



Happy Valley Elementary School District  
Board of Trustees

**Regular Board Meeting Agenda**

April 10, 2024

Happy Valley Elementary Conference Room – Open/Closed Session – 5:00/5:05 p.m.

Happy Valley Elementary School Cafeteria – Open Session - 6:00 p.m.

17480 Palm Avenue, Anderson, CA 96007

**OPEN SESSION – 5:00 PM Elementary Conference Room**

- 1.0 Call to Order
- 2.0 Roll Call
- 3.0 Approval of Closed Session Agenda
- 4.0 Public Comment on Closed Session

The public is invited to address the Board regarding items that are listed under the closed session agenda. Speakers are limited to three minutes each. The Board is not allowed under law to act on matters that are not on the Agenda.

- 5.0 Adjourn Open Session and Convene Closed Session

**CLOSED SESSION - 5:05 PM Elementary Conference Room**

- 6.0 Closed Session
  - 6.1 Public Employee Discipline/Dismissal Release (§54957)
- 7.0 Adjourn Closed Session and Convene Open Session

**OPEN SESSION – 6:00 PM Elementary Cafeteria**

- 8.0 Call to Order
- 9.0 Pledge of Allegiance
- 10.0 Report from Closed Session
- 11.0 Approval of Open Session Agenda
- 12.0 Presentation – Students and Staff; ELOP Presentation, Llana Casady

### 13.0 Information/Discussion Items (Updates; Community Events; Staff Announcements)

#### 13.1 Community/Staff/District

- a) Community
- b) Certificated Staff
- c) Classified Staff
- d) Board Members
- e) Primary Site Update
- f) Elementary Site Update

### 14.0 Communication to the Board – None

**15.0 Public Comment** – Public Session Items **not on the agenda**, but within the jurisdiction of this body, may be addressed at this time or be submitted to the Superintendent in writing for Board consideration as an agenda item. Items not on the agenda are restricted in response and action by the Board and its members. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes (Government Code 54952). In order to protect the rights of all involved, complaints about employees should be addressed through the District complaint process. Speaking about a personnel issue at a Board meeting may prevent the Board from being able to act on it. Please see an administrator to initiate the complaint process.

- 15.1 Public Comment Session Opened
- 15.2 Items on the Agenda
- 15.3 Items not on the Agenda
- 15.4 Public Comment Session Closed

**16.0 Consent Agenda** - Consent Agenda items are expected to be routine and non-controversial. They will be acted upon by the Board at one time **without discussion**. **Board Members may request that an item be removed from the Consent Agenda for later discussion.**

- 16.1 Approval of Minutes for Regular Board Meeting March 13, 2024 (Pg.4)
- 16.2 Approval of Warrants March 9, 2024 – March 28, 2024 (Pg.8)
- 16.3 Approve Contract with Columbia for Asst. Superintendent Services (Amy Barker) (Pg.12)
- 16.4 Quarterly Williams Report – January – March 2024 (Pg.13)

### 17.0 Personnel:

- 17.1 Approve Personnel Action Report (Pg.14)

### 18.0 PUBLIC HEARING:

Public Hearing and Proposal for Implementing School Facilities Fees as authorized by Education Code sections 17620 and Government Codes 65995

**Comments from the Community** – Any persons wishing to address the board on the Proposal for Implementing School Facilities Fees may do so at this time. The Board limits the time allotted to each speaker to three (3) minutes.

- 18.1 Public Hearing Opened

- 18.2 Persons Wishing to Address the Board
- 18.3 Public Hearing Closed

## **19.0 Discussion/Action Items**

- 19.1 Discussion/Action – Approve Developer Fee Study (Pg.15)
- 19.2 Discussion/Action: Approve Resolution #24-17 - Developer Fee Increase (Pg.53)
- 19.3 Discussion/Action: Approve Resolution #24-18 – Classified Employee Appreciation Week (Pg.57)
- 19.4 Discussion/Action: Approve Resolution #24-19 – Teacher Appreciation Week (Pg.58)
- 19.5 Discussion/Action: Approve Contract with Christy White, Inc. Auditor (Pg.59)
- 19.6 Discussion/Action: Approve Business Services Contract with Gateway USD (Pg.95)
- 19.7 Discussion/Action: Approve MOU w/AUHSD for Music Teacher (Pg.97)
- 19.8 Discussion/Action: Superintendent Search
- 19.9 Discussion: Board Policy Process

## **20.0 Superintendent Update**

## **21.0 Business Manager Update**

## **22.0 Enrollment Update as of March 28, 2024: 501 - Grades TK – 8 (includes CDS and Independent Study/Homeschool) (Pg.98)**

## **23.0 Next Meetings**

May 8, 2024  
June 25, 2024  
June 28, 2024

### **Board Meeting Times:**

5:00 p.m. – 5:05 p.m. – Open Session – Community Comments on Closed Session – Elem. Conf. Room  
5:05 p.m. – 6:00 p.m. – Closed Session – Elementary School Conference Room  
6:00 p.m. – Open Session – Regular Board Meeting – Elementary Cafeteria

## **24.0 Adjourn Open Session**



Happy Valley Elementary School District  
Board of Trustees

**Regular Board Meeting Minutes**

March 13, 2024 - Happy Valley Elementary Cafeteria  
17480 Palm Ave., Anderson, CA 96007  
6:00 p.m. – Open Session (Elementary Cafeteria)

**OPEN SESSION – 6:00 PM Elementary Cafeteria**

**1.0 Call to Order @ 6:03 p.m.**

**2.0 Roll Call** – Nate Echols, Jodi Shearman, Carla Perry, Cheryl Best, Billy Soksoda – Present

**3.0 Pledge of Allegiance led by Nate Echols**

**4.0 Approval of Agenda –**

On a motion by Carla Perry, seconded by Jodi Shearman, the board voted 5-0 to approve the agenda.

**5.0 Presentation – CEI Presentation; Students/Staff**

Students: Jaydon Saetern; Gabe Fravel (Elementary)

Jet Khanthavong, Kaylee Khanthavong - Reclassified ELA Students

Staff: Berit Greenbaum; Izabella Camacho

Jamie Morgan, team lead for the reading co-hort, gave an overview of the program and curriculum and presented the mission, goals, and successes of the group and of the students.

**6.0 Information/Discussion Items**

**6.1 Community/Staff/District (suggested 2 minutes maximum per presenter)**

- a) Community – None
- b) Certificated Staff – Ashley Youman reported the following: 7<sup>th</sup> grade students went to Nordic Park today. They participated in several activities including Cross Country Skiing. The students enjoyed it so much the teachers are talking about trying to take them again on a weekend as an ELOP activity; tomorrow, 3/14 is Pi Day. Ms. Youman and Mr. Westaby have several activities planned for students; Mrs. Baldwin took students to participate in the County Spelling Bee on March 12<sup>th</sup> & 13<sup>th</sup>.
- c) Classified Staff – None
- d) Board Members – Carla - 4<sup>th</sup>/5<sup>th</sup> grade basketball is going well.
- e) Primary Site Update – Gina Murphy reported the following: students participated in Drop Everything & Read; Trimester Awards were presented; staff members participated in Bead Ro-sham Bo; TK/Kindergarten Roundup will take place next week; TK students are learning about food and agriculture; 3<sup>rd</sup> grade

students are learning how to become independent thinkers; Upcoming events include Spring Break, and planning for the 24/25 school year.

- f) Elementary Site Update – Tim Drury reported on the following: 4<sup>th</sup> – 6<sup>th</sup> graders had fun participating in the Eco Hero Show; the Bookflix wall is up in the cafeteria. This is a project to try and get students more interested in reading; the 8<sup>th</sup> grade parents have raised over \$11,000 for this year’s graduating class; Joey Weekley and Corey Francescut took three students from the 7<sup>th</sup> & 8<sup>th</sup> grade basketball teams to Chico to play in the All-stars game. Corey & Joey were nominated by other coaches in area to coach the team.

## 7.0 Communications to the Board - None

**8.0 Public Comment** – Public Session Items not on the agenda, but within the jurisdiction of this body, may be addressed at this time or be submitted to the Superintendent in writing for Board consideration as an agenda item. Items not on the agenda are restricted in response and action by the Board and its members. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes (Government Code 54952). In order to protect the rights of all involved, complaints about employees should be addressed through the District complaint process. Speaking about a personnel issue at a Board meeting may prevent the Board from being able to act on it. Please see an administrator to initiate the complaint process.

8.1 Public Comment Session Opened @ 6:55 p.m.

8.2 Items on the Agenda – None

8.3 Items not on the Agenda – None

8.4 Public Comment Session Closed @ 6:55 p.m.

**9.0 Consent Agenda** - Consent Agenda items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion. **Board Members may request that an item be removed from the Consent Agenda for later discussion.**

9.1 Approval of Minutes for Regular Board Meeting February 14, 2024

9.2 Approval of Warrants February 10 – March 8, 2024

9.3 Approve 2023-2028 Transportation Plan

Carla Perry asked that the warrants be pulled from the consent agenda and added to the discussion/action section due to questions she had.

On a motion by Cheryl Best, seconded by Carla Perry, the board voted 5-0 to approve the Consent Agenda with the warrants being moved to the Discussion/Action section.

## 10.0 Personnel:

10.1 Approve Personnel Report

On a motion by Jodi Shearman, seconded by Cheryl Best, the board voted 5-0 to approve the Personnel Action Report.

## 11.0 Discussion/Action Items

11.1 Discussion/Action: Approve 2023-24 2<sup>nd</sup> Interim Budget

Julie Tirado gave an overview of the 2<sup>nd</sup> Interim Budget to the board members and recommended the board approve with a positive certification.

On a motion by Jodi Shearman, seconded by Cheryl Best, the board voted 5-0 to approve the 2<sup>nd</sup> Interim Budget with a positive certification and with the correction of wording on Page 22 of the narrative to say: total decreased, not total increased.

11.2 Discussion/Action: Approve Updated 2024/2025 School Year Calendar

On a motion by Jodi Shearman, seconded by Cheryl Best, the board voted 5-0 to approve the 2024/2025 School Year Calendar.

11.3 Discussion/Action: Approve Resolution #24-15 – Lincoln’s Day

On a motion by Cheryl Best, seconded by Jodi Shearman, the board voted 5-0 to approve Resolution #24-15.

11.4 Discussion/Action: Approve Resolution #24-16 – Designation of Representatives to STSIG Joint Powers Board of Directors

On a motion by Cheryl Best, seconded by Jodi Shearman, the board voted 5-0 to approve Resolution #24-16.

11.5 Discussion/Action: Approve Comprehensive School Safety Plan Addendum

On a motion by Cheryl Best, seconded by Carla Perry, the board voted 5-0 to approve the Comprehensive School Safety Plan Addendum.

11.6 Discussion: AB 2158 – Local Ethics Training for K-12 School Boards

This is a requirement issued by the State of California for all school board members.

\*\*11.7 Warrants – Carla Perry asked about two items in the warrants this month. After conversation about both items the board moved forward with approval.

On a motion by Cheryl Best, seconded by Carla Perry, the board voted 5-0 to approve the warrants.

**12.0 Superintendent Update – None**

**13.0 Business Manager Update – Roxanne Voorhees reported the following: The District bought a new 10 passenger van with ELOP funds; Robin Barrie will be working with the Gyles company to install new security doors to the entrance of the main office at both school sites that will require visitors to be buzzed in; a contract will be brought to the board next month for obtaining the services of a new auditing company. The contract for the current auditors increased significantly for the next school year and it is not viable for the district at this time.**

**14.0 Enrollment Update as of March 8, 2024 – 500 - Grades TK – 8 (includes CDS and Independent Study/Homeschool)**

**15.0 Next Meetings**

April 10, 2024 – Regular Meeting  
May 8, 2024 - Regular Meeting

June 25, 2023 – Regular Meeting  
June 28, 2023 – Special Board Meeting

**Board Meeting Times:**

5:00 p.m. – 5:05 p.m. – Open Session – Community Comments on Closed Session – Elem. Conf. Room

5:05 p.m. – 6:00 p.m. – Closed Session – Elementary School Conference Room

6:00 p.m. – Open Session – Open Session – Regular Board Meeting – Elementary School Cafeteria

**16.0 Adjourn Open Session**

On a motion by Jodi Shearman, seconded by Cheryl Best, the board voted 5-0 to adjourn open session @ 7:41 p.m.

Approved April 10, 2024

---

Clerk of the Board

Checks Dated 03/09/2024 through 03/28/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010993389	03/12/2024	SISKYOU OUTDOOR REC ALLIANCE	01-5801	7TH GRADE FIELD TRIP		320.00
9010993800	03/14/2024	Amazon Capital Services	01-4310	AFTER SCHOOL PLAYGROUND SUPPLIES	3,226.48	
			01-4510	OFFICE & MEDICAL SUPPLIES PRIMARY	45.26	
				STOTKA CLASSROOM SUPPLIES	156.77	
				WIRELESS REPLACEMENT KEYBOARD	49.56	3,478.07
9010993801	03/14/2024	BLUE STAR GAS	01-5525	DISTRICT PROPANE PRIMARY EAST MAIN		2,086.60
9010993802	03/14/2024	BUILDERS DOOR & WINDOW, INC.	01-4510	ELEM DOOR & WINDOW TINT REPAIR		182.59
9010993803	03/14/2024	CALIF SAFETY - ANNA SCHWA RTZ	01-5620	ALARM MO LEASE FEB 24	50.00	
			01-5801	ELEM ALARM MON FEB 24	272.50	
				FAM CNTR ALARM MON FEB 24	65.00	
				PRESCHOOL ALARM MON FEB 24	52.50	
				PRIMARY ALARM MON FEB 24	180.00	620.00
9010993804	03/14/2024	CDW GOVERNMENT	01-4310	150 CHROMEBOOKS FOR STUDENTS		52,080.00
9010993805	03/14/2024	CHARTER COMMUNICATIONS	01-5920	INTERNET SVC MAR 24		758.59
9010993806	03/14/2024	CHROMEBOOKPARTS.COM	01-4510	CHROMEBOOK REPLACEMENT PARTS		536.14
9010993807	03/14/2024	CLEAR CREEK COMMUNITY SERVICE	01-5550	1/17-2/20 WTR SVC BALLPARK FEB 24	88.14	
				1/17-2/20 WTR SVC ELEM PKG LOT FEB 24	91.26	
				1/17-220 WTR SVC BUS BARN FEB 24	15.95	
				1/18-2/20 WTR SVC PRIMARY FEB 24	77.80	273.15
9010993808	03/14/2024	Elevate Youth Solutions	01-5805	STUDENT WELLNESS COACHING 23-24 3RD INSTALL		6,267.25
9010993809	03/14/2024	First Foundation Bank	01-7438	ENERGY PROJ LOAN PYMNT	20,300.00	
			01-7439	ENERGY PROJ LOAN PYMNT	4,000.00	24,300.00
9010993810	03/14/2024	HAPPY STOP MARKET	01-4601	FUEL VAN BUSES	550.75	
			13-4510	FUEL VAN BUSES	18.72	569.47
9010993811	03/14/2024	HAPPY VALLEY FRESH FTS	13-4710	FRUIT STUDENT MEALS		652.60
9010993812	03/14/2024	HYDROTEC SOLUTIONS INC.	01-5630	RECIRC TANK MAINT PRIMARY		598.16
9010993813	03/14/2024	KS STATEBANK GOVERNMENT FINANCE DEPT	01-7438	2023 THOMAS BUS PYMT 3 OF 3	1,540.31	
			01-7439	2023 THOMAS BUS PYMT 3 OF 3	30,867.96	32,408.27
9010993814	03/14/2024	MMA Happy Valley Power, L.P. c/o EDPR NA Distr. Gen	01-5515	FEB 24 SOLAR SVC ELEM	2,247.00	
				FEB 24 SOLAR SVC PRIMARY/FAM CNTR	591.69	2,838.69
9010993815	03/14/2024	MOUNTAIN VALLEY SPED JPA	01-5101	EHRMS COUNSELOR	2,500.34	
				ERIC'S CLASS	6,719.90	
				K-8 ALLSDC	11,689.73	
				MEDICALLY FRAGILE	1,674.08	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.



Checks Dated 03/09/2024 through 03/28/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010993815	03/14/2024	MOUNTAIN VALLEY SPED JPA	01-5101	OT SERVICES	5,282.41	
				PRESCHOOL MOD SEVERE	1,348.13	
				PSYCH SERVICES	6,178.35	
				SPEECH SVCS	15,597.90	
			01-5805	STUDENT SUPPORT SVCS BCBA	3,189.70	
				NURSING SVCS	3,288.96	
				SPECIAL ED ADMIN COSTS	2,352.98	59,822.48
9010993816	03/14/2024	N.C.G.T. SECURITY FUND	01-9550	MAR 24 TEAMSTERS H&W		16,687.63
9010993817	03/14/2024	PG&E	01-5515	2/1-3/3 ELEC SVC FAM CNTR	26.28	
				2/2-3/4 BUSBARN ELEC SVC	124.10	
				MAR 24 ELEC SVC ELEM CLSRMS	29.94	
				MAR 24 ELEC SVC ELEM LAMPS	44.55	
				MAR 24 ELEC SVC ELEM MAIN	26.29	
				MAR 24 ELEC SVC LAMP PRIMARY	11.14	
				MAR 24 ELEC SVC LAMPS ELEM	22.28	
				MAR 24 ELEC SVC PRIMARY	26.28	310.86
9010993818	03/14/2024	PRODUCERS DAIRY FOODS, INC.	13-4710	MILK DELI8VERY PRIMARY	618.92	
				MILK DELIVERY ELEM	585.75	1,204.67
9010993819	03/14/2024	PROPACIFIC FRESH	13-4710	STUDENT MEAL SUPPLIES		2,111.95
9010993820	03/14/2024	SHASTA CO OFFICE OF EDUCATION	01-5101	23/24 P1 EXCEL PROGRAM	27,636.00	
			01-5801	BUS INSERVICE RENEWAL TRNING	120.00	27,756.00
				SILIGO CHAMBERS		
9010993821	03/14/2024	SHASTA WELDING SUPPLY INC	01-5610	FEB 24 GAS CYLINDER RENTAL	24.91	
				JAN 23 GAS CYLINDER RENTAL	25.60	50.51
9010993822	03/14/2024	Spectrum Center, Inc.	01-5101	FEB 24 NPS		8,000.00
9010993823	03/14/2024	SYSCO - SACRAMENTO	13-4710	STUDENT MEAL SUPPLIES		968.40
9010993824	03/14/2024	TEAMSTERS RETIREE TRUST	01-9559	WADOWSKI MAR 24 RETIREE PYMNT		480.00
9010993825	03/14/2024	THE DANIELSEN COMPANY	13-4710	STUDENT MEAL SUPPLIES		800.07
9010993826	03/14/2024	TTF HOLDINGS LOCKBOX	01-5101	SIGN LANGUAGE INTERPRETER		3,080.39
9010993827	03/14/2024	WASTE MANAGEMENT ANDERSON COTTONWOOD DISPOSAL	01-5545	MAR 24 GARBAGE SVC ELEM		1,076.47
9010994352	03/19/2024	SMOTSKI, KYRALYN A	01-5210	CEI CONF ANAHEIM		307.98
9010994353	03/19/2024	DRURY, TIM A	01-5210	CEI CONF ANAHEIM		244.48
9010994719	03/21/2024	Amazon Capital Services	01-4310	PENCILS FOR TESTING ELEM	135.69	
			01-4510	AWARD SUPPLIES	61.36	
				BLINDS IT RM PRIMARY	93.72	
				CLASS SUPP REPLACE BROKEN ITEM	34.35	
				STOTKA		

