HAPPY VALLEY SCHOOL DISTRICT BOARD OF TRUSTEES August 16, 2023

3:30 pm, Multi-Purpose Room
Agenda

A. Approval of Agenda

B. Approval of Minutes- Regular Board Meeting, June 21, 2023

C. Community Input

Members of the audience are welcome to address the Board of Trustees at this time during the meeting regarding items not listed on this agenda. The Trustees may ask questions for clarity but cannot take action on those matters, if desired, until such matters are appropriately placed on a future agenda, according to law. Three minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter (Board bylaws 9323).

- D. Board Report
- E. Superintendent's Report
- F. Staff Report
- **G.** Information Items

1. Modernization Team

The Board will be introduced to the Cumming Group Project Manager and 19six Architects support personnel for the modernization project.

2. Endowment Fund

The Board will receive an update regarding the Happy Valley Endowment Fund.

3. Parcel Tax

The Board will have a discussion regarding the renewal of the parcel tax.

4. Enrollment

The Board will receive information regarding Happy Valley's enrollment.

H. Action Items

1. Audit Certification

The Board will review and consider for acceptance the 2021-2022 audit as presented.

2. Quarterly Status Report of Uniform Complaint

The Board will receive the 4th quarterly report of 2022/2023 Uniform Complaints related to the Williams Settlement.

3. Science Camp

The Board will consider approval of the 6th-grade class attending Outdoor Science School, from September 25, 2023, thru September 29, 2023.

4. Code of Conduct

The Board will consider the approval of changes made to Happy Valley's Code of Conduct.

5. Contract with Orbach Huff and Henderson LLP

The Board will consider approval of the contract with Orbach Huff and Henderson to provide legal services to Happy Valley School.

6 Contract with Cleary Consultants, INC.

The Board will consider approval of a contract with Cleary Consultants, INC, to perform a geotechnical and geohazard investigation for the planned New Relocatable Classroom buildings project on the Happy Valley School campus.

7. Updated Proposal for New Portable Buildings

The Board will consider approval of an updated proposal from Enviroplex for new portable buildings. This is part of the modernization/financial hardship project.

8. Contract with 19six

The Board will consider approval of an updated contract with 19six Architects.

9. Board Member Resignation

The Board will consider acceptance of the resignation letter of Board Member, Rachel Click Richardson and approve an open seat for an appointment.

10. Special Board Meeting

The Board will consider approval of a date for a Special Board Meeting to review written statements and interview applicants in open session

11. Individual Service Agreement

The Board will consider approval of an Individual Service Agreement with Abrite.

I. Consent Items

1. The Board will consider approval of vendor warrants paid since the last meeting.

J. Communications and Announcements

- 1. Aug. 16- Parent Club Meeting, 6:30 pm, Via Zoom
- 2. Aug. 24- Back to School Night, 5:30 pm
- 3. Aug. 25- PeaceBuilder Assembly, 10:00 am, Stage
- 4. Sept. 4- No School, Labor Day
- 5. Sept. 13- Board Meeting, 3:30 pm, Multi-Purpose Room
- 6. Sept. 20- Parent Club Meeting, 6:30 pm, Via Zoom

K. Closed Session

L. Adjournment

Happy Valley School District Regular Board Meeting June 21, 2023 MINUTES

The meeting was called to order by the Board President at 3:30pm

BOARD MEMBERS PRESENT: Hodges, Freeman, Frandle, Willet

BOARD MEMBERS ABSENT: Click Richardson STAFF MEMBERS PRESENT: Stewart, Lynd

A. APPROVAL OF THE AGENDA

MSC FREEMAN/FRANDLE to approve the Board Meeting agenda as written, with the change of Action Item #6: Change from modular buildings to portable buildings. Unanimous.

B. APPROVAL OF THE MINUTES

MSC FREEMAN/FRANDLE to approve the minutes from the Regular Board Meeting June 14, 2023. Unanimous.

C. COMMUNITY INPUT

None.

D. BOARD REPORT

None.

E. SUPERINTENDENT'S REPORT

None.

F. PUBLIC HEARING

PUBLIC HEARING INCREASE STATUTORY SCHOOL FACILITY FEE IMPOSED FOR DEVELOPMENT PROJECTS

MSC FREEMAN/FRANDLE to close the meeting for a Public Hearing at 3:33pm allowing for comment on the proposed increase of statutory school facility fees imposed on new residential and commercial/industrial construction. Unanimous.

MSC WILLET/HODGES to reopen the meeting at 3:34pm there being no public comment. Unanimous.

G. INFORMATION ITEMS

1. ENROLLMENT

The Board received an update regarding projected 2023-2024 enrollment.

H. ACTION ITEMS

APPROVAL OF THE 2023-2024 LCAP
 MSC FREEMAN/HODGES to approve the 2023-2024 LCAP, which includes

LCFF Budget Overview for Parents and Local Indicators. Unanimous.

- APPROVAL OF THE 2023-2024 BUDGET
 MSC HODGES/FREEMAN to approve the budget for the 2023-2024 school
 year. Unanimous.
- 3. RESOLUTION 22-23-10 UPDATED STATUTORY SCHOOL FEES IMPOSED ON NEW RESIDENTIAL AND COMMERCIAL/INDUSTRIAL DEVELOPMENT PROJECTS PURSUANT TO EDUCATION CODE SECTION 17620 MSC FREEMAN/HODGES to approve the Developer Fee Study and Resolution 22-23-10, Updated Statutory School Fees Imposed on New Residential and Commercial/Industrial Development Projects Pursuant to Education Code Section 17620. Unanimous.
- 4. CONTRACT AGREEMENT

 MSC FREEMAN/WILLET to approve the updated Collective Bargaining Agreement with Happy Valley Education Association. Unanimous.
- CONTRACT WITH OHLSEN FOODS
 MSC FREEMAN/HODGES to approve a contract with Ohlsen Foods to provide lunch at Happy Valley School for the 2023-2024 school year. Unanimous.
- 6. PROPOSAL FOR NEW PORTABLE BUILDINGS MSC FREEMAN/HODGES to approve a proposal from Enviroplex for new portable buildings based on the Cooperative Purchasing Agreement (Piggyback Contract) that ENV holds with the Merced River School District. This is part of the modernization/financial hardship project. Unanimous.
- CONSENT AGENDA
 MSC FREEMAN/WILLET to approve the vendor warrants paid since the last
 meeting. Unanimous.

J. COMMUNICATION AND ANNOUNCEMENTS

- 1. August 10, 2023 First Day of School
- 2. August 16, 2023 Board Meeting, 3:30pm, MPR
- 3. September 4, 2023 No School, Labor Day

K. CLOSED SESSION

The Board adjourned into closed session at 4:00pm to discuss the Superintendent/Principal contract.

L. REPORT OUT OF CLOSED SESSION

The Board reported out of closed session, at 4:08pm.

1. MSC HODGES/FREEMAN to approve the Superintendent/Principal salary and contract and ratify the employee agreement. Unanimous.

M. ADJOURNMENT

MSC WILLET/FRANDLE to adjourn the meeting, there being no further business, 4:09pm. Unanimous.



July 10, 2023

Mr. Casino Fajardo Cumming Group c/o Happy Valley Elementary School District 3125 Branciforte Dr. Santa Cruz, CA 95065

Re: Inspector of Record Services for the Happy Valley ES Portable Replacement Project, DSA Application #01-118440

Dear Mr. Fajardo,

Thank you for the opportunity to provide a proposal for the referenced project.

Furman Construction Inspection Inc (FCI) proposes to provide DSA Project Inspection at the referenced project for a fee of \$21,600. This equates to 15 inspection hours per week at a rate of \$120/hr. for the anticipated 12 weeks of construction.

The proposed inspector for the project will be Jerry Furman, Class 1 IOR No. 4334

Included in the proposal are all necessary equipment and supplies to perform inspections and maintain project files/ document submissions as required per DSA IR A-8. The District or CM to provide ½ size set of drawings to the IOR. This proposal does not include Special Inspection or Geotechnical requirements as listed on the DSA form 103.

FCI will not charge travel time for local inspections. If necessary FCI and the District will negotiate any out-of-town inspection services.

FCI will maintain all District required Insurance.

The project will be invoiced monthly. Final payment will be invoiced upon submission of the project inspectors DSA 6PI.

Please feel free to contact me if you have any questions regarding this proposal. Again, I appreciate the opportunity, and I look forward to hearing from you.

Sincerely,

Jerry M. Furman

DSA Certified Class 1 IOR #4334

Jerry M. Furman

Furman Construction Inspection Inc.

jfurman@fcinspection.com

408.234.8153

COMMUNITY FOUNDATION SANTA CRUZ COUNTY at the Jack & Peggy Baskin Center for Philanthropy

7807 Soquel Drive • Aptos, CA 95003 • 831.662.2000 • www.cfscc.org

Happy Valley School Legacy Flex Fund - HVSL

Fund Type: Agency Fund

Date Established: July 09, 2014

Investment Pool: Nonendowed - Socially Responsible Long Term Pool

Fund Report for April 01, 2023 - June 30, 2023

	Current Period	Year To Date
	4/1/2023 -	1/1/2023-
	6/30/2023	6/30/2023
Beginning Fund Balance	\$244,068.92	\$230,594.42
Plus Additions to Fund		
Earnings/(Losses)	\$8,002.05	\$22,071.47
Total Income	\$8,002.05	\$22,071.47
Less Distributions from Fund		
Foundation Services Fee*	\$610.39	\$1,205.31
Total Expenditures	\$610.39	\$1,205.31
Ending Fund Balance	\$251,460.58	\$251,460.58

^{*}The Foundation Services Fee helps to support fund stewardship as well as Foundation programs that assist donors, educate and strengthen local nonprofits, and build regional partnerships to address critical local issues.

If you have questions regarding your fund statement, please contact Hilary Bryant at

hbryant@cfscc.org or (831) 662-2065. total Fund 57: \$1,683.889.18

(including country treasury amount of: # 76,954.01)
Last Quarter total Fund 57: #1,1634,811.41
cincluding country treasury amount of #175,174.46)



7807 Soquel Drive • Aptos, CA 95003 • 831.662.2000 • www.cfscc.org

Happy Valley School Foundation Fund Donor Gifts - HVSDDG

Fund Type: Designated Fund

Date Established: October 30, 2017

Investment Pool: Endowed - Socially Responsible Long Term Pool

Fund Report for April 01, 2023 - June 30, 2023

	Current Period	Year To Date
	4/1/2023 -	1/1/2023-
	6/30/2023	6/30/2023
Beginning Fund Balance	\$617,672.37	\$600,315.70
Plus Additions to Fund		
Contributions	\$59.80	\$59.80
Earnings/(Losses)	\$20,252.64	\$56,509.60
Total Income	\$20,312.44	\$56,569.40
Less Distributions from Fund		
Distributions for Fund Purpose	\$ 0.00	\$17,366.00
Foundation Services Fee*	\$1,544.85	\$3,079.14
Total Expenditures	\$1,544.85	\$20,445.14
Ending Fund Balance	\$636,439.96	\$636,439.96

^{*}The Foundation Services Fee helps to support fund stewardship as well as Foundation programs that assist donors, educate and strengthen local nonprofits, and build regional partnerships to address critical local issues.

If you have questions regarding your fund statement, please contact Hilary Bryant at hbryant@cfscc.org or (831) 662-2065.



Happy Valley School Foundation Fund - HVSD

Fund Type: Agency Fund

Date Established: February 26, 1998

Investment Pool: Endowed - Socially Responsible Long Term Pool

Fund Report for April 01, 2023 - June 30, 2023

	Current Period	Year To Date
	4/1/2023 -	1/1/2023-
	6/30/2023	6/30/2023
Beginning Fund Balance	\$697,895.72	\$686,291.52
Plus Additions to Fund		
Earnings/(Losses)	\$22,883.26	\$64,114.84
Total Income	\$22,883.26	\$64,114.84
Less Distributions from Fund		
Distributions for Fund Purpose	\$ 0.00	\$27,880.00
Foundation Services Fee*	\$1,745.35	\$3,492.73
Total Expenditures	\$1,745.35	\$31,372.73
Ending Fund Balance	\$719,033.63	\$719,033.63

^{*}The Foundation Services Fee helps to support fund stewardship as well as Foundation programs that assist donors, educate and strengthen local nonprofits, and build regional partnerships to address critical local issues.

If you have questions regarding your fund statement, please contact Hilary Bryant at hbryant@cfscc.org or (831) 662-2065.

ROBERTSON & ASSOCIATES, CPAS

A PROFESSIONAL CORPORATION

1101 NORTH MAIN STREET LAKEPORT, CA 95453 PHONE: (707) 263-9012 • FAX: (707) 263-6001 WWW.ROBERTSONCPA.COM 601 NORTH STATE STREI UKIAH, CA 954 PHONE: (707) 468-5711 ◆ FAX: (707) 468-01 TOLL FREE (800) 619-47

June 1, 2023

To the Board of Trustees Happy Valley Elementary School District 3125 Branciforte Drive Santa Cruz, CA 95065

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Happy Valley Elementary School District for the year ended June 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our questionnaire to you dated May 4, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Happy Valley Elementary School District are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Happy Valley Elementary School District changed accounting policies related to Leases by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 87, Leases, on June 30, 2022. As a result of this implementation, there was no impact to the beginning governmental activities net position.

We noted no transactions entered into by Happy Valley Elementary School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.

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

• The disclosure of Pension Plans in Note 6 to the financial statements due to the potentially volatile nature of health care costs and the sensitivity of the net pension liability to changes in the discount rate.

We evaluated the key factors and assumptions used to develop the estimates in determining they are reasonable in relation to the financial statements taken as a whole.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. Material misstatements detected as a result of audit procedures were corrected by management; these adjustments are specifically identified in the Supplementary Information Section of the audit report on the Reconciliation of Annual Financial and Budget Report (SACS) with Audited Financial Statements.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 1, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

We have identified audit findings as reported in the Annual Financial Report and we consider the following deficiencies in District's internal control to be significant deficiencies and important enough to merit attention by those charged with governance.

- The use of pre-encumbrance requisitions, purchase orders and authorization to pay is a school business practice that is currently not being followed.
- The District has not cleared accounts receivable entries that were set up at June 30, 2022 in the subsequent fiscal year. The Santa Cruz County Office of Education posts all revenue receipts to current year revenue and at 7 months into the subsequent fiscal year, the June 30, 2022 accounts receivable have not been cleared.

Other Matters

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

We were engaged to report on introductory section, the combining and individual non-major fund financial statements, and the other supplementary information as listed in the table of contents of the annual report are required by the 2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,

Substan & association, CAA.

Robertson & Associates, CPAs

Happy Valley Elementary School District Audit Differences Form FYE: June 30, 2022

Purpose: To evaluate the effect of audit differences on the financial statements as a whole by opinion unit for known differences greater that trivial.

	Type of Variance			Financial Stat	Financial Statement Effect		
	Factual (F)						
	Judgmental (J)	Workpaper			Fund		
Description	Projected (P)	Reference	Assets	Liabilities	Balance	Revenues	Expenditures
Net General Fund Totals Net Other Government Funds Totals Net Major Fund 57 Totals			\$ 14,581 465 365	٠ · · ·	«	\$ 14,581 465 365	v.
Total			15,411			15,411	,
Less adjustments booked							
Net Unadjusted accumulated audit differences		i	\$ 15,411	\$	\$	\$ 15,411	\$

Qualitative Factors/ Notes:

Based on the results of the evaluation performed above, as well as the consideration of qualitative factors, uncorrected audit differences, individually and in the aggregate, do not cause the financial statements of opinion unit taken as a whole to be materially misstated. Conclusion:



Happy Valley Elementary School District Audit Differences Form

FYE: June 30, 2022

Purpose: To evaluate the effect of audit differences on the financial statements as a whole by opinion unit for known differences greater that trivial.

