000-0-1110-1000-5200-100-000-00000					9.75			
		2024 (000276)	01-0000-0-1110-1000-5200-800-000-00000								
Check #	40352467					Check Date	03/27/24	PO#	PO24-00053	Register #	000133
2023/24	03/20/24	REQ24-00053	TOLL FEES FOR DIST TRAVEL	T712468979775	03/21/24	Paid	Printed	30.00		30.00	
		2024 (000106)	01-0000-0-0000-2700-5200-000-000-00000								
		2024 (000271)	01-0000-0-1110-1000-5200-000-000-00000					30.00			
		2024 (000273)	01-0000-0-1110-1000-5200-100-000-00000								
		2024 (000276)	01-0000-0-1110-1000-5200-800-000-00000								
Check #	40352467					Check Date	03/27/24	PO#	PO24-00053	Register #	000133
Total Invoice Amount								49.50			
AP Vendor FOLLETT CONTENT SOLUTIONS LLC (002232/1)											
PO BOX 7410597 CHICAGO, IL 60674-0597											
2023/24	03/19/14	R24-00359	2600-4300-100 TITLES FOR HS LIB	359546	03/21/24	Paid	Printed	428.43		428.43	
		2024 (003120)	01-2600-0-1110-1000-4300-100-000-00000								
Check #	40352468					Check Date	03/27/24	PO#	PO24-00514	Register #	000133
Total Invoice Amount								428.43			
AP Vendor GAYNOR TELESYSTEMS INC (000024/1)											
9650 TANQUERAY COURT REDDING, CA 96003											
2023/24	02/28/24	R24-00256	9150-2420-5890 PHONE SYSTEM REMOTE REPAIRS	INV 43995	03/21/24	Paid	Printed	75.00		75.00	
		2024 (001180)	01-9150-0-0000-2420-5890-000-000-00000								
Check #	40352469					Check Date	03/27/24	PO#	PO24-00392	Register #	000133
Total Invoice Amount								75.00			
AP Vendor GERLINGER STEEL & SUPPLY CO (000320/1)											
1527 SACRAMENTO ST REDDING, CA 96001											
F	2023/24	03/08/24	REQ24-00076	0350-4300-053 ROP FOR AG	32-0006290	03/21/24	Paid	Printed	260.62	260.62	
			2024 (000489)	01-0350-0-6000-1000-4300-100-053-00000							
Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)							 ERP for California Page 13 of 45				

Approval Batch 001725 (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
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AP Vendor GERLINGER STEEL & SUPPLY CO (000320/1) (continued)

Check # 40352470 Check Date 03/27/24 PO# PO24-00103 Register # 000133

Total Invoice Amount 260.62

AP Vendor GLENN COUNTY OFFICE OF ED (000338/1)
 SUCCESS PRINTING
 451 S. VILLA AVE
 WILLOWS, CA 95988

F	2023/24	03/18/24	R24-00364	1110-1000-4300	INV24-00233	03/21/24	Paid	Printed	761.48	761.48
				DIST ENVELOPES						
				2024 (000240) 01-0000-0-1110-1000-4300-000-000-00000				304.60		
				2024 (000243) 01-0000-0-1110-1000-4300-100-000-00000				456.88		

Check # 40352471 Check Date 03/27/24 PO# PO24-00515 Register # 000133

Total Invoice Amount 761.48

AP Vendor GLOBAL OFFICE INC (002133/1)
 2070 COMMERCE AVENUE
 CONCORD, CA 94520

2023/24	03/21/24	REQ24-00013	1110-1000-4300/562	MARCH 2024 GN9763	03/21/24	Paid	Printed	712.62	712.62
				0 COPIER USEAGE					
				2024 (000099) 01-0000-0-0000-2700-4300-000-000-00000				105.76	
				2024 (000114) 01-0000-0-0000-2700-5620-000-000-00000					
				2024 (000240) 01-0000-0-1110-1000-4300-000-000-00000					
				2024 (000243) 01-0000-0-1110-1000-4300-100-000-00000				253.05	
				2024 (000257) 01-0000-0-1110-1000-4300-800-000-00000				303.48	
				2024 (000281) 01-0000-0-1110-1000-5620-100-000-00000					
				2024 (000282) 01-0000-0-1110-1000-5620-800-000-00000					
				2024 (000327) 01-0000-0-3200-1000-4300-300-000-00000				9.54	
				2024 (000331) 01-0000-0-3200-1000-5620-300-000-00000					
				2024 (001279) 11-6391-0-4110-1000-4300-000-000-00000				31.25	
				2024 (001291) 11-6391-0-4110-1000-5620-000-000-00000					
				2024 (001349) 12-6105-0-1110-1000-4300-000-000-00000				9.54	
				2024 (001352) 12-6105-0-1110-1000-5620-000-000-00000					

Check # 40352472 Check Date 03/27/24 PO# PO24-00013 Register # 000133

Total Invoice Amount 712.62

AP Vendor GRAINGER (000162/1)
 DEPT 860698554
 PALATINE, IL 60038-0001

Approval Batch 001725 (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			GRAINGER (000162/1) (continued)							
2023/24	03/12/24	REQ24-00009	8100-4300 MAINT SUPPLIES OPEN	9050135160	03/21/24	Paid	Printed	25.82		25.82
		2024 (002264)	01-0000-0-0000-8100-4300-000-000-00000							
Check #	40352473				Check Date	03/27/24	PO#	PO24-00009	Register #	000133
Total Invoice Amount								25.82		

AP Vendor			HAMILTON CITY COMMUNITY SVC (000113/1) P O BOX 116 HAMILTON CITY, CA 95951							
2023/24	03/01/24	REQ24-00014	8100-5590 SEWER-WATER QRTL FEES	MAR 2024 277 CAPAY	03/21/24	Paid	Printed	2,384.70		2,384.70
		2024 (000186)	01-0000-0-0000-8100-5590-000-000-00000							
		2024 (000187)	01-0000-0-0000-8100-5590-100-000-00000							
		2024 (000188)	01-0000-0-0000-8100-5590-300-000-00000							
		2024 (000189)	01-0000-0-0000-8100-5590-800-000-00000				2,384.70			
		2024 (001310)	11-6391-0-4110-8100-5590-000-000-00000							
Check #	40352474				Check Date	03/27/24	PO#	PO24-00014	Register #	000133
2023/24	03/01/24	REQ24-00014	8100-5590 SEWER-WATER QRTL FEES	MAR 2024 290 6TH	03/21/24	Paid	Printed	79.49		79.49
		2024 (000186)	01-0000-0-0000-8100-5590-000-000-00000							
		2024 (000187)	01-0000-0-0000-8100-5590-100-000-00000							
		2024 (000188)	01-0000-0-0000-8100-5590-300-000-00000				79.49			
		2024 (000189)	01-0000-0-0000-8100-5590-800-000-00000							
		2024 (001310)	11-6391-0-4110-8100-5590-000-000-00000							
Check #	40352474				Check Date	03/27/24	PO#	PO24-00014	Register #	000133
Total Invoice Amount								2,464.19		

AP Vendor			HILLYARD INC (000072/1) BOX 801400 KANSAS CITY, MO 64180-1400							
2023/24	03/14/24	REQ24-00012	8100-4300 MAINT DEPT SUPPLIES	605421654	03/21/24	Paid	Printed	950.11		950.11
		2024 (002264)	01-0000-0-0000-8100-4300-000-000-00000							
		2024 (000184)	01-0000-0-0000-8100-4400-000-000-00000				950.11			
Check #	40352475				Check Date	03/27/24	PO#	PO24-00012	Register #	000133
Total Invoice Amount								950.11		