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 03/09/2024 through 03/28/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010994719	03/21/2024	Amazon Capital Services	01-4510	CLASS SUPPLIES GOODMAN	68.29	
				CLASSROOM SUPPLIES GURWELL	105.39	
				ELEM HEALTH OFFICE SUPPLIES	80.66	
				TK/K REG OFFICE SUPPLIES	32.30	
				TONER-INK DRURY	47.40	659.16
9010994720	03/21/2024	AT&T	01-5910	MAR 24 PHONE SVC		546.94
9010994721	03/21/2024	BLUE STAR GAS	01-5525	PROPANE FAM CNTR	301.76	
				PROPANE PRIM WEST	463.75	765.51
9010994722	03/21/2024	CA DEPT OF EDUCATION CASHIER'S OFFICE	13-4710	STATE FOOD DELIVERY		169.95
9010994723	03/21/2024	CALIFORNIA'S VALUED TRUST ATTN: FIN DEPT	01-9550	APR 24 BILLING H&W	41,447.58	
			01-9551	APR 24 BILLING H&W	3,808.27	
			01-9559	APR 24 BILLING H&W	1,681.67	46,937.52
9010994724	03/21/2024	CASADY-SEAY, LLANA S	01-4510	COMM EVENT BRING IN KINDERS		29.07
9010994725	03/21/2024	EIDE BAILLY LLP	01-5812	22-23 AUDIT RETENTION	7,320.00	
				22-23 FINAL AUDIT BILLING	2,440.00	9,760.00
9010994726	03/21/2024	ENTERPRISE AUTO PARTS	01-4510	BUS DEF MAINT		159.24
9010994727	03/21/2024	FRANCESCUT, COREY	01-5801	ALL STAR GAME FIELD TRIP		408.19
9010994728	03/21/2024	HAPPY VALLEY FRESH FTS	13-4710	FRUIT STUDENT MEALS		207.00
9010994729	03/21/2024	LAUNDRY WORLD	01-4510	CUST SUPPLIES PRIM ELEM	871.70	
				LAUNDRY SOAP PRIMARY	68.62	940.32
9010994730	03/21/2024	LOZANO SMITH	01-5810	LEGAL SVCS FEB 24		3,325.00
9010994731	03/21/2024	NEESMITH, LINDSEY N	01-4510	VIKING VOUCHER SUPPLIES		78.97
9010994732	03/21/2024	NORMAC	01-4510	BALL FIELD WATER LINE FIX		302.29
9010994733	03/21/2024	PAYLESS BUILDING SUPPLY	01-4510	CHALK ELEM BALL FIELD		139.23
9010994734	03/21/2024	PRODUCERS DAIRY FOODS, INC.	13-4710	MILK DELIVERY ELEM	443.55	
				MILK DELIVERY PRIMARY	1,265.78	
				MILK DLEIVERY ELEM	338.46	2,047.79
9010994735	03/21/2024	SEMINGSON ARCHITECTS INC.	35-6211	UTK PROJ SCHEMATIC DESIGN		4,500.00
9010994736	03/21/2024	SHASTA CO OFFICE OF EDUCATION	01-5805	SIPPS TRNING 8 PARTICIPANTS		375.00
9010994737	03/21/2024	SHASTA TRINITY SCHLS INS GROUP	01-9552	APR 24 VISION INS	877.50	
			01-9559	APR 24 VISION INS	112.50	990.00
9010994738	03/21/2024	SMOTSKI, KYRALYN A	01-4510	HANGING STRIPS FOR BOOKFLIX		23.98
9010994739	03/21/2024	SYSCO - SACRAMENTO	13-4710	STUDENT MEAL SUPPLIES		1,456.55
9010994740	03/21/2024	TPX COMMUNICATIONS	01-5910	PHONE SVC FEB 24		500.86
9010994741	03/21/2024	TTF HOLDINGS LOCKBOX	01-5101	SIGN LANGUAGE INTERPRETER AUG 23	3,569.33	
				SIGN LANGUAGE INTERPRETER MAR 24	3,080.39	
				SIGN LANGUAGE INTERPRETER SEPT 23	5,622.93	12,272.65

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 03/09/2024 through 03/28/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010994742	03/21/2024	TURTLE BAY PARK & MUSEUM	01-5801	TK-7TH GR FIELD TRIP SPRING BRK		306.00
9010994743	03/21/2024	US BANK EQUIPMENT FINANCE	01-5801	COPIER SERVICE	968.88	
			01-7439	COPIER LEASE	1,431.84	2,400.72
9010994744	03/21/2024	VALLEY PACIFIC PETROLEUM SVCS	01-4601	MAR 24 BUS FUEL		1,739.59
9010994745	03/21/2024	VALLEY TIRE INC	01-5630	BUS TIRE INSTALL & DISPOSAL		435.00
9010994746	03/21/2024	WASTE MANAGEMENT ANDERSON COTTONWOOD DISPOSAL	01-5545	FEB 24 GARBAGE SVC PRIMARY		399.84
9010994747	03/21/2024	WEEKLEY, JOEY M	01-4510	REIMB MEALS ALL STAR GAME		156.59
<b>Total Number of Checks</b>					<b>60</b>	<b>342,904.43</b>

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General	50	328,766.73
13	CafeFoodSvc	10	9,637.70
35	CountySchoolFacilities	1	4,500.00
Total Number of Checks		<b>60</b>	342,904.43
Less Unpaid Sales Tax Liability			.00
<b>Net (Check Amount)</b>			<b>342,904.43</b>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

**AGREEMENT BETWEEN  
COLUMBIA ELEMENTARY SCHOOL DISTRICT  
and  
HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT**

The Happy Valley Union Elementary School District agrees to contract with the Columbia Elementary School District for four (4) hours per week of Assistant Superintendent services for a one (1) year term for the 2024/25 school year. Services will primarily be provided at the Junction Elementary School District Office.

**Term of Agreement:** This agreement will begin on July 1, 2024 and terminate on June 30, 2025. The agreement may be renewed upon approval of both parties. Should any party choose to permanently change the agreement or discontinue this service agreement for the following year notification must be provided by **February 1<sup>st</sup> of the current academic year.**

**Costs:** Services will be provided according to the fee schedule listed below.

Fee scheduled as follows:

2024/25 = \$ 21,741

CESD will invoice Happy Valley Union Elementary School District quarterly during the terms of this agreement.

**Modification of Agreement:** This agreement may be modified at any time during the school year with mutual consent of both parties. Any modifications to this agreement shall be a 90-day advanced written notice and signed by all parties.

**Termination of Agreement:** This agreement may be terminated at any time during the school year with mutual consent of both parties. Any modifications to this agreement shall be a 90-day advanced written notice and signed by all parties.

**Notices:** Any notices required to be given pursuant to the terms and provisions of this agreement shall be submitted in writing and sent to:

Columbia Elementary School District  
Clay Ross, Superintendent  
14140 Old Oregon Trail  
Redding, CA 96003

COLUMBIA ELEMENTARY  
SCHOOL DISTRICT

\_\_\_\_\_  
Clay Ross, Superintendent

\_\_\_\_\_  
Date

HAPPY VALLEY UNION ELEMENTARY  
SCHOOL DISTRICT

DocuSigned by:  
*Helen Herd*  
\_\_\_\_\_  
B081E285F24C4BZ...  
Helen Herd, Superintendent

3/27/2024

\_\_\_\_\_  
Date

**Academic School Year 2023-2024**  
**Quarterly Report on Williams Uniform Complaints**  
 [Education Code § 35186]

District: \_\_\_\_\_

Form Completed By: \_\_\_\_\_ Title: \_\_\_\_\_

Quarterly Report Submission Date:                      October 2023                      April 2024  
*(Please check one)*    January 2024                      July 2024

Date for information to be reported publicly at governing board meeting: \_\_\_\_\_

Please check the box that applies:

No complaints were filed with any school in the district during the quarter indicated above.

Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
<b>Textbooks and Instructional Materials</b>			
<b>Teacher Vacancy or Misassignments</b>			
<b>Facilities Conditions</b>			
<b>TOTALS</b>			

\_\_\_\_\_

Print Name of District Superintendent

\_\_\_\_\_

Signature of District Superintendent

\_\_\_\_\_

Date

Submit by the 15th of the month to: Barbara Erlei at [berlei@shastacoe.org](mailto:berlei@shastacoe.org)

**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT**  
**PERSONNEL ACTION REPORT – AGENDA ITEM #17.1**

NAME OF EMPLOYEE	EMPLOYEE POSITION	EMPLOYMENT STATUS	EFFECTIVE DATE
Garrett Elliott-Jimenez	RSP Teacher	Resigned	06/30/2024
Luke Westaby	Teacher	Resigned	06/06/2024



Level I Developer Fee Study  
for  
Happy Valley Union  
Elementary School District

March 21, 2024

Helen Herd, Interim Superintendent

Board of Trustees

Nate Echols, President  
Jodi Shearman, Vice President  
Cheryl Best, Clerk  
Carla Perry, Member  
Billy Soksoda, Member

Prepared by:

Jack Schreder & Associates, Inc.



4094 C Street  
Sacramento, CA 95819  
916-441-0986

## TABLE OF CONTENTS

EXECUTIVE SUMMARY .....	1
SCHOOL DISTRICT BACKGROUND.....	3
INTRODUCTION .....	4
SECTION I: DEVELOPER FEE JUSTIFICATION .....	7
Facilities Capacity .....	7
Modernization and Reconstruction.....	8
Modernization Need.....	8
Residential Development and Fee Projections .....	12
Extent of Mitigation of School Facility Costs Provided by Level I Residential Fees....	13
Commercial / Industrial Development and Fee Projections.....	13
Extent of Mitigation of School Facility Costs Provided by Level I Commercial/Industrial Fees .....	16
Summary .....	16
SECTION II: BACKGROUND OF DEVELOPER FEE LEGISLATION.....	17
SECTION III: REQUIREMENTS OF AB 1600.....	20
SECTION IV: REVENUE SOURCES FOR FUNDING FACILITIES.....	22
State Sources .....	23
Local Sources .....	23
SECTION V: ESTABLISHING THE COST, BENEFIT AND BURDEN NEXUS.....	24
SECTION VI: FACILITY FUNDING ALTERNATIVES.....	26
STATEMENT TO IDENTIFY PURPOSE OF FEE.....	26
ESTABLISHMENT OF A SPECIAL ACCOUNT.....	26
RECOMMENDATION.....	27
SOURCES .....	28
APPENDIX A: PER PUPIL CONSTRUCTION COSTS .....	APP 1
APPENDIX B: PER PUPIL GRANT AMOUNTS .....	APP 2
APPENDIX C: COMMERCIAL/INDUSTRIAL CALCULATIONS .....	APP 3

## LIST OF TABLES

	<u>Page</u>
<b>Table 1:</b> Construction Costs .....	10
<b>Table 2:</b> Projected Students from Proposed Development.....	11
<b>Table 3:</b> 25 year Modernization Need .....	12
<b>Table 4:</b> Summary of Projected Residential Square Footage.....	12
<b>Table 5:</b> Facilities Cost per SF from Proposed Residential Construction.....	13
<b>Table 6:</b> Commercial and Industrial Generation Factors.....	15
<b>Table 7:</b> Commercial and Industrial Facilities Cost Impact .....	15



## EXECUTIVE SUMMARY

- Education Code Section 17620 authorizes school districts to levy a fee, charge, dedication, or other form of requirement against any development project for the construction or modernization of school facilities, provided the District can show justification for levying of fees.
- In January 2024, the State Allocation Board's biennial inflation adjustment changed the fee to \$5.17 per square foot for residential construction and \$0.84 per square foot for commercial/industrial construction.
- The Happy Valley Union Elementary School District shares developer fees with the Anderson Union High School District. The High School District collects 40 percent of the Level I Fee and the Happy Valley Union Elementary School District collects 60 percent of the Level I Fee.
- The Happy Valley Union Elementary School District is justified in collecting \$3.10 (60 percent of \$5.17) per square foot of residential construction and \$0.50 (60 percent of \$0.84) per square foot of commercial/industrial construction, with the exception of mini storage and agriculture. The mini storage category of construction should be collected at a rate of \$0.02 per square foot and the agriculture category should be collected at a rate of \$0.26 per square foot.
- In general, it is fiscally more prudent to extend the useful life of an existing facility than to construct new facilities when possible. The cost to modernize facilities is approximately 41.1 percent of the cost to construct new facilities.
- The residential justification is based on the Happy Valley Union Elementary School District's projected modernization need of \$2,243,682 for students generated from residential development over the next 25 years and the projected residential square footage of 175,000.
- Based on the modernization need for students generated from projected residential development and the projected residential square footage, each square foot of residential construction will create a school facilities cost of \$12.82 (\$2,243,682/175,000).

- Each square foot of commercial/industrial construction will create a school facilities cost ranging from \$0.02 to \$1.86 per square foot of new commercial/industrial construction.
- For both residential and commercial/industrial development, the fees authorized by Government Code section 65995 are justified.

## SCHOOL DISTRICT BACKGROUND

The Happy Valley Union School District is in Anderson, CA, approximately 10 miles south of Redding, CA. The Happy Valley Union School District serves approximately 488 students in transitional kindergarten through eighth grade at 3 different school sites: Happy Valley Community Day, Happy Valley Elementary, and Happy Valley Primary. The majority of students identify as White (approximately 54%), and approximately 21% identify as Hispanic or Latino, with a small portion of other ethnic groups. Approximately 64% of students meet the criteria for socioeconomically disadvantaged.

According to the District's Local Control and Accountability Plan (LCAP), Happy Valley Union provides an opportunity for every student to succeed every day. The school community creates a positive learning culture that is supported by faculty, staff, families, and the community. The school community supports 9 core values which include: respect, fairness, honesty, kindness, equality, trust, active listening, encouragement, and compassion. Family participation is very high at community events, school assemblies, celebrations, learning opportunities, and support groups. The teachers and staff at the District work hard to build relationships and learn to understand the needs of its students in order to provide a welcoming environment. Along with supporting current students and families, the District also provides school readiness programs, parenting classes, small group support systems, and a family liaison to future students and their families. The Happy Valley Union School District focuses on literacy across all content areas, social and emotional learning, and providing a safe space with a sense of belonging for all students: "The Happy Valley School Community proudly supports a positive learning culture for all students".

## INTRODUCTION

In September 1986, the Governor signed into law Assembly Bill 2926 (Chapter 887/Statutes 1986) which granted school district governing boards the authority to impose developer fees. This authority is codified in Education Code Section 17620 which states in part "...the governing board of any school district is authorized to levy a fee, charge, dedication or other form of requirement against any development project for the construction or modernization of school facilities."

The Level I fee that can be levied is adjusted every two years according to the inflation rate, as listed by the state-wide index for Class B construction set by the State Allocation Board. In January of 1992, the State Allocation Board increased the Level I fee to \$1.65 per square foot for residential construction and \$0.27 per square foot for commercial/industrial construction.

Senate Bill 1287 (Chapter 1354/Statutes of 1992) effective January 1, 1993, affected the facility mitigation requirements a school district could impose on developers. Senate Bill 1287 allowed school districts to levy an additional \$1.00 per square foot of residential construction (Government Code Section 65995.3). The authority to levy the additional \$1.00 was rescinded by the failure of Proposition 170 on the November 1993 ballot.

In January 1994, the State Allocation Board's biennial inflation adjustment changed the fee to \$1.72 per square foot for residential construction and \$0.28 per square foot for commercial/industrial construction.

In January 1996, the State Allocation Board's biennial inflation adjustment changed the fee to \$1.84 per square foot for residential construction and \$0.30 per square foot for commercial/industrial construction.

In January 1998, the State Allocation Board's biennial inflation adjustment changed the fee to \$1.93 per square foot for residential construction and \$0.31 per square foot for commercial/industrial construction.

In January 2000, the State Allocation Board's biennial inflation adjustment changed the fee to \$2.05 per square foot for residential construction and \$0.33 per square foot for commercial/industrial construction.

In January 2002, the State Allocation Board's biennial inflation adjustment changed the fee to \$2.14 per square foot for residential construction and \$0.34 per square foot for commercial/industrial construction.

In January 2004, the State Allocation Board's biennial inflation adjustment changed the fee to \$2.24 per square foot for residential construction and \$0.36 per square foot for commercial/industrial construction.

In January 2006, the State Allocation Board's biennial inflation adjustment changed the fee to \$2.63 per square foot for residential construction and \$0.42 per square foot for commercial/industrial construction.

In January 2008, the State Allocation Board's biennial inflation adjustment changed the fee to \$2.97 per square foot for residential construction and \$0.47 per square foot for commercial/industrial construction.

In January 2010, the State Allocation Board's biennial inflation adjustment maintained the fee at \$2.97 per square foot for residential construction and \$0.47 per square foot for commercial/industrial construction.

In January 2012, the State Allocation Board's biennial inflation adjustment changed the fee to \$3.20 per square foot for residential construction and \$0.51 per square foot for commercial/industrial construction.

In January 2014, the State Allocation Board's biennial inflation adjustment changed the fee to \$3.36 per square foot for residential construction and \$0.54 per square foot for commercial/industrial construction.

In February 2016, the State Allocation Board's biennial inflation adjustment changed the fee to \$3.48 per square foot for residential construction and \$0.56 per square foot for commercial/industrial construction.

In January 2018, the State Allocation Board's biennial inflation adjustment changed the fee to \$3.79 per square foot for residential construction and \$0.61 per square foot for commercial/industrial construction.

In January 2020, the State Allocation Board's biennial inflation adjustment changed the fee to \$4.08 per square foot for residential construction and \$0.66 per square foot for commercial/industrial construction.

In February 2022, the State Allocation Board's biennial inflation adjustment changed the fee to \$4.79 per square foot for residential construction and \$0.78 per square foot for commercial/industrial construction.

In January 2024, the State Allocation Board's biennial inflation adjustment changed the fee to \$5.17 per square foot for residential construction and \$0.84 per square foot for commercial/industrial construction.

The next adjustment to the fee will occur at the January 2026 State Allocation Board meeting.

In order to levy a fee, a district must make a finding that the fee to be paid bears a reasonable relationship and be limited to the needs of the community for elementary or high school facilities and be reasonably related to the need for schools caused by the development. Fees are different from taxes and do not require a vote from the electorate. Fees may be used only for specific purposes and there must be a reasonable relationship between the levying of fees and the impact created by development.

In accordance with the recent decision in the Cresta Bella LP v. Poway Unified School District, 218 Cal. App.4<sup>th</sup> 438(2013) court case, school districts are now required to demonstrate that reconstruction projects will generate an increase in the student population thereby creating an impact on the school district's facilities. School districts must establish a reasonable relationship between an increase in student facilities needs and the reconstruction project in order to levy developer fees.

### *Purpose of Study*

This study will demonstrate the relationship between residential and commercial/industrial growth and the need for the modernization of school facilities in the Happy Valley Union Elementary School District.

## **SECTION I: DEVELOPER FEE JUSTIFICATION**

Developer fee law requires that before fees can be levied a district must find that justification exists for the fee. Government Code Section 66001 (g) states that a fee shall not include the costs attributable to existing deficiencies in public facilities but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to refurbish existing facilities to maintain the existing level of service or achieve an adopted level of service that is consistent with a general plan. This section of the study will show that justification does exist for levying developer fees in the Happy Valley Union Elementary School District.

### **Facilities Capacity**

The District's capacity is adequate to house the District's current student population. Facility needs exist regardless of the availability of capacity to house student enrollments, inclusive of student enrollment generated from new development. New students generated from future development will create a burden on existing school facilities. Capital improvements, including upgrades or the replacement of existing facilities with new facilities for their continued long-term use, are necessary to adequately house future enrollment growth at all school levels.

The District's current total student capacity will diminish over time if the District does not modernize its facilities. Without modernization of aging buildings, some facilities will become unavailable, which will decrease the District's total student capacity. New development in the District necessitates that modernization occur in order to continue to have available school housing for newly generated students. As part of these modernization efforts, the District plans to modernize existing schools and to replace some of its existing schools with new buildings on the same site as the existing schools become old, inadequate, and pose health and safety challenges.

## **Modernization and Reconstruction**

Extending the useful life of a school is a cost effective and prudent way to house students generated from future development. The state of California recognizes the need to extend the life of existing schools and provides modernization funding through the State School Facility Program. For the purpose of this report, modernization and reconstruction are used interchangeably since many of the improvements are common to both programs. Developer fees may not be used for regular maintenance, routine repair of school buildings and facilities or deferred maintenance. The District plans use developer fees on projects including, but not limited to, assisting with the construction of transitional kindergarten classrooms, replacing old windows, making roofing repairs, repairing and replacing HVAC systems, and repairing and replacing water heaters. Projects will be funded as developer fee revenue is generated. The authorization to justify modernization and reconstruction of school facilities and extend the useful life of existing schools is contained in Education Code Section 17620 and Government Code Section 66001 (g). School districts are permitted to modernize or replace existing or build new school facilities with developer fees as justified by this Study.

## **Modernization Need**

As new students are generated by new development, the need to increase the useful life of school facilities will be necessary. In order to calculate the District's estimated modernization need generated by students from new development, it is necessary to determine the following factors: the number of units included in proposed developments, the District student yield factor, and the per pupil cost to modernize facilities.

## **Potential Development**

The Happy Valley Union Elementary School District is located within the Anderson County planning jurisdiction. The Planning Department was contacted regarding projected development. According to the Anderson County Planning Department development may continue at about the same rate as in the previous five years. According to developer fee records, an average of five new or expanded residential units were constructed per year for the previous five years. An estimated 125



(5 x 25) new or expanded residential units may be constructed within District boundaries in the next 25 years.

The School Facility Program allows districts to apply for modernization funding for classrooms over 25 (permanent) or 20 (portable) years, meaning that school facilities are presumed to be eligible for, and therefore need, modernization after that time period. It is therefore generally presumed that school facilities have a useful life span of 25 years before modernization is needed in order to maintain the same level of service as previously existed. The same would be true for modernization of buildings 25 years after their initial modernization. In some cases, these older buildings may need to be closed entirely for the health and safety of students, teachers, staff, and other occupants. Aging infrastructure and building problems can profoundly impact a school's ability to safely remain in service and to continue delivering the instructional program to students at existing levels of service. Therefore, the District's modernization needs are considered over a 25 year period, and a 25 year projection has been included in the Study when considering the homes that will generate students for the facilities in question. Future development will generate additional students for the District to house. Developer fees generated from future development may be used to modernize or construct facilities to house students from planned future development.