		-					i
	lype of Variance	e		Financial Statement Effect	ement Effect		
	Factual (F)						
	Judgmental (J)	Workpaper			Fund		
Description	Projected (P)	Reference	Assets	Liabilities	Balance	Revenues	Expenditures
Untested AP	Judgmental (J)	BS07.03				•	٠,
LCFF variance	Judgmental (J)	RV00.00	•			•	
FMV Adjustment - Cash in County	Factual (F)		14,581			14,581	
GF Cash variance	Judgmental (J)					`	
Total]	10111			֓֞֞֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓	
50			T4,301			14,581	•
Less adjustments booked							
A to the second			,02.1	•			
Iver Ondujusted accumulated audit differences			\$ 14,581	^	•	5 14,581	\$

Qualitative Factors/ Notes:

Based on the results of the evaluation performed above, as well as the consideration of qualitative factors, uncorrected audit differences, individually and in the aggregate, do not cause the financial statements of opinion unit taken as a whole to be materially misstated. Conclusion:



Happy Valley Elementary School District Audit Differences Form

FYE: June 30, 2022

Purpose: To evaluate the effect of audit differences on the financial statements as a whole by opinion unit for known differences greater that trivial.

	Type of Variance			Financial Statement Effect	ement Effect		
	Factual (F)						
	Judgmental (J)	Workpaper			Fund		
Description	Projected (P)	Reference	Assets	Liabilities	Balance	Revenues	Expenditures
FMV Adjustment - Cash in County	Factual (F)	BS01.02, BS01.11	\$ 365			\$ 365	
Overstatement of Investments	Factual (F)	BS01.83, GN08.01	(56,295)			56,295	
			·				9
					1		
		i					
Total			(55,930)	1		56,660	
Less adjustments booked			\$ 56,295			\$ (56,295)	
Net Unadjusted accumulated audit differences			\$ 365	\$	\$	\$ 365	v.

Qualitative Factors/ Notes:

Based on the results of the evaluation performed above, as well as the consideration of qualitative factors, uncorrected audit differences, individually and in the aggregate, do not cause the financial statements of opinion unit taken as a whole to be materially misstated. Conclusion:

Happy Valley Elementary School District Audit Differences Form FYE: June 30, 2022

Purpose: To evaluate the effect of audit differences on the financial statements as a whole by opinion unit for known differences greater that trivial.