Approval Batch 001725 (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			HUNT & SONS LLC (000801/1) 310 NORD AVENUE CHICO, CA 95926							
2023/24	03/12/24	REQ24-00042	3600.4392 DIESEL FUEL	898988	03/21/24	Paid	Printed	2,677.35		2,677.35
Check # 40352476			2024 (000132) 01-0000-0-0000-3600-4392-000-000-00000			Check Date 03/27/24		PO# PO24-00042	Register # 000133	
Total Invoice Amount								2,677.35		
AP Vendor			KEITH DIETLE (000308/1) 7652 CUTTING AVE ORLAND, CA 95963							
2023/24	03/08/24	R24-00345	11-6391-5890-028 CPR & FIRST AID TRAINING-TRAINER	REPLACE 292024	03/21/24	Paid	Printed	970.00		970.00
Check # 40352477			2024 (001297) 11-6391-0-4110-1000-5890-000-028-00000			Check Date 03/27/24		PO# PO24-00495	Register # 000133	
Total Invoice Amount								970.00		
AP Vendor			MISSION UNIFORM & LINEN (000592/1) 1340 WEST 7TH STREET CHICO, CA 95928-4907							
2023/24	03/14/24	REQ24-00005	13-5310-3700-5890 CAFE LINEN	521222162	03/21/24	Paid	Printed	74.96		74.96
Check # 40352478			2024 (001390) 13-5310-0-0000-3700-5890-000-000-00000			Check Date 03/27/24		PO# PO24-00005	Register # 000133	
2023/24	03/14/24	REQ24-00005	13-5310-3700-5890 CAFE LINEN	521222163	03/21/24	Paid	Printed	119.46		119.46
Check # 40352478			2024 (001390) 13-5310-0-0000-3700-5890-000-000-00000			Check Date 03/27/24		PO# PO24-00005	Register # 000133	
Total Invoice Amount								194.42		
AP Vendor			NAPA AUTO PARTS (000012/1) 402 WALKER ST ORLAND, CA 95963							
2023/24	03/06/24	REQ24-00018	8100-4300 MAINT DEPT SUPPLIES OPEN	867156	03/21/24	Paid	Printed	206.71		206.71
Check # 40352479			2024 (002264) 01-0000-0-0000-8100-4300-000-000-00000			Check Date 03/27/24		PO# PO24-00018	Register # 000133	

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Approval Batch 001725 (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
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Total Invoice Amount 206.71

AP Vendor PG&E (000084/1)
 BOX 997300
 SACRAMENTO, CA 95899-7300

2023/24	03/15/24	REQ24-00016	8100-5590	MAR-24 9921774729-6	03/21/24	Paid	Printed	12,349.71		12,349.71
			MONTHLY POWER/GAS							
		2024 (000186)	01-0000-0-0000-8100-5590-000-000-00000			4,939.89				
		2024 (000187)	01-0000-0-0000-8100-5590-100-000-00000			7,409.82				
		2024 (000189)	01-0000-0-0000-8100-5590-800-000-00000							
Check #	40352481					Check Date 03/27/24	PO# PO24-00016		Register # 000133	

Total Invoice Amount 12,349.71

Direct Employee POWELL, JERIMICHA (000890)
 2975 RUBY RIVER DRIVE
 CHICO, CA 95973

2023/24	03/21/24		REPL CK 40350799; REPL 40350799		03/21/24	Paid	Printed	182.52		182.52
			RECUT							
		2024 (000161)	01-0000-0-0000-7150-5200-000-000-00000							
Check #	40352482					Check Date 03/27/24	PO#		Register # 000133	

Total Invoice Amount 182.52

AP Vendor PROPACIFIC FRESH (000763/1)
 CHICO DIVISION
 PO BOX 1069
 DURHAM, CA 95938

2023/24	02/26/24	REQ24-00007	13-5310/5320-3700-4700	7066561	03/21/24	Paid	Printed	1,273.86		1,273.86
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000							
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000			930.20				
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000							
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000			343.66				
Check #	40352483					Check Date 03/27/24	PO# PO24-00007		Register # 000133	

Total Invoice Amount 858.44

2023/24	02/26/24	REQ24-00007	13-5310/5320-3700-4700	7066564	03/21/24	Paid	Printed	858.44		858.44
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000							
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000			858.44				
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000							
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000							

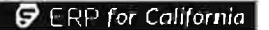
ReqPay05g

Payment Register by Approval BatchId

Approval Batch 001725 (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)		
Check #	40352483					Check Date	03/27/24	PO# PO24-00007	Register #	000133	
2023/24	03/04/24	REQ24-00007	13-5310/5320-3700-4700	7067846	03/21/24	Paid	Printed	942.78		942.78	
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000								
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000			659.98					
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000								
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000			282.80					
Check #	40352483					Check Date	03/27/24	PO# PO24-00007	Register #	000133	
2023/24	03/04/24	REQ24-00007	13-5310/5320-3700-4700	7067847	03/21/24	Paid	Printed	1,501.50		1,501.50	
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000								
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000			1,501.50					
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000								
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000								
Check #	40352483					Check Date	03/27/24	PO# PO24-00007	Register #	000133	
2023/24	03/11/24	REQ24-00007	13-5310/5320-3700-4700	7069455	03/21/24	Paid	Printed	1,063.50		1,063.50	
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000								
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000			924.30					
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000								
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000			139.20					
Check #	40352483					Check Date	03/27/24	PO# PO24-00007	Register #	000133	
2023/24	03/11/24	REQ24-00007	13-5310/5320-3700-4700	7069456	03/21/24	Paid	Printed	865.82		865.82	
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000								
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000			865.82					
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000								
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000								
Check #	40352483					Check Date	03/27/24	PO# PO24-00007	Register #	000133	
2023/24	09/11/23	REQ24-00007	13-5310/5320-3700-4700	RA7031373	03/21/24	Paid	Printed	75.68-		75.68-	
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000								
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000			75.68-					
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000								
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000								
Check #	40352483					Check Date	03/27/24	PO# PO24-00007	Register #	000133	
2023/24	09/11/23	REQ24-00007	13-5310/5320-3700-4700	RA7031374	03/21/24	Paid	Printed	24.24-		24.24-	

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)



Approval Batch 001725 (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)				
2023/24	09/11/23	REQ24-00007	13-5310/5320-3700-4700	RA7031374 (continued)	03/21/24	Paid	Printed	(continued)			
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000								
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000			24.24-					
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000								
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000								
Check #	40352483					Check Date	03/27/24	PO#	PO24-00007	Register #	000133
2023/24	10/10/23	REQ24-00007	13-5310/5320-3700-4700	RA7038696	03/21/24	Paid	Printed	18.13-		18.13-	
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000								
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000			18.13-					
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000								
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000								
Check #	40352483					Check Date	03/27/24	PO#	PO24-00007	Register #	000133
2023/24	10/10/23	REQ24-00007	13-5310/5320-3700-4700	RA7038699	03/21/24	Paid	Printed	190.80-		190.80-	
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000								
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000			190.80-					
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000								
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000								
Check #	40352483					Check Date	03/27/24	PO#	PO24-00007	Register #	000133
2023/24	10/23/23	REQ24-00007	13-5310/5320-3700-4700	RA7042111	03/21/24	Paid	Printed	108.84-		108.84-	
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000								
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000			108.84-					
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000								
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000								
Check #	40352483					Check Date	03/27/24	PO#	PO24-00007	Register #	000133
2023/24	12/04/23	REQ24-00007	13-5310/5320-3700-4700	RA7051053	03/21/24	Paid	Printed	106.50-		106.50-	
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000								
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000			106.50-					
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000								
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000								
Check #	40352483					Check Date	03/27/24	PO#	PO24-00007	Register #	000133
2023/24	01/09/24	REQ24-00007	13-5310/5320-3700-4700	RA7057026	03/21/24	Paid	Printed	32.95-		32.95-	
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000								

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 001725 (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)				
2023/24	01/09/24	REQ24-00007	13-5310/5320-3700-4700	RA7057026 (continued)	03/21/24	Paid	Printed	(continued)		
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000			32.95-				
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000							
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000							
Check #	40352483					Check Date 03/27/24	PO# PO24-00007	Register # 000133		
2023/24	01/29/24	REQ24-00007	13-5310/5320-3700-4700	RA7061171	03/21/24	Paid	Printed	42.25-		42.25-
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000			42.25-				
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000							
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000							
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000							
Check #	40352483					Check Date 03/27/24	PO# PO24-00007	Register # 000133		
2023/24	03/12/24	REQ24-00007	13-5310/5320-3700-4700	RA7069977	03/21/24	Paid	Printed	36.04-		36.04-
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000			36.04-				
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000							
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000							
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000							
Check #	40352483					Check Date 03/27/24	PO# PO24-00007	Register # 000133		
Total Invoice Amount								5,870.47		