School facilities have a limited usable lifespan, and school districts must consider the lifespan for each facility when planning and determining student housing needs in the future. Residential units will be built at different times over the coming years, and it is difficult to predict when construction on these projects will be complete. Additionally, the homes in these developments may be immediately occupied with families with school-aged children, or they may not be occupied by school-aged children for another five, ten or fifteen years as young people who move in begin starting to have families. Thus, the District must be prepared to house students from new developments for the next several decades.

### Student Generation Rate

In determining the impact of new development, the District is required to show how many students will be generated from the new development. In order to ensure that new development is paying only for the impact of those students that are being generated

by new homes and businesses, the student generation rate is applied to the number of new housing units to determine development-related impacts. The student generation rate identifies the number of students per housing unit and provides a link between new residential construction projects and projected enrollment.

To identify the number of students anticipated to be generated by new residential development, a student generation factor of .5 has been utilized for the Happy Valley Union Elementary School District. The yield factor is based on Statewide student yield averages calculated by the Office of Public School Construction.

Construction Cost

The construction cost per TK-8 pupil is \$86,652. Construction costs were provided by The Cumming Group, a project management and cost consulting firm, based on current and past projects in the region. Appendix A includes the cost per student calculations. Table 1 shows the weighted average to construct facilities per TK-8 pupil.

<b>Table 1:</b>	
<u>Construction Costs</u>	
Grade Level	Construction Costs
TK-6	\$82,312
7-8	\$104,012
Weighted Average	
	$\$82,312 \times 8 = \$658,496$
	$\$104,012 \times 2 = \$208,024$
Total	\$866,520
Average = $\$866,520 / 10 = \$86,652$	

Source: Cumming Group.

## Modernization Cost

The cost to modernize facilities is 41.1 percent of new construction costs. The percentage is based on the comparison of the State per pupil modernization grant (including 3% for Americans with Disabilities and Fire, Life Safety improvements) and the State per pupil new construction grant. For example, the State provides \$15,770 per TK-6 pupil to construct new facilities and \$6,005 to modernize facilities, which is 38.1 percent ( $\$6,005 / \$15,770$ ) of the new construction grant amount. In addition, the State provides a minimum of three percent for ADA/FLS improvements which are required by the Department of State Architect's (DSA) office. Based on the per pupil grant amounts and the ADA/FLS costs, the estimated cost to modernize facilities is 41.1 percent of the cost to construct facilities. The School Facility Program per pupil grant amounts are included in Appendix B.

The construction cost per TK-8 pupil is \$86,652 and is outlined in Table 1. Therefore, the per pupil cost to modernize facilities per TK-8 pupil is \$35,614 ( $\$86,652 \times .411$ ).

## 25 year Modernization Need

Based on the student generation rate and the projected number of residential units, 63 TK-8 students are projected from the proposed new development. The calculation is included in Table 2.

**Table 2:**  
Projected Students from Proposed Development

<b>Projected Units</b>	<b>Student Generation Rate</b>	<b>Projected Students</b>
125	.5	63

*Source: Happy Valley Union Elementary School District, Anderson County Planning Department, Jack Schreder & Associates, Office of Public School Construction.*

The District's estimated modernization need generated by students from new residential development is \$2,243,682. The calculation is included in Table 3.

**Table 3:**  
25 year Modernization Need

Per Pupil Modernization Cost	\$35,614
Students Generated	<u>x 63</u>
<b>Modernization Need</b>	<b>\$2,243,682</b>

*Source: Happy Valley Union Elementary School District, Office of Public School Construction, Jack Schreder & Associates, Anderson County Planning Department, Cumming Group.*

**Residential Development and Fee Projections**

To show a reasonable relationship exists between the construction of new housing units and the need for modernized school facilities, it will be shown that residential construction will create a school facility cost impact on the Happy Valley Union Elementary School District by students generated from new development.

The Happy Valley Union Elementary School District is located within the Anderson County Planning Jurisdiction. The Planning Department was contacted regarding projected development. According to the Anderson County Planning Department, development may continue at about the same rate as the previous five years. According to developer fee records, an average of five new or expanded residential units were constructed per year for the previous five years. According to developer fee records, units average an estimated 1,400 square feet. Based on this information, an estimated 125 (5 x 25) residential units, totaling 175,000 (125 x 1,400) square feet, may be constructed within District boundaries in the next 25 years.

**Table 4:**  
Summary of Projected Residential Square Footage

Projected Units	Average Square Footage	Total Square Footage
125	1,400	175,000

*Source: Happy Valley Union Elementary School District, Jack Schreder & Associates, Anderson County Planning Department.*

Based on the District’s modernization need of \$2,243,682 generated by students from residential construction and the total projected residential square footage of 175,000, residential construction will create a facilities cost of \$12.82 per square foot. The calculation is included in Table 5. However, the Level I statutory fee is \$5.17 per square foot and the District has a fee sharing arrangement with the Anderson Union High School District. The High School district collects 40 percent of the fee, and the Happy Valley Union Elementary School District collects 60 percent of the fee. Therefore, the District is justified to collect \$3.10 (60 percent of \$5.17) per square foot of residential construction.

**Table 5:**  
Facilities Cost per SF from Proposed Residential Construction

Modernization Need	Total Square Footage	Facilities Cost
\$2,243,682	/175,000	= \$12.82

*Source: Happy Valley Union Elementary School District, Jack Schreder & Associates, Office of Public School Construction, Anderson County Planning Department, Cumming Group.*

**Extent of Mitigation of School Facility Costs Provided by Level I Residential Fees**

Based on development projections, an estimated 175,000 residential square feet may be constructed in the next 25 years. Based on the statutory Level I fee of \$3.10 (60 percent of \$5.17) per square foot, the District is projected to collect \$542,500 (\$3.10 x 175,000) in residential developer fees. The \$542,500 in total residential Level I fee revenue will cover only 24 percent of the \$2,243,682 in total school facility modernization costs attributable to new residential development over the next 25 years.

**Commercial / Industrial Development and Fee Projections**

In order to levy developer fees on commercial/industrial development, a district must conduct a study to determine the impact of the increased number of employees anticipated to result from commercial/industrial development upon the cost of providing school facilities within the district. For the purposes of making this determination, the developer fee justification study shall utilize employee generation estimates that are calculated on either an individual project or categorical basis. Those

employee generation estimates shall be based upon commercial/industrial factors within the district or upon, in whole or part, the applicable employee generation estimates as set forth in the January 1990 edition of "San Diego Traffic Generators," a report of the San Diego Association of Governments (Education Code Section 17621). The initial study that was completed in January of 1990 (updated annually) identifies the number of employees generated for every 1,000 square feet of floor area for several development categories. These generation factors are shown in Table 6.

Table 6 indicates the number of employees generated for every 1,000 square feet of new commercial/industrial development and the number of District households generated for every employee in 12 categories of commercial/industrial development. The number of District households is calculated by adjusting the number of employees for the percentage of employees that live in the District and are heads of households. School facility costs for development projects not included on the list may be estimated by using the closest employee per 1,000 square feet ratio available for the proposed development.

In addition, an adjustment in the formula is necessary so that students moving into new residential units that have paid residential fees are not counted in the commercial/industrial fee calculation. Based on 2020 US Census data, 9.6 percent of all employees in the District live in existing housing units. The 9.6 percent adjustment eliminates double counting the impact. This adjustment is shown in the worksheets in Appendix C and in Table 6.

When these figures are compared to the cost to house students, it can be shown that each square foot of commercial/industrial development creates a cost impact ranging from \$0.02 to \$1.86. The data in Table 7 is based on the per student costs shown in Table 1. These figures are multiplied by the student yield factor to determine the number of students generated per square foot of commercial/industrial development. To determine the school facilities square foot impact of commercial/industrial development shown in Table 7, the students per square foot are multiplied by the cost of providing school facilities.

**Table 6:**  
Commercial and Industrial Generation Factors

Type of Development	*Employees per 1,000 sf	*Dist HH Per Emp.	**%Emp in Exist HH	Adj.%Emp Dist HH/Emp
Medical Offices	4.27	.2	.096	.019
Corporate Offices	2.68	.2	.096	.019
Commercial Offices	4.78	.2	.096	.019
Lodging	1.55	.3	.096	.029
Scientific R&D	3.04	.2	.096	.019
Industrial Parks	1.68	.2	.096	.019
Industrial/Business Parks	2.21	.2	.096	.019
Neighborhood Shopping Centers	3.62	.3	.096	.029
Community Shopping Centers	1.09	.3	.096	.029
Banks	2.82	.3	.096	.029
Mini-Storage	0.06	.2	.096	.019
Agriculture	0.31	.5	.096	.048

\* Source: San Diego Association of Governments.

\*\* Source: United States Census, 2020.

**Table 7:**  
Commercial and Industrial Facilities Cost Impact

Type of Development	Cost Impact Per Sq. Ft.
Medical Offices	\$1.46
Corporate Offices	\$0.92
Commercial Offices	\$1.63
Lodging	\$0.79
Scientific R&D	\$1.04
Industrial/Business Parks	\$0.57
Industrial/Com Park	\$0.76
Commercial Shopping Centers	\$1.86
Community Shopping Centers	\$0.56
Banks	\$1.45
Mini-Storage	\$0.02
Agriculture	\$0.26

\*Sources: San Diego Association of Governments, Office of Public School Construction, Cumming Group, United States Census.

Table 7 shows that all types of commercial/industrial development will create a square foot cost justifying a commercial/industrial fee. Thus, a reasonable relationship between commercial/industrial development and the impact on the District is shown. Based on this relationship, the levying of commercial/industrial developer fees is justified in the District.

### **Extent of Mitigation of School Facility Costs Provided by Level I Commercial/Industrial Fees**

Each square foot of commercial/industrial development creates a school facility cost ranging from \$0.02 to \$1.86 per square foot. The cost per square foot of commercial/industrial construction exceeds the District's share of the Level I commercial fee of \$0.50 (60 percent of \$0.84) in all categories of construction, with the exception of mini storage and agriculture. Mini storage should be collected at \$0.02 per square foot of construction and agriculture should be collected at \$0.26 per square foot of construction. Therefore, the District is justified to collect \$0.50 (60 percent of \$0.84) per square foot of commercial/industrial construction.

### **Summary**

The cost impact on the District imposed by new students to be generated from new or expanded residential and commercial/industrial development is greater than the maximum allowable fees. Each square foot of residential development creates a school facility cost of \$12.82 per square foot. Each square foot of commercial/industrial development creates a school facility cost ranging from \$0.02 to \$1.86 per square foot. The cost to provide additional school facilities exceeds the amount of residential and commercial/industrial fees to be generated directly and indirectly by residential construction. However, the District currently has a Level I Fee Sharing Agreement with the Anderson Union High School District. The High School District collects 40 percent of the Level I fee and the Elementary School District collects 60 percent of the fee. Therefore, the Happy Valley Union Elementary School District is justified to collect \$3.10 (60 percent of \$5.17) per square foot of residential construction and \$0.50 (60 percent of \$0.84) per square foot of commercial/industrial construction, with the exception of mini storage and agriculture. The mini storage category of construction should be collected at the rate of \$0.02 per square foot and the agriculture category of construction should be collected at \$0.26 per square foot.



## SECTION II: BACKGROUND OF DEVELOPER FEE LEGISLATION

Initially, the allowable developer fee was limited by Government Code Section 65995 to \$1.50 per square foot of covered or enclosed space for residential development and \$0.25 per square foot of covered or enclosed space of commercial or industrial development. The Level I fee that can be levied is adjusted every two years, according to the inflation rate as listed by the state-wide index for Class B construction set by the State Allocation Board. In January 2024, the State Allocation Board changed the Level I fee to \$5.17 per square foot of residential construction and \$0.84 per square foot of commercial/industrial construction.

The fees collected are to be used by the school district for the construction or modernization of school facilities and may be used by the district to pay bonds, notes, loans, leases, or other installment agreements for temporary as well as permanent facilities.

Assembly Bill 3228 (Chapter 1602/Statutes of 1990) added Government Code Section 66016 requiring districts adopting or increasing any fee to first hold a public hearing as part of a regularly scheduled meeting and publish notice of this meeting twice, with the first notice published at least ten days prior to the meeting.

Assembly Bill 3980 (Chapter 418/Statutes of 1988) added Government Code Section 66006 to require segregation of school facilities fees into a separate capital facilities account or fund and specifies that those fees and the interest earned on those fees can only be expended for the purposes for which they were collected.

Senate Bill 519 (Chapter 1346/Statutes of 1987) added Section 17625 to the Education Code. It provides that a school district can charge a fee on manufactured or mobile homes only in compliance with all of the following:

1. The fee, charge, dedication, or other form of requirement is applied to the initial location, installation, or occupancy of the manufactured home or mobile home within the school district.

2. The manufactured home or mobile home is to be located, installed, or occupied on a space or site on which no other manufactured home or mobile home was previously located, installed, or occupied.
3. The manufactured home or mobile home is to be located, installed, or occupied on a space in a mobile home park, on which the construction of the pad or foundation system commenced after September 1, 1986.

Senate Bill 1151 (Chapter 1037/Statutes of 1987) concerns agricultural buildings and adds Section 17622 to the Education Code. It provides that no school fee may be imposed and collected on a greenhouse or other space covered or enclosed for agricultural purposes unless the school district has made findings supported by substantial evidence as follows:

1. The amount of the fees bears a reasonable relationship and is limited to the needs for school facilities created by the greenhouse or other space covered or enclosed for agricultural purposes.
2. The amount of the fee does not exceed the estimated reasonable costs of the school facilities necessitated by the structures as to which the fees are to be collected.
3. In determining the amount of the fees, the school district shall consider the relationship between the proposed increase in the number of employees, if any, the size and specific use of the structure, as well as the cost of construction.

In order to levy developer fees, a study is required to assess the impact of new growth and the ability of the local school district to accommodate that growth. The need for new school construction and modernization must be determined along with the costs involved. The sources of revenue need to be evaluated to determine if the district can fund the new construction and modernization. Finally, a relationship between needs and funding raised by the fee must be quantified.

Assembly Bill 181 (Chapter 1109/Statutes of 1989) which became effective October 2, 1989, was enacted to clarify several areas of developer fee law. Assembly Bill 181 provisions include the following:

1. Exempts residential remodels of less than 500 square feet from fees.
2. Prohibits the use of developer fee revenue for routine maintenance and repair, most asbestos work, and deferred maintenance.
3. Allows the fees to be used to pay for the cost of performing developer fee justification studies.
4. States that fees are to be collected at the time of occupancy unless the district can justify earlier collection. The fees can be collected at the time the building permit is issued if the district has established a developer fee account and funds have been appropriated for which the district has adopted a proposed construction schedule or plan prior to the issuance of the certificate of occupancy.
5. Clarifies that the establishment or increase of fees is not subject to the California Environmental Quality Act.
6. Clarifies that the impact of commercial/industrial development may be analyzed by categories of development as well as an individual project-by-project basis. An appeal process for individual projects would be required if analysis was done by categories.
7. Changes the frequency of the annual inflation adjustment on the Level I fee to every two years.
8. Exempts from fees - development used exclusively for religious purposes, private schools, and government-owned development.

9. Expands the definition of senior housing, which is limited to the commercial/industrial fee and requires the conversion from senior housing to be approved by the city/county after notification of the school district.
10. Extends the commercial/industrial fee to mobile home parks limited to older persons.

### **SECTION III: REQUIREMENTS OF AB 1600**

Assembly Bill 1600 (Chapter 927/Statutes of 1987) adds Section 66000 through 66003 to the Government Code:

Section 66000 defines various terms used in AB 1600:

"Fee" is defined as monetary exaction (except a tax or a special assessment) which is charged by a local agency to the applicant in connection with the approval of a development project for the purpose of defraying all or a portion of the costs of public facilities related to the development project.

"Development project" is defined broadly to mean any project undertaken for purposes of development. This would include residential and commercial, or industrial projects.

"Public facilities" is defined to include public improvements, public services, and community amenities.

Section 66001 (a) sets forth the requirements for establishing, increasing, or imposing fees. Local agencies are required to do the following:

1. Identify the purpose of the fee.
2. Identify the use to which the fee is to be put.

3. Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed.
4. Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed.

Section 66001 (c) requires that any fee subject to AB 1600 be deposited in an account established pursuant to Government Code Section 66006. Section 66006 requires that development fees be deposited in a capital facilities account or fund. To avoid any commingling of the fees with other revenues and funds of the local agency, the fees can only be expended for the purpose for which they were collected. Any income earned on the fees should be deposited in the account and expended only for the purposes for which the fee was collected.

Section 66001 (d) as amended by Senate Bill 1693 (Monteith/Statutes of 1996, Chapter 569), requires that for the fifth year following the first deposit into a developer fee fund, and for every five years thereafter, a school district must make certain findings as to such funds. These findings are required regardless of whether the funds are committed or uncommitted. Formerly only remaining unexpended or uncommitted fees were subject to the mandatory findings and potential refund process. Under this section as amended, relating to unexpended fee revenue, two specific findings must be made as a part of the public information required to be formulated and made available to the public. These findings are:

1. Identification of all sources and amounts of funding anticipated to provide adequate revenue to complete any incomplete improvements identified pursuant to the requirements of Section 66001 (a)(2).
2. A designation of the approximate date upon which the anticipated funding will be received by the school district to complete the identified but as yet incomplete improvements.

If the two findings are not made, a school district must refund the developer fee revenue on account in the manner provided in Section 66001 (e).

Section 66001 (e) provides that the local agency shall refund to the current record owners of the development project or projects on a prorated basis the unexpended or uncommitted portion of the fees and any accrued interest for which the local agency is unable to make the findings required by Section 66001 (d) that it still needs the fees.

Section 66002 provides that any local agency which levies a development fee subject to Section 66001 may adopt a capital improvement plan which shall be updated annually, and which shall indicate the approximate location, size, time of availability and estimates of cost for all facilities or improvements to be financed by the fees.

### *Assembly Bill 1600 and the Justification for Levying Developer Fees*

Effective January 1, 1989, Assembly Bill 1600 requires that any school district which establishes, increases, or imposes a fee as a condition of approval of development shall make specific findings as follows:

1. A cost nexus must be established. A cost nexus means that the amount of the fee cannot exceed the cost of providing adequate school facilities for students generated by development. Essentially, it prohibits a school district from charging a fee greater than their cost to construct or modernize facilities for use by students generated by development.
2. A benefit nexus must be established. A benefit nexus is established if the fee is used to construct or modernize school facilities benefiting students to be generated from development projects.
3. A burden nexus must be established. A burden nexus is established if a project, by the generation of students, creates a need for additional facilities or a need to modernize existing facilities.

## **SECTION IV: REVENUE SOURCES FOR FUNDING FACILITIES**

Two general sources exist for funding facility construction and modernization - state sources and local sources. The District has considered the following available sources:

## **State Sources**

### ***State School Facility Program***

Senate Bill 50 reformed the State School Building Lease-Purchase Program in August of 1998. The new program, entitled the School Facility Program, provides funding under a "grant" program once a school district establishes eligibility. Funding required from districts will be a 50/50 match for construction projects and 60/40 (District/State) match for modernization projects. Districts may levy the current statutory developer fee as long as a district can justify collecting that fee. If a district desires to collect more than the statutory fee (Level 2 or Level 3), that district must meet certain requirements outlined in the law, as well as conduct a needs assessment to enable a higher fee to be calculated.

## **Local Sources**

### ***Mello-Roos Community Facilities Act***

The Mello-Roos Community Facilities Act of 1982 allows school districts to establish a community facilities district in order to impose a special tax to raise funds to finance the construction of school facilities.

1. The voter approved tax levy requires a two-thirds vote by the voters of the proposed Mello-Roos district.
2. If a Mello-Roos district is established in an area in which fewer than twelve registered voters reside, the property owners may elect to establish a Mello-Roos district.

### ***General Obligation Bonds***

General Obligation (GO) bonds may be issued by any school district for the purposes of purchasing real property or constructing or purchasing buildings or equipment "of a permanent nature." Because GO bonds are secured by an ad valorem tax levied on all taxable property in the district, their issuance is subject to two-thirds voter approval or 55% majority vote under Proposition 39 in an election. School districts are obligated, in the event of delinquent payments on the part of the property owners, to

raise the amount of tax levied against the non-delinquent properties to a level sufficient to pay the principal and interest coming due on the bonds.

The District does not have available bond funds for facility improvements.

### *Developer Fees*

The District's developer fees are dedicated to the current needs related directly to modernization and replacement of school facilities.