	Type of Variance		,	Financial Statement Effect	ement Effect		
~~~	Factual (F)						
	Judgmental (J)	Workpaper			Fund		
Description	Projected (P)	Reference	Assets	Liabilities	Balance	Revenues	Expenditures
FMV Adjustment - Cash in County	Factual (F)	BSD1,02, BSD1,11	\$ 4 8 8			\$ 465	
				<u>.</u>			
Total			465			465	
Less adjustments booked							
Net Unadjusted accumulated audit differences			\$ 465	\$	\$	\$ 465	\$

Qualitative Factors/ Notes:

Based on the results of the evaluation performed above, as well as the consideration of qualitative factors, uncorrected audit differences, individually and in the aggregate, do not cause the financial statements of opinion unit taken as a whole to be materially misstated. Conclusion:



## Happy Valley Elementary School District Audit Adjusting Journal Entries June 30, 2022

Account	Description	Debit	Credit
<b>Adjusting Journal Entries</b>			
Adjusting Journal Entries JE	# 11		
To correct client entry made in	reverse Re: Investment with Santa Cruz Community Foundation.		
57-9010-0-0000-0000-8699	All Other Local Revenue	56,296.00	
57-9010-0-0000-0000-9150	Investments		56 296 00
Total		56,296.00	56,296.00

Purpose: Audit Adjusting Journal Entries are corrected misstatements discovered during the audit that have been reflected in the governmental fund financial statements. These entries generally affect the ending fund balance of a fund and will <u>need to be posted to the general ledger system</u>, if you are in agreement.

The above account strings are in Fund-Resource-Year-Goal-Function-Object order.

Approval: I understand and agree with the above Audit Adjusting Journal Entries. They have been posted to the general ledger as of July 1, 2022; any revenue or expenditure accounts are to be posted to object 9793 - Audit Adjustments and goal 0000 / function 0000.

Signature: Millipage Date: Spermendent

Name: 516/2013 Michelle A Stewartitle: Superintendent

Sign and return, with a copy of the general ledger journal entry printout, via e-mail or fax to 707-263-6001.



## Happy Valley Elementary School District Audit Reclassifying Journal Entries June 30, 2022

Account	Description	Debit	Credit
Reclassifying Journal Entries			
Rounding			
01-0000-0-1110-1000-4300	Materials and Supplies	1 00	
17-0000-0-0000-0000-9111	Fair Value Adjustment to Cash in County Treasury	1.00	
01-6500-0-5760-7210-7310	Transfers of Indirect Costs		1.00
17-0000-0-0000-0000-8660	Interest		1.00
ROUND	Rounding Account		
Total		2.00	2.00
Reclassifying Journal Entries J	E#6		
To eliminate interfund transfers an wide statement of activities	nong governmental and internal service funds consolidated in the government-		
01-0000-0-0000-0000-8912	Between General Fund and Special Reserve Fund	20,000.00	
01-0000-0-0000-9300-7619	Other Authorized Interfund Transfers Out		20,000.00
Total		20,000.00	20,000.00

**Purpose:** Audit Reclassifying Journal Entries are corrected misclassifications discovered during the audit that have been reflected in the governmental fund financial statements. These entries generally do not affect the ending fund balance of a fund and should NOT be posted to the general ledger system.

The above account strings are in Fund-Resource-Year-Goal-Function-Object order.

NOTE: The resource used is not necessarily an indication of non-compliance. For reporting purposes, account strings used are selected based on summary level financial statement presentation.

Approval: I understand and agree with the above Audit Reclassifying Journal Entries. They will not be posted to the general ledger.

Name: Mchelle A Steward Title: Superintendent

Sign and return via e-mail or fax to 707-263-6001.



## Happy Valley Elementary School District GASB Statement No. 34 Beginning Balance Journal Entries June 30, 2022

Account	Description	Debit	Credit
Beginning GASB 34 Balance Journa	Il Entries JE # 1		
To record beginning balances of capita governmental activities	al assets and associated accumulated depreciation relating to general		
01-0000-0-0000-0000-9420	Improvement of sites	520 645 00	
01-0000-0-0000-0000-9430	Buildings	528,645,00	
01-0000-0-0000-0000-9450	Work in progress	1,048,724.00	
01-0000-0-0000-0000-9425	Accumulated Depreciation-improvement of sites	174,321.00	
01-0000-0-0000-0000-9435	Accumulated depreciation - buildings		188,473.00
01-0000-0-0000-0000-9791	Beginning Fund Balance		954,728.00
Total	beginning I did balance		608,489.00
		1,751,690.00	1,751,690.00
Beginning GASB 34 Balance Journa	Entries JE # 2		
To record beginning balances of unma-	tured principal of long-term liabilities relating to general governmental		
activities, including any unamortized dis	scount or premium.		
01-0000-0-0000-0000-9490	Deferred Outflows of Resources	605 540 00	
01-0000-0-0000-0000-9791	Beginning Fund Balance	605,543.00	
01-0000-0-0000-0000-9663	Net Pension Liabilities	1,091,472.00	
01-0000-0-0000-0000-9690	Deferred Inflows of Resources		1,347,696.00
Total	Agreement Hillions of 1/620/81062		349,319.00
- 17		1,697,015.00	1,697,015.00

Purpose: GASB Statement No. 34 Beginning Balance Journal Entries record the beginning balances of items, such as capital assets and longterm debt, needed to reconcile the beginning net assets to the prior year report government-wide financial statements. These entries should NOT be posted to the general ledger system.

The above account strings are in Fund-Resource-Year-Goal-Function-Object order.

NOTE: The resource used is not necessarily an indication of non-compliance. For reporting purposes, account strings used are selected based on summary level financial statement presentation; General Fund accounts are generally used for all GASB Statement No. 34 Journal Entries.

Approval: I understand and agree with the above GASB Statement No. 34 Beginning Balance Journal Entries. They will not be posted to the general ledger.

Sign and return via e-mail or fax to 707-263-6001.

Date: 5/210/2025
Title: Supermtenden

## Happy Valley Elementary School District GASB Statement No. 34 Conversion Journal Entries June 30, 2022

Account	Description	Debit	Credit
GASB 34 Journal Entries JE # 4			
To eliminate internal balances among	governmental and internal service funds for consolidation in the		
government-wide statement of net asse	ets.		
13-5310-0-0000-0000-9610	Due to Other Funds	1.00	
01-0000-0-0000-0000-9310	Due from Other Funds		1.00
Total		1.00	1,00
GASB 34 Journal Entries JE # 6			
To eliminate interfund transfers among	governmental and internal service funds consolidated in the		
government-wide statement of activities	S.		
01-0000-0-0000-0000-8913	interfund transfer	13,929.00	
57-0000-0-0000-0000-8919	Other Authorized Interfund Transfers In	22,243.00	
01-0000-0-0000-9300-7619	Other Authorized Interfund Transfers Out		22,242.00
13-5310-0-0000-9300-7619	Other Authorized Interfund Transfers Out		1.00
35-9010-0-0000-9300-7619	Other Authorized Interfund Transfers Out		13,929.00
Total		36,172.00	36,172.00
GASB 34 Journal Entries JE # 7			
To move capital expenditures to Work	In Process.		
01-0000-0-0000-0000-9450	Work in progress	350.00	
35-9010-0-0000-8500-5800	Professional/Consulting Services and Operating		350.00
Total	•	350.00	350.00
GASB 34 Journal Entries JE#8			
accumulated depreciation.	tion of capital assets and adjust the related contra-asset accounts for		
01-0000-0-0000-1000-6900	Instruction	11,347.00	
01-0000-0-0000-2420-5900	Instructional library, media, tech	400.00	
01-0000-0-0000-8100-6900	plant services	22,657.00	
01-0000-0-0000-0000-9425	Accumulated Depreciation-improvement of sites		22,657.00
01-0000-0-0000-0000-9435	Accumulated depreciation - buildings		11,747.00
Total		34,404.00	34,404.00
GASB 34 Journal Entries JE # 9			
to adjust for employer pension contribu	ution expenditures made by the LEA subsequent to the pension plan		
measurement date,	Deferred Outs.		
01-0000-0-0000-0000-9490	Deferred Outflows of Resources	144,782.00	
01-0000-0-0000-2100-3101	State Teachers' Retirement System, certificated positions		1,374.00
01-0000-0-0000-2700-3101 01-0000-0-0000-2700-3202	State Teachers' Retirement System, certificated positions		17,236.00
01-0000-0-0000-2700-3202	Public Employees' Retirement System, classified positions		17,614.00
01-0000-0-0000-7100-3101	State Teachers' Retirement System, certificated positions		766.00
01-0000-0-0000-7200-3202	State Teachers' Retirement System, certificated positions		6,777.00
01-0000-0-0000-7200-3202	Public Employees' Retirement System, classified positions		1,460.00
01-0000-0-1110-1000-3101	Public Employees' Retirement System, classified positions State Teachers' Retirement System, certificated positions		10,126.00
01-0000-0-1110-1000-3202	Public Employees' Retirement System, certificated positions		88,836.00
Total	. The complete remainent system, cassined positions	444 702 00	593.00
		144,782.00	144,782.00



# Happy Valley Elementary School District GASB Statement No. 34 Conversion Journal Entries June 30, 2022

#### GASB 34 Journal Entries JE # 10

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

01-0000-0-0000-0000-9663	Net Pension Liabilities	613,873.00	
01-0000-0-0000-2100-3101	State Teachers' Retirement System, certificated positions	4,817.00	
01-0000-0-0000-2700-3101	State Teachers' Retirement System, certificated positions	60,423.00	
01-0000-0-0000-2700-3202	Public Employees' Retirement System, classified positions	61,749.00	
01-0000-0-0000-3110-3101	State Teachers' Retirement System, certificated positions	2,685.00	
01-0000-0-0000-7100-3101	State Teachers' Retirement System, certificated positions	23,758.00	
01-0000-0-0000-7100-3202	Public Employees' Retirement System, classified positions	5,118.00	
01-0000-0-0000-7200-3202	Public Employees' Retirement System, classified positions	35,498.00	
01-0000-0-1110-1000-3101	State Teachers' Retirement System, certificated positions	311,427.00	
01-0000-0-1110-1000-3202	Public Employees' Retirement System, classified positions	2,079.00	
01-0000-0-0000-0000-9490	Deferred Outflows of Resources		192,322.00
01-0000-0-0000-0000-9690	Deferred Inflows of Resources		929,105.00
Total		1,121,427.00	1,121,427.00

Purpose: GASB Statement No. 34 Conversion Journal Entries record the current year activity of items, such as changes in capital assets an long-term debt, needed to report the government-wide financial statements on a full accrual basis. These entries should NOT be posted to the general ledger system.

The above account strings are in Fund-Resource-Year-Goal-Function-Object order.

NOTE: The resource used is not necessarily an indication of non-compliance. For reporting purposes, account strings used are selected based c summary level financial statement presentation; General Fund accounts are generally used for all GASB Statement No. 34 Journal Entries.

Approval: I understand and agree with the above GASB Statement No. 34 Conversion Journal Entries. They will not be posted to the generation

ledger.

Signature:

.....

-

Sign and return via e-mail or fax to 707-263-6001.

COPY

Date: Correlation Cipal

Title: Superintendent/Principal

## Happy Valley Elementary School District **SACS Form ASSET – Schedule of Capital Assets Audit Adjustments** June 30, 2022

	Ending Balance June 30, 2022	Unaudited Balance July 1, 2022	Audit Adjustments/ Restatements	Audited Balance July 1, 2022
Governmental Activities:				
Capital assets not being depreciated:				
Land		-		•
Work in Progress	174,670.63	174,670.63	0.37	174,671.00
Total capital assets not being depreciated	174,670.63	174,670.63	0.37	174,671.00
Capital assets being depreciated:				
Land improvements	528,645.00	528,645.00		528,645.00
Buildings	1,048,724.00	1,048,724.00	-	1,048,724.00
Equipment	<b>企业的</b> 有效。	-	- [	-
Total capital assets being depreciated	1,577,369.00	1,577,369.00	-	1.577,369.00
Accumulated Depreciation for:				
Land improvements	(188,473.75)	(188,473.75)	(22,656.25)	(211,130.00)
Buildings	(954,727.97)	(954,727.97)	(11,747.03)	(966,475.00)
Equipment		•	-	•
Total accumulated depreciation	(1,143,201.72)	(1,143,201.72)	(34,403.28)	(1,177,605.00)
Total capital assets being depreciated, net	434,167.28	434,167.28	(34,403.28)	399,764.00
Governmental activities capital assets, net	608,837.91	608,837.91	(34,402.91)	574,435.00

Purpose: The SACS Form ASSET - Schedule of Capital Assets reports the beginning balances and current year activity of changes in capital assets and accumulated depreciation. The above adjustments represent the variances in the ending balances of the 2021/2022 SACS Form ASSET and the audited financial statements. These adjustments will need to be posted to the 2022/2023 SACS submission file.

NOTE: The above schedule represents the first four columns on the 2022/2023 SACS Form ASSET. The values in the 'Audit Adjustments/Restatements' column will need to be posted during the 2022/2023 SACS closing process to the SACS submission file. The District is still responsible for completing the 2022/2023 increases and decreases of the 2022/2023 SACS Form ASSET.

Approval: I understand and agree with the above adjustments to the Schedule of Capital Assets.

They will be posted to the /2023 SACS Form ASSET.

Signature:

Date: Spenntendert

Sign and return via e-mail or fax to 707-263-6001.

Name:

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT

COUNTY OF SANTA CRUZ SANTA CRUZ, CALIFORNIA

ANNUAL FINANCIAL REPORT JUNE 30, 2022

ROBERTSON & ASSOCIATES, CPAs A Professional Corporation

## HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT JUNE 30, 2022

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# HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT JUNE 30, 2022

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## ROBERTSON & ASSOCIATES, CPAS

A PROFESSIONAL CORPORATION

1101 NORTH MAIN STREET LAKEPORT, CA 95453 PHONE: (707) 263-9012 • FAX: (707) 263-6001 WWW.ROBERTSONCPA.COM 601 NORTH STATE STREET UKIAH, CA 95482 PHONE: (707) 468-5711 • FAX: (707) 468-0132 TOLL FREE (800) 619-4762

### INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees Happy Valley Elementary School District Santa Cruz, California

## Report on the Audit of the Financial Statements

## **Opinions**

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

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

## Basis for Opinions

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

## **Emphasis of Matter**

As discussed in Note 1 to the financial statements, the District has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, Leases. As a result of this implementation, there was no impact to the beginning governmental activities net position.

## Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue

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

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

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

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

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

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

## Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information, budgetary comparison information, schedule of the District's proportionate share of the net pension liability, and the schedule of the District pension contributions, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial

not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining nonmajor fund financial statements and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining non-major fund financial statements, and the other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 1, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Ribeton & association, CAR.

Lakeport, California June 1, 2023

## Happy Valley Elementary School District Management's Discussion and Analysis June 30, 2022

#### INTRODUCTION

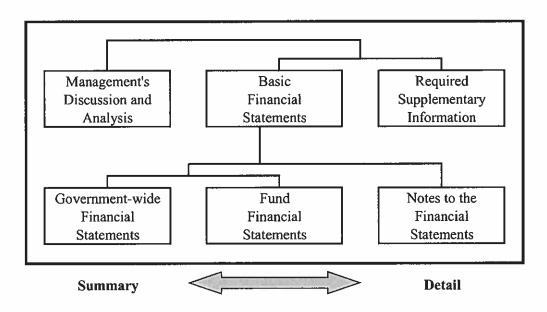
Our discussion and analysis of Happy Valley Elementary School District (District's) financial performance provides an overview of the District's financial activities for the year ended June 30, 2022. It should be read in conjunction with the District's financial statements, which follow this section.

## FINANCIAL HIGHLIGHTS

- □ Total net position was \$1,839,393 at June 30, 2022. This was a decrease of \$461,970 from the prior year.
- Overall revenues were \$1,582,973, overall expenses were \$2,044,943.

## **OVERVIEW OF FINANCIAL STATEMENTS**

## Components of the Financials Section



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

- □ Government-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the District's overall financial position.
- □ Fund financial statements focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
  - o Governmental fund statements tell how general government services were financed in the short term as well as what remains for future spending.

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

## **Government-Wide Statements**

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

The two government-wide statements report the District's net position and how they have changed. Net position, the difference between assets and liabilities, is one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position is an indicator of whether its financial health is improving or deteriorating, respectively. The net position of the District has decreased by 25% in the past year.
- The net change in all funds from 2020/2021 to 2021/2022 was a decrease of \$461,970. This is due
  to the GASB 31 adjustments offsetting the increase in the Fund 01 balance and a decrease in Net
  Pension liability.
- To assess the overall health of the District, one needs to consider additional non-financial factors such as changes in enrollment, changes in the property tax base, and changes in program funding by the Federal and State governments, and condition of facilities. The District's enrollment increased by 4 in the past year.
- Average Daily Attendance (ADA) was 102.07 and funded ADA was 109.37 per the prior year ADA guarantee. The decrease in ADA has not had any impact on funding because the District is Basic Aid and receives its funding through property tax revenues. In 2021/2022, property tax revenue increased by \$35,988 over the prior year which is a 3.3% increase.

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

## FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

## **Fund Financial Statements**

The fund financial statements provide more detailed information about the District's most significant governmental funds, not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for programs.

- Some funds are required to be established by State law and by bond covenants.
- The governing board establishes other funds to control and manage money for particular purposes
  or to show that the District is meeting legal responsibilities for using certain revenues.

## The District has one type of fund:

Governmental funds — All of the District's basic services are included in governmental funds, which generally focus on: (1) how cash and other financial assets that can readily be converted to cash flow in and out, and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds' statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources than previously to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information following the governmental funds' statements that explains the relationship (or differences) between them.

The financial performance of the District is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$2,719,202 as compared to the prior year's ending fund balance of \$2,784,346.

## FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

## **Net Position**

The District's combined net position was \$1,839,393 at June 30, 2022.

	Governmental Activities					
		2022		2021	N	et Change
ASSETS						
Cash and Equivalents	\$	1,818,571	\$	1,655,913	\$	162,658
Investments		921,715		1,098,542		(176,827)
Other Current Assets		96,842		97,093		(251)
Capital Assets,						
Net of Accumulated Depreciation		574,435		608,489		(34,054)
TOTAL ASSETS	\$	3,411,563	\$	3,460,037	\$	(48,474)
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Outflow of Resources - Pensions	\$	558,003	_\$_	605,543	\$	(47,540)
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$	558,003	\$	605,543	\$	(47,540)
LIABILITIES						
Current Liabilities	\$	117,926	\$	67,202	\$	50,724
Long-Term Liabilities		733,823		1,347,696		(613,873)
TOTAL LIABILITIES	\$	851,749	\$	1,414,898	\$	(563,149)
DEFERRED INFLOWS OF RESOURCES						
Deferred Inflows of Resources - Pensions	\$	1,278,424	\$	349,319	\$	929,105
TOTAL DEFERRED INFLOWS OF RESOURCES	\$	1,278,424	\$	349,319	\$	929,105
NET POSITION						
Invested in Capital Assets,						
Net of Related Debt	\$	574,435	\$	608,489	\$	(34,054)
Restricted		1,205,459		1,329,601		(124,142)
Unrestricted		59,499		363,273		(303,774)