AP Vendor **QUILL CORPORATION (000134/1)**
 PO BOX 37600
 PHILADELPHIA, PA 19101-0600

2023/24	02/27/24	REQ24-00071	ANNUAL OPEN FOR HS/DIST SUPPLIES	37436065	03/21/24	Paid	Printed	866.25		866.25
		2024 (000099)	01-0000-0-0000-2700-4300-000-000-00000							
		2024 (000101)	01-0000-0-0000-2700-4300-100-000-00000			346.50				
		2024 (000176)	01-0000-0-0000-7300-4300-000-000-00000							
		2024 (000240)	01-0000-0-1110-1000-4300-000-000-00000			519.75				
		2024 (000243)	01-0000-0-1110-1000-4300-100-000-00000							
		2024 (000257)	01-0000-0-1110-1000-4300-800-000-00000							
		2024 (001170)	01-9150-0-0000-2420-4300-000-000-00000							
Check #	40352484					Check Date 03/27/24	PO# PO24-00105	Register # 000133		
Total Invoice Amount								866.25		

Approval Batch 001725 (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			ROD BOONE (002248/1) PO BOX 488 HAMILTON CITY, CA 95951							
2023/24	03/21/24		SEE PO 24-465; PARKING FEES	SSDA PARK MARCH 2024	03/21/24	Paid	Printed	90.00		90.00
Check #			2024 (000142) 01-0000-0-0000-7110-5200-000-000-00000			Check Date 03/27/24		PO#	Register # 000133	
40352485										
Total Invoice Amount								90.00		

AP Vendor			ROOTS CATERING (002249/1) PO BOX 1128 HAMILTON CITY, CA 95951							
F	2023/24	03/20/24	R24-00357	OB 5200 TEACHER IN-SERVICE	3-15-24 LUNCH	03/21/24	Paid	Printed	903.00	903.00
Check #			2024 (000271) 01-0000-0-1110-1000-5200-000-000-00000			Check Date 03/27/24		PO# PO24-00500	Register # 000133	
40352486										
Total Invoice Amount								903.00		

Direct Employee			TELLECHEA, ULISES (001001) 49 CHICORY ROAD CHICO, CA 95928							
	2023/24	03/21/24		REPL CK 40350803; RECUT	REPL 40350803	03/21/24	Paid	Printed	157.52	157.52
Check #			2024 (000109) 01-0000-0-0000-2700-5200-800-000-00000			Check Date 03/27/24		PO#	Register # 000133	
40352487										
Total Invoice Amount								157.52		

AP Vendor			WELLS FARGO VENDOR FINANCIAL SERVICES (002223/1) PO BOX 030310 LOS ANGELES, CA 90030-0310							
	2023/24	03/12/24	R24-00161	MARCH 2024 5620 ALL SITES; COPIER LEASE	MAR 2024 5029036999	03/21/24	Paid	Printed	2,009.70	2,009.70
Check #			2024 (000114) 01-0000-0-0000-2700-5620-000-000-00000						139.76	
			2024 (000281) 01-0000-0-1110-1000-5620-100-000-00000						649.80	
			2024 (000282) 01-0000-0-1110-1000-5620-800-000-00000						747.86	
			2024 (000331) 01-0000-0-3200-1000-5620-300-000-00000						120.91	
			2024 (001291) 11-6391-0-4110-1000-5620-000-000-00000						230.46	
			2024 (001352) 12-6105-0-1110-1000-5620-000-000-00000						120.91	

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 001725 (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		WELLS FARGO VENDOR FINANCIAL SERVICES (002223/1) (continued)									
Check #	40352488					Check Date	03/27/24	PO#	PO24-00295	Register #	000133
Total Invoice Amount								2,009.70			
AP Vendor		WESTHORT (002108/1) 14612 NE 91ST STREET REDMOND, WA 98052									
2023/24	09/27/23	R24-00081	6387-4300-100 SUPPLIES FOR TAG PRINTER	91453	03/21/24	Paid	Printed	706.24		706.24	
2024 (000919)		01-6387-0-3800-1000-4300-100-000-00000									
Check #	40352489					Check Date	03/27/24	PO#	PO24-00179	Register #	000133
Total Invoice Amount								706.24			

Approval Batch 001728							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		NORCAL FOOD EQUIPMENT INC (001059/1) 172 COMMERCIAL AVENUE CHICO, CA 95973										
F	2023/24	03/01/24	R24-00277	WALK-IN COOLER	RA541356	03/21/24	Paid	Printed	40,399.23	40,399.23		
				HHS CAFETERIA								
		2024	(003313)	01-7028-0-0000-3700-6400-000-000-00000				27,732.40				
		2024	(003563)	01-7029-0-0000-3700-6400-000-000-00000				7,062.00				
		2024	(003564)	01-7032-0-0000-3700-6400-000-000-00000				5,604.83				
Check #	40352480						Check Date	03/27/24	PO#	PO24-00415	Register #	000133
Total Invoice Amount								40,399.23				

Approval Batch 001732 **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 TECH INTERACTIVE (002256/1) 201 SOUTH MARKET STREET SAN JOSE, CA 95113											
F	2023/24	04/03/24	R24-00399	9812-5200-100	2176425	03/22/24	Paid	Printed	272.00	272.00	
GEAR UP TICKETS 2024 (002205) 01-9812-0-1110-1000-5200-100-000-00000											
Check #		40352490					Check Date 03/27/24		PO# PO24-00542		Register # 000134
Total Invoice Amount									272.00		

Approval Batch 001740 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			4IMPRINT (000478/1) P O BOX 320 OSHKOSH, WI 54903-0320							
F	2023/24	03/15/24	R24-00381	11-6391-4300	12298870	03/26/24	Paid	Printed	968.25	968.25
			EVENT SWAG							
			2024 (001279) 11-6391-0-4110-1000-4300-000-000-00000							
Check #			40352782			Check Date 04/03/24		PO# PO24-00523		Register # 000135
Total Invoice Amount								968.25		

AP Vendor			BUTTE COUNTY ADMIN ASSOC (002169/1) 400 GRAND AVE OROVILLE, CA 95965							
F	2023/24	03/25/24	R24-00398	0000 800 ELEM	ELEM STAFF	03/25/24	Paid	Printed	480.00	480.00
			CERT STAFF OF THE YR EVENT; ACSA							
			2024 (000276) 01-0000-0-1110-1000-5200-800-000-00000							
			2024 (003117) 01-0000-0-1110-1000-5200-800-800-00000							
Check #			40352783			Check Date 04/03/24		PO# PO24-00546		Register # 000135
Total Invoice Amount								480.00		

AP Vendor			CALIFORNIA AG TEACHERS ASSOCIATION (000045/1) CATA BOX 186 GALT, CA 95632-0186							
	2023/24	03/06/24	R24-00391	ANDY MARTIN	5308	03/25/24	Paid	Printed	350.00	350.00
			3550-5200-100							
			2024 (001875) 01-3550-0-3800-1000-5200-100-000-00000							
Check #			40352784			Check Date 04/03/24		PO# PO24-00537		Register # 000135
F	2023/24	03/06/24	R24-00391	ASHLEY THORPE	5312	03/25/24	Paid	Printed	350.00	350.00
			3550-5200-100							
			2024 (001875) 01-3550-0-3800-1000-5200-100-000-00000							
Check #			40352784			Check Date 04/03/24		PO# PO24-00537		Register # 000135
	2023/24	03/07/24	R24-00391	JANICE LOHSE	5313	03/25/24	Paid	Printed	350.00	350.00
			3550-5200-100							
			2024 (001875) 01-3550-0-3800-1000-5200-100-000-00000							
Check #			40352784			Check Date 04/03/24		PO# PO24-00537		Register # 000135
Total Invoice Amount								1,050.00		