### *School District General Funds*

The District's general funds are needed by the District to provide for the operation of its instructional program.

### *Expenditure of Lottery Funds*

Government Code Section 8880.5 states: "It is the intent of this chapter that all funds allocated from the California State Lottery Education Fund shall be used exclusively for the education of pupils and students and no funds shall be spent for acquisition of real property, construction of facilities, financing research, or any other non-instructional purpose."

## **SECTION V: ESTABLISHING THE COST, BENEFIT AND BURDEN NEXUS**

In accordance with Government Code Section 66001, the District has established a cost nexus and identified the purpose of the fee, established a benefit nexus, and a burden nexus:

### **Establishment of a Cost Nexus & Identify Purpose of the Fee**

The Happy Valley Union Elementary School District chooses to replace and/or modernize facilities for the additional students created by development in the district and



the cost to replace and/or modernize facilities exceeds the amount of developer fees to be collected.

Based on development projections, an estimated 175,000 residential square feet may be constructed in the next 25 years. Based on the statutory Level I fee of \$3.10 (60 percent of \$5.17) per square foot, the District is projected to collect \$542,500 ( $\$3.10 \times 175,000$ ) in residential developer fees. The \$542,500 in total residential Level I fee revenue will cover only 24 percent of the \$2,243,682 in total school facility modernization costs attributable to new residential development over the next 25 years. Each square foot of commercial/industrial development creates a school facility cost ranging from \$0.02 to \$1.86 per square foot. The cost per square foot of commercial/industrial construction exceeds the District's share of the Level I commercial fee of \$0.50 (60 percent of \$0.84) in all categories of construction, with the exception of mini storage and agriculture. Mini storage should be collected at \$0.02 per square foot of construction and agriculture should be collected at \$0.26 per square foot of construction. It is clear that when educational facilities are provided for students generated by new residential and commercial/industrial development that the cost of replacing and/or modernizing facilities exceeds developer fee generation, thereby establishing a cost nexus.

#### **Establishment of a Benefit Nexus**

Students generated by new residential and commercial/industrial development will be attending District schools. Housing District students in replaced and/or modernized facilities will directly benefit those students from the new development projects upon which the fee is imposed, therefore, a benefit nexus is established.

#### **Establishment of a Burden Nexus**

Future residential and commercial/industrial development will cause new families to move into the District and, consequently, will generate additional students in the District. While facilities are currently designed to meet the projected student enrollment, the existing facilities will need to remain in sufficient condition to maintain existing levels of service for the newly generated students. Future residential and commercial/industrial development, therefore, creates a need for the reconstruction and/or modernization of existing school facilities. The fee's use for school facility

reconstruction and/or modernization efforts is, therefore, reasonably related to the future residential and commercial/industrial development upon which it is imposed.

The need for reconstructing and/or modernizing facilities will be, in part, satisfied by the levying of developer fees on new residential and commercial/industrial developments, therefore, a burden nexus is established.

## **SECTION VI: FACILITY FUNDING ALTERNATIVES**

The District does not currently have funds to provide for the shortfall in modernization costs. We suggest the District continue to participate in the State School Facility Program to access State facility funds.

### **STATEMENT TO IDENTIFY PURPOSE OF FEE**

It is a requirement of AB 1600 that the District identify the purpose of the fee. The purpose of fees being levied shall be used for the replacement and/or modernization of school facilities. The District will provide for the replacement and/or modernization of school facilities, in part, with developer fees. The District plans use developer fees on projects including, but not limited to, assisting with the construction of transitional kindergarten classrooms, replacing old windows, making roofing repairs, repairing and replacing HVAC systems, and repairing and replacing water heaters. Projects will be funded as developer fee revenue is generated.

### **ESTABLISHMENT OF A SPECIAL ACCOUNT**

Pursuant to Government Code section 66006, the District has established a special account in which fees for capital facilities are deposited. The fees collected in this account will be expended only for the purpose for which they were collected. Any interest income earned on the fees that are deposited in such an account must remain with the principal. The school district must make specific information available to the public within 180 days of the end of each fiscal year pertaining to each developer fee fund. The information required to be made available to the public by Section 66006 (b) (1) was amended by SB

1693 and includes specific information on fees expended and refunds made during the year.

### **RECOMMENDATION**

Based on the fee justification provided in this report, it is recommended that the Happy Valley Union Elementary School District levy residential development fees and commercial/industrial fees up to the statutory fee for which justification has been determined.

## SOURCES

California Basic Educational Data System. California State Department of Education. October Enrollments, 2019-2022.

California Department of Education, Dataquest.

Collard, Gary. Lead Housing Analyst for Southern California. California State Department of Housing and Community Development.

Cumming Group, Project Management and Cost Consulting.

Herd, Helen. Interim Superintendent, Happy Valley Union Elementary School District.

Local Control Accountability Plan. Happy Valley Union School District. 2023-2024.

Office of Public School Construction. Leroy F. Greene School Facilities Act, 1998.

Salazar, Lio, AICP. Planning Division Manager, Anderson County Department of Resource Management Planning Division.

San Diego Association of Governments. Traffic Generators, January 1990.

Schreder, Jack and Associates. Original research.

United States Census, 2020.

Voorhees, Roxanne. Director, Business Services. Happy Valley Union Elementary School District.

**APPENDIX A**  
**CONSTRUCTION COSTS**

<b>Elementary School Facility Construction Costs - Permanent Construction</b>		
<b>I. Allowable Building Area</b>		
	A. Total Student Capacity	
	B. Building Area	
	600 students @ 71sf/student	42,600
	Total	42,600
<b>II. Site Requirements</b>		
	A. Purchase Price of Property (10 Acres)	
	Cost per Acre	\$0
	B. Appraisals	\$0
	C. Costs Incurred in Escrow	\$0
	D. Surveys	\$0
	E. Other Costs, Geo. and Soils Reports	<u>\$0</u>
	Total-Acquisition of Site	\$0
<b>III. Plans</b>		
	A. Architect's Fee for Plans	\$3,619,273
	B. DSA Plans Check Fee	\$281,499
	C. School Planning, Plans Check Fee	\$12,000
	D. Preliminary Tests	\$10,000
	E. Other Costs, Energy Cons. & Advertising	<u>\$120,642</u>
		\$4,043,414
<b>IV. Construction Requirements</b>		
	A. Utility Services	\$842,005
	B. Off-site Development	\$1,246,167
	C. Site Development, Service	\$1,987,131
	D. Site Development, General	\$1,313,527
	E. New Construction	\$33,680,186
	F. Unconventional Energy Source	<u>\$1,145,126</u>
	Total Construction	\$40,214,142
	Total Items II, III and IV	\$44,257,556
	Contingency 10%	\$4,425,756
	Construction Tests	\$301,606
	Inspection	\$402,141
	<b>TOTAL ESTIMATED PROJECT COSTS</b>	<b>\$49,387,059</b>
	<b>ESTIMATED COST PER STUDENT</b>	<b>\$82,312</b>
<i>*Source: Cumming Group, Project Management and Cost Consulting.</i>		

<b>Middle School Facility Construction Costs - Permanent Construction</b>		
<b>I. Allowable Building Area</b>		
	A. Total Student Capacity	
	B. Building Area	
	1000 students @ 85sf/student	85,000
	Total	85,000
<b>II. Site Requirements</b>		
	A. Purchase Price of Property (20 Acres)	
	Cost per Acre	\$0
	B. Appraisals	\$0
	C. Costs Incurred in Escrow	\$0
	D. Surveys	\$0
	E. Other Costs, Geo. and Soils Reports	<u>\$0</u>
	Total-Acquisition of Site	\$0
<b>III. Plans</b>		
	A. Architect's Fee for Plans	\$7,633,468
	B. DSA Plans Check Fee	\$593,714
	C. School Planning, Plans Check Fee	\$10,611
	D. Preliminary Tests	\$11,789
	E. Other Costs, Energy Cons. & Advertising	<u>\$141,478</u>
		\$8,391,061
<b>IV. Construction Requirements</b>		
	A. Utility Services	\$1,556,263
	B. Off-site Development	\$1,768,480
	C. Site Development, Service	\$4,810,266
	D. Site Development, General	\$3,466,221
	E. New Construction	\$70,739,209
	F. Unconventional Energy Source	<u>\$2,475,872</u>
	Total Construction	\$84,816,311
	Total Items II, III and IV	\$93,207,372
	Contingency	\$9,320,737
	Construction Tests	\$636,122
	Inspection	\$848,163
	<b>TOTAL ESTIMATED PROJECT COSTS</b>	<b>\$104,012,394</b>
	<b>ESTIMATED COST PER STUDENT</b>	<b>\$104,012</b>
<i>*Source: Cumming Group, Project Management and Cost Consulting.</i>		

**APPENDIX B**  
**PER PUPIL GRANT AMOUNTS**



ATTACHMENT B

**ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS**

State Allocation Board Meeting, January 24, 2024

Grant Amount Adjustments

<b>New Construction</b>	<b>SFP Regulation Section</b>	<b>Adjusted Grant Per Pupil Effective 1-1-23</b>	<b>Adjusted Grant Per Pupil Effective 1-1-24</b>
Elementary	1859.71	\$15,983	\$15,770
Middle	1859.71	\$16,904	\$16,679
High	1859.71	\$21,509	\$21,223
Special Day Class – Severe	1859.71.1	\$44,911	\$44,314
Special Day Class – Non-Severe	1859.71.1	\$30,036	\$29,637
Automatic Fire Detection/Alarm System – Elementary	1859.71.2	\$19	\$19
Automatic Fire Detection/Alarm System – Middle	1859.71.2	\$25	\$25
Automatic Fire Detection/Alarm System – High	1859.71.2	\$43	\$42
Automatic Fire Detection/Alarm System – Special Day Class – Severe	1859.71.2	\$80	\$79
Automatic Fire Detection/Alarm System – Special Day Class – Non-Severe	1859.71.2	\$57	\$56
Automatic Sprinkler System – Elementary	1859.71.2	\$268	\$264
Automatic Sprinkler System – Middle	1859.71.2	\$319	\$315
Automatic Sprinkler System – High	1859.71.2	\$331	\$327
Automatic Sprinkler System – Special Day Class – Severe	1859.71.2	\$846	\$835
Automatic Sprinkler System – Special Day Class – Non-Severe	1859.71.2	\$567	\$559

ATTACHMENT B

**ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS**

State Allocation Board Meeting, January 24, 2024

Grant Amount Adjustments

<b>Modernization</b>	<b>SFP Regulation Section</b>	<b>Adjusted Grant Per Pupil Effective 1-1-23</b>	<b>Adjusted Grant Per Pupil Effective 1-1-24</b>
Elementary	1859.78	\$6,086	\$6,005
Middle	1859.78	\$6,436	\$6,350
High	1859.78	\$8,427	\$8,315
Special Day Class - Severe	1859.78.3	\$19,396	\$19,138
Special Day Class – Non-Severe	1859.78.3	\$12,977	\$12,804
State Special School – Severe	1859.78	\$32,330	\$31,900
Automatic Fire Detection/Alarm System – Elementary	1859.78.4	\$198	\$195
Automatic Fire Detection/Alarm System – Middle	1859.78.4	\$198	\$195
Automatic Fire Detection/Alarm System – High	1859.78.4	\$198	\$195
Automatic Fire Detection/Alarm System – Special Day Class – Severe	1859.78.4	\$544	\$537
Automatic Fire Detection/Alarm System – Special Day Class – Non-Severe	1859.78.4	\$365	\$360
Over 50 Years Old – Elementary	1859.78.6	\$8,454	\$8,342
Over 50 Years Old – Middle	1859.78.6	\$8,942	\$8,823
Over 50 Years Old – High	1859.78.6	\$11,705	\$11,549
Over 50 Years Old – Special Day Class – Severe	1859.78.6	\$26,948	\$26,590
Over 50 Years Old – Special Day Class – Non-Severe	1859.78.6	\$18,019	\$17,779
Over 50 Years Old – State Special Day School – Severe	1859.78.6	\$44,910	\$44,313

**APPENDIX C**

**COMMERCIAL/INDUSTRIAL  
CALCULATIONS**

Happy Valley Union Elementary School District						
Commercial/Industrial Calculations						
	EMP/ 1000 SQ.FT	DIST.HH/ EMP	HH/SF	% EMP IN EXIST HH	ADJUSTED HH/SF	ADJ % DIST HH/EMP
MEDICAL	4.27	0.2	0.000854	0.096	0.000081984	0.019
CORP. OFFICE	2.68	0.2	0.000536	0.096	0.000051456	0.019
COM. OFFICE	4.78	0.2	0.000956	0.096	0.000091776	0.019
LODGING	1.55	0.3	0.000465	0.096	0.0000446	0.029
R&D	3.04	0.2	0.000608	0.096	0.000058368	0.019
IN. PARK	1.68	0.2	0.000336	0.096	0.000032256	0.019
IN/COM PARK	2.21	0.2	0.000442	0.096	0.000042432	0.019
NBHD COMM SC	3.62	0.3	0.001086	0.096	0.000104256	0.029
COMMUNITY SC	1.09	0.3	0.000327	0.096	0.000031392	0.029
BANKS	2.82	0.3	0.000846	0.096	0.000081216	0.029
MINI-STORAGE	0.06	0.2	0.000012	0.096	0.000001152	0.019
AGRICULTURE	0.31	0.5	0.000155	0.096	0.0000149	0.048
STUDENT GENERATION RATE			MODERNIZATION COST PER STUDENT			
K-8	0.5000		K-8	\$35,614		
<b>STUDENTS PER SQUARE FOOT</b>						
(YIELD FACTORS X ADJ HH/SQ. FT IN COLUMN F)						
	K-8					
MEDICAL	0.000041					
CORP. OFFICE	0.000026					
COM. OFFICE	0.000046					
LODGING	0.000022					
R&D	0.000029					
IN. PARK	0.000016					
IN/COM PARK	0.000021					
COM. SC.	0.000052					
COMMUNITY SC	0.000016					
BANKS	0.000041					
MINI STORAGE	0.000001					
AGRICULTURE	0.000007					
<b>COSTS PER SQUARE FOOT</b>						
(STUDENTS/ SQ. FOOT X STUDENT COST/SQ. FOOT IN EACH CATEGORY)						
	K-8					
MEDICAL	\$1.46					
CORP. OFFICE	\$0.92					
COM. OFFICE	\$1.63					
LODGING	\$0.79					
R&D	\$1.04					
IN. PARK	\$0.57					
IN/COM PARK	\$0.76					
COM. SC.	\$1.86					
COMMUNITY SC	\$0.56					
BANKS	\$1.45					
MINI STORAGE	\$0.02					
AGRICULTURE	\$0.26					

**RESOLUTION #24-17**  
**A RESOLUTION OF THE GOVERNING BOARD OF THE**  
**HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT**  
**INCREASING SCHOOL FACILITIES FEES AS AUTHORIZED BY**  
**GOVERNMENT CODE SECTION 65995 (b) 3**

WHEREAS, Statute AB 2926 (Chapter 887/Statutes of 1986) authorizes the governing board of any school district to levy a fee, charge, dedication or other form of requirement against any development project for the reconstruction of school facilities; and,

WHEREAS, Government Code Section 65995 establishes a maximum amount of fee that may be charged against such development projects and authorizes the maximum amount set forth in said section to be adjusted for inflation every two years as set forth in the state-wide cost index for Class B construction as determined by the State Allocation Board at its January meeting; and,

WHEREAS, at its January 24, 2024, meeting, the State Allocation Board approved the maximum fee authorized by Education Code Section 17620 to \$5.17 per square foot of residential construction described in Government Code Section 65995(b)(1) and \$0.84 per square foot against commercial/industrial construction described in Government Code Section 65995(b)(2); and,

WHEREAS, The Happy Valley Union Elementary School District shares developer fees with the Anderson Union High School District. The High School District collects 40 percent of the Level I Fee and the Happy Valley Union Elementary School District collects 60 percent of the Level I Fee.

WHEREAS, if the Anderson Union High School District chooses to collect no fees or less than their share of \$5.17, the Happy Valley Union Elementary School District may collect their portion of the fee up to \$5.17. Fees collected between the two districts may not exceed the Level I statutory fee of \$5.17.

WHEREAS, the purpose of this Resolution is to approve and adopt fees on residential projects in the amount of \$3.10 (60 percent of \$5.17) per square foot as authorized by Education Code Section 17620; and,

WHEREAS, the purpose of this Resolution is to approve and adopt fees on commercial/industrial development projects in the amount of \$0.50 (60 percent of \$0.84) per square foot as described in Government Code Section 65995(b)(2). The mini-storage and agriculture categories of commercial/industrial justification have less impact than the statutory \$0.84 per square foot commercial/industrial justification. The mini storage category of construction should be collected at the justified rate of \$0.02 per square foot and the agriculture category of construction should be collected at the justified rate of \$0.26 per square foot.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Governing Board of the Happy Valley Union Elementary School District as follows:

1. Procedure. This Board hereby finds that prior to the adoption of this Resolution, the Board conducted a public hearing at which oral and written presentations were made, as part of the Board's regularly scheduled April 10, 2024, meeting. Notice of the time and place of the meeting, including a general explanation of the matter to be considered, has been published twice in a newspaper in accordance with Government Code Section 66016, and a notice, including a statement that the data required by Government Code Section 66016 was available, was mailed at least 14 days prior to the meeting to any interested party who had filed a written request with the District for mailed notice of the meeting on new fees or service charges within the period specified by law. Additionally, at least 10 days prior to the meeting, the District made available to the public, data indicating the amount of the cost, or estimated cost, required to provide the service for which the fee or service charge is to be adjusted pursuant to this Resolution, and the revenue sources anticipated to provide this service. By way of such public meeting, the Board received oral and written presentations by District staff which are summarized and contained

in the District's Developer Fee Implementation Study dated March 21, 2024 (hereinafter referred to as the "Plan") and which formed the basis for the action taken pursuant to this Resolution.

2. Findings. The Board has reviewed the Plan as it relates to proposed and potential development, the resulting school facilities needs, the cost thereof, and the available sources of revenue including the fees provided by this Resolution, and based thereon and upon all other written and oral presentations to the Board, hereby makes the following findings:
  - A. Additional development projects within the District, whether new residential construction or residential reconstruction involving increases in assessable area greater than 500 square feet, or new commercial or industrial construction will increase the need for reconstruction of school facilities.
  - B. Without reconstruction of present school facilities, any further residential development projects or commercial or industrial development projects within the District will result in a significant decrease in the quality of education presently offered by the District;
  - C. The fees proposed in the Plan and the fees implemented pursuant to this Resolution are for the purposes of providing adequate school facilities to maintain the quality of education offered by the District;
  - D. The fees proposed in the Plan and implemented pursuant to this Resolution will be used for the reconstruction of school facilities as identified in the Plan;
  - E. The uses of the fees proposed in the Plan and implemented pursuant to this Resolution are reasonably related to the types of development projects on which the fees are imposed;
  - F. The fees proposed in the Plan and implemented pursuant to this Resolution bear a reasonable relationship to the need for reconstructed school facilities created by the types of development projects on which the fees are imposed;
  - G. The fees proposed in the Plan and implemented pursuant to this Resolution do not exceed the estimated amount required to provide funding for the reconstruction of school facilities for which the fees are levied; and in making this finding, the Board declares that it has considered the availability of revenue sources anticipated to provide such facilities, including general fund revenues;
  - H. The fees imposed on commercial or industrial development bear a reasonable relationship and are limited to the needs of the community for schools and are reasonably related and limited to the need for reconstructed school facilities caused by the development;
  - I. The fees will be collected for school facilities for which an account has been established and funds appropriated and for which the district has adopted a reconstruction schedule and/or to reimburse the District for expenditures previously made.
3. Fee. Based upon the foregoing findings, the Board hereby increases the previously levied fee to the amount of \$3.10 (60 percent of \$5.17) per square foot for assessable space for new residential construction and for residential reconstruction to the extent of the resulting increase in assessable areas; and to the amount of \$0.50 (60 percent of \$0.84) per square foot for new commercial or industrial construction. The mini-storage and agriculture categories of commercial/industrial justification have less impact than the statutory \$0.84 per square foot commercial/industrial justification. The mini storage category of construction should be collected at the justified rate of \$0.02 per square foot and the agriculture category of construction should be collected at the justified rate of \$0.26 per square foot.