TOTAL NET POSITION		1,839,393	\$	2,301,363	\$	(461,970)

## **Changes in Net Position**

	Governmental Activities					
	2022		2021		Net Change	
REVENUES						
Program Revenues:						
Charges for Services	\$	11,772	\$	10,096	\$	1,676
Operating Grants and Contributions		275,945		531,510		(255,565)
General Revenues:						
Property Taxes		1,170,585		1,134,660		35,925
Unrestricted Federal and State Aid		122,485		121,433		1,052
Miscellaneous and Other Local		2,186		20,216		(18,030)
TOTAL REVENUES		1,582,973		1,817,915		(234,942)
EXPENSES						
Instruction		1,269,031		793,475		475,556
Instruction-Related Services		398,532		351,903		46,629
Pupil Services		28,238		9,331		18,907
General Administration		240,713		195,870		44,843
Plant Services		108,291		109,982		(1,691)
Transfers Between Agencies		138		126		12
TOTAL EXPENSES		2,044,943		1,460,687	_	584,256
INCREASE (DECREASE) IN NET POSITION		(461,970)		357,228		(819,198)
NET POSITION - BEGINNING		2,301,363		1,944,135		357,228
NET POSITION - ENDING	\$	1,839,393	\$	2,301,363	\$	(461,970)

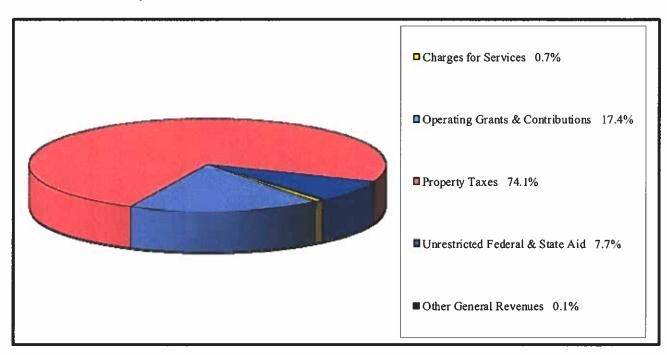
## **Governmental Activities**

Net cost is total cost less fees generated by the related activity. The net cost reflects amounts funded by charges for services, operating grants and capital grants and contributions.

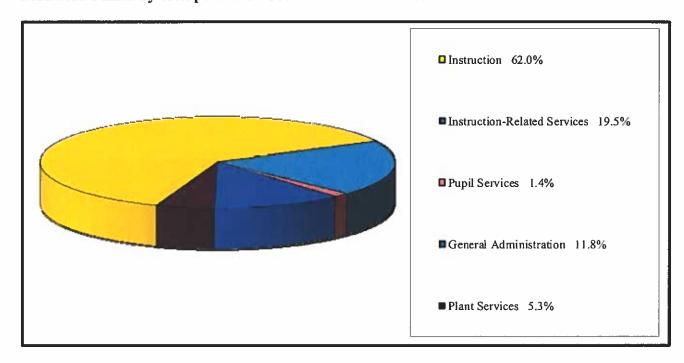
## **Net Cost of Services**

	Net Cost of Services					•
	2022			2021		et Change
NET COST OF SERVICES						
Instruction	\$	1,004,785	\$	492,510	\$	512,275
Instruction-Related Services		384,490		217,889		166,601
Pupil Services		30,253		3,133		27,120
General Administration		229,268		118,756		110,512
Plant Services		108,292		109,982		(1,690)
Facility Acquisition and Construction		_		(14,687)		14,687
Transfers Between Agencies		138		126		12
Other Outgo				(8,628)		8,628
TOTAL NET COSTS OF SERVICES	\$	1,757,226	\$	919,081	\$	838,145

## 2021/2022 Summary of Revenues for Governmental Activities



2021/2022 Summary of Expenses for Governmental Activities



## **Fund Balance Comparison**

The District currently maintains the following funds:

	Ending Fu		
	2022	2021	Net Change
FUND\$			
Governmental:			
General	\$ 1,691,705	\$ 1,618,490	\$ 73,215
Cafeteria Special Revenue	-	1	(1)
Capital Facilities	20,634	9,721	10,913
County School Facilities	13,217	-	13,217
Foundation Permanent	993,646	1,156,134	(162,488)
Total Governmental	2,719,202	2,784,346	(65,144)
TOTAL FUNDS	\$ 2,719,202	\$ 2,784,346	\$ (65,144)

## **General Fund**

General Fund Revenues increased overall in 2021/2022 over prior year by approximately \$150,000. The source of the increase was the implementation of ongoing Extended Learning Opportunity Program (ELO-P) funds as well as one-time ESSER, In Person Instruction, and Educator Effectiveness funds.

Increases to General Fund salaries for certificated staff were \$48,000. Salaries for classified staff increased by \$68,000. These increases are due to step & column and the addition of one-time funded positions, including donation-funded classroom aides. Supplies and materials expenses are lower due to purchasing equipment necessary for distance learning in prior year. Contracts and services increased slightly over 2020/2021 with in-person learning being reintroduced.

Transfers in and out increased due to moving the remainder of the modernization funds as well as a transfer from the endowment fund for aides returning to the classroom.

#### Other Governmental Funds

Other governmental funds had the following activity and changes for the year ended June 30, 2022:

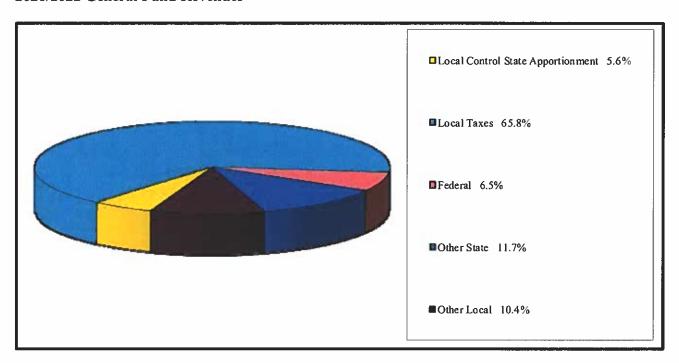
The Cafeteria Special Revenue Fund - There were no significant changes year over year.

The Capital Facilities Fund - This fund received \$11,000 in interest in 2021/2022, but otherwise was not used.

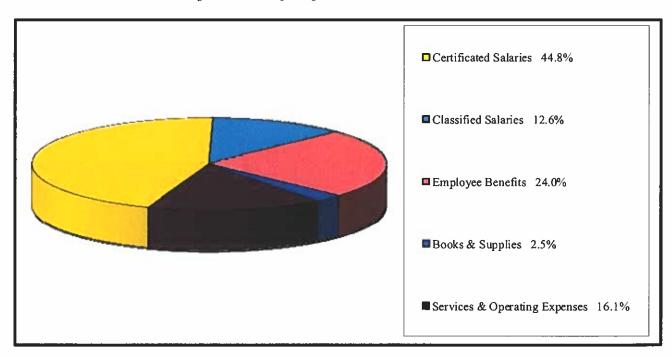
The Foundation Permanent Fund - The Foundation Permanent Fund consists of three separately funded programs. The original Foundation funds are held by the Santa Cruz County Treasurer. This program earned interest and disbursed the annual contribution to the General Fund for the educational purpose of support for classroom aides. The two remaining funded programs are held by the Community Foundation of Santa Cruz County. The Flex fund had an adjustment of \$34,768 due to the net change in Fair Market Value per GASB 31. The Foundation Endowment Account received \$29,000 in interest however, this increase was wiped out with a \$104,000 Fair Market Value adjustment, for a total decrease in fund balance of \$75,000.

The following charts graphically depict revenues and expenditures, both by major object as well as by function.

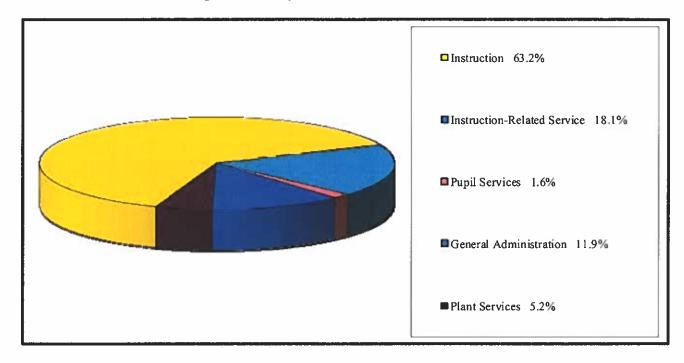
2021/2022 General Fund Revenues



2021/2022 General Fund Expenditures by Object



2021/2022 General Fund Expenditures by Function



#### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### **Capital Assets**

At June 30, 2022, the District had \$574,435 invested, net of accumulated depreciation, in capital assets. Current year depreciation expense is \$34,404. The additions in 2021/2022 were \$350 in work in progress expenses related to the modernization planning.

	Governmental Activities				
	2022		2021	Ne	et Change
CAPITAL ASSETS					
Construction In Progress	\$ 174,671	\$	174,321	\$	350
Land Improvements	528,645		528,645		-
Buildings And Improvements	1,048,724		1,048,724		-
Accumulated Depreciation	(1,177,605)		(1,143,201)		(34,404)
NET CAPITAL ASSETS	\$ 574,435	\$	608,489	\$	(34,054)

# Long-Term Debt

At year end, the District had \$733,823 in long-term debt. With the implementation of GASB 68, the District must reflect the District's amount of unfunded STRS/PERS liability with the State of California's retirement systems. The District's portion of the unfunded STRS/PERS liability with the State of California decreased \$613,873 in 2021/2022.

	Governmental Activ	rities
	20222	Net Change
LONG-TERM DEBT  Net Pension Liability	\$ 733,823 \$ 1,	,347,696 \$ (613,873)
TOTAL LONG-TERM DEBT	\$ 733,823 \$ 1,	,347,696 \$ (613,873)

#### GENERAL FUND BUDGETARY HIGHLIGHTS

The difference in the original versus final budget amounts and actual versus budget amounts is primarily due to the following:

- The difference in Fund 01 Revenue between original and final budget is an increase totaling \$120,667. This increase is due to property taxes, recognizing one-time federal unearned revenues, one-time state revenues, and higher donations. The increase was offset slightly by the GASB 31 Fair Market Value Adjustment. The revenues from original to final budget change due to additional information learned as the year progresses and the funding source allocations get finalized and actual deposits get realized.
- □ The difference in Fund 01 expenses between original and final budget is an increase totaling \$36,709. While salaries and benefits were reduced by \$57,460, materials and supplies, services and transfers out were increased by \$94,169.
- Overall Revenue received was approximately \$16,870 more than budgeted amounts. The source was State Lottery and ELO-P funds.
- Overall Expenditures spent were \$21,754 less than the final budget amounts. This is due to the budgeted amounts not spent mostly in ESSER, special education, and legal costs.

Over the course of the year, the District revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved June 15, 2022. A schedule of the District's General Fund original and final budget amounts compared with actual revenues and expenditures is provided with the basic financial statements in the audited financial report.

#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

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

- Current enrollment is projected at 123 which is a 12.8% increase over 2021/2022. Enrollment has fluctuated due to the pandemic, families moving in and out of the area as well as 6th graders not going to middle school. The District is expecting an increase in enrollment due to the addition of Transitional Kindergarten.
- The District is projected to realize a 4.9% increase in property taxes over prior year actuals, returning to 2019/2020 levels prior to the pandemic and wildfires.
- Modernization planning is still underway, and costs are being tracked in Fund 35 County School Facilities Fund. Funding for modernization has been approved and is expected beginning in June of 2023. Currently the capital facilities fund only receives revenue from developer fees.
- □ The Parcel Tax continues to be another source of revenue for the District through fiscal year 2023/2024.
- □ Beginning in 2022/2023, the impact of Special Education costs on the district will be increasing.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact Michelle Stewart, 3125 Branciforte Drive, Santa Cruz, CA 95065, phone 831-429-1456.

FINANCIAL SECTION

# HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT STATEMENT OF NET POSITION JUNE 30, 2022

		vernmental Activities
ASSETS		
Cash and equivalents	\$	1,818,571
Investments		921,715
Accounts receivable		96,842
Capital assets:		
Non-depreciable		174,671
Depreciable, net of accumulated depreciation		399,764
Total Assets	\$	3,411,563
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - Pensions	\$	558,003
Total Deferred Outflows of Resources	\$	558,003
LIABILITIES		
Accounts payable	\$	86,829
Unearned revenue		31,097
Long-term debt:		
Due after one year		733,823
Total Liabilities	\$	851,749
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - Pensions	\$	1,278,424
Total Deferred Inflows of Resources	\$	1,278,424
NET POSITION		
Net Investment in capital assets	\$	574,435
Restricted for:		
Capital projects		33,851
Educational programs		177,962
Other purposes (nonexpendable)		993,646
Unrestricted		59,499
Total Net Position	_\$	1,839,393

# HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2022

Functions		Expenses	Program arges for ervices	G	ues Operating Grants and Operations	R Rev G	et (Expense) evenue and Change in let Position venue and overnmental Activities
GOVERNMENTAL ACTIVITIES							
Instruction	\$	1,269,031	\$ 10,397	\$	253,849	\$	(1,004,785)
Instruction-related services:							
Supervision of instruction		29,092	-		928		(28,164)
Instructional library, media and technology		400	-		-		(400)
School site administration		369,040	1,341		11,773		(355,926)
Pupil services:							
All other pupil services		28,238	-		(2,015)		(30,253)
General administration:		4 222					(4.222)
Data processing		4,222 236,491	29		11,416		(4,222)
All other general administration Plant services		108,291	5		(6)		(225,046) (108,292)
Transfers between agencies		108,291	_		(0)		(108,292)
Total Governmental Activities		2,044,943	\$ 11,772	\$	275,945		(1,757,226)
GENERAL REVENUES Taxes and subventions: Property taxes levied for general purposes Taxes levied for other specific purposes Federal and state aid not restricted to specific purp Interest and investment earnings Miscellaneous	oses						1,118,412 52,173 122,485 (51,768) 53,954
Total General Revenues						_	1,295,256
Change in Net Position							(461,970)
Net Position - Beginning							2,301,363
Net Position - Ending						\$	1,839,393

# HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT GOVERNMENTAL FUNDS **BALANCE SHEET** JUNE 30, 2022

	General Fund	 oundation ermanent Fund	Gov	Other ernmental Funds	Go	Total vernmental Funds
ASSETS Cash and equivalents Investments Accounts receivable Due from other funds	\$ 1,712,788 - 96,842 1	\$ 71,931 921,715 -	\$	33,852	\$	1,818,571 921,715 96,842 1
Total Assets	\$ 1,809,631	\$ 993,646	\$	33,852	\$	2,837,129
LIABILITIES Accounts payable Due to other funds Unearned Revenue	\$ 86,829 - 31,097	\$ -	\$	- 1	\$	86,829 1 31,097
Total Liabilities	117,926			1		117,927
FUND BALANCES Non spendable Cook in revoluing find	150					150
Cash in revolving fund Restricted Assigned	177,962	921,715		33,851		1,133,528
Other assignments Unassigned	256,305	71,931		-		328,236
Reserve for economic uncertainties Unassigned amount	83,535 1,173,753	 -		-		83,535 1,173,753
Total Fund Balance	 1,691,705	 993,646		33,851		2,719,202
Total Liabilities and Fund Balance	 1,809,631	\$ 993,646	\$.	33,852	\$	2,837,129

# HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT **GOVERNMENTAL FUNDS** STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Foundation Permanent Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
LCFF sources:				
State apportionments	\$ 95,750	\$ -	\$ -	\$ 95,750
Local sources	1,118,412	-	-	1,118,412
Federal	111,194		-	111,194
Other state	199,652	-	-	199,652
Other local	176,673	(129,494)	10,786	57,965
Total Revenues	1,701,681	(129,494)	10,786	1,582,973
EXPENDITURES				
Instruction	1,033,607	-	-	1,033,607
Instruction related services:				
Supervision of instruction	25,649	-	-	25,649
School site administration	270,966	10,752	-	281,718
Pupil services:				
All other pupil services	26,319	-	-	26,319
General administration:				
Data processing	4,222	-	-	4,222
All other general administration	190,245	-	235	190,480
Plant services	85,634	-	-	85,634
Facility acquisition and construction	-	-	350	350
Transfers between agencies	138		-	138
Total Expenditures	1,636,780	10,752	585	1,648,117
Excess (deficiency) of revenues				
over (under) expenditures	64,901	(140,246)	10,201	(65,144)
OTHER FINANCING SOURCES (USES)				
Operating transfers in	22,243	-	13,929	36,172
Operating transfers out	(13,929)	(22,242)	(1)	(36,172)
Total Other Financing Sources (Uses)	8,314	(22,242)	13,928	
Excess of revenues and other financing sources over (under) expenditures and				
other financing sources (uses)	73,215	(162,488)	24,129	(65,144)
Fund Balance - Beginning	1,618,490	1,156,134	9,722	2,784,346
Fund Balance - Ending	\$ 1,691,705	\$ 993,646	\$ 33,851	\$ 2,719,202

# HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2022

	 Detail	Total
Total change in fund balances - governmental funds		\$ (65,144)
Amounts reported for governmental activities differ from amounts reported in governmental funds as follows:		
Capital Outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital outlay	\$ 350	
Depreciation expense	(34,404)	
	 	(34,054)
Contributions to pension plans made subsequent to the measurement date are reported as expenditures in governmental funds, however, these contributions are reported as deferred outflows of resources in the statement of net position.		144,782
Changes in the net pension liability, deferred outflows of and deferred inflows of resources are reported as pension		·
expenses in the statement of activities.		 (507,554)
Change in net position of governmental activities		\$ (461,970)

## NOTE 1. SIGNIFICANT ACCOUNTING POLICIES

#### A. General Statement

The Happy Valley Elementary School District is a public educational agency operating under the applicable laws and regulations of the State of California. It is governed by a five-member Board of Trustees (Board), elected by registered voters of the District. The District, comprised an area in Santa Cruz County, was established in 1864, and currently serves students of Kindergarten through sixth grade.

#### B. Accounting Policies

The District prepares its basic financial statements in conformity with Generally Accepted Accounting Principles (GAAP), as prescribed by the Governmental Accounting Standards Board (GASB), and the American Institute of Certified Public Accountants (AICPA). The District complies with the policies and procedures of the Department of Education's California School Accounting Manual.

#### C. Reporting Entity

The Board, elected by the public, has authority to make decisions, appoint administrators and managers, and significantly influence operations; furthermore, it has primary accountability for fiscal matters. The District is therefore a financial reporting entity, as defined by the GASB in its Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*.

The District has reviewed criteria to determine whether other entities with District-benefiting activities should be included within its financial reporting entity. The criteria include, but are not limited to: whether the District exercises oversight-responsibility (including financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), the scope of public service, and a special financing relationship.

The District determined that no outside entity meets these criteria, and therefore, no agency has been included as a component unit in the District's general-purpose financial statements. Additionally, the District is not aware of any entity that would exercise such oversight-responsibility resulting in the District being considered a component unit of that entity.

#### D. Change in Accounting Principles

GASB Statement No. 87, Leases

As of July 1, 2021, the District adopted GASB Statement No. 87, Leases. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This statement was originally effective for fiscal years beginning after December 15, 2019, but due to the adoption of GASB Statement No. 95, the implementation date was extended to reporting periods beginning after June 15, 2021. There was no change in the District's net position as a result of the implementation.

# **NOTE 1.** <u>SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

#### E. Governmental Accounting Standards Board Statements Issued, Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued pronouncements prior to June 30, 2022, that have effective dates that may impact future financial presentations; however, the impact of the implementation of each of the statements below to the District's financial statements has not been assessed at this time.

Statement No. 91, Conduit Debt Obligations

In May 2019, GASB issued Statement No. 91 *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. Earlier application is encouraged.

Statement No. 96, Subscription-Based Information Technology Arrangements

In May 2020, GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

Assets and liabilities resulting from SBITAs should be recognized and measured using the facts and circumstances that existed at the beginning of the fiscal year in which this Statement is implemented. Governments are permitted, but are not required, to include in the measurement of the subscription asset capitalizable outlays associated with the initial implementation stage and the operation and additional implementation stage incurred prior to the implementation of this Statement.

Statement No. 99, Omnibus 2022

In April of 2022, GASB issued Statement No. 99, Omnibus 2022. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

This Statement clarifies certain provision of GASB Statement Nos. 34, 53, 63, 87, 94, and 96. In addition, the Statement extends the period during which the LIBOR is considered an appropriate benchmark interest rate for the qualified evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt; clarifies account for the distribution of benefits as part of

#### NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

the Supplemental Nutrition Assistance Program; clarifies disclosures related to nonmonetary transactions; and clarifies pledges of future revenues when resources are not received by the pledging government.

Some requirements of this Statement are effective upon issuance while others are effective for fiscal years beginning after June 15, 2022, or June 15, 2023.

Statement No. 100, Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62

In June of 2022, GASB issued Statement No. 100, Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change.

The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Statement No. 101, Compensated Absences

In June of 2022, GASB issued Statement No. 101, Compensated Absences. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

The District will analyze the impact of these new Statements prior to the effective dates listed above. The provisions of these Statements are generally required to be applied retroactively for all periods presented. Early application, if allowable, was not adopted.

# NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### F. Basis of Presentation

#### 1. Government-Wide Financial Statements

Government-wide financial statements (i.e., statement of net position, and the statement of activities) report information on all the nonfiduciary activities of the District and its component units. Governmental activities, normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely significantly on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which it is financially accountable.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

#### 2. Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures or expenses, as appropriate.

The emphasis in fund financial statements is on the major funds in either the governmental-activities categories. Non-major funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise funds combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