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y) ERP for California

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 001740 (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			FIRST BOOK (002252/1) 1319 F STREET NW SUITE 1000 WASHINGTON, DC 20004								
2023/24	03/14/24	R24-00374	2600-4300-800 CAT IN THE HAT DAY AT ELEM	7001246096-1	03/25/24	Paid	Printed	170.34		170.34	
Check #	40352785	2024 (002375)	01-2600-0-1110-1000-4300-800-000-00000			Check Date	04/03/24	PO#	PO24-00512	Register #	000135
2023/24	03/18/24	R24-00374	2600-4300-800 CAT IN THE HAT DAY AT ELEM	7001246096-2	03/25/24	Paid	Printed	716.89		716.89	
Check #	40352785	2024 (002375)	01-2600-0-1110-1000-4300-800-000-00000			Check Date	04/03/24	PO#	PO24-00512	Register #	000135
2023/24	03/22/24	R24-00374	2600-4300-800 CAT IN THE HAT DAY AT ELEM	7001246096-3	03/25/24	Paid	Printed	165.04		165.04	
Check #	40352785	2024 (002375)	01-2600-0-1110-1000-4300-800-000-00000			Check Date	04/03/24	PO#	PO24-00512	Register #	000135
F	2023/24	03/22/24	R24-00374	2600-4300-800 CAT IN THE HAT DAY AT ELEM	7001246096-4	03/25/24	Paid	Printed	480.53		480.53
Check #	40352785	2024 (002375)	01-2600-0-1110-1000-4300-800-000-00000			Check Date	04/03/24	PO#	PO24-00512	Register #	000135
Total Invoice Amount								1,532.80			

AP Vendor FLORA FRESH (000460/1)
1127 FEE DRIVE
SACRAMENTO, CA 95815

2023/24	03/26/24	R24-00290	6387 CTEIG OPEN PO FOR FLORAL CLASS SUPPLIES	1369836	03/26/24	Paid	Printed	1,218.63		1,218.63	
Check #	40352787	2024 (000919)	01-6387-0-3800-1000-4300-100-000-00000			Check Date	04/03/24	PO#	PO24-00417	Register #	000135
Total Invoice Amount								1,218.63			

AP Vendor FLORAL RESOURCES (001198/1)
1127 FEE DRIVE
SACRAMENTO, CA 95815

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 001740 (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		FLORAL RESOURCES (001198/1) (continued)								
2023/24	03/26/24	R24-00125	6387 CTEIG OPEN FOR FLORAL	1368272	03/26/24	Paid	Printed	364.65		364.65
Check #		2024 (000919) 01-6387-0-3800-1000-4300-100-000-00000				Check Date 04/03/24		PO# PO24-00244	Register # 000135	
								Total Invoice Amount	364.65	
AP Vendor		GIRLS ON THE RUN OF THE NORTHSTATE (002165/1) PO BOX 284 CHICO, CA 95927								
2023/24	03/12/24	R24-00394	2600-5200-800 Girls on the Run FEES	HAMILTON ELEM	03/25/24	Paid	Printed	2,200.00		2,200.00
Check #		2024 (002117) 01-2600-0-1110-1000-5890-800-000-00000				Check Date 04/03/24		PO# PO24-00543	Register # 000135	
								Total Invoice Amount	2,200.00	
AP Vendor		HERFF JONES LLC (000414/1) PO BOX 99292 CHICAGO, IL 60693-9292								
2023/24	02/28/24	R24-00059	4300-100 Open for HS Graduation supplies	1207392	03/25/24	Paid	Printed	249.34		249.34
Check #		2024 (000243) 01-0000-0-1110-1000-4300-100-000-00000				Check Date 04/03/24		PO# PO24-00121	Register # 000135	
								Total Invoice Amount	249.34	
AP Vendor		MCHUTCHISON (001398/1) BOX 7229 CAROL STREAM, IL 60197-7229								
2023/24	03/13/24	R24-00026	0350-4300-100-054 OPEN PO FOR AG	MSI0233983	03/25/24	Paid	Printed	313.24		313.24
Check #		2024 (000490) 01-0350-0-6000-1000-4300-100-054-00000				Check Date 04/03/24		PO# PO24-00114	Register # 000135	
								Total Invoice Amount	313.24	
AP Vendor		OFFICE DEPOT INC (000309/1) PO BOX 29248 PHOENIX, AZ 85038-9248								

Approval Batch 001740 (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)									
2023/24	03/11/24	R24-00308	11-6391-4300 ADULT ED CIRCLE SEALS	358431743001	03/25/24	Paid	Printed	41.82		41.82	
		2024 (001279)	11-6391-0-4110-1000-4300-000-000-00000								
Check #	40352792					Check Date	04/03/24	PO#	PO24-00459	Register #	000135
2023/24	03/11/24	R24-00001	1110-1000-4300/100 OPEN FOR DIST/HS	358432047001	03/25/24	Paid	Printed	38.74		38.74	
		2024 (000099)	01-0000-0-0000-2700-4300-000-000-00000								
		2024 (000176)	01-0000-0-0000-7300-4300-000-000-00000								
		2024 (000240)	01-0000-0-1110-1000-4300-000-000-00000								
		2024 (000243)	01-0000-0-1110-1000-4300-100-000-00000					38.74			
Check #	40352792					Check Date	04/03/24	PO#	PO24-00100	Register #	000135
Total Invoice Amount								80.56			
AP Vendor		PG&E (000084/1) BOX 997300 SACRAMENTO, CA 95899-7300									
2023/24	03/19/24	REQ24-00016	MARCH 2024 ELEM 8100-5590 MONTHLY POWER/GAS	MAR 2024 36996729954	03/25/24	Paid	Printed	8,726.27		8,726.27	
		2024 (000186)	01-0000-0-0000-8100-5590-000-000-00000								
		2024 (000187)	01-0000-0-0000-8100-5590-100-000-00000								
		2024 (000189)	01-0000-0-0000-8100-5590-800-000-00000					8,726.27			
Check #	40352793					Check Date	04/03/24	PO#	PO24-00016	Register #	000135
Total Invoice Amount								8,726.27			
Direct Vendor		SOPHIA OSEGUERA (002240/1) PO BOX 125 HAMILTON CITY, CA 95951									
2023/24	03/25/24		BASKETBALL & SOCCER GATE DUTY	GATE DUTY PAY	03/25/24	Paid	Printed	851.00		851.00	
		2024 (000297)	01-0000-0-1110-1000-5890-100-006-00000								
Check #	40352794					Check Date	04/03/24	PO#		Register #	000135
Total Invoice Amount								851.00			

Approval Batch 001740 (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											
T-MOBILE (002107/1)											
PO BOX 742596											
CINCINNATI, OH 45274-2596											
2023/24	03/19/24	REQ24-00112	MARCH 2024 3213-5890 75 STUDENT HOT SPOTS 23-24	MARCH 2024 982483686	03/26/24	Paid	Printed	180.00		180.00	
2024 (002116) 01-3213-0-1110-1000-5890-000-000-00000											
Check #	40352795					Check Date	04/03/24	PO#	PO24-00225	Register #	000135
Total Invoice Amount								180.00			

Approval Batch 001741						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											
FLIPPEN GROUP											
CAPTURING KIDS HEARTS (002193/1)											
1199 HAYWOOD DRIVE											
COLLEGE STATION, TX 77845											
F	2023/24	03/15/24	R24-00002	1110-1000-5630	76103	03/26/24	Paid	Printed	16,900.00	16,900.00	
CAPTURING KIDS HEARTS PRGM											
						16,900.00					
						2024 (002116)	01-3213-0-1110-1000-5890-000-000-00000				
						2024 (003194)	01-3214-0-1110-1000-5890-000-000-00000				
Check #	40352786					Check Date	04/03/24	PO#	PO24-00070	Register #	000135
Total Invoice Amount								16,900.00			