4. Fee Adjustments and Limitation. The fees adjusted herewith shall be subject to the following:
  - A. The amount of the District's fees as authorized by Education Code Section 17620 shall be reviewed every two years to determine if a fee increase according to the adjustment for inflation set forth in the statewide cost index for Class B construction as determined by the State Allocation Board is justified.
  - B. Any development project for which a final map was approved, and construction had commenced on or before September 1, 1986, is subject only to the fee, charge, dedication or other form of requirement in existence on that date and applicable to the project.
  - C. The term "development project" as used herein is as defined by Section 65928 of the Government Code.
5. Additional Mitigation Methods. The policies set forth in this Resolution are not exclusive and the Board reserves the authority to undertake other or additional methods to finance school facilities including but not limited to the Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311, et seq.) and such other funding mechanisms. This Board reserves the authority to substitute the dedication of land or other property or other form of requirement in lieu of the fees levied by way of this Resolution at its discretion, so long as the reasonable value of land to be dedicated does not exceed the maximum fee amounts contained herein or modified pursuant hereto.
6. Implementation. For residential and commercial/industrial projects within the District, the Superintendent, or the Superintendent's designee, is authorized to issue Certificates of Compliance upon the payment of any fee levied under the authority of this Resolution.
7. California Environmental Quality Act. The Board hereby finds that the implementation of Developer Fees is exempt from the California Environmental Quality Act (CEQA).
8. Commencement Date. The effective date of this Resolution shall be June 9, 2024, which is 60 days following its adoption by the Board.
9. Notification of Local Agencies. The Secretary of the Board is hereby directed to forward copies of this Resolution and a Map of the District to the Planning Commission and Board of Supervisors of \_\_\_\_\_ County and to the Planning Commission and City Council of the City of \_\_\_\_\_.
10. Severability. If any portion of this Resolution is found by a Court of competent jurisdiction to be invalid, such finding shall not affect the validity of the remaining portions of this Resolution. The Board hereby declares its intent to adopt this Resolution irrespective of the fact that one or more of its provisions may be declared invalid subsequent hereto.

APPROVED, PASSED and ADOPTED by the Governing Board of the Happy Valley Union Elementary School District this 10<sup>th</sup> day of April, 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
President, Governing Board  
Happy Valley Union Elementary School District

ATTEST:

\_\_\_\_\_  
Secretary, Governing Board  
Happy Valley Union Elementary School District



**RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT  
RESOLUTION #24-18  
CLASSIFIED EMPLOYEE APPRECIATION WEEK**

**WHEREAS**, the Week of May 19 to May 25, 2024 is celebrated as Classified School Employees Week in the State of California; and

**WHEREAS**, California and Happy Valley Elementary School District employees work to ensure the success of students across the state; and

**WHEREAS**, the invaluable contributions of classified employees support learning by ensuring students arrive safely at school, are served nutritious meals, provided assistance in classrooms; and learn in clean and safe environments; and

**WHEREAS**, classified employees also contribute to the welcoming and efficient operation of schools and districts; and

**WHEREAS**, classified employees serve an integral role in serving California’s students and families;

**NOW, THEREFORE, IT BE RESOLVED**, that the Happy Valley Elementary School District recognizes its Classified Employees and encourages parents and the community to honor their efforts and many contributions as we celebrate the Week of May 19 to May 25, 2024 as Classified School Employees Week.

Adopted this 10<sup>TH</sup> day of April 2024.

---

Nate Echols - President Happy Valley Elementary School District

ATTESTED TO:

---

Helen Herd, Superintendent

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE  
HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT  
RESOLUTION #24-19  
TEACHER APPRECIATION WEEK**

**WHEREAS**, teachers mold future citizens through guidance and education; and

**WHEREAS**, teachers encounter students of widely differing backgrounds; and

**WHEREAS**, our country’s future depends upon providing quality education to all students; and

**WHEREAS**, teachers spend countless hours preparing lessons, evaluating progress, counseling and coaching students and performing community service; and

**WHEREAS**, our community recognizes and supports its teachers in educating the children of this community.

**NOW, THEREFORE, BE IT RESOLVED** that the Happy Valley Elementary School Board proclaims May 6-10, 2024 to be TEACHER APPRECIATION WEEK; and

**BE IT FURTHER RESOLVED** that the Happy Valley Elementary School Board strongly encourages all members of our community to join with it in personally expressing appreciation to our teachers for their dedication and devotion to their work.

Adopted this 10<sup>th</sup> day of April 2024.

Signed:

\_\_\_\_\_

Nate Echols -President Happy Valley Elementary School District Board

Attest:

\_\_\_\_\_

Helen Herd, Superintendent



# Proposal for Audit Services:

## Happy Valley Union Elementary School District

Anderson, California

For the fiscal year ending June 30, 2024, with two (2) optional  
renewal periods through June 30, 2026

***Submitted on March 8, 2024***

By: Kyle Montgomery, CPA  
619-270-8222  
[kmontgomery@christywhite.com](mailto:kmontgomery@christywhite.com)

## TABLE OF CONTENTS

Transmittal Letter from Christy White, Inc. ....	1
Experience of Christy White, Inc	
Name of Firm and Contact Information .....	3
Christy White, Inc.’s Shareholders .....	3
Background and Range of Activities of Christy White, Inc. ....	3
Statement of Independence.....	3
Firm History, Services and Size.....	4
Organizational Structure.....	4
Conduct of the Audit in Accordance with Applicable Laws, Regulations, and Standards .....	5
Christy White, Inc.’s Quality Control System .....	5
Christy White’s Approach to the Audit	
Understand of the Work to be Performed .....	6
Our Approach to Fraud Risk and Testing.....	7
Management Discussions and Letters.....	7
Planning and Exit Conference Meetings .....	7
General Auditing Approach.....	8
Six Stage Audit Plan.....	8
Year-round GASB Statement Implementation and On-going Assistance .....	10
Level and Nature of Support Required.....	11
Secured Portal to Upload Your Records with Ease .....	11
Costs of the Services and Auditor Rates .....	12
Assurances.....	13
Christy White’s Staffing and Qualifications	
Partner and Manager with Lead Responsibility .....	14
Staff Qualifications.....	14
Brief Resumes of Christy White, Inc’s Assigned Audit Team .....	14
Staff Training Programs.....	16
References.....	17
Experience Auditing Computerized Systems .....	20
Schedule of Audit Work and Estimated Hours .....	20
Additional Information Regarding Christy White, Inc.’s Services .....	21
Signature Page .....	23
<b>Appendices:</b>	
Quality Control Peer Review Opinion	
Insurance Certificates	
Business Licenses	
Small Business Enterprise Certificate	



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

March 8, 2024

Happy Valley Union Elementary School District  
17480 Palm Avenue  
Anderson, CA 96007

Our firm is excited to be considered for the opportunity to provide financial and compliance audit services to Happy Valley Union Elementary School District for the fiscal year ending June 30, 2024, and optional renewal periods for the years ended June 30, 2025 and June 30, 2026.

In all, we provided audit services to over 250 Local Educational Agencies (LEAs) in FY 2022-2023. We audit many school districts the areas surrounding Shasta County, including clients in Humboldt, Tehama, Mendocino, and Glenn, and Tehama counties. Additionally, we are experienced in navigating Escape Financial Software as many of our clients utilize this platform and provide us with remote online access, which provides improved efficiency throughout the audit process. A comprehensive list our school district clients is provided on page 17 of this proposal.

The following is a brief summary of our proposed “not to exceed” professional fees. Additional detail of the proposed fees is included on page 12 of this proposal.

Fiscal Year	District Audit
2023-2024	\$ 26,925
2024-2025	\$ 28,000
2025-2026	\$ 29,200

We have **specialized in auditing California school districts for over 20 years**. In addition to K-12 districts, we audit charter schools, Proposition 39 bonds and Proposition 51 state facilities grants, plus, should the need arise, we perform fraud and forensic audits.

As a leader in the K-12 industry, we provide K-12 audit focused staff training that is unmatched by other firms. We assure you that every Christy White team member will be trained and able to handle your audit efficiently and effectively. Moreover, we provide **free training and accounting advice** to our clients.

Our firm implemented a **virtual office setting** several years preceding the pandemic. With our technology and experienced staff, we have developed many efficiencies by providing remote audit services. We use a secure online portal (Suralink) to exchange audit documentation and correspondence throughout the audit. This user-friendly platform provides timely feedback to keep you informed of our progress throughout each phase of the audit. Your CW audit manager will set up you and your staff with access and provide guidance as needed to provide a smooth and successful remote audit experience.

348 Olive Street  
San Diego, CA  
92103

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

**CW leads the K-12 audit profession** by active participation on the State Controller's *Audit Guide Task Force*, annually presenting to school district audit professionals at CalCPA's *School District Conference*, teaching new CBOs at CASBO and ACSA academies, and speaking before county offices and districts on implementation know-how for new GASB standards.

Founding partner, Christy White, has over 35 years of school audit and consulting experience and is joined by Partners Heather Daud Rubio, Michael Ash, John Whitehouse, Marcy Kearney, and Kyle Montgomery, plus multiple licensed director-level managers, and experienced in-charges auditors and staff. Our team is committed to meeting all requirements and timelines for the successful completion of the engagement.

After reading through our proposal, should you have any questions, please feel free to contact me at 619-270-8222. I would be happy to meet with you, the auditor selection committee, and the Governing Board.

Sincerely,

A handwritten signature in black ink that reads "Kyle Montgomery". The signature is written in a cursive, flowing style.

Kyle Montgomery, CPA  
Partner

## EXPERIENCE OF CHRISTY WHITE, INC.

### NAME OF FIRM AND CONTACT INFORMATION

Legal Name: Christy White, Inc. (dba Christy White Associates, Inc.)  
Business Address: 348 Olive Street, San Diego, CA 92103  
Telephone Number: 619-270-8222  
Fax Number: 619-260-9085  
Email Address: [kmontgomery@christywhite.com](mailto:kmontgomery@christywhite.com)  
Web Address: [www.christywhite.com](http://www.christywhite.com)

**CHRISTY WHITE, INC. SHAREHOLDERS:** Christy White Inc., is jointly owned by Christy White, Michael Ash, and Heather Daud Rubio.

### BACKGROUND AND RANGE OF ACTIVITIES OF CHRISTY WHITE, INC.

Christy White, Inc. (CW), a professional Accountancy corporation, is the 2<sup>nd</sup> largest CPA firm in the number of Local Educational Agencies (LEAs) audited annually. We are San Diego based with offices throughout the State. We provide a wide range of K-12 audit and consulting services, including financial and bond auditing; internal audit risk assessments; and no-cost consultation on GASB implementations.



#### Service Areas

- Northern California
- Central Valley
- Bay Area & Central Coast
- Southern California
- Los Angeles County

#### Corporate

#### Headquarters

348 Olive Street  
San Diego, CA 92103  
T: 619-270-8222  
F: 619-260-9085

CW is a member of the Private Companies Practice Section (PCPS) and Government Quality Control Center (GQCC) of the American Institute of CPAs, which requires an independent peer review every three years. Christy White, Inc. We received the best result of “Pass” in our most recent review.

We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs. Also, we are association members with the California Association of School Business Officials, the Government Financial Officers’ Association, and the Certified Fraud Examiner’s Association. CW is also an active participant in the development of the annual K-12 audit guide and dialogues regularly with State agencies on audit issues that affect our clients.

### STATEMENT OF INDEPENDENCE

Christy White, Inc. meets the independence requirements of *Government Auditing Standards* and the State’s *K-12 Audit Guide*. We have no financial, community, or personal ties to Happy Valley Union Elementary School District, its board members, administrators or staff.

## EXPERIENCE OF CHRISTY WHITE, INC., CONT'D

### FIRM HISTORY, SERVICES, AND SIZE

Christy White, Inc. was incorporated in 2010, succeeding Nigro Nigro & White (NNW) as the AICPA designated successor firm, (Christy White was a founding partner NNW in 1999). Our firm has grown steadily over the past 20 years and now has 35 professionals, including eight CPAs.

We offer services exclusively to local educational agencies (LEAs), including school districts and charter schools. It's our full specialization in LEAs that makes us unique among CPA firms and provides added value to our clients. As your educational audit specialist, CW audits over 140 school districts, 10 county offices of education, 90 Proposition 39 bonds, and over 65 charter schools. Our audit clients range in size from large school districts to mid-size and small entities. We also prepare the annual tax Forms 990/199 for our nonprofit charter school clients. Our consulting capabilities include helping our clients with:

<b>ASB Training</b>	<b>Forensic/Fraud Audits</b>
<b>Attendance Accounting</b>	<b>School District Organization</b>
<b>GASB and Compliance Implementation</b>	<b>Charter School Back Office</b>
<b>Efficiency Studies</b>	<b>Financial Reporting</b>

### ORGANIZATIONAL STRUCTURE

Firm representatives from each of our organizational levels comprise our proposed audit team. We will not joint venture with another firm on this engagement. And, Christy White, Inc. is financially stable. We have no long-term debt and have remained fiscally stable throughout our 20-year history.





## EXPERIENCE OF CHRISTY WHITE, INC., CONT'D

### CONDUCT OF THE AUDIT IN ACCORDANCE WITH APPLICABLE LAWS, REGULATIONS, AND STANDARDS

The scope of auditing services provided includes the **Annual Financial Statements** of Happy Valley Union Elementary School District, a Single Audit under OMB Uniform Grant Guidance (if applicable), and Compliance with State Audit Requirements for the fiscal year ending June 30, 2024, and optional renewal periods for the years ended June 30, 2025 and June 30, 2026. Our firm follows the following laws, regulations, and standards:

- Education Code Section 41020
- Standards and Procedures for Audits of California K-12 Local Educational Agencies
- Uniform Guidance for Federal Single Audits (where applicable)
- Government Code, Public Contract Code, Education Code and Title V Regulations (for conducting state compliance audit testing)

### CW'S QUALITY CONTROL SYSTEM

Our quality control systems include policies and procedures in areas such as leadership, ethical requirements, acceptable of new clients, personnel management, engagement performance, monitoring, and communication. We actively monitor compliance with our quality control document through timely review of work papers, training on new standards, consultation on complex areas, and sound human resources practices. CW has received the highest level of assurance from our peer reviewer, which is "Pass." Attached is our most recent quality control report.

## CHRISTY WHITE'S APPROACH TO THE AUDIT

### UNDERSTANDING OF THE WORK TO BE PERFORMED

The scope of auditing services provided includes the **Annual Financial Statements** of Happy Valley Union Elementary School District, a Single Audit under OMB Uniform Grant Guidance (if applicable), and Compliance with State Audit Requirements for the fiscal year ending June 30, 2024, and optional renewal periods for the years ended June 30, 2025 and June 30, 2026.

The purpose of the financial audit is to render the following opinions and reports:

#### **Comprehensive Financial Statement Audit**

- Auditor's Opinion on the Comprehensive Financial Statements
- Auditor's Report on Internal Controls
- Auditor's Report on State Compliance Requirements
- Auditor's Report on Federal Compliance Requirements (if applicable)
- Supplemental Information
- Auditor's Report on Supplemental Information
- Current Year Findings and Recommendations
- Status Report on Prior Year's Findings and Recommendations

CW has long taken a risk-based audit approach in our audits of LEAs for audit effectiveness and efficiency. We will perform our **Audit Risk Assessment** to include, at a minimum:

- Overall Internal control structure; precisely controls over electronic data processing systems, cash collections, cash disbursements, maintenance and operations and segregation of duties
- Compliance with Education Code, State Compliance and Federal Compliance (specifically, major programs)
- Capitalization and depreciation of assets, plus construction in progress

For each engagement performed, we conduct a thorough **Understanding of Internal Control Systems**, assess control risk, and suggest improvements to our clients. CW is well versed in the Risk-based Assessment Standards and will incorporate these requirements into our audit programs.

Areas of **Internal Control** typically evaluated for our school district clients include:

- Cash receipting (e.g., transportation fees, facilities use fees, childcare program fees, adult school fees, developer fees, donations, federal and state remittances)
- Purchasing, warehousing, and accounts payable
- Personnel requisitions/terminations and payroll processing
- Cafeteria: meal tracking, reimbursements, sales, purchasing, inventory
- Associated Student Body Accounts: cash receipt and disbursements, student store inventory
- Construction accounting: bid procedures, change orders, project accounting
- Information systems security and backup

## CHRISTY WHITE'S APPROACH TO THE AUDIT, CONT'D

### UNDERSTANDING OF THE WORK TO BE PERFORMED, CONT'D

#### ***OUR APPROACH TO FRAUD RISK AND TESTING***

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant transaction and group of transactions and design tests to ensure the transactions are free of material errors and irregularities. Our procedures meet the fraud risk and testing requirements of the clarified Statements on Auditing Standards (SAS).

If fraud is suspected or detected in the preparation of financial statements or the misappropriation of assets, CW is experienced to bring the matter to the attention of the appropriate level in the organization. You can then take prompt action and prevent further instances from occurring as quickly as possible. We are also skilled in fraud investigations should the need arise.

#### ***MANAGEMENT DISCUSSIONS AND LETTERS***

Christy White, Inc. (CW) believes the purpose of a quality audit is to provide management with feedback on the effectiveness of the internal control structure, including the data processing systems. We will report all reportable conditions and discuss potential audit findings, observed good fiscal practices, and then recommend ways to enhance the overall effectiveness and efficiency of the organization as a whole.

We will issue our final management letter after thoroughly discussing each finding with management and incorporating the district's response. The audit findings will meet *Government Auditing Standards* and standards established by the State Controller's Office.

#### ***PLANNING AND EXIT CONFERENCE MEETINGS***

CW works closely with district management at multiple stages during the audit cycle. We will organize both group and one-on-one virtual meetings with individuals such as the Assistant Superintendent of Business, the Director of Fiscal Services, the Superintendent, and a governing board representative.

- **Audit Planning Meeting:** During our planning phase, we discuss our proposed audit timelines, deliverables, and ask for input on areas deemed "new or high risk."
- **Interim Progress Report:** Mid-cycle, we provide a progress report and discuss preliminary audit results and reportable conditions based on work performed during our internal audit stage. At this juncture, we also report back on corrective actions taken by the district on prior year findings.
- **Exit Conferences:** After fieldwork, both interim and year-end, we will meet with the business manager to discuss the results of our audit work and preliminary findings, if any. We do not want you to experience "audit surprises." Timely communication is the key to a surprise free audit.
- **Review of Draft Audit Reports:** Upon the conclusion of the audit, we meet with the committee to review the draft, our findings, and district management's response.

We are also available to meet with you on an ad hoc basis if an issue or question arises.

## CHRISTY WHITE'S APPROACH TO THE AUDIT, CONT'D

### GENERAL AUDITING APPROACH

By following the professional standards prescribed by **Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards**, we are confident that we are meeting our professional standards for the industry. We will conduct the audit to meet procedures required of:

- K-12 Audit Guide, as published by the State Controller's Office
- *Government Auditing Standards*, including *Performance Audit Standards* for the bond audit
- OMB Uniform Grant Guidance and the Compliance Supplements (where applicable)
- Other guides as required by the federal and state agencies

Being a leading CPA firm in the LEA industry, we have experience working with State, and Federal agencies in the development of the K-12 audit guide, client resolution of findings, researching laws and regulations and aiding on sensitive client situations further elaborate on our **Audit Project Plan**, below are the five stages of the audit process

### SIX STAGE AUDIT PLAN

Stage 1 – Planning and Assessment

Stage 2 – Sites Testing (Attendance and ASB Site Visits)

Stage 3 – Test of Controls, Data Processing Review, State Compliance, Federal Compliance

Stage 4 – Year-end fieldwork, Financial Statement Substantive Testing

Stage 5 – GASB 34 Entries, Reporting, and Follow-Up

Stage 6 – Audit Committee or Governing Board Presentation

### **Stage 1 – Planning and Assessment**

We will conduct a video conference call meeting with District personnel to discuss our plan to commence the audit. We hold entrance conference(s) with representatives from the Board, Superintendent, Business/Finance office, and other department heads to discuss risk, concerns, expectations, and audit protocol. Our planning activities include:

- Reviewing and updating our understanding of the District
- Identification of critical audit areas, plus changes to Federal and State Compliance
- Performing preliminary risk assessments
- Establishing an audit timeline
- Compiling data request lists
- Establishing agreed-upon deadlines

## CHRISTY WHITE’S APPROACH TO THE AUDIT, CONT’D

### GENERAL AUDITING APPROACH, CONT’D

#### Stage 1 – Planning and Assessment, Cont’d

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant account (e.g., cash, capital assets, accounts payable and debt) and transaction group (e.g., payroll, cash disbursements, and cash receipts). Typical areas of audit risk in a school district environment include, but are not limited to:

Typical Areas of Audit Risk in a School District Environment
Hiring practices and payroll
Procurement and accounts payable
Cash collections and billings
Student body funds
Construction programs
Inventories and capital assets
Federal and state compliance

Upon assessing audit risk, we then design audit tests to meet the overall objective that the financial statements and compliance areas are free of material errors and irregularities, under the clarified Statements on Auditing Standards (SAS).

#### Stage 2 – Sites Testing (Attendance and ASB Site Visits)

We will select a representative sample of school sites to test attendance, as required by the K-12 audit guide (i.e. 20% or more). We will make inquiries and perform representative sample tests of associated student body accounting procedures. During this stage, we will need to meet with the Attendance/Office Clerk and ASB bookkeepers for the sites selected. We will work with the District to schedule workable dates and times.