The District's accounts are organized into major and non-major governmental funds as follows:

#### a. Major Governmental Funds

The General Fund is the general operating fund of the District. It is used to account for all financial resources, except those specifically requiring accounting for in another fund.

The Foundation Permanent Fund is used to account for restricted endowment donations and related earned income. The District maintains these funds with the Community Foundation of Santa Cruz County and the County Treasury. A Board Resolution, relating to funds with the Community Foundation of Santa Cruz County, restricts twenty-five percent of earned income to additional principal, and allows seventy-five percent of earned income to supplement instructional programs in the General Fund, with board approval.

# NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### b. Non-major Governmental Funds

Special Revenue Funds are used to account for proceeds of specific revenue sources legally restricted to expenditures for specific purposes. The District maintains the following non-major special revenue fund:

The Cafeteria Fund is used to account for revenues and expenditures associated with the District's food service program.

Capital Projects Funds are used to account for acquisition and construction of all major governmental capital assets. The District maintains the following non-major capital projects fund:

The Capital Facilities Fund is used to account for resources received from developer impact fees assessed under California Environmental Quality Act (CEQA) provisions.

The County School Facilities Fund is used to account for State apportionments provided from State School Facility Program funding, and expenditures relating to acquisition, construction, or renovation of approved capital facilities projects.

#### G. Basis of Accounting

Basis of accounting refers to when transactions are recorded in the financial records and reported in the financial statements. The government-wide financial statements are reported using the economic resources measurement focus, and the accrual basis of accounting.

Governmental funds are reported using the current financial resources measurement focus, and the modified accrual basis of accounting.

#### 1. Revenues - Exchange and Non-exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. Under the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means the resources will be collected within the current fiscal year, or are expected to be collected soon enough thereafter, for use in paying liabilities of the current fiscal year. For the District, "available" means collectable within the current period or within 45, 60, or 90 days after year-end, depending on the revenue source.

However, to achieve comparability of reporting among California Districts, and as to not distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state aid apportionments, the California Department of Education has defined available as collectible within one year.

#### **NOTE 1.** <u>SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

Non-exchange transactions are those in which the District receives value without directly giving equal value in return, including property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when resources are to be used, or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which resources are provided to the District on a reimbursement basis. Under modified accrual basis, revenue from non-exchange transactions must also be available before it is recognized.

#### 2. Unearned Revenue

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

#### 3. Expenses/Expenditures

Under accrual basis of accounting, expenses are recognized at the time incurred. However, the measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures), rather than expenses. Expenditures are generally recognized in the accounting period in which related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized on governmental fund financial statements.

#### H. Budgets and Budgetary Accounting

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

During the year, these budgets are revised by the District's governing board and superintendent to give consideration to unanticipated revenue and expenditures. Original and final revised budgets for the General Fund are presented as required supplementary information in these financial statements.

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

# NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### I. Encumbrances

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

#### J. Assets, Liabilities, and Equity

#### 1. Cash and Equivalents

The District considers all highly liquid investments, with a maturity of three months or less at the time of purchase, to be cash equivalents.

#### 2. Receivables

Accounts receivable in governmental fund types consist primarily of receivables from federal, state, and local governments for various programs.

## 3. Prepaid Expenditures

The District has the option of reporting expenditures for prepaid items in governmental funds either when paid, or during the benefiting period. The District has chosen to report the expenditure when paid and, therefore, no asset is reported.

#### 4. Capital Assets

Capital assets are those purchased or acquired with an original cost of \$20,000 or more, and are reported at historical cost, or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets, or materially extend the asset's lives, are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis and an annual convention over the following estimated useful lives:

Land improvements 20 Buildings and improvements 20 - 50

#### 5. Compensated Absences

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

# **NOTE 1.** SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 6. Pensions

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

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

Valuation Date

June 30, 2020

Measurement Date

June 30, 2021

Measurement Period

July 1, 2020 to June 30, 2021

# 7. Accrued Liabilities and Long-Term Obligations

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

#### 8. Deferred Outflows/Inflows of Resources

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

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

# NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 9. Fund Balance Classifications

The governmental fund financial statements present fund balances based on a classification hierarchy that depicts the extent to which the District is bound by spending constraints imposed on the use of its resources. The classifications used in the governmental fund financial statements are as follows:

#### a. Non-spendable Fund Balance

The non-spendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory and prepaid items. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact.

#### b. Restricted Fund Balance

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide statements.

#### c. Committed Fund Balance

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the highest level of decision-making authority. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

#### d. Assigned Fund Balance

The assigned fund balance classification reflects amounts that the District intends to be used for specific purposes. Assignments may be established either by the Board of Trustees or by a designee of the Board of Trustees and are subject to neither the restricted nor committed levels of constraint.

Constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the highest level of decision-making authority. The action may be delegated to another body or official.

#### e. Unassigned Fund Balance and Minimum Fund Balance Policy

In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

# **NOTE 1.** <u>SIGNIFICANT ACCOUNTING POLICIES</u> (Continued)

#### f. Spending Order Policy

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District's policy considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District's Board of Trustees has provided otherwise in its commitment or assignment functions.

#### g. Minimum Fund Balance Policy

The District has adopted a minimum fund balance policy in order to protect against revenue shortfalls and unexpected one-time expenditures. The policy requires a reserve for economic uncertainties consisting of unassigned amounts which represent the minimum recommended reserve consistent with the criteria and standards for fiscal solvency adopted by the State Board of Education. The minimum recommended reserve for a district this size is 5% of budgeted General Fund expenditures and other financing uses.

#### 10. Local Control Funding Formula / Property Taxes

The District's local control funding formula revenue is received from a combination of local property taxes, state apportionments, and other local sources.

The county is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll - approximately October 1 of each year.

The County Auditor reports the amount of the District's allocated property tax revenue to the California Department of Education. Property taxes are recorded as local control funding formula sources by the District.

The California Department of Education reduces the District's entitlement by the District local property tax revenue. The balance is paid from the state General Fund and is known as the State Apportionment.

The District's Base Local Control Funding Formula Revenue is the amount of general-purpose tax revenue, per average daily attendance (ADA), that the District is entitled to by law. This amount is multiplied by the second period ADA to derive the District's total entitlement.

# NOTE 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### K. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenditures during the reporting period. Actual amounts could differ from those estimates.

#### NOTE 2. <u>CASH, EQUIVALENTS, AND INVESTMENTS</u>

Cash, equivalents and investments at June 30, 2022 are classified in the accompanying financial statements as follows:

vernmental activities
1,878,921
(60,500)
1,818,421
150
1,818,571
921,715
921,715

#### A. Cash in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001) under the oversight of the County Treasurer. The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the amortized costs which approximate fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

# NOTE 2. CASH, EQUIVALENTS AND INVESTMENTS (Continued)

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

The Treasury is restricted by *Government Code* Section 53635, pursuant to Section 53601, to invest in time deposits; U.S. government securities; state registered warrants, notes or bonds; the State Treasurer's investment pool; bankers' acceptances; commercial paper; negotiable certificates of deposit; and repurchase or reverse repurchase agreements.

## B. Investments Authorized by the District's Investment Policy

The table below identifies investment types authorized for the District by the *California Government Code* Section 53601. This table also identifies certain provisions of the *California Government Code* that address interest rate risk, credit risk, and concentration of credit risk.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
State Obligations	_		
CA I and A array Obligations	5 years	None	None
CA Local Agency Obligations	5 years	None	None
U.S. Agency Obligations	5 years	None	None
Bankers Acceptances	180 days	40%	None
Commercial Paper - Non-Pooled Funds	270 days or less	25% of the agency's money	Highest letter and number rating by an NRSRO
Commercial Paper - Pooled Funds	270 days or less	40% of the agency's money	Highest letter and number rating by an NRSRO
Negotiable Certificates of Deposit	5 years	30%	None
Non-negotiable Certificates of Deposit	5 years	None	None
Placement Service Deposits	5 years	50%	None
Placement Service Certificates of Deposit	5 years	50%	None
Repurchase Agreements	l year	None	None
Reverse Repurchase Agreements and	92 days	20% of the base value of	None
Securities Lending Agreements		the portfolio	
Medium-Term Notes	5 years or less	30%	"A" rating category or its equivalent or better
Mutual Funds and	N/A	20%	Multiple
Money Market Mutual Funds			-
Collateralized Bank Deposits	5 years	None	None
Mortgage Pass-Through and	5 years or less	20%	"AA" rating category or
Asset-Backed Securities			its equivalent or better
County Pooled Investment Funds	N/A	None	None
Joint Power Authority Pools	N/A	None	Multiple
Local Agency Investment Funds (LAIF)	N/A	None	None
Voluntary Investment Program Fund	N/A	None	None
Supranational Obligations	5 years or less	30%	"AA" rating category or its equivalent or better
Public Bank Obligations	5 years	None	None

# NOTE 2. <u>CASH</u>, <u>EQUIVALENTS</u> AND <u>INVESTMENTS</u> (Continued)

#### C. Investment Valuation

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

	Maturities	F	air Value	Standard & Poor's Rating
Mutual Funds and Money Market Mutual Funds (Level 2)	Not Applicable	\$	921,715	Not Rated
Total Investments		\$	921,715	

#### D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair values to changes in market interest rates. As of June 30, 2022, the weighted average maturity of the investments contained in the Treasury investment pool was 430 days.

#### E. Credit Risk

Generally, credit risk, is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County Treasury investment pool does not have a rating provided by a nationally recognized statistical rating organization.

#### F. Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal policy for custodial credit risk for deposits.

Cash balances in banks and revolving funds are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). As of June 30, 2022, the District's bank balances were fully insured.

#### G. Custodial Credit Risk – Investments

This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The *California Government Code* and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments.

#### NOTE 3. INVESTMENT FUND HELD AT SANTA CRUZ COMMUNITY FOUNDATION

The Santa Cruz Community Foundation (Foundation) acts as an agent on behalf of the District holding mutual funds and marketable securities that were previously donated to the District. The Foundation invests the funds on the District's behalf in instruments that are fully insured or collateralized. The Foundation reports the District's fund as an agency fund, providing the District with annual audited financial statements and interim unaudited data on a quarterly basis.

#### **NOTE 4.** INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental and/or proprietary funds are netted as part of the reconciliation to the government wide financial statements.

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

As of June 30, 2022, interfund receivables and payables were as follows:

Due from	Due to	Amount	Purpose
General Fund Total	Cafeteria Fund	\$ 1 \$ 1	Transfer remainder of fund 13 balance to General Fund to close unused fund.

All interfund receivables and payables are scheduled to be paid within one year.

#### B. Interfund Transfers

Permanent reallocations of resources between funds of the reporting District are classified as interfund transfers. As of June 30, 2022, interfund transfers are as follows:

Transfers In	Transfers Out	Amount	Purpose
County School Facilities Fund	General Fund	\$ 13,929	Unused Modernization funds were in the incorrect fund. Transfer to fund 35 for expenditures.
General Fund	Cafeteria Fund	1	Close out unused Fund 13.
General Fund	Foundation Permanent Fund	22.242	Annual transfer from the Endowment for the educational purpose of classroom aides in
Total	roundation Permanent Fund	\$ 36,172	each room.
TOTAL		φ 30,1/2	:

# NOTE 5. <u>CAPITAL ASSETS</u>

Total Depreciation Expense

The changes in capital assets for the year ended June 30, 2022, are shown below:

	Balance			Balance
	July 1, 2021	Additions	Decreases	June 30, 2022
Capital Assets Not Being Depreciated:				· · · · · · · · · · · · · · · · · · ·
Construction in progress	\$ 174,321	\$ 350	\$ -	\$ 174,671
Total Capital Assets Not Being Depreciated	174,321	350	-	174,671
Capital Assets Being Depreciated:				
Land improvements	528,645	-	-	528,645
Buildings and improvements	1,048,724			1,048,724
Total Capital Assets Being Depreciated	1,577,369			1,577,369
Less Accumulated Depreciation for:				
Land improvements	(188,473)	(22,657)	-	(211,130)
Buildings and improvements	(954,728)	(11,747)		(966,475)
Total Accumulated Depreciation	(1,143,201)	(34,404)		(1,177,605)
Total Capital Assets Being Depreciated, Net	434,168	(34,404)		399,764
Total Governmental Activities Capital Assets, Net	\$ 608,489	\$ (34,054)	<u>\$</u>	\$ 574,435
Depreciation expense was charged to govern	nmental activiti	es as follows:		
Instruction Instruction related services:		\$ 11,347		
Instructional library, media, and technology		400		
Plant services		22,657		
i mit goi fioog		22,037		

34,404

#### **NOTE 6.** PENSION PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS).

#### A. California State Teachers' Retirement System

# 1. Plan Description and Provisions

The District contributes to CalSTRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS, which acts as a common investment and administrative agent for its participating member employers. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues publicly available reports, including full description of the pension plans regarding benefit provisions, assumptions, and membership information, found on CalSTRS' website.

#### 2. Benefits Provided

The plan provides retirement, disability, and survivor benefits to beneficiaries. Beneficiaries of a retired member who elected an option receive a continuing lifetime benefit upon the member's death.

The Plans' provisions and benefits in effect at June 30, 2022, are summarized as follows:

After January 1, 2013	On Or Before December 31, 2012
2% @ age 62	2% @ age 60
5 years of service	5 years of service
Payable upon retirement	Payable upon retirement
Age 55 with at least 5 years service.	Age 55 with at least 5 years service, or age 50 with 30 years of service.
Variable based on age factor 2.0% at age 62 to 2.4% maximum at age 65 or older.	Variable based on age factor 2.0% at age 60 to 2.4% maximum at age 63 or older.
10.205%	10.250%
16.92%	16.92%
10.828%	10.828%
	2% @ age 62  5 years of service Payable upon retirement  Age 55 with at least 5 years service.  Variable based on age factor 2.0% at age 62 to 2.4% maximum at age 65 or older.  10.205% 16.92%

#### **NOTE 6.** <u>PENSION PLANS</u> (Continued)

#### 3. Contributions

Active plan members are required to contribute 10.25% of their salary and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalSTRS Teachers' Retirement Board.

For the year ended June 30, 2022, the contributions recognized as part of pension expense for the Plan were as follows:

Contributions - employer	\$ 102,153
Contributions - state on behalf	\$ 77,612

#### 4. Discount Rate

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance - PCA) as an input to the process. Based on the model from CalSTRS consulting actuary's (Milliman) investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns.

## **NOTE 6.** <u>PENSION PLANS</u> (Continued)

The assumed asset allocation by PCA is based on board policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

	Asset Allocation	Long-Term Expected Real Rate of Return
Public Equity	42.00%	4.80%
Real Assets	15.00%	3.60%
Private Equity	13.00%	6.30%
Fixed Income	12.00%	1.30%
Risk Mitigating Strategies	10.00%	1.80%
Inflation Sensitive	6.00%	3.30%
Liquidity (Cash)	2.00%	-0.40%

#### 5. On Behalf Payment

The State of California makes contributions to STRS on behalf of the District. Under accounting principles generally accepted in the United States of America, these amounts have been recorded as revenue in the government-wide financial statements. For the year ended June 30, 2022 the District has recorded \$77,612 of State on behalf payments as revenue.

# **NOTE 6.** PENSION PLANS (Continued)

# California Public Employees' Retirement System

#### 1. Plan Description and Provisions

The District contributes to the School Employer Pool under the CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS, which acts as a common investment and administrative agent for its participating member employers. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues publicly available reports, including full description of the pension plans regarding benefit provisions, assumptions, and membership, found on CalPERS' website.