Approval Batch 001745				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			MOJICA, MICAH D (001031) 260 MCLANE AVE CORNING, CA 96021							
2023/24	02/09/24		REISSUE OF	CHK30214303	03/28/24	Paid	Printed	3,388.23		3,388.23
			CHK#30214303, 2/9/24							
	2024 (000024)	01-0000-0-	-	-9201-	-	-				
Check #	40352796					Check Date 04/03/24	PO#		Register # 000136	
Total Invoice Amount								3,388.23		

Approval Batch 001761							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 GLENN COUNTY OFFICE OF ED BUSINESS (002246/1) 311 S VILLA AVE WILLOWS, CA 95988-2959										
2023/24	03/22/24		WM FINCH IN-LIEU PROP TAXES 23-24 P1 & 22-23 ANNUAL	INV24-00246	04/01/24	Paid	Printed	10,116.50		10,116.50
2024 (000201) 01-0000-0-0000-9200-8096-000-000-00000										
Check #	40352797					Check Date	04/03/24	PO#	Register # 000137	
Total Invoice Amount								10,116.50		

Approval Batch 001764

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 ACCURATE PLUMBING (002079/1) PO BOX 3056 CHICO, CA 95927											
2023/24	03/27/24	REQ24-00091	8100-5630 MAINT OPEN PLUMBING REPAIRS	33525	04/02/24	Paid	Printed	667.00		667.00	
2024 (000190) 01-0000-0-0000-8100-5630-000-000-00000											
Check #	40352989					Check Date	04/10/24	PO#	PO24-00131	Register #	000138
Total Invoice Amount								667.00			

AP Vendor ALHAMBRA & SIERRA SPRINGS (000010/1) BOX 660579 DALLAS, TX 75266-0579											
2023/24	03/27/24	REQ24-00006	MARCH 2024 1110-1000-4300-000 /100/300/800 & ADULT ED	MARCH 2024 9858589	04/02/24	Paid	Printed	461.42		461.42	
2024 (002264) 01-0000-0-0000-8100-4300-000-000-00000						66.99					
2024 (000240) 01-0000-0-1110-1000-4300-000-000-00000						41.60					
2024 (000243) 01-0000-0-1110-1000-4300-100-000-00000						62.38					
2024 (000257) 01-0000-0-1110-1000-4300-800-000-00000						172.98					
2024 (000327) 01-0000-0-3200-1000-4300-300-000-00000						48.99					
2024 (001279) 11-6391-0-4110-1000-4300-000-000-00000						68.48					
Check #	40352990					Check Date	04/10/24	PO#	PO24-00006	Register #	000138
Total Invoice Amount								461.42			

AP Vendor AT&T (001075/1) P.O. BOX 9011 ACCT#C602224524777 CAROL STREAM, IL 60197-9011											
2023/24	03/28/24	REQ24-00003	8100-5590 MONTHLY PHONE SERVICE	MAR 2024 21469869	04/02/24	Paid	Printed	39.65		39.65	
2024 (000186) 01-0000-0-0000-8100-5590-000-000-00000						15.86					
2024 (000187) 01-0000-0-0000-8100-5590-100-000-00000						23.79					
2024 (000189) 01-0000-0-0000-8100-5590-800-000-00000											
Check #	40352991					Check Date	04/10/24	PO#	PO24-00003	Register #	000138
Total Invoice Amount								39.65			

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)

ReqPay05g

Payment Register by Approval BatchId

Approval Batch 001764 (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			CHRISTY WHITE ASSOCIATES (001498/1) 348 OLIVE ST SAN DIEGO, CA 92103							
2023/24	03/28/24	REQ24-00046	22-23 2ND PROG-7191-5810 AUDITORS FEES	20858	04/02/24	Paid	Printed	8,505.00		8,505.00
Check #			2024 (000164) 01-0000-0-0000-7191-5810-000-000-00000			Check Date 04/10/24		PO# PO24-00046	Register # 000138	
Total Invoice Amount								8,505.00		

AP Vendor			CUE INC (002251/1) 2443 FILLMORE STREET #380-2738 SAN FRANCISCO, CA 94115							
F	2023/24	03/28/24	R24-00361	4035-5200-100 CUE CONF REGIST	022024-0816	04/02/24	Paid	Printed	778.00	778.00
Check #			2024 (000810) 01-4035-0-1110-1000-5200-100-000-00000			Check Date 04/10/24		PO# PO24-00507	Register # 000138	
Total Invoice Amount								778.00		

AP Vendor			DANIELSEN CO (000764/1) 435 SOUTHGATE CT CHICO, CA 95928							
	2023/24	03/18/24	REQ24-00025	13-5310/5460-3700- 4300/4700	325392	04/02/24	Paid	Printed	1,864.08	1,864.08
Check #			2024 (000240) 01-0000-0-1110-1000-4300-000-000-00000							
			2024 (000257) 01-0000-0-1110-1000-4300-800-000-00000							
			2024 (001385) 13-5310-0-0000-3700-4300-000-000-00000					133.04		
			2024 (001387) 13-5310-0-0000-3700-4700-000-000-00000					1,723.04		
			2024 (001390) 13-5310-0-0000-3700-5890-000-000-00000					8.00		
			2024 (001413) 13-5320-0-0000-3700-4300-000-049-00000							
			2024 (001414) 13-5320-0-0000-3700-4700-000-049-00000							
			2024 (003139) 13-5460-0-0000-3700-4300-000-049-00000							
			2024 (003140) 13-5460-0-0000-3700-4700-000-049-00000							
Check #			2024 (001385) 13-5310-0-0000-3700-4300-000-000-00000			Check Date 04/10/24		PO# PO24-00025	Register # 000138	
	2023/24	03/18/24	REQ24-00025	13-5310/5460-3700- 4300/4700	325410	04/02/24	Paid	Printed	2,894.08	2,894.08
			2024 (000240) 01-0000-0-1110-1000-4300-000-000-00000							
			2024 (000257) 01-0000-0-1110-1000-4300-800-000-00000							
			2024 (001385) 13-5310-0-0000-3700-4300-000-000-00000					286.67		
			2024 (001387) 13-5310-0-0000-3700-4700-000-000-00000					2,092.98		

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 001764 (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			DANIELSEN CO (000764/1) (continued)						(continued)		
2023/24	03/18/24	REQ24-00025	13-5310/5460-3700-4300/4700	325410 (continued)	04/02/24	Paid	Printed	(continued)			
		2024 (001390)	13-5310-0-0000-3700-5890-000-000-00000					8.00			
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000					133.35			
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000					373.08			
		2024 (003139)	13-5460-0-0000-3700-4300-000-049-00000								
		2024 (003140)	13-5460-0-0000-3700-4700-000-049-00000								
Check #	40352994					Check Date	04/10/24	PO#	PO24-00025	Register #	000138
2023/24	03/25/24	REQ24-00025	13-5310/5460-3700-4300/4700	325836	04/02/24	Paid	Printed	1,420.56		1,420.56	
		2024 (000240)	01-0000-0-1110-1000-4300-000-000-00000								
		2024 (000257)	01-0000-0-1110-1000-4300-800-000-00000								
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000					38.10			
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000					1,261.06			
		2024 (001390)	13-5310-0-0000-3700-5890-000-000-00000					8.00			
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000					57.15			
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000					56.25			
		2024 (003139)	13-5460-0-0000-3700-4300-000-049-00000								
		2024 (003140)	13-5460-0-0000-3700-4700-000-049-00000								
Check #	40352994					Check Date	04/10/24	PO#	PO24-00025	Register #	000138
2023/24	03/25/24	REQ24-00025	13-5310/5460-3700-4300/4700	325912	04/02/24	Paid	Printed	1,621.16		1,621.16	
		2024 (000240)	01-0000-0-1110-1000-4300-000-000-00000								
		2024 (000257)	01-0000-0-1110-1000-4300-800-000-00000								
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000					135.04			
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000					1,478.12			
		2024 (001390)	13-5310-0-0000-3700-5890-000-000-00000					8.00			
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000								
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000								
		2024 (003139)	13-5460-0-0000-3700-4300-000-049-00000								
		2024 (003140)	13-5460-0-0000-3700-4700-000-049-00000								
Check #	40352994					Check Date	04/10/24	PO#	PO24-00025	Register #	000138
2023/24	03/27/24	REQ24-00025	13-5310/5460-3700-4300/4700	326104	04/02/24	Paid	Printed	182.70		182.70	
		2024 (000240)	01-0000-0-1110-1000-4300-000-000-00000								
		2024 (000257)	01-0000-0-1110-1000-4300-800-000-00000								
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000								
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000					182.70			
		2024 (001390)	13-5310-0-0000-3700-5890-000-000-00000								