#### Stage 3 & 4 – Test of Controls, State Compliance, Federal Compliance & Year-end fieldwork, Financial Statement Substantive Testing

CW will gain an understanding of the internal control structure of the District for financial accounting and compliance over federal and state programs. If a Single Audit is applicable, we will test controls to achieve a low level of control risk over major federal programs. We also evaluate electronic data, including general and application controls over financial reporting and compliance with laws and regulations.

We develop our substantive testing by utilizing the results of our internal control testing and risk assessments. As in all stages of the audit, we will be in communication with the District to permit timely resolution of any issues found. We will hold an exit conference with the District to summarize the results of our fieldwork and review significant findings.

## CHRISTY WHITE'S APPROACH TO THE AUDIT, CONT'D

### GENERAL AUDITING APPROACH, CONT'D

#### Stage 5 – GASB 34 Entries, Reporting, and Follow-Up

CW will prepare the GASB 34 entries and GASB 75 OPEB (if applicable) and GASB 68 Net Pension Liability calculations. Reports to management will include written reports, and discussions will be held with management and the Audit and Finance Committee.

#### Stage 6 – Audit Committee or Governing Board Presentation

We are available, at no extra charge, to discuss and present the audit results to your audit committee or governing board in a video conference call setting. In-person meetings would be subject to health advisories and would be billed as travel costs.

### YEAR-ROUND GASB STATEMENT IMPLEMENTATION AND ON-GOING ASSISTANCE

The partners at CW are thoroughly knowledgeable about the standards set forth by GASB (Governmental Accounting Standards Board). CW has assisted all of our school district audit clients, *without extra charges*, with GASB implementation and on an on-going basis by, for example:

- **GASB 34, Financial Reporting:**
  - Providing training on GASB 34 state software
  - Providing training on conversion entries and GASB 34 reports
  - Consulting on the management of fixed assets and depreciation schedules
  - Providing sample Management Discussion and Analysis reports
- **GASB 54, Fund Balance Reporting and Gov't Fund Types**
  - Training on new terminology for fund balance components
  - Advising on what to do with funds that no longer meet the definition of "special revenue" such as Fund #14, Deferred Maintenance, and Fund #17, Special Reserve for Other Than Capital Outlay
- **GASB 68, Accounting for Pensions**
  - Training of CBOs at numerous county office meetings across the State
  - Assistant with the fund balance restatement, conversion entries, and financial statement reporting
- **GASB 75, Financial Reporting of Other Postemployment Benefits**
  - Training of CBOs at numerous county office meetings across the State
  - Assistant with the fund balance restatement, conversion entries, and financial statement reporting
- **GASB 84, Fiduciary Activities**
  - Advising on how student body funds reporting in the District's financial statements
  - Assistance in financial reporting changes
- **GASB 87, Leases (Effective Fiscal Year 2021-22)**
  - Consulting on changes in accounting for leases
  - Support in financial reporting changes
- **GASB 96, Subscriptions (Effective Fiscal Year 2022-23)**
  - Consulting on changes in accounting for subscription-based IT agreements (SBITAs)
  - Support in financial reporting changes

## CHRISTY WHITE'S APPROACH TO THE AUDIT, CONT'D

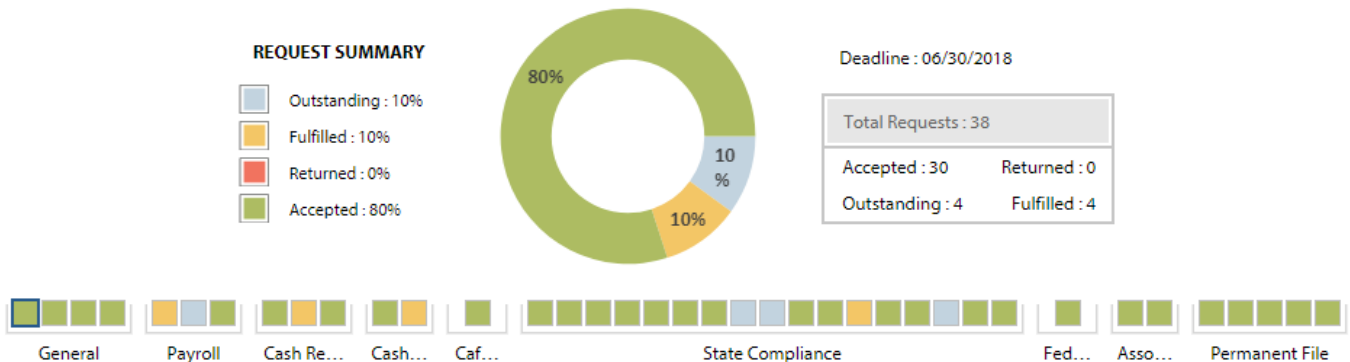
### LEVEL AND NATURE OF SUPPORT REQUIRED

We will conduct our audit through off-site remote auditing. This is both by necessity given the current pandemic and by design to keep the audit efficient and the costs reasonable. We utilize video conference calls for meetings with our clients. We are entirely paperless and have a client portal for ease of document transmission. There will be dedicated time scheduled for interim and year-end audit work even as we work on your audit in a remote setting. We ask that the accounting staff be generally available to answer questions and pull sampled documents throughout the scheduled audit.

### SECURED PORTAL TO UPLOAD YOUR RECORDS WITH EASE

Christy White, Inc. uses a secure portal for seamless document-request coordination. Using the portal means all our requests are in one place, accessible by everyone assigned, and updated in real-time. Some of the key elements are summarized below:

- **Portal Dashboard:** The dashboard provides a real-time snapshot of the audit progress by indicating the number of outstanding, fulfilled, returned, and accepted items in a color-coded and easy to understand interface
- **Security:** Our portal boasts state of the art security in which all data is stored and transferred with AES 256-bit encryption and servers are housed in SSAE16 Type II SOC1, SOC2 data centers with daily fail-safe backups
- **Drag and Drop Functionality:** To upload documents to the portal, drag and drop the file(s) from your computer to the requested item in the portal at which time the status will be automatically changed from outstanding to fulfilled
- **Email Notifications:** Receive summary email notifications based on your timing preference (ex. daily, weekly, morning, afternoon, etc.), which provides activity updates for the engagement (ex. when files are uploaded/downloaded, or the status of an item has been changed)



Please feel free to let us know if you would like to schedule a walkthrough tutorial of Suralink so that we can demonstrate the user-friendly interface and functionality of this secure online portal.

## COSTS OF THE SERVICES AND AUDITOR RATES

### Fixed Fee and Free Advisory Services

The proposed fees are fixed for the scope described and are on a “not to exceed” basis as follows. Our maximum fees show below are all-inclusive of all costs. We do not bill for advisory services that are related to the audit or an application of accounting standards. We encourage our clients to contact us at any time year-round for free advice on general finance and accounting issues.

### Billing

After each major work segment, we bill for the work completed and retain 10% of the contract fee pending final approval of your audit by the State Controller’s Office.

### Christy White, Inc.’s Proposed Audit Fees

Classification	2023-24	Estimated Hours	2023-24	Optional Renewal Periods	
	Billing Rates			2024-25	2025-26
Partner	\$ 295	15	\$ 4,425	\$ 4,600	\$ 4,800
Supervisor	\$ 190	30	5,700	5,900	6,100
Senior	\$ 165	40	6,600	6,900	7,200
Staff	\$ 130	75	9,750	10,200	10,700
Clerical Assistant	\$ 90	5	450	400	400
<b>District Total*</b>		<b>165</b>	<b>\$ 26,925</b>	<b>\$ 28,000</b>	<b>\$ 29,200</b>

\* Includes all expenses



## ASSURANCES

Christy White, Inc. (CW) is a professional accountancy corporation, incorporated in the State of California. CW is licensed by the State Board of Accountancy, as Christy White Associates, Inc. We are a majority women-owned firm. The California State Controller's Office CPA Directory lists Christy White as an eligible CPA firm that conducts LEA audits.

- ✓ CW meets the **independence standards** of the most recent edition of the GOA *Government Auditing Standards*
- ✓ CW is an **equal opportunity employer**. We do not discriminate based on race, ethnicity, age, or religion. We comply with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable federal and state laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.
- ✓ CW has **errors and omissions insurance** and will indemnify and hold harmless the District from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured with workers' compensation. See appendix for insurance certificates.
- ✓ CW **provides all labor, materials, transportation, and services** for the work described and specified in our proposal.
- ✓ CW agrees to **offer our bid for a period of sixty (60) days** after opening.
- ✓ **No bill or claim for extra work** or materials shall be allowed or paid unless the doing of such extra work or the furnishing of such extra materials shall have been authorized in writing by the District.
- ✓ CW shall **indemnify and hold harmless the District** from and against all losses and all claims, demands, payments, suits, actions, recoveries, and judgments, of every nature and description brought or recovered by it, by reason of any act or omission, of the said proposer, his agents or employees, in the execution of the work or consequences of any negligence or carelessness regarding the same.

CW understands that the primary purpose of the audit as specified herein is to express an opinion on the financial statements that such an audit is subject to the inherent risk that errors or fraud may not be detected. If conditions are discovered which lead to the belief that material errors or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the District. No extended services will be performed unless they are authorized by the District and the agreement covering the work to be done has been amended to reflect such extended services.

CW certifies that in accordance with auditing standards and other applicable guidelines and regulations, we will select the necessary procedures to test compliance and to disclose noncompliance with specified laws, regulations and contracts.

CW has a standing record of performing quality audits. Our clients and the State Controller's Office have accepted all of our audit reports. Additionally, we have not and are not involved in litigation, or any investigation by a state, federal, or professional agency.

## CHRISTY WHITE’S STAFFING AND QUALIFICATIONS

**PARTNER AND MANAGER WITH LEAD RESPONSIBILITY:** The Lead Engagement Partner will be Kyle Montgomery, CPA. Abridged resumes for the assigned audit team members are provided as follows.

### STAFF QUALIFICATIONS

The firm partners and staff of Christy White, Inc. (CW) bring an extensive background of audit and consulting experience to CW clients. We have audited local educational agencies (LEAs) throughout California and are familiar with the unique issues relative to school finance, in particular: budgetary constraints, construction accounting, new state program issues, attendance accounting, state funding models, and cash flow management. The proposed engagement team includes:

Christy White, Inc. Personnel Assigned	
Name	Classification
Kyle Montgomery, CPA	Lead Engagement Partner
Michael Ash, CPA	Concurring Partner
John Pita	Supervisor
Robert Contreras	Senior Accountant
Anna Barry	Experienced Staff

### BRIEF RESUMES OF CHRISTY WHITE, INC.’S ASSIGNED AUDIT TEAM

Biographies of all staff members assigned to your audit are shown below, detailed resumes are provided upon request.



**Partner, Michael Ash, CPA**, has enjoyed working with clients on auditing and consulting engagements for over twenty years. He has traveled the world auditing with an international CPA firm and a large real estate company; and, now for the past twelve years crisscrosses California making school district audit clients his number one priority. Michael provides audit and financial consulting in the areas of financial statement audits, compliance and single audits, and internal control reviews. He serves as Christy White, Inc.’s Quality

Control partner to ensure each engagement is performed and completed at the highest level of quality.

*“While a significant focus of external auditing is to give an independent opinion on the fair presentation of the financial statements, I also really enjoy the people aspect of our business. I love to assist my clients with the issues that they are facing and provide solutions that help improve processes within their school district.”*

An alumnus of the University of New Mexico, Michael is an active participant in the California Society of CPA’s *School Districts Conference*, serving on the planning committee, acting as co-chair and presenting. When not traveling to Northern California for work, Michael enjoys spending time in San Diego with his wife and daughter. Michael is an avid sports fan.

## CHRISTY WHITE'S STAFFING AND QUALIFICATIONS, CONT'D

### RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM, CONT'D



**Partner, Kyle Montgomery, CPA** is known for his expert knowledge of local education agencies and charter schools. Since joining CWA in 2012, Kyle has become a leader in some of CWA's most significant school district audit engagements. Kyle provides audit and financial consulting in the areas of internal controls, attendance accounting, compliance, Proposition 39 local school construction bonds, and State School Facilities programs.

Kyle graduated from San Diego State University in 2011 with a bachelor's degree in accounting and is proud to be an Aztec for life! Kyle obtained his Certified Public Accountant licensure in March 2014 and continues to advance his technical knowledge through participation in periodic workshops through organizations such as CASBO, CalCPA, and AICPA.

When he can escape the busyness of public accounting from time to time, Kyle loves to spend time with his family. He is passionate about the game of golf, and also enjoys camping, mountain biking, and watching sports.



**Supervisor John Pita** serves local educational agency clients out of our San Diego office. Known for his positive outlook on life, John is an excellent addition to the Christy White team of auditors. A favorite quote of John's is from Mahatma Gandhi:

John obtained a Bachelor of Science degree in Business Administration with an emphasis in Accounting and a minor in Management from San Diego State University (SDSU). John also has tax experience from a prior internship. Active in college, John served as Treasurer of the Vietnamese Student Association and was an active member of the Association of Latino Professionals for America at SDSU.

When not on audit, John enjoys spending time with family, friends, and his two dogs and cat. He enjoys concerts, video games, and shopping for the best deals. He holds a passion for food, culture, and traveling, keeping a lookout for new destinations and local cuisine.



**Senior Accountant, Robert Contreras** graduated from San Francisco State University in December 2021 with a Bachelor of Science in Business Administration: Concentration in Accounting. Robert has assisted with numerous audit services in the Northern California Area. At Christy White, Robert has gained significant experience auditing state compliance and preparing financial statements for K-12 Local Education Agencies, County Offices of Education, Charter Schools, and First 5 California. Robert is known for being self-motivated with a strong desire

to remain at the forefront of the newest and most efficient ways to make sure compliance in our education system is consistently met.

## CHRISTY WHITE’S STAFFING AND QUALIFICATIONS, CONT’D

### RESUMES OF CHRISTY WHITE, INC.’S ASSIGNED AUDIT TEAM, CONT’D



**Staff Accountant, Anna Barry** is a recent college graduate who graduated in June 2022 from University of California, San Diego with a Bachelor’s Degree in Economics. Since then, she has been pursuing her Associate’s Degree in Business and Accounting with a goal of completing her CPA. Anna has a love for numbers and interned at Northwestern Mutual in San Diego while in college. Anna has lived in 3 countries and enjoys international travel as much as exploring states the United States. In her free time, she loves attending boxing classes and trying out new restaurants.

### STAFF TRAINING PROGRAMS

CW’s program of staff development includes two full weeks of focused in-house training in the audit of school districts. We also provide opportunities to staff to attend professional training provided by outside providers, such as School Services of California, the California Society of CPAs, and CASBO. A sampling of training programs our staff have attended within the last year include:

Sampling of Recent Training Courses Taken by Staff	Training Provider Organizations
<ul style="list-style-type: none"> <li>• Annual Government Finance Officers Conference</li> <li>• Annual CASBO Conference</li> <li>• January, May and Summer Budget Conferences</li> <li>• School District Conference</li> <li>• Fraud Auditing</li> <li>• Charter School Fiscal Management</li> </ul>	<ul style="list-style-type: none"> <li>• Governmental Finance Officers Association</li> <li>• CASBO</li> <li>• School Services of California, Inc.</li> <li>• California Society of CPAs</li> <li>• Association of Certified Fraud Examiners</li> <li>• Fiscal Crisis Management &amp; Assistance Team (FCMAT)</li> </ul>

## REFERENCES

### LIST OF CALIFORNIA SCHOOL DISTRICT AUDITS

CW practices a high standard of auditing and consulting services for Local Education Agencies, including K-12 school districts, charter schools and county offices of education. Below is a sampling of our clients within the last three years:

#### District Clients

Acalanes Union High School District	Jefferson School District	Piner-Olivet Union School District
Acton-Agua Dulce Unified School District	Kelseyville Unified School District	Pittsburg Unified School District
Albany Unified School District	Kern High School District	Plaza Elementary School District
Alhambra Unified School District	Kernville Union School District	Pleasant Ridge Elementary School District
Anaheim Elementary School District	Knightsen School District	Point Arena Schools District
Bangor Union School District	Konocti Unified School District	Pope Valley Union Elementary School District
Banta Elementary School District	La Mesa-Spring Valley School District	Potter Valley Community Unified School District
Barstow Unified School District	Lafayette School District	Princeton Joint Unified School District
Bellevue Union Elementary School District	Lake Elementary School District	Redondo Beach Unified School District
Black Oak Mine Unified School District	Lammersville School District	Reeds Creek Elementary School District
Bradley School District	Lancaster School District	Richfield Elementary School District
Buena Park Elementary School District	Laytonville Unified School District	Rockford School District
Byron School District	Leggett Valley Unified School District	Round Valley Unified School District
Cajon Valley Union School District	Lemon Grove School District	Saddleback Valley Unified School District
Calistoga Joint Unified School District	Linden Unified School District	San Antonio Unified School District
Capay Joint Union Elementary School District	Loma Prieta Joint Union School District	San Ardo Union School District
Carlsbad Unified School District	Los Molinos Unified School District	San Marcos Unified School District
Carpinteria Unified School District	Lucerne Elementary School District	San Pasqual Union School District
Chicago Park Elementary School District	Magnolia School District	Santa Maria Joint USD
Cinnabar Elementary School District	Magnolia Union School District	Saratoga Union School District
Clear Creek Elementary School District	Manchester Union Elementary	Sausalito Marin City School District
Compton Unified School District	Martinez Unified School District	Scotts Valley Unified School District
Corning Union Elementary School District	Marysville Unified School District	Sebastopol Union School District
Culver City Unified School District	Meadows Union School District	Sequoia Union Elementary School District
Delhi Unified School District	Mendocino Unified School District	Shoreline Unified School District
Dinuba Unified School District	Middletown Unified School District	South Bay Union School District
Dunham School District	Miller Creek School District (formerly Dixie)	South Monterey County Joint Union High School District
East Nicolaus Joint Union High School District	Montebello Unified School District	South Pasadena Unified School District
East Whittier City School District	Monterey Peninsula Unified School District	Springville Union School District
Eastside Union School District	Moraga School District	St. Helena Unified School District
Escalon Unified School District	Mountain View Whisman School District	Stony Creek Joint Unified School District
Escondido Union High School District	Mt. Baldy Joint Union School District	Sundale Union Elementary School District
Flourmoy School District	Needles Unified School District	Sylvan School District
Fort Bragg Unified School District	Nevada City Elementary School District	Tamalpais Union High School District
Galt Joint Union Elementary School District	Nevada Joint Union High School District	Twin Ridges Elementary School District
Garden Grove Unified School District	New Hope Elementary School District	Two Rock Union School District
Geyserville Unified School District	New Jerusalem School District	Union Hill Elementary School District
Glendora Unified School District	Newark Unified School District	Valley Center-Pauma Unified School District
Gold Trail Union School District	Novato Unified School District	Walnut Creek School District
Grass Valley Elementary School District	Oak Park Unified School District	Waterford Unified School District
Greenfield Union School District (Monterey County)	Oak View Union Elementary School District	West Contra Costa Unified School District
Grossmont Union High School District	Oakley Union Elementary School District	West Sonoma County Union High School District
Gustine Unified School District	Orinda Union School District	Willits Unified School District
Hamilton Unified School District	Orland Unified School District	Willows Unified School District
Hayward Unified School District	Oroville Union High School District	Wilmar Union School District
Hope School District	Palermo Union School District	Windsor Unified School District
Hot Springs School District	Paso Robles Joint Unified School District	Wiseburn School District
Howell Mountain Elementary School District	Penn Valley Union Elementary School District	Woodlake Unified School District

## REFERENCES, CONT'D

### LIST OF CALIFORNIA SCHOOL DISTRICT AUDITS, CONT'D

In addition to K-12 audits, CW conducts audits of Proposition 39 bonds, Proposition 51 State School Facilities Grants, and Joint Powers Authorities. We also audit over 50 nonprofit charter audits annually. Below is a sampling of our other governmental agency audits. All of these audits were conducted within the last three years by our offices in Los Angeles, San Diego, and the San Francisco Bay Area.