#### 2. Benefits Provided

The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age fifty with statutorily reduced benefits. All members are eligible for non-duty disability benefits after ten years of service.

The Plans' provisions and benefits in effect at June 30, 2022, are summarized as follows:

	PEPRA	Classic
Hire Date	After January 1, 2013	On Or Before December 31, 2012
Benefit Formula	2% @ age 62	2% @ age or 55
Benefit Vesting Schedule	5 years of service	5 years of service
Benefit Payments	Monthly	Monthly
Retirement Age	Age 52 with at least 5 years service	Age 50 with at least 5 years service
Monthly Benefits as a % of Eligible Compensation	Variable based on age factor 2.0% at age 62 to 2.4% maximum	Variable based on age factor 2.0% at age 55 to 2.5% maximum
Required Employee Contribution Rates	7.00%	7.00%
Required Employer Contribution Rates	20.70%	20.70%

#### 3. Contributions

Active plan members are required to contribute 7.0% of their salary, while the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions for determining the rate are those adopted by CalPERS' Board of Administration.

# **NOTE 6.** PENSION PLANS (Continued)

For the year ended June 30, 2022, the contributions recognized as part of pension expense for the Plan were as follows:

Contributions - employer

\$

26,951

#### 4. Discount Rate

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining long-term expected rate of return, staff considered both short and long-term market return expectations, as well as expected pension fund cash flows. Such cash flows were developed assuming that, in all future years, both members and employers will make their required contributions as scheduled. Using historical returns of all fund asset classes, expected compound (geometric) returns were calculated over short-term (first 10 years) and long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short and long-term, the present value of benefits was calculated for each fund. Expected rate of return was set by calculating the single equivalent expected return arriving at the present value of benefits for cash flows equal to that calculated using both short and long-term returns. The expected rate of return was then set as the single equivalent rate and rounded down to the nearest quarter of a percent.

# **NOTE 6.** <u>PENSION PLANS</u> (Continued)

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

	Asset Allocation	Real Return Years 1 - 10 (a)	Real Return Years 11+(b)
Global Entity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Assets	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

- (a) an expected inflation of 2.00% used for this period
- (b) an expected inflation of 2.92% used for this period

## B. Social Security

As established by Federal law, public-sector employees who are not members of their employer's existing retirement system (STRS or PERS) must be covered by social security or an alternative plan. The District has elected to use Social Security.

## **NOTE 6.** <u>PENSION PLANS</u> (Continued)

# C. <u>Pension Liabilities</u>, <u>Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions</u>

#### 1. Pension Liability

As of June 30, 2022, the District reported net pension liabilities for its proportionate shares of each Plan's net pension liability as follows:

CalSTRS	\$ 549,186
CalPERS	 184,637
Total District net pension liability	733,823
State's proportionate share of the CalSTRS net pension liability associated with the	
District	 276,329
Total	\$ 1,010,152

The District's net pension liability for each Plan is measured as its proportionate share of the net pension liability. The net pension liability of each Plan is measured as of June 30, 2021. The total pension liability for each Plan used to calculate net pension liability was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021 using standard update procedures. The District's proportion of net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of net pension liability for each Plan as of June 30, 2020 and 2021 was as follows:

	CalSTRS	CalPERS
District Proportion - June 30, 2020	0.0011%	0.0008%
District Proportion - June 30, 2021	0.0012%	0.0009%
Change - Increase (Decrease)	0.0001%	0.0001%

# **NOTE 6.** <u>PENSION PLANS</u> (Continued)

## 2. Pension Expenses and Deferred Outflows/Inflows of Resources

For the year ended June 30, 2022, the District recognized pension expense of (\$507,554). At June 30, 2022, the District reported deferred outflows and inflows of resources related to pensions from the following sources:

	red Outflows Resources	erred Inflows Resources
Pension contributions subsequent to measurement date	\$ 144,782	\$ -
Differences between actual and expected experience	16,814	(66,626)
Changes in assumptions	157,096	-
Change in employer's proportion and difference between the employer's contributions and the employer's proportionate share contributions	219,420	(783,599)
Net differences between projected and actual earnings on plan investments	 19,891	(428,199)
Total	\$ 558,003	\$ (1,278,424)

The \$144,782 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ended June 30, 2022. Other amounts reported as deferred inflows and outflows of resources related to pensions will be recognized as pension expense as follows:

For the Year Ended June 30:		
2023	\$	(106,999)
2024		(141,174)
2025		(156,645)
2026		(166,005)
2027		(64,790)
Thereafter		(229,590)
	_\$	(865,203)

# **NOTE 6.** PENSION PLANS (Continued)

# 3. Actuarial Assumptions.

The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

	CalSTRS	CalPERS
Valuation Date	June 30, 2020	June 30, 2020
Measurement Date	June 30, 2021	June 30, 2021
Measurement Period	July 1, 2020 through June 30, 2021	July 1, 2020 through June 30, 2021
Actuarial Cost Method	Individual Entry Age Normal	Individual Entry Age Normal
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation Rate	2.75%	2.50%
Payroll Growth	3.50%	Varies by Entry Age and Service
Investment Rate of Return	7.10%	7.15%
Experience Study / Period Upon Which Actuarial Experience Survey Assumptions Were Based	2015 - 2018	1997-2015
Mortality Rate	(Custom CalSTRS rates) See June 30, 2020 DB Program funding valuation for details.	Derived using CalPERS' Membership Data for all Funds
Post-retirement Benefit Increases	2.00% simple for DB (Annually) Maintain 85% purchasing power level DB, Not applicable for DBS/CBB	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

# **NOTE 6.** <u>PENSION PLANS</u> (Continued)

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

The following presents the District's proportionate share of net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of net pension liability would be if it were calculated using a discount rate that is one percent lower, or one percent higher, than the current rate:

	CalSTRS		CalPERS
1% Decrease	6.10%		6.15%
Net Pension Liability	\$ 1,117,946	\$	311,323
Current Discount Rate	7.10%		7.15%
Net Pension Liability	\$ 549,186	\$	184,637
1% Increase	8.10%		8.15%
Net Pension Liability	\$ 77,126	\$	79,460

#### 5. Pension Plan Fiduciary Net Position

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

#### NOTE 7. GENERAL LONG-TERM DEBT – SCHEDULE OF CHANGES

A schedule of changes in long-term debt for the year ended June 30, 2022 is shown below:

	Balance			Balance	Due within
	July 1, 2021	Additions	Reductions	June 30, 2022	One Year
Net Pension Liability	\$ 1,347,696	\$ -	\$ 613,873	\$ 733,823	<u>s</u> -
Totals	\$ 1,347,696	\$ -	\$ 613,873	\$ 733,823	\$ -

The net pension liability is liquidated from the funds for which the related employees are compensated.

#### HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

#### **NOTE 8.** RESTRICTED NET POSITION

The District is a recipient of federal and state awards restricted categorical programs and as a result reported restricted net position in the amount of \$1,205,459. The District is not aware of any planned changes to the underlying legislation enabling restrictions.

#### **NOTE 9.** JOINT POWERS AGREEMENTS

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During the fiscal year ending June 30, 2022 the District participated in several joint powers agreements (JPAs) to manage these risks. There were no significant reductions in coverage during the year. Settled claims have not exceeded coverage in any of the past three years.

The various JPAs and the services they provide the District are as follows:

- The Southern Peninsula Region Property and Liability Insurance Group (SPRIG) arrange for and provide property and liability insurance coverage for its member agencies.
- The Santa Cruz San Benito County Schools Insurance Group (SC-SBCSIG) is an insurance purchasing pool, the intent of which is to achieve the benefits of a reduced premium for the member agencies by virtue of its grouping and representation with other participants in the SC-SBCSIG. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in the SC-SBCSIG. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated, and each participant's individual performance is compared to the overall savings. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity-pooling fund" arrangement insures that each participant shares equally in the overall performance of the SC-SBCSIG.
- The Self-Insured Schools of California (SISC III) arranges for and provides medical insurance coverage for its member school districts.
- The Santa Cruz County School Health Insurance Group (HIG) arranges for and provides dental and vision insurance coverage for its member school districts.

The District also participated in one JPAs for other administrative and program operations as follows:

 The North Santa Cruz County Special Education Local Plan Area arranges for and provides special education services for students of member school districts.

The relationship between the District and the JPAs is such that the JPAs are not component units of the District for financial reporting purposes. The JPAs are governed by boards consisting of representatives from the member agencies. The boards control the operations of the JPAs, including selection of management and approval of operating budgets, independent of any influence by the member agencies beyond their representation on the board. Each member district pays premiums commensurate with the level of coverage or service requested, and shares surpluses and deficits proportionate to its participation in the JPA. Separately issued financial statements can be requested from each JPA.

#### HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT NOTES TO FINANCIAL STATEMENTS JUNE 30, 2022

#### NOTE 10. STATE TEACHERS' RETIREMENT SYSTEM EARLY RETIREMENT INCENTIVE PROGRAM

The District did not enter into any early retirement incentive agreements during 2021/2022, pursuant to California Education Code, Sections 22714 and 44929, whereby the service credit to eligible employees is increased by two years.

#### NOTE 11. COMMITMENTS AND CONTINGENCIES

#### A. Grants

As of June 30, 2022 the District is not currently involved in any litigation.

#### B. Commitments

As of June 30, 2022 the District had no material commitments outstanding.

#### NOTE 12. SUBSEQUENT EVENTS

Events that occur after the balance sheet date but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the balance sheet date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the balance sheet date, require disclosure in the accompanying notes. Management evaluated the activity of the District through June 1, 2023 and concluded that no subsequent event(s) have occurred that would require recognition in the financial statements or disclosure in the notes to the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

#### HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT **BUDGETARY COMPARISON SCHEDULE** GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2022

				Variance with
	Rudgeted	Amounts	Actual	Final Budget Favorable
	Original	Final	Amounts	(Unfavorable)
REVENUES				
Local control sources:				
State apportionments	\$ 21,874	\$ 95,750	\$ 95,750	\$ -
Local sources	1,179,812	1,118,135	1,118,412	277
Federal	54,193	107,977	111,194	3,217
Other state	129,704	143,556	199,652	56,096
Other local	213,246	230,689	176,673	(54,016)
Total Revenues	1,598,829	1,696,107	1,701,681	5,574
EXPENDITURES				
Certificated salaries	773,292	728,534	733,223	(4,689)
Classified salaries	213,718	206,257	206,255	2
Employee benefits	403,164	394,781	393,233	1,548
Books and supplies	20,204	41,784	41,217	567
Services and other operating expenditures	203,303	300,787	262,714	38,073
Other outgo	322	322	138	184
Total Expenditures	1,614,003	1,672,465	1,636,780	35,685
Excess (deficiency) of revenues over expenditures before other financing				
Sources (uses)	(15,174)	23,642	64,901	41,259
OTHER FINANCING SOURCES (USES)				
Transfers in	19,223	22,243	22,243	-
Transfers out			(13,929)	(13,929)
Total Other Financing Sources (Uses)	19,223	22,243	8,314	(13,929)
Net Increase (Decrease) in Fund Balance	4,049	45,885	73,215	27,330
Fund Balance - Beginning	1,618,490	1,618,490	1,618,490	
Fund Balance - Ending	\$ 1,622,539	\$ 1,664,375	\$ 1,691,705	\$ 27,330

# HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY FOR THE YEAR ENDED JUNE 30, 2022

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		2015		2016		2017		2018		2019		2020		2021		2022
CaiSTRS			1		 		 					2424		1		2707
Proportion as a percentage of the net pension liability		0.0013%		0.0015%	%	0.0014%	%	0.0014%		0.0016%		0.0013%		0.0011%		0.0012%
Proportionate share of the net pension liability	₩	759,681	69	1,009,860	6 <del>4</del>	1,133,883	8	1,324,802	₩	1,511,125	<b>6</b> 9	1,195,591	₩9	1,092,824	69	549,186
State's proportionate share of the net pension liability		458,733	١	534,057	-  -	645,499	ا او	783,742	١	865,190		652,275		563,351		276,329
Total	<del>6</del> 2	1,218,414	64	1,543,917	~   ~	1,779,382	2	2,108,544	<b>6</b> 43	2,376,315	<b>6</b> 9	1 847,866	69	1,656,175	643	825,515
Covered payroll	€4	375,265	69	462,633	69	469,180	8	499,308	€4	541,532	643	849,837	69	369,052	69	395,942
Proportionate share of the net pension liability as a percentage of its covered payroll		202%		218%	%	242%	%	265%		279%		141%		296%		139%
Plan fiduciary net position as a percentage of the total pension liability		77%		74	74%	72	70%	40%		71%		73%		71.8%		87%
Caipers																
Proportion as a percentage of the net pension liability		0.0022%		0,0020%	%	0 0019%	%	0.0021%		0.0021%		0.0021%		%80000		%6000.0
Proportionate share of the net pension liability	69	249,754	64	294,802	2 \$	375,251	69	503,713	69	559,169	6/3	610,864	64)	254,872	69	184,637
Covered payroll	69	116,309	69	106,725	<del>69</del>	115,885	8	160,675	69	162,214	69	286,087	69	91,523	69	115,670
Proportionate share of the net pension liability as a percentage of its covered payroll		215%		276%	%	324%	%	313%		345%		214%		278%		160%
Plan fiduciary net position as a percentage of the total pension liability		84%		75	79%	7,	74%	72%		71%		70%		70.0%		75%

Note: In the future, as data becomes available ten years of information will be presented.

# HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT SCHEDULE OF CONTRIBUTIONS - PENSION FOR THE YEAR ENDED JUNE 30, 2022

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		2015		2016		2017		2018		2019		2020		2021		2022
CalSTRS																
Contractually required contribution	<del>\$3</del>	48,929	69	59,919	64	76,614	<del>∨</del> >	95,275	69	126,295	69	115,840	<b>⇔</b>	110,412	69	123,792
Less contributions in relation to the contractually required contribution		49,535		59,217		78,353		97,365		119,137		260,050		105,918		102,153
Contribution deficiency (excess)	۰	(909)	69	702	s	(1,739)	↔	(2,090)	€>	7,158	S	(144,210)	S	4,494	69	21,639
Covered payroll	S	375,265	€9	462,633	64	469,180	₩	499,308	₩	541,532	₩.	849,837	€9	369,052	69	395,942
Contributions as a percentage of covered payroll*		13%		13%		17%		20%		22%		31%		29%		79%
Caipers																
Contractually required contribution	₩	26,048	<b>6</b> 9	25,765	69	27,095	€4	37,318	<del>6</del> 9	42,961	69	52,443	69	31,127	69	26,922
Less contributions in relation to the contractually		25,937		26,041		27,117		37,116		43,149		75,527		23,613		26,951
Contribution deficiency (excess)	<b>د</b> م	111	69	(276)	60	(22)	69	202	64)	(188)	69	(23,084)	65	7,514	69	-
Covered payroll	64	116,309	69	106,725	€9	115,885	69	160,675	€9	162,214	<del>69</del>	286,087	€4	91,523	64)	115,670
Contributions as a percentage of covered payroll*		22%		24%		23%		23%		27%		26%		79%		23%

^{*} Statements 67 and 68 required presentation of covered-employee payroll, which is the payroll of employees that are provided with pensions through the pension plan, and ratios that use the measure in schedules of required as upplementary information. Statement No. 82 amends Statements 67 and 68 to instead require the presentation of covered payroll, defined as the payroll on which contributions to a pension plan are based, and ratios that use that measure.

Note: In the future, as data becomes available ten years of information will be presented.

#### HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2022

#### NOTE 1. PURPOSE OF REQUIRED SUPPLEMENTARY INFORMATION

#### A. Budgetary Comparison Schedule

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Budgetary comparison schedules are required to be presented for the General Fund and each major special revenue fund that has a legally adopted budget. The originally adopted and final revised budgets are presented for such funds. The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Trustees to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code.

#### B. Schedule of the District's Proportionate Share of the Net Pension Liability

The schedule presents information on the District's proportionate share of the net pension liability, the plans' fiduciary net position and, when applicable, the state's proportionate share of the net pension liability associated with the District. In the future, as data becomes available, 10 years of information will be presented.

Benefit changes - None

Changes of Assumptions:

2019-20

CalSTRS Board adopted a new experience study which updated assumptions for termination rates and service rates.

2018-19

CalPERS Board adopted new mortality assumptions for the plan. Assumption for inflation rate was reduced from 2.75% to 2.50%. Assumption for individual salary increases and overall payroll growth was reduced from 3.00% to 2.75%.

2017-18

CalSTRS Board adopted new mortality assumptions and new mortality tables for the plan. Assumption for inflation rate was reduced from 3.00% to 2.75%. Assumption for payroll growth was reduced from 3.75% to 3.50%.

CalPERS applied a new discount rate decreasing the rate from 7.65% to 7.15%.

2015-16

CalPERS applied a new discount rate increasing the rate from 7.50% to 7.65%.

#### HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT NOTES TO REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2022

#### **NOTE 1.** PURPOSE OF REQUIRED SUPPLEMENTARY INFORMATION (Continued)

#### C. Schedule of the District's Plan Contributions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

#### NOTE 2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2022, expenditures exceeded appropriations by the following amounts:

	1	Excess
Appropriations Category	Exp	enditures
General Fund:		
Certificated salaries	\$	4,689
Transfers out		13,929

These excess expenditures were offset by unexpended appropriations in other categories.

SUPPLEMENTARY INFORMATION SECTION

### HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE JUNE 30, 2022

The Happy Valley Elementary School District (District) was established on September 1, 1843 and comprises an area located in Santa Cruz County. There were no changes in the boundaries of the District during the current year. The District currently operates one elementary school.

#### **BOARD OF TRUSTEES**

Name	Office	Term Expires
Ms. Katie Freeman	President	November, 2024
Mr. Jacob Willet	Clerk	November, 2022
Mr. Kyle Frandle	Trustee	November, 2024
Ms. Rachel Click Richardson	Trustee	November, 2022
Mr. Cliff Hodges	Trustee	November, 2022
	ADMINISTRATION	
Name	Title	Tenure
Ms. Michelle Stewart	Superintendent / Principal	1 Year

#### ADDRESS OF DISTRICT OFFICE

3125 Branciforte Drive Santa Cruz, CA 95065

#### HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT SCHEDULE OF AVERAGE DAILY ATTENDANCE FOR THE YEAR ENDED JUNE 30, 2022

Second Per	iod Report	Annual I	Report
Original	Revised	Original	Revised
C80FB5FE		EECBC1EF	
59.03	N/A	59.34	N/A
59.03	N/A	59.34	N/A
43.04	N/A	43.25	N/A
43.04	N/A	43.25	N/A
102.07	N/A	102.59	N/A
	Original C80FB5FE  59.03 59.03 43.04 43.04	C80FB5FE  59.03 N/A  59.03 N/A  43.04 N/A  43.04 N/A	Original         Revised         Original           C80FB5FE         EECBC1EF           59.03         N/A         59.34           59.03         N/A         59.34           43.04         N/A         43.25           43.04         N/A         43.25