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 001764 (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		DANIELSEN CO (000764/1)		(continued)		(continued)					
2023/24	03/27/24	REQ24-00025	13-5310/5460-3700-4300/4700	326104 (continued)	04/02/24	Paid	Printed	(continued)			
	2024	(001413)	13-5320-0-0000-3700-4300-000-049-00000								
	2024	(001414)	13-5320-0-0000-3700-4700-000-049-00000								
	2024	(003139)	13-5460-0-0000-3700-4300-000-049-00000								
	2024	(003140)	13-5460-0-0000-3700-4700-000-049-00000								
Check #	40352994					Check Date	04/10/24	PO#	PO24-00025	Register #	000138
Total Invoice Amount								7,982.58			

AP Vendor		FASTRAK (001267/1) INVOICE PROCESSING DEPT BOX 26879 SAN FRANCISCO, CA 94126									
2023/24	03/26/24	REQ24-00053	TOLLS FOR DIST TRAVEL	I712413400859	04/02/24	Paid	Printed	7.00		7.00	
	2024	(000106)	01-0000-0-0000-2700-5200-000-000-00000					7.00			
	2024	(000271)	01-0000-0-1110-1000-5200-000-000-00000								
	2024	(000273)	01-0000-0-1110-1000-5200-100-000-00000								
	2024	(000276)	01-0000-0-1110-1000-5200-800-000-00000								
Check #	40352995					Check Date	04/10/24	PO#	PO24-00053	Register #	000138
Total Invoice Amount								7.00			

AP Vendor		GAGER DISTRIBUTING INC (000276/1) 2575 HIGHWAY 32 CHICO, CA 95973									
2023/24	03/22/24	REQ24-00004	DISHWASHER-CAFES	138384	04/02/24	Paid	Printed	228.27		228.27	
	2024	(001385)	13-5310-0-0000-3700-4300-000-000-00000								
Check #	40352996					Check Date	04/10/24	PO#	PO24-00004	Register #	000138
Total Invoice Amount								228.27			

Direct Vendor		HAMILTON UNIFIED REVOLVING FND (000114/1) P O BOX 488 HAMILTON CITY, CA 95951									
2023/24	03/26/24		REFUND FORKLIFT CLASS FEE	CK1732	04/02/24	Paid	Printed	10.00		10.00	
	2024	(001296)	11-6391-0-4110-1000-5890-000-021-00000								
Check #	40352997					Check Date	04/10/24	PO#		Register #	000138

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)



Approval Batch 001764 (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
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Total Invoice Amount 10.00

Direct Employee
 HANSEN, MARY (000656)
 740 W. 12TH AVE.
 CHICO, CA 95926

2023/24	03/14/24		5200-100 CUE CONF MEALS	CUE CONF MEALS	04/02/24	Paid	Printed	156.00		156.00
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2024 (000273) 01-0000-0-1110-1000-5200-100-000-00000

Check # 40352998 Check Date 04/10/24 PO# Register # 000138

Total Invoice Amount 156.00

AP Vendor
 HILLYARD INC (000072/1)
 BOX 801400
 KANSAS CITY, MO 64180-1400

2023/24	03/21/24	REQ24-00012	8100-4300 MAINT DEPT SUPPLIES	605429337	04/02/24	Paid	Printed	945.04		945.04
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2024 (002264) 01-0000-0-0000-8100-4300-000-000-00000
 2024 (000184) 01-0000-0-0000-8100-4400-000-000-00000

Check # 40352999 Check Date 04/10/24 PO# PO24-00012 Register # 000138

2023/24	03/28/24	REQ24-00012	8100-4300 MAINT DEPT SUPPLIES	605435385	04/02/24	Paid	Printed	73.94		73.94
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2024 (002264) 01-0000-0-0000-8100-4300-000-000-00000
 2024 (000184) 01-0000-0-0000-8100-4400-000-000-00000

Check # 40352999 Check Date 04/10/24 PO# PO24-00012 Register # 000138

2023/24	03/28/24	REQ24-00012	8100-4300 MAINT DEPT SUPPLIES	605435386	04/02/24	Paid	Printed	1,127.54		1,127.54
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2024 (002264) 01-0000-0-0000-8100-4300-000-000-00000
 2024 (000184) 01-0000-0-0000-8100-4400-000-000-00000

Check # 40352999 Check Date 04/10/24 PO# PO24-00012 Register # 000138

Total Invoice Amount 2,146.52

AP Vendor
 HUNT & SONS LLC (000801/1)
 310 NORD AVENUE
 CHICO, CA 95926

2023/24	03/01/24	REQ24-00042	3600.4392 DIESEL FUEL	943746	04/02/24	Paid	Printed	1,403.57		1,403.57
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2024 (000132) 01-0000-0-0000-3600-4392-000-000-00000

Check # 40353000 Check Date 04/10/24 PO# PO24-00042 Register # 000138

Total Invoice Amount 1,403.57

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 001764 (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										
LEVINE, ADAM (001045) 105 HAMPSHIRE DRIVE CHICO, CA 95926										
2023/24	03/14/24		5200-100 CUE CONF MEALS	CUE CONF MEALS	04/02/24	Paid	Printed	156.00		156.00
Check #	40353001	2024 (000273)	01-0000-0-1110-1000-5200-100-000-00000				Check Date 04/10/24	PO#	Register # 000138	
2023/24	03/28/24		5200-100 CUE CONF TRAVEL	MARCH 2024 CUE CONF	04/02/24	Paid	Printed	106.32		106.32
Check #	40353001	2024 (000273)	01-0000-0-1110-1000-5200-100-000-00000				Check Date 04/10/24	PO#	Register # 000138	
Total Invoice Amount								262.32		
AP Vendor										
MISSION UNIFORM & LINEN (000592/1) 1340 WEST 7TH STREET CHICO, CA 95928-4907										
2023/24	03/28/24	REQ24-00005	13-5310-3700-5890 CAFE LINEN	521309113	04/02/24	Paid	Printed	74.96		74.96
Check #	40353002	2024 (001390)	13-5310-0-0000-3700-5890-000-000-00000				Check Date 04/10/24	PO# PO24-00005	Register # 000138	
2023/24	03/28/24	REQ24-00005	13-5310-3700-5890 CAFE LINEN	521309114	04/02/24	Paid	Printed	141.22		141.22
Check #	40353002	2024 (001390)	13-5310-0-0000-3700-5890-000-000-00000				Check Date 04/10/24	PO# PO24-00005	Register # 000138	
Total Invoice Amount								216.18		
AP Vendor										
MJB WELDING SUPPLY (000524/1) P O BOX 2166 CHICO, CA 95927										
2023/24	03/28/24	REQ24-00075	0350-4300/5890-053 AG WELDING	1471360	04/02/24	Paid	Printed	236.36		236.36
Check #	40353003	2024 (000489)	01-0350-0-6000-1000-4300-100-053-00000			236.36				
		2024 (000493)	01-0350-0-6000-1000-5890-100-053-00000							
Check #	40353003						Check Date 04/10/24	PO# PO24-00101	Register # 000138	
Total Invoice Amount								236.36		
AP Vendor										
NAPA AUTO PARTS (000012/1) 402 WALKER ST ORLAND, CA 95963										