#### Bond Audit Clients

Albany Unified School District - Measure B Bond	Grossmont Union High School District - SD Facilities 1	Novato Unified School District - Measure G Bond
Albany Unified School District - Measure E Bond	Gustine Unified School District - Measure P Bond	Oak Park Unified School District - Measure S Bond
Albany Unified School District - Measure S Bond	Hayward Unified School District - Measure H	Oakley Union Elementary School District Bond - Measure W
Alhambra Unified School District - Measure AE Bond	Hayward Unified School District - Measure I	Ocean Charter - SFP
Alhambra Unified School District - Measure HS Bond	Hayward Unified School District - Measure L	Oceanside Unified School District - Measure H Bond
Barstow Unified School District - Measure F Bond	Hope School District - Bond	Orinda Union School District - Bond
Bellevue Union Elementary School District - Measure D Bond	Jefferson School District - Bond	Pasadena Unified School District - Bond
Bellevue Union Elementary School District - Measure J Bond	Kelseyville Unified School District - Measure U Bond	Paso Robles Joint Unified School District - Bond
Bellevue Union Elementary School District - Measure C Bond	Kern High School District - Measure K Bond	Piner-Olivet Union School District - Measure L
Buena Park Elementary School District - Measure B Bond	Kern High School District - Measure N Bond	Pittsburg USD Measures L, N & E & Measure S Parcel Tax
Cajon Valley Union School District - Measure EE & Prop C	Kernville Union School District - Measure D/E Bond	Pope Valley Union ESD - Measure A Bond
Calistoga Joint Unified School District - Measure A Bond	Konociti Unified School District - Measure Y Bond	Potter Valley Community Unified School District - Bond
Carlsbad Unified School District - Measure HH	La Mesa-Spring Valley School District - Measure V Bond	Redondo Beach USD Measure Q
Carlsbad Unified School District - Prop P	Lafayette School District - Bond	Round Valley Unified School District - Bond
Carpinteria Unified School District - Measure U Bond	Lammersville School District - Measure L	San Antonio Unified School District - Measure A Bond
Cinnabar Elementary School District - Measure J Bond	Laytonville Unified School District - Measure Q Bond	San Ardo Union School District - Measure N
Colton Joint Unified School District - Measure B & G Bonds	Leadership Public Schools - Measure G1 AUP	Santa Maria Joint USD - Measure 2004C
Compton Unified School District - Measure S Bond	Lemon Grove School District - Bond	Santa Maria Joint USD - Measure H2016
Culver City USD Measure CC	Loma Prieta Joint Union School District - Measure R	Scotts Valley Unified School District - Measure A Bond
Delhi Unified School District - Measure E Bond	Martinez Unified School District - Measure K Bond	Sebastopol Union School District - Bond
Delhi Unified School District - Measure W Bond	Martinez Unified School District - Measure R Bond	Shoreline Unified School District - Measure I
Dinuba Unified School District - Measure T Bond	Marysville Unified School District - Measure P Bond	Solana Beach School District - Measure JJ Bond
East Nicolaus Joint Union High School District - Bond	Mendocino Unified School District - Measure H	South Monterey County JHSD - Measure Q & Measure R
East Whittier City School District - Measure R Bond	Middletown Unified School District - Measure H	South Pasadena Unified School Dist- Measure SP Bond
East Whittier City School District - Measure Z Bond	Miller Creek School District - Measure C Bond	St. Helena Unified School District - Measure B & C Bonds
El Segundo - Measure ES	Montebello Unified School District - Measure EE Bond	Sylvan School District - Measure A Bond
Escalon Unified School District - 2012 Bond	Montebello Unified School District - Measure GS Bond	Waterford Unified School District - Measure K Bond
Galt Joint Union Elementary School District - Bond	Montebello Unified School District - Measure M Bond	West Contra Costa Unified School District - Measure D & E Bond
Garden Grove Unified School District - Measure A Bond	Monterey Peninsula Unified School District - Measure I Bond	West Sonoma County Union High School District - Measure A Bond
Garden Grove Unified School District - Measure P Bond	Monterey Peninsula Unified School District - Measure P Bond	West Sonoma County Union High School District - Measure I Bond
Geyserville Unified School District - Bond	Moraga School District - Measure V Bond	Wilmar Union School District - Measure P Bond
Grass Valley Elementary School District - Bond	Mountain View Whisman School District - Measure G Bond	Windsor Unified School District - Measure B Bond
Grossmont Union High School District - Measure BB Bonds	Mountain View Whisman School District - Measure T Bond	Windsor Unified School District - Measure F Bond
Grossmont Union High School District - Prop U Bonds	Nevada Joint Union High School District - Bond	Yu Ming Charter - Measure G1 AUP
	Newark Unified School District - Measure G Bond	

#### County Office of Education Clients

Contra Costa County Office Of Education	Marin County Office of Education	San Diego County Office of Education
Glenn County Office of Education	Mendocino County Office of Education	San Joaquin County Office of Education
Lake County Office Of Education	Napa County Office of Education	Tulare County Office of Education
	Nevada County Superintendent of Schools	

#### JPAs, Grants, Foundations and Other Governmental Agency Clients

Alameda County Schools Insurance Group	Dinuba USD Student Foundation	Marin Pupil Transportation Agency
Anaheim Community Foundation	Dixie Education Foundation	Mendocino Community Network
Antelope Valley Schools Transportation Agency	FCPS Foundation	Monterey/San Benito Counties Property & Liability
Baldy View Regional Occupational Program	First 5 Del Norte County	Nevada County Charter Services Authority
Butte Schools Self Funded Programs	First 5 Glenn County	Nevada County Transportation Agency
California Collaborative For Educational Excellence	First 5 Humboldt	North County Purchasing Consortium
California Humanities	First 5 Kern	Old Town Academy Parent Foundation
California Statewide Delinquent Tax Authority	First 5 Kern/Kernville Union	Provisional Educational Services, Inc.
Charter Facilities Support Corp	First 5 Modoc County	San Joaquin County Schools Data Processing Center
CIF Los Angeles City Section	First 5 Mono County	Saratoga Education Foundation
City of Banning	First 5 Trinity County	SDCCS Foundation
Coastline ROP	Foundation for Monterey County Office of Education Programs	Southwestern College
College and Career Advantage	Friends of Kavod	Stepping Stone Of San Diego
County of Orange, Social Services Agency	Grossmont UHSD: San Diego Educational Facilities	The Children's Initiative Inc
Culver City Education Foundation		Think Dignity

## REFERENCES, CONT'D

### **Fortuna Elementary School District (FESD)**

CWA has provided audit services to FESD since 2022-23, including the district's annual financial audit and the annual financial and performance bond audits.

We have delivered all audits on time, and we encourage you to contact the District for a reference.

Contact Person: Jennifer Goodner, Budget Manager  
Address: 500 9<sup>th</sup> Street  
Fortuna, CA 95540  
Phone No.: (707) 725-2293 x1815  
Email: [jgoodner@fortunaesd.com](mailto:jgoodner@fortunaesd.com)

Number of Years Using CWA's Services: 1 (Beginning with fiscal year 2022-23)

### **Mountain View Whisman School District (MVWSD)**

CWA has provided audit services to MVWSD since 2015-16, including the district's annual financial audit and the annual financial and performance bond audits.

We have delivered all audits on time, and we encourage you to contact the District for a reference.

Contact Person: Rebecca Westover, Chief Business Officer  
Address: 1400 Montecito Avenue  
Mountain View, CA 94043  
Phone No.: 650-526-3500  
Email: [rwestover@mvwsd.org](mailto:rwestover@mvwsd.org)

Number of Years Using CWA's Services: 7 (Beginning with fiscal year 2015-16)

### **Scotts Valley Unified School District (SVUSD)**

CWA has provided all independent audit services to SVUSD since 2017-18, including the district's annual financial audit, the annual financial and performance bond audit, and several SFP close-out audits.

We have delivered all audits on time, and we encourage you to contact the District for a reference.

Contact Person: Lori Gentile, Director of Business Services  
Address: 108 Whispering Pines Drive, Suite 115  
Scotts Valley, CA 95066  
Phone No.: 831-438-1820 x 109  
Email: [lgentile@scottsvalleyusd.org](mailto:lgentile@scottsvalleyusd.org)

Number of Years Using CWA's Services: 6 (Beginning with fiscal year 2017-18)

## EXPERIENCE AUDITING COMPUTERIZED SYSTEMS

All of CW’s partners and staff have experience in computerized financial systems. As part of every audit, CW evaluates the internal controls over key financial cycles and includes computer control procedures. We work with clients on conversion issues and have worked on a variety of financial systems, including Escape, QSS, Munis, and PeopleSoft. Our partners are also experienced using state software, including SACS software. We have also consulted with school districts in the use of SACS software for the preparation of GASB 34 conversion entries and reports.

The audit software we use is ProSystems FX, a paperless audit software that all audit staff are trained on and use for each engagement.

## SCHEDULE OF AUDIT WORK AND ESTIMATED HOURS

### PROPOSED SCHEDULE OF AUDIT WORK

The following is a proposed timeline of the audit work to be conducted each month. The final schedule would be arranged based on the planning meeting that CW holds with you and your stakeholders.

Month	Proposed Work	Percentage of Work Done
February - March	Audit planning, video conference meetings with management and governing board representative	2%
February - April	Attendance and ASB testing	15%
April - June	Tests of internal controls, state and federal compliance testing	30%
September- Early October	Year-end fieldwork	40%
Second Week of November or Earlier	Reports drafted and reviewed with the client. To be finalized by the first week of December	12%
January	Audit Committee or Governing Board presentation (optional)	0.50%
December - January	Federal clearinghouse reports prepared and filed	0.50%
<b>Total</b>		<b>100%</b>

Before each phase of the audit, we will discuss with you the upcoming work, provide weekly progress reports, and conduct an exit conference. The exit conference will provide you with the preliminary results of the recent work, recommendations, and list any outstanding audit items.



## ADDITIONAL INFORMATION REGARDING CHRISTY WHITE, INC.'S SERVICES

### *A Full-Service K-12 Audit and Consulting Firm*

We are always available without extra charge to field technical questions. In addition to our exemplary auditing services, we provide a full range of services to the K-12 community. Christy White and our firm partners are here to help should a specialized audit or business advisory need arise. Here are some recent examples of how we have helped our LEA clients!

- ✦ Conducted a **fraud investigation** over missing high school ASB funds that led to the conviction of the perpetrator!
- ✦ Performed an **in-depth forensic audit of a large charter** school's finances, as part of their district renewal process
- ✦ Prepared an **attendance accounting manual** for approval by the California Department of Education. A related **Digital Signature Audit** of teachers' online attendance resulted in savings of countless hours and costs of printing and manual signature gathering from teachers.
- ✦ **Trained ASB staff** and updated the district's ASB accounting manual that now standardizes procedures district-wide.
- ✦ Conducted an **efficiency study** to look at the duties and organization of the business department staff. Reallocation of district resources to address understaffing in essential functions resulted.
- ✦ Assisted districts achieve **Fiscal Independence** from their county offices of education. The school districts were able to drop tedious and duplicative tasks over reconciling between two general ledger systems, and warrant processing was made more efficient.
- ✦ Conducted an **internal risk assessment** of school district control structures to identify areas for in-depth audit projects. This assessment covered all business and operations departments.
- ✦ Provided accounting assistance in the **drafting of financial statements and preparation of GASB 34 entries**, plus help with bond refinancing entries as part of our audit services. We provided these services at "no extra costs" to audit clients.
- ✦ Conducted school district **unification and territory transfer feasibility studies**. A specialty area of CW President Christy White, she has conducted dozens of these studies on behalf of County Committee on School District Organization throughout the State.
- ✦ Reviewed in-depth the **bond program expenditures** spanning multiple years and projects, and assuring the district's community that the bond funds were properly spent.
- ✦ Conducted **Proposition 51 School Facilities Program audits**, a new requirement starting in 2019.

### *Audit Report Submission Record*

Christy White, Inc. has among the highest initial report acceptance rates compared to other CPA Firms, with 100% of reports ultimately approved. Rarely is a report submitted after the December 15<sup>th</sup> due date and then only with notification and approval by the district/charter's county office of education.

- ✓ In 2019-20, for example, two clients requested an extension due to extraordinary circumstances related to their operations. The school district extensions were granted, and the audit reports were submitted within the approved extension periods.

## ADDITIONAL INFORMATION REGARDING CHRISTY WHITE, INC.'S SERVICES, CONT'D

### ***Our Client Commitment***

The partners at Christy White, Inc. (CW) are committed to maintaining an active role in all aspects of the audit. We understand how frustrating it can be to deal with someone that doesn't understand your business and will take every measure to prevent that from occurring.

Our staff is highly trained to understand your unique business, and they are instructed to consult with the partners on all aspects of the audit. We believe in a consistent approach to the audit, so we try as much as possible to keep an auditing team together. The team includes two partners, a director, a supervisor, and experienced support staff. Your audit team will have a thorough understanding of your school district's individual needs.

CW audits governmental entities year-round. Our staff receives a minimum of 80 hours of continuing education annually in governmental accounting and auditing. We have the capacity to meet all of the District's deadlines and would encourage you to ask our references about their experience.

### ***Client Testimonials***

*"Working with Christy White, Inc., the past few years has been an extremely beneficial experience. SJCOE is charged with the responsible use and accountability of public funds, and Christy White, Inc.'s commitment to providing us with guidance and solutions has ensured that our office lives up to our stakeholders' expectations." – Aaron Heinz, Accounting Coordinator*

*"Oceanside Unified has had an excellent relationship with Christy White & Associates for years...the staff are all great to work with!" – Tammy Patten, Accountant Fiscal Services*

*"We have been very satisfied with the audit and professional services provided by Christy White & Associates. The audit work is well planned and staffed with experienced and courteous professionals. I especially appreciate the annual K12 audit guide update that they present to the school district business officials in our county." - Bill Clark, Associate Superintendent, Business and Administrative Services*

***Mission:*** Christy White, Inc.'s promise to our clients is a **worthwhile business relationship** with responsive, trustworthy advisors and timely delivery of quality assurance, accounting, and consulting services.

***Values:*** To carry out our Mission of providing **high-quality customer care with professional integrity**, Christy White, Inc. follows these guiding principles:

- *Provide clients with timely response and cost-conscious service*
- *Preserve integrity via highly-skilled, well-trained staff and a commitment to the ethical practices and standards of our profession*
- *Deliver unparalleled quality by focusing on the client need*

## SIGNATURE PAGE

Christy White, Inc. respectfully submits the enclosed proposal for auditing services to Happy Valley Union Elementary School District. We look forward to the opportunity to work with the Happy Valley Union Elementary School District. Please do not hesitate to contact us with any questions or to arrange an interview. Thank you!

**Name of Accounting Firm: Christy White Inc.**

Authorized By: 

**Name:** Kyle Montgomery, CPA  
**Title:** Partner  
**Date:** March 8, 2024



---

## APPENDICES

---



---

**QUALITY CONTROL PEER REVIEW LETTER**

---

# Grant Bennett Associates

A PROFESSIONAL CORPORATION

## Report on the Firm's System of Quality Control

February 26, 2021

To Christy White Associates, Inc. and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Christy White Associates, Inc. has received a peer review rating of *pass*.



GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants



[www.gbacpa.com](http://www.gbacpa.com)

1375 Exposition Boulevard, Suite 230  
Sacramento, CA 95815  
916/922-5109 FAX 916/641-5200

P.O. Box 223096  
Princeville, HI 96722  
888/769-7323



---

## INSURANCE CERTIFICATES

---



**CAMICO MUTUAL INSURANCE COMPANY  
DECLARATIONS**

**ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY**

Policy Number: CAL108463-13

Effective Date: 8/1/2023 at 12:01 A.M. Standard time at the address shown below  
 Expiration Date: 8/1/2024 at 12:01 A.M. Standard time at the address shown below  
 Retroactive Date: 8/1/2010

Item 1 - *Named Insured*: Christy White Associates

Item 2 - *Business Address*: 348 Olive St  
San Diego, CA 92103

Item 3 - *Limits of Liability*: \$1,000,000 *Per Claim*  
\$3,000,000 *Policy Aggregate*

Item 4 - *Deductibles*: \$10,000 *Per Claim Deductible*

Item 5 - *Total Premium*: \$48,441.00

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

PL-1000-A	07/14	Accountants Professional Liability Insurance Policy
PL-2001-A (CA)	11/21	State Endorsement - California
PL-1007-A	07/14	Exclusion - Claims Following Insured's Suit for Fees
PL-1034-A	07/14	Excluded Entities
PL-1049-A	07/14	Privacy and Client Network Damage Endorsement
PL-1056-A	06/16	Multiple Claims and Related Acts, Errors and Omissions Amendment
PL-1059-A	11/21	CyberCPA Endorsement
PL-1060-A	11/21	Sanctions Limitation and Exclusion

**PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.**

**CAMICO Mutual Insurance Company**

\_\_\_\_\_  
Authorized Representative





# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
09/20/2023

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

<b>PRODUCER</b>  PAYCHEX INSURANCE AGENCY INC 225 KENNETH DR ROCHESTER, NY 14623 (877) 362-6785	<b>CONTACT NAME:</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;"><b>PHONE (A/C, No, Ext):</b> (877) 362-6785</td> <td style="width: 30%;"><b>FAX (A/C, No):</b> (877) 677-0447</td> </tr> <tr> <td colspan="2"><b>E-MAIL ADDRESS:</b> paychex@travelers.com</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 80%;">INSURER(S) AFFORDING COVERAGE</th> <th style="width: 20%;">NAIC #</th> </tr> <tr> <td><b>INSURER A :</b> TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA</td> <td></td> </tr> <tr> <td><b>INSURER B :</b></td> <td></td> </tr> <tr> <td><b>INSURER C :</b></td> <td></td> </tr> <tr> <td><b>INSURER D :</b></td> <td></td> </tr> <tr> <td><b>INSURER E :</b></td> <td></td> </tr> <tr> <td><b>INSURER F :</b></td> <td></td> </tr> </table>	<b>PHONE (A/C, No, Ext):</b> (877) 362-6785	<b>FAX (A/C, No):</b> (877) 677-0447	<b>E-MAIL ADDRESS:</b> paychex@travelers.com		INSURER(S) AFFORDING COVERAGE	NAIC #	<b>INSURER A :</b> TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA		<b>INSURER B :</b>		<b>INSURER C :</b>		<b>INSURER D :</b>		<b>INSURER E :</b>		<b>INSURER F :</b>	
<b>PHONE (A/C, No, Ext):</b> (877) 362-6785	<b>FAX (A/C, No):</b> (877) 677-0447																		
<b>E-MAIL ADDRESS:</b> paychex@travelers.com																			
INSURER(S) AFFORDING COVERAGE	NAIC #																		
<b>INSURER A :</b> TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA																			
<b>INSURER B :</b>																			
<b>INSURER C :</b>																			
<b>INSURER D :</b>																			
<b>INSURER E :</b>																			
<b>INSURER F :</b>																			
<b>INSURED</b>  CHRISTY WHITE ACCOUNTANCY 348 OLIVE ST SAN DIEGO, CA 92103																			

**COVERAGES** **CERTIFICATE NUMBER: 814053901191362** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	<input type="checkbox"/> AUTOMOBILE LIABILITY  <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/>						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		UB-3N212888-23	08/15/2023	08/15/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

<b>CERTIFICATE HOLDER</b>  CHRISTY WHITE ACCOUNTANCY 348 OLIVE ST SAN DIEGO, CA 92103	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 
---	--

© 1988-2015 ACORD CORPORATION. All rights reserved.