N/A - There were no audit findings resulting in necessary revisions to attendance.

#### HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT SCHEDULE OF INSTRUCTIONAL TIME FOR THE YEAR ENDED JUNE 30, 2022

Grade Level	Required Minutes	2021/2022 Actual Minutes	Traditional Number of Instructional Days Offered 1/2	Status
Kindergarten	36,000	42,300	180	In Compliance
Grade one	50,400	51,540	180	In Compliance
Grade two	50,400	51,540	180	In Compliance
Grade three	50,400	51,540	180	In Compliance
Grade four	54,000	55,710	180	In Compliance
Grade five	54,000	55,710	180	In Compliance
Grade six	54,000	55,710	180	In Compliance

¹ The District did not utilize a multitrack calendar during the 2021/2022 year.

² The District did not have any emergency closure days that would require the Form J-13A to be filed with the California Department of Education.

#### HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2022

General Fund:	•	Budgeted) * 2022/2023	2	2021/2022	2	2020/2021	2	2019/2020
Revenues and Other Financing Sources	\$	1,742,247	\$	1,723,924	\$	1,582,572	\$	1,773,772
Expenditures		1,833,848		1,636,780		1,446,345		1,489,018
Other Uses and Transfers Out		20,000		13,929		<u></u>		44,500
Total Outgo		1,853,848		1,650,709		1,446,345		1,533,518
Change in Fund Balance		(111,601)		73,215		136,227		240,254
Ending Fund Balance	\$	1,580,104	\$	1,691,705	\$	1,618,490	\$	1,482,263
Available Reserves 1	\$	1,183,025	\$	1,257,288	\$	1,187,074	\$	1,144,075
Reserve for Economic Uncertainties	\$	92,692	\$	83,535	\$	73,317	\$	77,676
Unassigned Fund Balance	\$	1,090,333	\$	1,173,753	\$	1,113,757	\$	1,066,399
Available Reserves as a percentage of Total Outgo		63.8%		76.2%		82.1%		74.6%
Total Long-Term Debt	\$	733,823	\$	733,823	\$	1,347,696	\$	1,238,198
Average Daily Attendance at P-2		113		102		109		109

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trends are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

The General Fund balance has increased by \$209,442 over the past two years. The District has not incurred an operating deficit in any of the past three years. The 2022/2023 General Fund budget projects a decrease of \$111,601 (-6.6%).

For a District of this size, the state recommends available reserves of at least 5% of total General Fund expenditures, transfers out, and other uses (other outgo).

Total long-term debt has decreased by \$504,375 over the past two years.

Average daily attendance has decreased by 7 ADA over the past two years. The ADA is anticipated to increase 11 ADA during the fiscal year 2022/2023.

* The 2022/2023 budget is included for analytical purposes only and has not been subjected to audit.

¹ Available reserves consists of all unassigned fund balances and reserves for economic uncertainty that are contained within the governmental funds. Unassigned fund balances are typically only reported in the General Fund. However, other governmental funds may report negative unassigned fund balances and are included in the reported available reserves.

#### HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT (SACS) WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

	General Fund	Fun Th	cial Reserve ad for Other an Capital ay Projects *	_	oundation Permanent Fund
June 30, 2022 Annual Financial and Budget Report (SACS) Fund Balance	\$ 1,351,865	\$	339,840	\$	1,049,942
Adjustments and Reclassifications:					
Reclassification for financial statement presentation	339,840		(339,840)		-
Audit Adjustment					(56,296)
June 30, 2022 Audited Financial Statement Fund Balance	\$ 1,691,705	\$		\$	993,646

^{*} This audit reclassification is made for financial presentation purposes only, pursuant to GASB 54 which, when applied, does not recognize these funds as special revenue fund types. Therefore, the fund balances are consolidated with the General Fund. However, the District is permitted under current State law to account for these funds as a special revenue fund type for interim reporting and budgeting purposes.

	 Capital Assets
June 30, 2022 Annual Financial and Budget Report (SACS) Capital Assets	\$ 608,838
Adjustments and Reclassifications:	
Depreciation:  Land improvements  Buildings and improvements	 (22,656) (11,747)
June 30, 2022 Audited Financial Statement Balance	\$ 574,435

#### HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT OTHER GOVERNMENTAL FUNDS FINANCIAL STATEMENT COMBINING BALANCE SHEET JUNE 30, 2022

		eteria und		Capital acilities Fund	1	County School acilities Fund	Gov	Total Other ernmental Funds
ASSETS	_		_				_	
Cash and equivalents	\$	<u> </u>		20,634	_\$	13,217	\$	33,852
Total Assets		1	\$	20,634	\$	13,217	\$	33,852
LIABILITIES AND FUND BALANCE								
Liabilities:								
Due to other funds		1	_\$	-	\$	-	\$	1
Total Liabilities		1		-		-		1
Fund Balance:								
Restricted				20,634		13,217		33,851
Total Fund Balance		-		20,634		13,217		33,851
Total Liabilities and Fund Balance	\$	1	\$	20,634	\$	13,217	\$	33,852

## HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT OTHER GOVERNMENTAL FUNDS FINANCIAL STATEMENT COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2022

		feteria Fund	F	Capital acilities Fund	F:	County School acilities Fund	Gov	Total Other ernmental Funds
REVENUES	_				_			
Other local	_\$			11,148	_\$	(362)		10,786
Total Revenues				11,148		(362)		10,786
EXPENDITURES Services and other operating expenditures				235		350		585
Total Expenditures				235		350		585
Excess (deficiency) of revenues over expenditures before other financing sources (uses)				10,913		(712)		10,201
OTHER FINANCING SOURCES (USES) Transfers in Transfers out		(1)		- -		13,929		13,929
Total Other Financing Sources (Uses)		(1)				13,929		13,928
Net Increase (Decrease) in Fund Balance		(1)		10,913		13,217		24,129
Fund Balance - Beginning		i		9,721				9,722
Fund Balance - Ending	\$		\$	20,634	\$	13,217	\$	33,851

#### HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT NOTES TO SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED JUNE 30, 2022

#### NOTE 1. PURPOSE OF SUPPLEMENTARY INFORMATION

#### A. Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

#### B. Schedule of Average Daily Attendance

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to the District. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

#### C. Schedule of Instructional Time

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The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of Education Code Sections 46200 through 46206.

Districts must maintain their instructional minutes at the 1986-87 requirements, as required by Education Code Section 46201.

#### D. Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

#### E. Reconciliation of Annual Financial and Budget Report (SACS) with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

#### F. Schedule of Charter School

The District has not authorized any Charter Schools; therefore this schedule has not been included for 2021/2022.

OTHER INDEPENDENT AUDITOR'S REPORTS

#### ROBERTSON & ASSOCIATES, CPAS

A PROFESSIONAL CORPORATION

1101 NORTH MAIN STREET LAKEPORT, CA 95453 PHONE: (707) 263-9012 • FAX: (707) 263-6001 WWW.ROBERTSONCPA.COM 601 NORTH STATE STREET UKIAH, CA 95482 PHONE: (707) 468-5711 • FAX: (707) 468-0132 TOLL FREE (800) 619-4762

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Trustees Happy Valley Elementary School District Santa Cruz, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Happy Valley Elementary School District (District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated June 1, 2023.

#### Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2022-001, that we consider to be a significant deficiency.

#### Report on Compliance and Other Matters

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

#### District's Response to Findings

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

#### **Purpose of This Report**

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

Owbetton & Cosocietios, CPA:

Lakeport, California June 1, 2023

#### Robertson & Associates, cpas

A PROFESSIONAL CORPORATION

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Independent Auditor's Report on State Compliance; Report on Internal Control Over Compliance Required by the 2021-2022 Guide for Annual Audits of K-12

Local Education Agencies and State Compliance Reporting

Board of Trustees Happy Valley Elementary School District Santa Cruz, California

#### Report on State Compliance

#### **Opinion**

We have audited Happy Valley Elementary School District (District)'s compliance with the types of compliance requirements identified as subject to audit in the 2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, published by the Education Audit Appeals Panel for the year ended June 30, 2022. The District's state compliance requirements are identified in the table provided below.

In our opinion, the District complied, in all material respects, with the state compliance requirements referred to in the table provided below for the year ended June 30, 2022.

#### Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of the 2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Our responsibilities under those standards and the 2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on state compliance with the compliance requirements subject to audit in the 2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to below.

#### Responsibilities of Management for State Compliance

Management is responsible for compliance with the requirements of the state compliance requirements as identified in the table below and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's state programs.

#### Auditor's Responsibilities for the Audit of State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements listed in the table below has occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards, and the 2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements listed in the table below.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the 2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any noncompliance that we identified during the audit of the compliance areas identified in the table below.

#### Report on Internal Control over State Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with compliance requirements as identified in the table below that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses,

as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

#### Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with laws and regulations applicable to the following items:

	Procedures
Description	Performed
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Not Applicable
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	No, see below
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	No, see below

	Procedures
Description	Performed
School Districts, County Office of Education and Charter Schools	
California Clean Energy Jobs Act	No, see below
After School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	No, see below
Immunizations	No, see below
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
In Person Instruction Grant	Yes
Charter Schools	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study For Charter Schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

The term "Not Applicable" used above is to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We did not perform testing for Ratios of Administrative Employees to Teachers because the District has one or fewer administrators.

The District did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

We did not perform testing for Transportation Maintenance of Effort because the District did not participate in the program in 2012/2013 and therefore had no expenditures.

The District did not apply to be a District of Choice; therefore, we did not perform any procedures related to this program.

We did not perform California Clean Energy Jobs Act procedures because the related procedures were performed in a previous year.

The District does not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to the Independent Study - Course Based Program.

We did not perform testing for immunization as the District was not on the list of LEA that required testing.

The purpose of this report on internal control over state compliance is solely to describe the scope of our testing of internal control over state compliance and the results of that testing based on the requirements of the 2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Accordingly, this report is not suitable for any other purpose.

Robitson & association, CPA:

Lakeport, California June 1, 2023

b

FINDINGS AND RESPONSES SECTION

#### HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT FINDINGS AND RESPONSES FOR THE YEAR ENDED JUNE 30, 2022

#### **Financial Statement Findings**

2022-001 <u>Investment balance and interest earnings misstated</u> State Code 30000 Internal Control

#### Criteria

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

#### Condition

During our audit of the investment balance with the Santa Cruz County Community Foundation, we identified an entry that was made incorrectly causing the ending investment balance to be overstated by \$56,296 and net investment losses to be understated by the same amount. Additional audit procedures applied to the account balances identified that an entry of \$28,148 was recorded in reverse. The error was not detected by management or employees in the normal course of performing their assigned functions.

#### **Effect**

The investment ending balance was overstated, net investment losses were understated, and the ending fund balance / net position balances was overstated.

#### Cause

The error was caused by a formula error in the reconciliation.

#### **Questioned Cost**

None.

#### Recommendation

Implement procedures that require year-end closing entries to including appropriate supporting documentation and to be reviewed and approved. Additionally, review account balances and/or journal entries after posting to the general ledger to ensure the entry was properly input. As part of the year-end closing process and preparation of financial statements, verify material account balances to supporting documents to ensure amounts are accurate. Finally, management should analytically review material account balances to ensure they are in line with management's expectations; balances that significantly differ from these expectations should be investigated.

#### HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT FINDINGS AND RESPONSES FOR THE YEAR ENDED JUNE 30, 2022

2022-001 <u>Investment balance and interest earnings misstated</u> <u>State Code 30000 Internal Control</u> (Continued)

#### District Response and Action Plan

The District and County Office of Education recognize that an error was made in closing the books when posting the activity from the investment account with the Santa Cruz County Community Foundation to the District's financial system. Disbursements to the district were posted in reverse due to a formula error in the reconciliation spreadsheet. This was not caught in subsequent examination of the data due to human error, as staff do perform all of the checks that are noted above in the auditor recommendation section, with the exception of reviewing balances in the district's other funds in comparison to anticipated outcomes. COE staff will incorporate that additional step into the final review procedures for the other funds to ensure that material errors are found and corrected before the books are closed.

#### Federal Award Findings and Questioned Costs

There were no findings or questioned costs relative to federal awards or programs.

#### **State Award Findings and Questioned Costs**

There were no findings or questioned costs relative to state awards or programs.

#### QUARTERLY DISTRICT STATUS REPORT OF UNIFORM COMPLAINTS TO THE COUNTY SUPERINTENDENT OF SCHOOLS QUARTER ENDED June 30, 2023

# of Complaints 0	# of Complaints Resolved 0	# of Complaints Unresolved
B) Insufficient textbook	ks or instructional materials to take ho	ne:
# of Complaints 0	# of Complaints Resolved 0	# of Complaints Unresolved 0
• Explanation:		
C) Textbooks or instruc	ctional materials in poor or unusable co	ondition:
# of Complaints	# of Complaints Resolved	# of Complaints Unresolved
• Explanation:		
	teacher at the beginning of the semeste	
# of Complaints 0	# of Complaints Resolved 0	# of Complaints Unresolved 0
75 B 42		
	entials or training to teach English Lan	guage Learners (ELL) with
B) Teacher lacking crede More than 20% Ell in	entials or training to teach English Lan class:  # of Complaints Resolved	# of Complaints Unresolved
B) Teacher lacking crede More than 20% Ell in	entials or training to teach English Lan	# of Complaints Unresolved 0
B) Teacher lacking crede More than 20% Ell in # of Complaints  0  Explanation:	entials or training to teach English Landclass:  # of Complaints Resolved 0	# of Complaints Unresolved
B) Teacher lacking crede More than 20% Ell in # of Complaints  0  Explanation:	entials or training to teach English Lan o class:  # of Complaints Resolved 0	# of Complaints Unresolved
B) Teacher lacking crede More than 20% Ell in # of Complaints  • Explanation:  D) Teacher instructing of # of Complaints	# of Complaints Resolved    # of Complaints Resolved   0	# of Complaints Unresolved 0  y:  # of Complaints Unresolved
B) Teacher lacking crede More than 20% Ell in # of Complaints  • Explanation:  D) Teacher instructing of # of Complaints  • Explanation:  Explanation:  FACILITIES	# of Complaints Resolved    # of Complaints Resolved   0	# of Complaints Unresolved  y:  # of Complaints Unresolved 0

Happy Valley School Code of Conduct

At Happy Valley School we strive to create a learning environment based on mutual respect and understanding where everyone feels safe and happy. We expect everyone in our school community to observe the following Code of Conducte

- 1. Listen to others attentively with your ears, your eyes, and your heart.
- 2. Respectfully follow directions the first time they are given. Ignoring requests or arguing with teachers or other adults is not acceptable behavior.
- 3. Everyone likes to play. Teake turns, include everyone, and be kind to each other. Follow playground rules.
- 4. Always be polite and use good manners. Do not interrupt conversations. Remember to say please, thank you, and excuse me whenever appropriate.
- 5. Respect everyone's feelings and differences by being respectful with your words. Swearing and rude talk towards others are prohibited. Teasing, name calling and putdowns are hurtful, and are not allowed.
- 6. Respect everyone's personal space. Pushing, bumping into others, or other rough physical contact is not permitted.
- 7. Respect everyone's right to feel safe at school. Haitting, fighting, or threatening someone is not allowed.
- 8. Respect the property of the school and others. Always turn in lost items to the office. Pick up trash when you see it. Return equipment.
- Use the conflict resolution strategies you have learned when a disagreement or a problem happens. <u>Use the Peace Path</u>, talk to a <u>Peace Builder</u>, talk with a trusted adult.
- 10. No weapons-(including-pocket knives) of any kind or allowed on the school grounds.

Adopted by the HVS Board of Trustees 12/13/04



File Number

July 10, 2023

Attorneys at Law

www.ohhlegal.com

1901 Avenue of the Stars, Suite 575 Los Angeles, CA 90067

6200 Stoneridge Mall Road, Suite 225 Pleasanton, CA 94588

2877 Historic Decatur Road, Suite 200 San Diego, CA 92106

13181 Crossroads Parkway N., Suite 170 City of Industry, CA 91745

667 Lighthouse Avenue, Suite 202 Pacific Grove, CA 93950

333 City Blvd. West, Suite 1700 Orange, CA 92868

#### VIA E-MAIL ONLY

Michelle A. Stewart
Superintendent
Happy Valley Union School District
16300 Cloverdale Road
Anderson, CA 96007
mstewart@hvesd.com

Re:

Retention of Orbach Huff & Henderson LLP

Dear Michelle:

Thank you for the opportunity to provide legal services to the Happy Valley Union School District. Pursuant to your request, this letter shall serve to outline the proposed terms and conditions of our representation of the District. If you have any questions concerning any of the information provided in this letter, I welcome your call.

#### 1. Scope of Services.

Our responsibilities shall be to represent the District in matters related to its public education mission from time to time as the District may request upon our mutual agreement.