Approval Batch 001764 (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)							
2023/24	03/22/24	REQ24-00018	8100-4300 MAINT DEPT SUPPLIES OPEN	868674	04/02/24	Paid	Printed	90.75		90.75
Check #			2024 (002264) 01-0000-0-0000-8100-4300-000-000-00000			Check Date 04/10/24		PO# PO24-00018	Register # 000138	
40353004								Total Invoice Amount	90.75	

AP Vendor			NORTH STATE AV INC (002244/1) 13309 CABIN HOLLOW CT STE 100 CHICO, CA 95973							
F	2023/24	03/28/24	R24-00344	RS 2600 MOBILE AV CART FOR HES	63659	04/02/24	Paid	Printed	1,515.92	1,515.92
Check #			2024 (002423) 01-2600-0-1110-1000-4400-800-000-00000			Check Date 04/10/24		PO# PO24-00491	Register # 000138	
40353005								Total Invoice Amount	1,515.92	

AP Vendor			NUSO LLC (001035/1) PO BOX 95781 CHICAGO, IL 60694-5781								
	2023/24	03/22/24	REQ24-00048	2700-5990-000/100/ 800 NUSO PHONE SERVICES	130855985-MAR 2024	04/02/24	Paid	Printed	1.60	1.60	
Check #			2024 (000122) 01-0000-0-0000-2700-5990-000-000-00000					1.60			
40353006			2024 (002662) 01-0000-0-0000-2700-5990-100-100-00000								
			2024 (002661) 01-0000-0-0000-2700-5990-800-800-00000								
Check #			2023/24 04/01/24 REQ24-00048 2700-5990-000/100/ APRIL 2024 130868807			04/02/24		Paid	Printed	384.62	384.62
40353006			800 NUSO PHONE SERVICES								
			2024 (000122) 01-0000-0-0000-2700-5990-000-000-00000					77.05			
			2024 (002662) 01-0000-0-0000-2700-5990-100-100-00000					115.58			
			2024 (002661) 01-0000-0-0000-2700-5990-800-800-00000					191.99			
Check #			2024 (002661) 01-0000-0-0000-2700-5990-800-800-00000			Check Date 04/10/24		PO# PO24-00048	Register # 000138		
40353006								Total Invoice Amount	386.22		

AP Vendor			OFFICE DEPOT INC (000309/1) PO BOX 29248 PHOENIX, AZ 85038-9248							
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ReqPay05g

Payment Register by Approval BatchId

Approval Batch 001764 (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)									
2023/24	03/16/24	R24-00029	4300-800 ELEM JAZMIN>Open PO	354576776001	04/02/24	Paid	Printed	27.72		27.72	
	2024	(000102)	01-0000-0-0000-2700-4300-800-000-00000					27.72			
	2024	(000257)	01-0000-0-1110-1000-4300-800-000-00000								
Check #	40353007					Check Date	04/10/24	PO#	PO24-00107	Register #	000138
2023/24	03/18/24	R24-00029	4300-800 ELEM JAZMIN>Open PO	354817299001	04/02/24	Paid	Printed	383.85		383.85	
	2024	(000102)	01-0000-0-0000-2700-4300-800-000-00000					383.85			
	2024	(000257)	01-0000-0-1110-1000-4300-800-000-00000								
Check #	40353007					Check Date	04/10/24	PO#	PO24-00107	Register #	000138
2023/24	03/18/24	R24-00371	4300-800 AMANDA AVAKIAN supplies	358851015001	04/02/24	Paid	Printed	316.14		316.14	
	2024	(000257)	01-0000-0-1110-1000-4300-800-000-00000								
Check #	40353007					Check Date	04/10/24	PO#	PO24-00532	Register #	000138
Total Invoice Amount								727.71			
AP Vendor		ORLAND HARDWARE (000027/1) 820 FIFTH STREET ORLAND, CA 95963									
2023/24	03/06/24	REQ24-00017	8100-4300 MAINT DEPT SUPPLIES OPEN	554973	04/02/24	Paid	Printed	147.53		147.53	
	2024	(002264)	01-0000-0-0000-8100-4300-000-000-00000					147.53			
	2024	(001142)	01-8150-0-0000-8100-4300-000-000-00000								
Check #	40353008					Check Date	04/10/24	PO#	PO24-00017	Register #	000138
2023/24	03/11/24	REQ24-00017	8100-4300 MAINT DEPT SUPPLIES OPEN	555365	04/02/24	Paid	Printed	360.84		360.84	
	2024	(002264)	01-0000-0-0000-8100-4300-000-000-00000					360.84			
	2024	(001142)	01-8150-0-0000-8100-4300-000-000-00000								
Check #	40353008					Check Date	04/10/24	PO#	PO24-00017	Register #	000138
2023/24	03/13/24	REQ24-00079	0350-4300-100-054 ASHLEY HAUTALA	555584	04/02/24	Paid	Printed	718.16		718.16	
	2024	(000490)	01-0350-0-6000-1000-4300-100-054-00000								
Check #	40353008					Check Date	04/10/24	PO#	PO24-00118	Register #	000138
2023/24	03/13/24	REQ24-00074	0350-4300-100-053 ANDY MARTIN	555588	04/02/24	Paid	Printed	32.95		32.95	
	2024	(000489)	01-0350-0-6000-1000-4300-100-053-00000					32.95			

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 001764 (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)		
2023/24	03/13/24	REQ24-00074	0350-4300-100-053	555588 (continued)	04/02/24	Paid	Printed	(continued)			
			ANDY MARTIN								
		2024 (000919)	01-6387-0-3800-1000-4300-100-000-00000								
Check #	40353008					Check Date	04/10/24	PO#	PO24-00115	Register #	000138
2023/24	03/18/24	REQ24-00074	0350-4300-100-053	555979	04/02/24	Paid	Printed	58.13		58.13	
			ANDY MARTIN								
		2024 (000489)	01-0350-0-6000-1000-4300-100-053-00000								
		2024 (000919)	01-6387-0-3800-1000-4300-100-000-00000								
		2024 (000933)	01-7010-0-3800-1000-4300-100-000-00000			58.13					
Check #	40353008					Check Date	04/10/24	PO#	PO24-00115	Register #	000138
2023/24	03/20/24	REQ24-00017	8100-4300 MAINT	556164	04/02/24	Paid	Printed	42.64		42.64	
			DEPT SUPPLIES								
			OPEN								
		2024 (002264)	01-0000-0-0000-8100-4300-000-000-00000			42.64					
		2024 (001142)	01-8150-0-0000-8100-4300-000-000-00000								
Check #	40353008					Check Date	04/10/24	PO#	PO24-00017	Register #	000138
2023/24	03/20/24	REQ24-00074	0350-4300-100-053	556199	04/02/24	Paid	Printed	248.11		248.11	
			ANDY MARTIN								
		2024 (000489)	01-0350-0-6000-1000-4300-100-053-00000								
		2024 (000919)	01-6387-0-3800-1000-4300-100-000-00000			248.11					
Check #	40353008					Check Date	04/10/24	PO#	PO24-00115	Register #	000138
2023/24	03/22/24	REQ24-00017	8100-4300 MAINT	556338	04/02/24	Paid	Printed	318.89		318.89	
			DEPT SUPPLIES								
			OPEN								
		2024 (002264)	01-0000-0-0000-8100-4300-000-000-00000			318.89					
		2024 (001142)	01-8150-0-0000-8100-4300-000-000-00000								
Check #	40353008					Check Date	04/10/24	PO#	PO24-00017	Register #	000138
2023/24	03/27/24	REQ24-00074	0350-4300-100-053	556654	04/02/24	Paid	Printed	42.30		42.30	
			ANDY MARTIN								
		2024 (000489)	01-0350-0-6000-1000-4300-100-053-00000								
		2024 (000919)	01-6387-0-3800-1000-4300-100-000-00000			42.30					
Check #	40353008					Check Date	04/10/24	PO#	PO24-00115	Register #	000138
Total Invoice Amount								1,969.55			