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

7/20/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

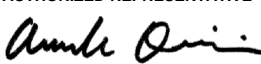
<b>PRODUCER</b> <b>Fusco &amp; Orsini Insurance Services, Inc.</b> 5095 Murphy Canyon Road, Suite 200 San Diego, CA 92123	<b>CONTACT NAME:</b> <b>PHONE (A/C, No, Ext):</b> (858) 384-1506	<b>FAX (A/C, No):</b> (800) 209-9298
	<b>E-MAIL ADDRESS:</b> service@foagency.com	
<b>INSURER(S) AFFORDING COVERAGE</b>		<b>NAIC #</b>
<b>INSURER A : AMCO Insurance Company</b>		<b>19100</b>
<b>INSURED</b>  <b>Christy White Accountancy Corporation</b> 348 Olive Street San Diego, CA 92103	<b>INSURER B :</b>	
	<b>INSURER C :</b>	
	<b>INSURER D :</b>	
	<b>INSURER E :</b>	
	<b>INSURER F :</b>	

**COVERAGES**                      **CERTIFICATE NUMBER:**                      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			ACPBPO3049469965	8/29/2023	8/29/2024	EACH OCCURRENCE	\$ 2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 300,000
							MED EXP (Any one person)	\$ 5,000
							PERSONAL & ADV INJURY	\$ 2,000,000
							GENERAL AGGREGATE	\$ 4,000,000
							PRODUCTS - COMP/OP AGG	\$ 4,000,000
								\$
A	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			ACPBPO3049469965	8/29/2023	8/29/2024	COMBINED SINGLE LIMIT (Ea accident)	\$ 2,000,000
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y / N If yes, describe under DESCRIPTION OF OPERATIONS below    N / A						PER STATUTE    OTH-ER	
							E.L. EACH ACCIDENT	\$
							E.L. DISEASE - EA EMPLOYEE	\$
							E.L. DISEASE - POLICY LIMIT	\$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
**Verification of Coverage**

<b>CERTIFICATE HOLDER</b>  Verification of Coverage	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE  



# CERTIFICATE OF PROPERTY INSURANCE

DATE (MM/DD/YYYY) <b>07/20/2023</b>
--

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

<b>PRODUCER</b>  Fusco & Orsini Insurance Services, Inc. 5095 Murphy Canyon Road, Suite 200 San Diego, CA 92123	CONTACT NAME:	
	PHONE (A/C, No, Ext):	(858) 384-1506
	FAX (A/C, No):	(800) 209-9298
	E-MAIL ADDRESS:	service@foagency.com
	PRODUCER CUSTOMER ID:	CHRIWHI-01
<b>INSURER(S) AFFORDING COVERAGE</b>		
<b>INSURED</b>  Christy White Accountancy Corporation 348 Olive Street San Diego, CA 92103	<b>INSURER A :</b>	AMCO Insurance Company <b>19100</b>
	<b>INSURER B :</b>	
	<b>INSURER C :</b>	
	<b>INSURER D :</b>	
	<b>INSURER E :</b>	
	<b>INSURER F :</b>	

<b>COVERAGES</b>	<b>CERTIFICATE NUMBER:</b>	<b>REVISION NUMBER:</b>
------------------	----------------------------	-------------------------

LOCATION OF PREMISES / DESCRIPTION OF PROPERTY (Attach ACORD 101, Additional Remarks Schedule, if more space is required) <b>1 1 348 Olive St, San Diego, CA, 921036216</b>
--

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YYYY)	POLICY EXPIRATION DATE (MM/DD/YYYY)	COVERED PROPERTY	LIMITS	
<b>A</b>	<input checked="" type="checkbox"/> PROPERTY	ACPBPO3049469965	08/29/2023	08/29/2024	<input checked="" type="checkbox"/> BUILDING PERSONAL PROPERTY BUSINESS INCOME EXTRA EXPENSE RENTAL VALUE BLANKET BUILDING BLANKET PERS PROP BLANKET BLDG & PP	\$ <b>56,200</b> \$ \$ \$ \$ \$ \$ \$	
	CAUSES OF LOSS						DEDUCTIBLES
	BASIC						BUILDING
	BROAD						CONTENTS <b>500</b>
	<input checked="" type="checkbox"/> SPECIAL						
	EARTHQUAKE						
	WIND						
	FLOOD						
<input type="checkbox"/> INLAND MARINE	TYPE OF POLICY					\$	
CAUSES OF LOSS						\$	
<input type="checkbox"/> NAMED PERILS	POLICY NUMBER					\$	
<input type="checkbox"/> CRIME	TYPE OF POLICY					\$	
						\$	
<input type="checkbox"/> BOILER & MACHINERY / EQUIPMENT BREAKDOWN						\$	
						\$	
						\$	

SPECIAL CONDITIONS / OTHER COVERAGES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

**Verification of Coverage**

<b>CERTIFICATE HOLDER</b>  Verification of Coverage	<b>CANCELLATION</b>
	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE 



## BUSINESS LICENSES AND CERTIFICATE OF PAYMENT OF BUSINESS TAX

STATE OF CALIFORNIA  
**dca**  
DEPARTMENT OF CONSUMER AFFAIRS

CALIFORNIA BOARD OF ACCOUNTANCY  
2450 VENTURE OAKS WAY, SUITE 300  
SACRAMENTO, CA 95833  
TELEPHONE: (916) 263-3680  
FACSIMILE: (916) 263-3672

RENEWAL PERMIT

**ACCOUNTANCY CORPORATION**

PERMIT NO. COR 6499  
RECEIPT NO. 21992064

VALID UNTIL JULY 31, 2024

CHRISTY WHITE, ASSOCIATES, A  
348 OLIVE STREET  
SAN DIEGO CA 92103

In accordance with the provisions of Chapter 1, Division 3 of the Business and Professions Code, the firm named hereon is duly registered and entitled to practice as a Corporation.

07/18/22  
07/18/22

----- POST IN PUBLIC VIEW -----

WABCOR 04/12/17

POST IN CONSPICUOUS PLACE OR KEEP ON PERSON

**CITY OF SAN DIEGO \* CERTIFICATE OF PAYMENT OF BUSINESS TAX**

Certificate Number: B2011026573

Business Name: CHRISTY WHITE ACCOUNTANCY CORPORATION  
Business Owner: CHRISTY WHITE ACCOUNTANCY CORPORATION  
Business Address: 348 OLIVE ST  
SAN DIEGO CA 92103-6216

CHRISTY WHITE ACCOUNTANCY CORPORATION  
CARRIE ASH  
348 OLIVE ST  
SAN DIEGO CA 92103-6216

Primary Business Activity: OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS  
Secondary Business Activity:

Effective Date: 08/01/2022  
Expiration Date: 07/31/2023

PLEASE NOTIFY THE CITY TREASURER'S OFFICE IN WRITING OF ANY CHANGE IN OWNERSHIP OR ADDRESS - PLEASE SEE REVERSE SIDE FOR ADDITIONAL INFORMATION



---

**SMALL BUSINESS ENTERPRISE CERTIFICATE**

---

Printed on: 7/13/2022 11:09:37 AM

To verify most current certification status go to: <https://www.caleprocure.ca.gov>



### Office of Small Business & DVBE Services

**Certification ID:** 2007997  
**Legal Business Name:**  
 Christy White Associates, Inc.  
**Doing Business As (DBA) Name 1:**  
  
**Doing Business As (DBA) Name 2:**

**Email Address:**  
 cwhite@christywhite.com  
**Business Web Page:**  
 christywhite.com  
**Business Phone Number:**  
 619/270-8222  
**Business Fax Number:**  
 619/260-9085  
**Business Types:**  
 Service

**Address:**  
 348 Olive Street  
 San Diego  
 CA 92103

Certification Type	Status	From	To
SB	Approved	07/13/2022	07/31/2024

Stay informed! KEEP YOUR CERTIFICATION PROFILE UPDATED!  
 -LOG IN at [CaleProcure.CA.GOV](https://www.caleprocure.ca.gov)

Questions?  
 Email: [OSDSHELP@DGS.CA.GOV](mailto:OSDSHELP@DGS.CA.GOV)  
 Call OSDS Main Number: 916-375-4940  
 707 3rd Street, 1-400, West Sacramento, CA 95605

AGREEMENT BETWEEN  
GATEWAY UNIFIED SCHOOL DISTRICT  
and  
HAPPY VALLEY UNION SCHOOL DISTRICT

The Happy Valley Union School District (HVUSD) agrees to contract with Gateway Unified School District (GUSD) for business services for a 2 (two) year term for the 2024-25 and 2025-26 fiscal years. These services are limited to payroll and 1 day per week of services provided by a Chief Business Official.

**Terms of Agreement:** This agreement will begin July 1, 2024 and terminate June 30, 2026. The agreement may be renewed upon approval of both parties.

**Costs:** Services as outlined on the attached will be provided for a fee.

Fee schedule is estimated as follows:

2024-25 = \$62,000

2025-26 = \$63,890

GUSD will invoice HVUSD quarterly during the time of the agreement.

Any additional services required by the District will be negotiated and agreed to separately. Any overtime required will be first discussed and approved by the HVUSD Superintendent. Overtime work will be billed at the cost + indirect.

HVUSD will notify GUSD if the services provided by the GUSD Business Department are not satisfactory, and allow for corrective action.

**Modificaiton of Agreement:** This agreement may be modified at any time during the school year with mutual consent of both parties.

**Unilateral Modification:** Either party may choose to permanently change the agreement for the following fiscal year by providing written notice by the other part by **February 1<sup>st</sup> of the current fiscal year.**

**Mutual Termination of Agreement:** This agreement may be terminated at any time during the final fiscal year of this agreement upon written mutual consent of both parties.

**Termination of Agreement For Cause:** Either party may terminate this Agreement upon fourteen (14) days prior written notice to the other party of a material breach of this agreement, and a failure to cure within that time period. A written notice of termination shall be delivered to the breaching party following the fourteen (14) day notice period unless otherwise agreed to by written mutual consent of both parties.

**Notices:** Any notices required to be given pursuant to the terms and provisions of this agreement shall be submitted in writing and sent to:

Gateway Unified School District  
4411 Mountain Lakes Blvd.

Redding, CA 96003

**Indemnification:** Both parties shall defend, indemnify, and hold harmless the other party and its agents, representatives, officers, consultants, employees, Board of Trustees, members of the Board of Trustees (collectively, the "District Parties"), from and against any and all claims, demands, liabilities, damages, losses, suits and actions, and expenses (including, but not limited to attorney fees and costs including fees arising out of consultants) of any kind, nature and description (collectively, the "Claims") directly or indirectly arising out of, connected with, or resulting from any act, error, omission, negligence, or willful misconduct of either party, their respective agents, subcontractors, employees, material or equipment suppliers, invitees, or licensees in the performance of or failure to perform the party's obligations under this Agreement, including, but not limited to the party's use of the site, the party's performance of the Services, the party's breach of any of the representations or warranties contained in this Agreement, or for injury to or death of persons or damage to property or delay or damage to the District or the District Parties. Such obligation shall not be construed to negate, abridge, or reduce other right or obligations of indemnity, which would otherwise exist as to a party, person, or entity described in this paragraph.

**Governing Law; Venue:** This Agreement shall be governed by the laws of the State of California. The venue for all litigation relative to this Agreement shall be the County of Shasta, State of California.

**Severability:** In the event any term or provision of this Agreement is declared to be invalid or illegal for any reason, this Agreement will remain in full force and effect and will be interpreted as though such invalid or illegal provision were not part of this Agreement. The remaining provisions will be construed to preserve the intent and purpose of this Agreement and the parties will negotiate in good faith to modify any invalidated provisions to preserve each party's anticipated benefits.

**Entire Agreement:** This Agreement contains the entire Agreement between the Parties and supersedes all other oral or written provisions.

**Execution in Counterparts:** This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy or an original, with all signature appended together, shall be deemed a fully executed Agreement.

GATEWAY UNIFIED SCHOOL DISTRICT

HAPPY VALLEY UNION SCHOOL DISTRICT

  
\_\_\_\_\_  
Kyle Turner, Superintendent

\_\_\_\_\_  
Helen Herd, Interim Superintendent

3/28/24  
\_\_\_\_\_  
Date

\_\_\_\_\_  
Date





# Anderson Union High School District

1469 Ferry St., Anderson, CA 96007 ~ (530) 378-0568 ~ FAX (530) 378-0834

Brian Parker, Interim Superintendent

## MEMORANDUM OF UNDERSTANDING FOR SHARED MUSIC/BAND TEACHER

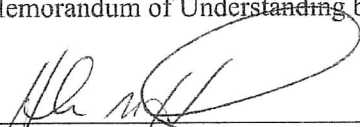
This agreement is entered into by and between Anderson Union High School District ("Anderson") and the Happy Valley Union Elementary School District ("Happy Valley").

Happy Valley will provide .4 FTE of a Certificated Music/Band Teacher and Anderson will provide .6 FTE of the Certificated Music/Band Teacher during the 2024/25 school year. Happy Valley hereby contracts for such services as set forth herein.

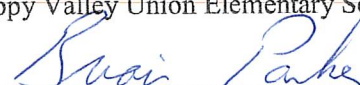
1. The cost of these services is calculated to be approximately \$50,565 (salary, statutory benefits, and health and welfare insurance benefits) plus indirect costs of \$4,596 for the 2024/25 school year. This cost is based on 40% of the employee's costs. In the event that the employee's salary changes because of a negotiated settlement or step/column increase in the collective bargaining agreement, it is agreed that Happy Valley will reimburse Anderson at the newly negotiated rate.
2. For employee reporting purposes, the Certificated Music/Band Teacher shall remain a full-time certificated employee of Anderson.
3. Certificated Music/Band Teacher will be dedicated to serving Happy Valley .4 of a full time equivalent and will have designated time located at the Happy Valley school sites first and second periods.
4. Happy Valley will pay mileage to the employee for his/her travel between Happy Valley school sites in connection with providing service to Happy Valley and will pay mileage to Anderson for travel between Happy Valley school sites and West Valley in connection with providing service to Happy Valley.
5. This agreement is in effect July 1, 2024 and will expire June 30, 2025. Prior to February 1, 2025, the parties will determine in writing whether to continue the agreement for the 2025/26 school year.

Signature below acknowledges agreement with the Memorandum of Understanding between Anderson and Happy Valley, providing services to both districts.

Date: 4-3-2024

  
\_\_\_\_\_  
Helen Herd, Superintendent  
Happy Valley Union Elementary School District

Date: 4-4-2024

  
\_\_\_\_\_  
Brian Parker, Superintendent  
Anderson Union High School District

# HAPPY VALLEY UNION SCHOOL DISTRICT

## ENROLLMENT HISTORY

As of March 28, 2024

For the School Year of:	2010/ 2011	2011/ 2012	2012/ 2013	2013/ 2014	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024
August 16th	482	503	514	505	528	509	499	548	526	484	443	470	490	498
September	495	507	512	496	529	497	499	525	508	477	456	474	482	501
October	489	505	510	492	535	502	500	522	511	480	465	470	487	496
November	491	507	517	497	538	502	494	528	512	483	469	468	490	496
December	492	500	513	493	538	498	493	528	505	481	462	458	502	497
January	492	509	520	498	532	503	496	530	500	491	460	462	505	500
February	490	503	518	501	539	504	498	533	494	492	460	459	504	497
March	481	504	520	511	536	501	503	530	494	493	462	458	502	500
April	487	501	527	516	538	498	500	531	493	491	467	470	505	501
May	492	501	532	512	537	499	507	541	500	490	476	464	510	
June	492	496	531	511	535	495	504	535	497	490	472	466	510	

# HAPPY VALLEY UNION SCHOOL DISTRICT

## ENROLLMENT HISTORY - CDS

As of March 28, 2024

For the School Year of:	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/23	2023/24
August	9	6	4	7	8	5	4	3	5
September	10	7	5	10	9	5	3	4	5
October	9	7	7	7	10	4	6	3	7
November	12	8	7	5	10	5	4	3	7
December	12	10	8	5	8	6	4	3	4
January	8	10	10	4	6	8	5	3	4
February	9	9	11	4	8	6	5	5	6
March	11	9	9	6	9	6	5	3	6
April	10	8	9	4	8	6	5	6	9
May	12	10	9	7	8	6	7	5	
June	12	10	10	9	8	6	10	6	

# Happy Valley Community Day School

2023-2024 Enrollment by Teacher and Grade Page 1

Teacher	----- K -----			----- 1 -----			----- 3 -----			----- 6 -----			----- 7 -----			----- ALL -----		
	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total
004 Mendoza SRC	1	-	1	3	-	3	2	-	2	1	-	1	2	-	2	9	-	9
School Total:	1		1	3		3	2		2	1		1	2		2	9		9

# HAPPY VALLEY UNION SCHOOL DISTRICT

## ENROLLMENT HISTORY - ELEMENTARY

**As of March 28, 2024**

For the School Year of:	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/24
August	279	278	284	263	248	237	254	252
September	277	279	279	266	205	237	245	252
October	279	279	281	263	212	229	247	242
November	275	275	282	264	215	224	246	240
December	273	280	282	266	215	223	251	239
January	278	282	285 as of 1/16	275	215	222	252	245
February	277	284	285	275	214	223	254	244
March	277	281	284	276	216	228	246	245
April	279	289	284	275	221	226	246	244
May	280	286	284	274	226	226	248	
June	280	286	283	274	224	226	245	

# Happy Valley Elementary School

03/28/2024

08:00 AM

2023-2024 Enrollment by Teacher and Grade Page 1

Teacher	----- 4 -----			----- 5 -----			----- 6 -----			----- 7 -----			----- 8 -----			----- ALL -----		
	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total
172 Baldwin 3	-	-	-	-	-	-	-	-	-	11	15	26	-	-	-	11	15	26
112 Freund 21	10	12	22	-	-	-	-	-	-	-	-	-	-	-	-	10	12	22
164 Goodman 19	-	-	-	12	11	23	-	-	-	-	-	-	-	-	-	12	11	23
111 Hutchison 17	-	-	-	13	12	25	-	-	-	-	-	-	-	-	-	13	12	25
141 Keown 4	-	-	-	-	-	-	12	9	21	-	-	-	-	-	-	12	9	21
	-	-	-	-	-	-							-	-	-			
109 Moon 1	-	-	-	-	-	-	-	-	-	11	16	27	-	-	-	11	16	27
113 Price 11	-	-	-	-	-	-	12	8	20	-	-	-	-	-	-	12	8	20
110 Sanford 20	14	11	25	-	-	-	-	-	-	-	-	-	-	-	-	14	11	25
155 Westaby 8	-	-	-	-	-	-	-	-	-	-	-	-	13	13	26	13	13	26
153 Youman 7	-	-	-	-	-	-	-	-	-	-	-	-	15	14	29	15	14	29
<b>School Total:</b>	<b>24</b>	<b>23</b>	<b>47</b>	<b>25</b>	<b>23</b>	<b>48</b>	<b>24</b>	<b>17</b>	<b>41</b>	<b>22</b>	<b>31</b>	<b>53</b>	<b>28</b>	<b>27</b>	<b>55</b>	<b>123</b>	<b>121</b>	<b>244</b>

# HAPPY VALLEY UNION SCHOOL DISTRICT

## ENROLLMENT HISTORY – INDEPENDENT STUDY

As of March 28, 2024

For the School Year of:	2020/2021	2021/2022	2022/2023	2023/2024				
August	5	13	9	10				
September	81	18	9	11				
October	77	21	10	12				
November	70	20	11	14				
December	56	20	15	20				
January	51	21	16	18				
February	52	22	16	18				
March	49	22	17	19				
April	44	21	18	19				
May	44	23	17					
June	43	23	20					

# HVIPL

03/28/2024

08:03 AM

2023-2024

## Enrollment by Teacher and Grade

Page 1

Teacher	----- TK -----			----- K -----			----- 1 -----			----- 3 -----			----- 4 -----			----- 5 -----			----- 6 -----			----- 7 -----			----- 8 -----			----- ALL -----		
	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total			
004 Blevins	-	1	1	-	1	1	2	1	3	1	-	1	2	-	2	1	1	2	1	-	1	-	2	2	2	4	6	9	10	19
School Total:		1	1		1	1	2	1	3	1		1	2		2	1	1	2	1		1	2	2	2	4	6	9	10	19	



# HAPPY VALLEY UNION SCHOOL DISTRICT

## ENROLLMENT HISTORY - PRIMARY

As of March 28, 2024

For the School Year of:	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
August	253	193	207	215	198	185	216	224	231
September	254	200	213	217	205	165	216	224	232
October	254	201	210	217	207	172	212	227	235
November	248	197	216	210	209	179	215	230	235
December	251	195	218	206	207	186	210	235	234
January	257	198	219	203	210	188	213	235	233
February	250	201	226	205	209	191	210	231	230
March	246	203	228	202	208	196	208	228	230
April	247	205	238	205	208	195	211	235	229
May	247	210	237	208	208	200	208	240	
June	250	211	238	205	208	200	207	239	

# Happy Valley Primary School

2023-2024

## Enrollment by Teacher and Grade

Teacher	----- TK -----			----- K -----			----- 1 -----			----- 2 -----			----- 3 -----			----- ALL -----		
	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total
141 Collver 7	-	-	-	1	2	3	1	-	1	3	-	3	1	-	1	6	2	8
140 Cook 8	-	-	-	2	-	2	-	-	-	-	-	-	-	1	1	2	1	3
132 Gurwell 2	9	10	19	-	-	-	-	-	-	-	-	-	-	-	-	9	10	19
135 Jaramillo 6	-	-	-	-	-	-	7	12	19	-	-	-	-	-	-	7	12	19
	-	-	-							-	-	-						
124 Mix 12	-	-	-	-	-	-	-	-	-	13	9	22	-	-	-	13	9	22
121 Piazza 5	-	-	-	-	-	-	12	10	22	-	-	-	-	-	-	12	10	22
126 Roach 13	-	-	-	-	-	-	-	-	-	14	8	22	-	-	-	14	8	22
123 Russell 4	-	-	-	10	11	21	-	-	-	-	-	-	-	-	-	10	11	21
134 Salcido 16	-	-	-	-	-	-	-	-	-	-	-	-	7	11	18	7	11	18
136 Sanders 14	-	-	-	-	-	-	-	-	-	-	-	-	9	11	20	9	11	20
120 Spencer 15	-	-	-	-	-	-	-	-	-	4	3	7	7	7	14	11	10	21
129 Stotka 3	-	-	-	9	10	19	-	-	-	-	-	-	-	-	-	9	10	19
139 Tripp	-	-	-	2	4	6	2	7	9	-	-	-	-	-	-	4	11	15
<b>School Total:</b>	<b>9</b>	<b>10</b>	<b>19</b>	<b>24</b>	<b>27</b>	<b>51</b>	<b>22</b>	<b>29</b>	<b>51</b>	<b>34</b>	<b>20</b>	<b>54</b>	<b>24</b>	<b>30</b>	<b>54</b>	<b>113</b>	<b>116</b>	<b>229</b>