Direct Employee	OSEGUERA, CRISTOBAL M (000260) PO BOX 4066 CHICO, CA 95927
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Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 001764 (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		OSEGUERA, CRISTOBAL M (000260)			(continued)					
2023/24	04/01/24		ATH MILEAGE	JULY-DEC 2023 MILES	04/02/24	Paid	Printed	1,042.76		1,042.76
			JULY-DEC 2023							
		2024 (000108)	01-0000-0-0000-2700-5200-100-006-00000							
Check #	40353009					Check Date 04/10/24	PO#		Register # 000138	
Total Invoice Amount								1,042.76		
AP Vendor										
			PROPACIFIC FRESH (000763/1)							
			CHICO DIVISION							
			PO BOX 1069							
			DURHAM, CA 95938							
2023/24	03/18/24	REQ24-00007	13-5310/5320-3700-4700	7070825	04/02/24	Paid	Printed	1,732.38		1,732.38
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000							
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000					1,732.38		
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000							
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000							
Check #	40353010					Check Date 04/10/24	PO# PO24-00007		Register # 000138	
2023/24	03/25/24	REQ24-00007	13-5310/5320-3700-4700	7072302	04/02/24	Paid	Printed	1,167.41		1,167.41
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000							
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000					1,167.41		
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000							
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000							
Check #	40353010					Check Date 04/10/24	PO# PO24-00007		Register # 000138	
2023/24	03/25/24	REQ24-00007	13-5310/5320-3700-4700	7072311	04/02/24	Paid	Printed	1,123.41		1,123.41
		2024 (001385)	13-5310-0-0000-3700-4300-000-000-00000					49.45		
		2024 (001387)	13-5310-0-0000-3700-4700-000-000-00000					903.98		
		2024 (001413)	13-5320-0-0000-3700-4300-000-049-00000							
		2024 (001414)	13-5320-0-0000-3700-4700-000-049-00000					169.98		
Check #	40353010					Check Date 04/10/24	PO# PO24-00007		Register # 000138	
Total Invoice Amount								4,023.20		
AP Vendor										
			QUILL CORPORATION (000134/1)							
			PO BOX 37600							
			PHILADELPHIA, PA 19101-0600							
2023/24	03/20/24	REQ24-00071	ELEM PAPER	37792449	04/02/24	Paid	Printed	1,715.57		1,715.57
			4300-800							
		2024 (000099)	01-0000-0-0000-2700-4300-000-000-00000							

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 001764 (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			QUILL CORPORATION (000134/1)		(continued)						
2023/24	03/20/24	REQ24-00071	ELEM PAPER 4300-800	37792449 (continued)	04/02/24	Paid	Printed	(continued)			
		2024 (000101)	01-0000-0-0000-2700-4300-100-000-00000								
		2024 (000176)	01-0000-0-0000-7300-4300-000-000-00000								
		2024 (000240)	01-0000-0-1110-1000-4300-000-000-00000								
		2024 (000243)	01-0000-0-1110-1000-4300-100-000-00000								
		2024 (000257)	01-0000-0-1110-1000-4300-800-000-00000			1,715.57					
		2024 (001170)	01-9150-0-0000-2420-4300-000-000-00000								
Check #	40353011					Check Date	04/10/24	PO#	PO24-00105	Register #	000138
2023/24	03/20/24	REQ24-00071	ANNUAL OPEN FOR HS/DIST SUPPLIES	37810363	04/02/24	Paid	Printed	63.60		63.60	
		2024 (000099)	01-0000-0-0000-2700-4300-000-000-00000								
		2024 (000101)	01-0000-0-0000-2700-4300-100-000-00000								
		2024 (000176)	01-0000-0-0000-7300-4300-000-000-00000								
		2024 (000240)	01-0000-0-1110-1000-4300-000-000-00000			63.60					
		2024 (000243)	01-0000-0-1110-1000-4300-100-000-00000								
		2024 (000257)	01-0000-0-1110-1000-4300-800-000-00000								
		2024 (001170)	01-9150-0-0000-2420-4300-000-000-00000								
Check #	40353011					Check Date	04/10/24	PO#	PO24-00105	Register #	000138
Total Invoice Amount								1,779.17			

AP Vendor			SCHOOL SERVICES OF CALIF INC (000137/1)								
			PO BOX 516613								
			LOS ANGELES, CA 90051-0599								
2023/24	04/01/24	REQ24-00026	1110-1000-5890 2023-24 ANNUAL CONTRACT FEES	APRIL 2024 141467-IN	04/02/24	Paid	Printed	375.00		375.00	
		2024 (000177)	01-0000-0-0000-7300-5200-000-000-00000								
		2024 (000292)	01-0000-0-1110-1000-5890-000-000-00000			375.00					
Check #	40353012					Check Date	04/10/24	PO#	PO24-00026	Register #	000138
Total Invoice Amount								375.00			

AP Vendor			SMALL SCHOOL DISTRICTS ASSN (000191/1)							
			PO BOX 276045							
			SACRAMENTO, CA 95827							
2023/24	03/11/24	R24-00317	7150-5200 SSSA State Conf REG	17-05742	04/02/24	Paid	Printed	650.00		650.00
		2024 (000106)	01-0000-0-0000-2700-5200-000-000-00000							
		2024 (000142)	01-0000-0-0000-7110-5200-000-000-00000							

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 001764 (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		SMALL SCHOOL DISTRICTS ASSN (000191/1)			(continued)					
2023/24	03/11/24	R24-00317	7150-5200 SSSA State Conf REG	17-05742 (continued)	04/02/24	Paid	Printed	(continued)		
	2024	(000161)	01-0000-0-0000-7150-5200-000-000-00000			650.00				
Check #	40353013					Check Date	04/10/24	PO# PO24-00454	Register #	000138
2023/24	03/11/24	R24-00317	2700-5200-800 UT SSSA State Conf Reg	17-05743	04/02/24	Paid	Printed	650.00		650.00
	2024	(000106)	01-0000-0-0000-2700-5200-000-000-00000			650.00				
	2024	(000142)	01-0000-0-0000-7110-5200-000-000-00000							
	2024	(000161)	01-0000-0-0000-7150-5200-000-000-00000							
Check #	40353013					Check Date	04/10/24	PO# PO24-00454	Register #	000138
F	2023/24	03/11/24	R24-00317	7110-5200 RBOONE SSSA State Conf Reg	17-05744	04/02/24	Paid	Printed	650.00	650.00
	2024	(000106)	01-0000-0-0000-2700-5200-000-000-00000			650.00				
	2024	(000142)	01-0000-0-0000-7110-5200-000-000-00000							
	2024	(000161)	01-0000-0-0000-7150-5200-000-000-00000							
Check #	40353013					Check Date	04/10/24	PO# PO24-00454	Register #	000138
Total Invoice Amount								1,950.00		

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	425,352.02	6,905,536.08	6,480,184.06
11	3,973.29	255,088.37	251,115.08
12	209.00	95,141.00	94,932.00
13	34,402.62	211,693.69	177,291.07
Total	463,936.93		

Number of Payments	161	
Number of Checks	84	\$463,893.50
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$463,893.50	
Total Unpaid Sales Tax	\$43.43	
Total Expense Amount	\$463,936.93	

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS

\$0 - \$99	10
\$100 - \$499	27
\$500 - \$999	13
\$1,000 - \$4,999	20
\$5,000 - \$9,999	4
\$10,000 - \$14,999	3
\$15,000 - \$99,999	6
\$100,000 - \$199,999	1
\$200,000 - \$499,999	
\$500,000 - \$999,999	
\$1,000,000 -	

***** 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

Kristen Hamman 4/17/24
Prepared by _____ Date _____
Authorized by _____ Date _____

Report Totals - Payment Count 161 Check Count 84 ACH Count 0 vCard Count 0 Total Check/Advice Amount 463,893.50
\$463,893.50

Selection Sorted by Approval BatchId, Filtered by (Org = 12, Payment Method = N, Payment Type = N, On Hold? = N, Starting Check/Advice Date = 3/20/2024, Ending Check/Advice Date = 4/15/2024, Page Break by Check/Advice? = N, Zero? = Y)