#### 2. Fees.

The measure for our services will be the actual time expended performing legal services at hourly rates in effect at the time services are performed for the lawyers, paralegals and clerks who are directly involved in the matters for which you have retained us. Because of its public mission and it being our privilege to perform services for the District, we will charge the District at the following discounted rates: Partners: \$345/hour; Senior Counsel: \$315/hour; Associates: \$295/hour; and Paralegals: \$195/hour. Each rate will increase annually by 3%.



Michelle A. Stewart July 10, 2023 Page 2

#### 3. Retainer.

As a matter of policy, we require new clients of the firm to pay us an initial retainer to be applied towards fees and costs. In your instance, however, we are willing to waive this policy.

#### 4. Expenses Incurred and Other Charges.

In addition to our fee, we will expect the District to reimburse us for all expenses we incur on its behalf, including expert witness fees, court reporters, long distance telephone calls, travel costs, postage, air freight, messenger services, computer research time, external printing costs and the like. We will bill you our direct costs for these expenses without mark-up. We will charge the District for all internal photocopying (at 10¢ per page) done by us with respect to District matters.

#### 5. Billing Practices.

We will send an invoice to you monthly detailing all of the expenses incurred during the previous month. These invoices will be of sufficient detail to enable you to determine the nature of any expenses incurred. Payment is due upon receipt.

#### 6. Termination of Representation.

The attorney-client relationship is one of mutual trust and confidence, and the District is, of course, free to terminate our relationship at any time. We will also be free to terminate the relationship at any time, and should that unlikely event occur, we will do so in a manner which complies with applicable law, court rules and the Rules of Professional Conduct of the State Bar of California. These rules permit us to withdraw if, among other reasons, your conduct renders it unreasonably difficult for us to carry out the representation effectively.

#### 7. Professional Liability Insurance.

Orbach Huff & Henderson LLP carries professional errors and omissions liability insurance. No representation is made by Orbach Huff & Henderson LLP as to "insurance coverage" for the types of service which we may perform for the District.

#### 8. Mediation, Binding Arbitration and Related Fees and Costs.

We look forward to a beneficial and mutually productive relationship with the District. If, however, you become dissatisfied for any reason with the services we have performed, we



Michelle A. Stewart July 10, 2023 Page 3

encourage you to bring that to our attention immediately. It is our belief that most such problems can be resolved by good faith discussions between the parties. Nevertheless, it is always possible that some dispute may arise which cannot be resolved by discussions between us. We believe that such disputes can be resolved more expeditiously and with less expense to all concerned by mediation and, if mediation is unsuccessful through binding arbitration, rather than through court proceedings. Therefore, the parties will first attempt to resolve all disputes through mediation with a mediator mutually agreed to by the parties.

To the extent mediation is unsuccessful in resolving any dispute, the parties agree to proceed with binding arbitration. Arbitration is a process by which both parties to a dispute agree to submit the matter to an arbitrator and to abide by the arbitrator's decision. In arbitration, there is no right to a trial by jury, and the arbitrator's legal and factual determinations are generally not subject to appellate review. Rules of evidence and procedure are often less formal and rigid than in a court trial. Arbitration usually results in a decision much more quickly than proceedings in court, and the attorneys' fees and other costs incurred by both sides are usually substantially less. Of course, you are encouraged to discuss the advisability of arbitration with other counsel or any of your other advisors and to ask any questions which you may have.

Any dispute based upon, arising out of or relating to our engagement, this letter agreement and/or the performance or non-performance of services (including, without limitation, claims of professional negligence) as well as any dispute as to the arbitrability of any such claims will be subject to binding arbitration to be held in Los Angeles County, California before a retired California superior court judge pursuant to the commercial arbitration rules of the American Arbitration Association. The arbitrator's award will be final and binding and judgment thereon may be entered in any court of competent jurisdiction. As a practical matter, by agreeing to arbitrate all parties are waiving the right to a jury trial.

In any dispute, at any stage, including mediation or arbitration, the parties shall bear their own attorneys' fees and costs.

#### 9. File Retention and Destruction.

As discrete matters conclude, we may close those matters and we will retain a client file of that matter for a period of three (3) years. We may store some or all client file materials in a digital format. In the process of digitizing those documents, we will return to you any <u>original</u> paper documents provided by you. We will not return <u>copies</u> of paper documents provided by you unless you request those copies in writing. After a paper document is digitized, we will destroy all paper documents in the client file, subject to the exceptions noted above. At the expiration of



Michelle A. Stewart July 10, 2023 Page 4

the 3-year period, we will destroy all client file materials unless you notify us in writing that you wish to take possession of them. This clause applies to any client file materials being held or stored by a third-party vendor.

#### 10. Term.

The term of this agreement and our representation of the District shall begin on the date you indicate by your signature below and shall continue unless our representation is terminated as indicated herein.

If you agree with the foregoing, please sign this letter, and return it to me. Please keep a duplicate for your records. If you ever have any concerns about our work, please contact me at any time. I look forward to working with you and thank you again for your trust in choosing Orbach Huff & Henderson LLP.



Christophe A. Clechanowski, President, GE Grant F. Foster, Vice-President, GE J. Michael Cleary, Principal, CEG, GE

July 11, 2023 Project No. 993.2 Ser. 7433

Happy Valley School District
Attn: Michelle Stewart, Principal
c/o Cumming Group
Attn: Casino Fajardo, Dir. Project Management
3125 Branciporte Drive
Santa Cruz, CA 95065

RE: PROPOSAL FOR GEOTECHNICAL AND GEOLOGIC HAZARD INVESTIGATION NEW RELOCATABLE CLASSROOM BUILDINGS
HAPPY VALLEY SCHOOL
3125 BRANCIFORTE DRIVE
SANTA CRUZ, CALIFORNIA

Dear Ms. Stewart:

#### **Introduction**

As requested, we are submitting this proposal to perform a geotechnical and geohazard investigation for the planned New Relocatable Classroom Buildings project at the Happy Valley School campus in Santa Cruz, California. The purpose of the investigation will be to explore the soil and foundation conditions in the general location of the planned structures and to develop recommendations for the geotechnical engineering aspects of the project design.

As a basis for this proposal, we have briefly discussed the project with the Project Manager Casino Fajardo of Cumming Group. We understand that the project will include the installation of two new relocatable classroom buildings, (less that a total combined 10,000 square feet) installed adjacent to each other. Structural loads are expected to be typical for this type of construction. Associated improvements will also include concrete sidewalks and underground utilities.

#### Scope of Services

#### A. Geotechnical Investigation

We propose that our geotechnical investigation consist of the following:

1. Review of available geotechnical information for the area.

Happy Valley School District Attn: Michelle Stewart, Principal

c/o Cumming Group

Attn: Casino Fajardo, Dir. Project Management

July 11, 2023

Page 2

- A site reconnaissance by our engineer who will mark the location of the borings for Underground Service Alert.
- Performance of a field subsurface exploration program under the direction of our engineer who will supervise, log and sample two (2) exploratory borings to depths of 15 to 45 feet in the vicinity of the planned buildings. Soil sampling and Standard Penetration Resistance testing will be performed continuously in the upper six feet of the boring (four drives) and at five-foot intervals or changes in material type, thereafter. The soil samples will be transported to our laboratory for further examination and laboratory testing. The water level in the borings (if encountered) will be measured prior to backfilling the holes at the completion of drilling.

The borings performed in existing pavement or flatwork areas will be backfilled with cement grout and/or patched with cold patch asphalt or dry mix concrete. Soil tailings generated during the drilling process will be left on-site.

- 4. Laboratory testing of samples obtained from the borings. These tests will include moisture content, dry density, shear strength, percent finer than #200 and #4 sieves, corrosion, and plasticity index determinations, as appropriate.
- Engineering analysis of the field and laboratory data.
- 6. Preparation of a geotechnical investigation report for the design and construction of the project. The report will include findings and recommendations for the following:
  - a. Local geology and seismic setting.
  - b. 2019 CBC seismic design criteria.
  - c. Site preparation, fill placement and grading (as needed).
  - d. New building foundation type, allowable bearing pressures, and minimum foundation depths and widths.

Happy Valley School District
Attn: Michelle Stewart, Principal
c/o Cumming Group
Attn: Casino Fajardo, Dir. Project Management
July 11, 2023
Page 3

- e. Estimated foundation settlements.
- f. Subgrade preparation and aggregate baserock sections for new exterior pedestrian concrete slabs-on-grade.
- g. Treatment of expansive soils (as required).
- Backfill and compaction of utility trenches.
- i. Surface and subsurface drainage.
- j. Any other unusual design or construction conditions encountered in the investigations.

The areas where the borings will be required are locations where underground utilities may be present. Consequently, we will need the help of the District staff in locating and avoiding the utilities.

# B. Geologic and Seismic Hazards Assessments

Based on the requested scope of services and our experience from other similar projects, we propose that the Geologic and Seismic Hazards Assessment portion of our report for the project consist of the following:

- Discussion of geologic and seismic conditions containing data on an assessment of the nature of the site and potential earthquake damage including:
  - a. Regional geology and seismic conditions and historical information on the seismicity of the local and regional area.
  - b. Location of known active and potentially active faults near the site, as well as nearby inactive faults.
- Maximum considered earthquake ground motion for the site in accordance with the California Building Code, latest edition, requirements.

Happy Valley School District Attn: Michelle Stewart, Principal c/o Cumming Group

Attn: Casino Fajardo, Dir. Project Management

July 11, 2023 Page 4

> Potential for ground rupture related to faulting, liquefaction, lateral spread, seismic 3. settlement, and differential compaction, landsliding, flooding, and dam failure inundation with recommended mitigation measures, where appropriate.

# Environmental Soil Screening (Optional)

Representative samples of the upper one to two feet of the on-site soils will be collected during the drilling. We understand that the planned project site is estimated to be less than one acre, which requires four discrete soil samples to be collected and placed in sample containers, stored in a cooler with cold packs and then delivered to Test America, for testing.

Soils analysis for each sample will include TPH EPA 8260B - Gas, TEPH EPA 8015B- Diesel and Motor Oil, EPA 8260B- VOC's, EPA 8270C- Semivolatiles, EPA 8081A- Pesticides, EPA 8082-PCB's EPA 6010B and 7471A- CAM 17 Metals and Mercury, EPA 7199- Chromium VI, EPA 6010B- Arsenic and Chromium STLC, and CARB-435- Asbestos.

# Soil Engineering Services During Construction

Specific details of the contractor's schedule to complete the various phases of the work are not known, therefore we propose to provide our services on an hourly time and materials basis during the site preparation and grading, utility trench backfilling, and foundation installation phases of the project. The scope of our services will include full-time to intermittent on-site observation and field density testing, as required.

Based on our prior experience with similar projects and a preliminary project duration of 4 weeks, our budget estimate for observation and testing services during construction (intended for preliminary budgeting purposes) for this project is \$25,000. We will revise this budget, if necessary, after we have had the opportunity to review the finalized project plans, specifications and schedule.

Happy Valley School District
Attn: Michelle Stewart, Principal
c/o Cumming Group
Attn: Casino Fajardo, Dir. Project Management
July 11, 2023
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#### Arrangements

Our services will be provided in accordance with the Schedule of Fees and Conditions presented on the reverse side of the last page of this proposal. We estimate that our fee for the geotechnical and geohazard investigation as described in this proposal will be \$18,400. As discussed with Mr. Casino, as software acceptable to CGS is not yet available, it may be necessary that a portion of the 2019 CBC seismic design parameter analysis be performed through a third party - the estimated cost of this work is \$9,800. We estimate that a private underground utility service to clear the boring locations will be \$2,500.

As an option, an environmental soil screening of four discrete samples can be performed for an additional fee of \$7,700. A formal review of the resulting laboratory test results can be performed for an additional \$1,100.

The above budget estimates are based on the understanding that arrangements will be made, including removal of fencing, etc., to provide access to a full-sized truck-mounted drill rig to the boring locations.

Reasonable precautions shall be taken to minimize damage to the school property (both surface and subsurface), however, it should be understood that in the normal course of the work, some damage, i.e. rutting, may occur, the correction of which is outside the scope of this agreement.

The field work will be performed two to three weeks after our authorization to proceed, and our report will be submitted three to five weeks thereafter. Our findings and recommendations will be discussed with you and your design team prior to submitting the report.

Our services will be performed, findings obtained, and recommendations prepared in accordance with generally accepted geotechnical engineering principles and practices. This warranty is in lieu of all other warranties, either expressed or implied.

Happy Valley School District Attn: Michelle Stewart, Principal c/o Cumming Group Attn: Casino Fajardo, Dir. Project Management July 11, 2023 Page 6

As our authorization to proceed with the investigation please sign and return one copy of this agreement. If you have any questions regarding this proposal, please do not hesitate to call.

Yours very truly, CLEARY CONSULTANTS, INC. Chris Ciechanowski

Geotechnical Engineer 2584

CC:cc

Addressee (email) Copies:

Cumming Group, Attn: Pamela Harnett, Project Manager

Please mark authorized services with a check.

Geotechnical and Geohazard Investigation \$18,400 

Utility locator service for exploratory borings locations \$2,500 D

Seismic design parameter analysis through third party \$9,800 (if necessary) Environmental soil screening of four discrete samples \$7,700 (optional)

a Formal review of soil screening laboratory test results \$1,100 (optional) a

Preliminary estimate for observation and testing services during construction - \$25,000 а

or All Services Total \$64,500 

**AUTHORIZATION** 

CLEARY CONSULTANTS, INC.

#### CLEARY CONSULTANTS, INC. SCHEDULE OF FEES AND CONDITIONS

SCHEDULE OF	FEES AND CONDITIONS
PERSONNEL CHARGES  Administrative Assistant Drafting/Laboratory Senior Engineering Technician Prevailing Wage Engineering Technician Staff Engineer/Staff Engineering Geologist Project Engineer/Project Engineering Geologist Associate Engineer/Associate Engineering Geologist Principal  *Expert witness fees for appearance at court and depositions are \$1	60 00/hr 70 00/hr 120 00/hr 135 00/hr 130 00/hr 140 00/hr
deposition appearances.  EOUIPMENT/LABORATORY CHARGES Automobile	\$0.85/mile 10.00/hour 5.00/test 350.00/test 100.00/report

Drilling services, printing and reproduction, special and consultant fees, permits, insurance, equipment and vessel rental, travel and subsistence expenses and other similar related costs are billed at cost plus 15 percent. Copies of previously issued reports will be billed at \$25.00 for the first copy and \$10.00 for each additional copy, or at cost of reproduction for larger reports

Cleary Consultants, Inc. (CCI) under this Agreement will strive to conduct services in a manner consistent with that level of care and skill ordinarily exercised by members

of the profession currently practicing in the same locality under similar conditions. No other warranty, expressed or implied, is made.

Client recognizes that subsurface conditions may vary from those encountered at the locations where our borings, surveys, or explorations are made and that our data, interpretations and recommendations are based solely on the information available to us. We will be responsible for those data, interpretations, and recommendations but shall not be responsible for the interpretation by others of the information developed

The Client shall provide for CCI's right of entry and all our necessary equipment, in order to complete the work. While CCI shall take all reasonable precautions to minimize RIGHT OF ENTRY any damage to the property, it is understood by Client that in the normal course of work some damage may occur, the correction of which is not part of this Agreement

CCI represents and warrants that it is protected by worker's compensation insurance and that we have such coverage under public liability and property damage insurance policies which we deem to be adequate. Certificates for all such policies of insurance shall be provided to Chent upon request in writing. Within the limits and conditions of such insurance, we agree to indemnify and save Client harmless from and against any loss, damage, or liability arising from any negligent acts by CCI and its staff. We shall not be responsible for any loss, damage or liability beyond the amounts, limits, and conditions of such insurance. We shall not be responsible for any loss, damage. or hability arising from any negligent acts or willful misconduct of Client, its agents, staff, and other consultants employed by it. Certificates of our general liability insurance shall be provided upon request.

In the prosecution of our work, CCI will take all reasonable precautions to avoid damage or injury to subterranean structures or utilities. The owner agrees to waive any claim against CCI and to defend, indemnify and hold CCI harmless from any claim or liability for injury or loss allegedly arising from CCI's damaging underground utilities or other man-made objects that were not called to CCI's attention or which were not properly located on plans furnished to CCI.

To the fullest extent permitted by law, and not withstanding any other provision of this agreement, the total liability, in the aggregate, of CCI and its officers, directors, partners, employees, agents and subconsultants, and any of them, to the Cilent and anyone claiming by, through or under the Client, for any and all claims, losses, costs or damages of any nature whatsoever arising out of, resulting from or in any way related to this project or the Agreement from any cause or causes, including but not limited to the negligence, professional errors or omissions, strict liability, breach of contract or warranty, express or implied, of CCI or its officers, directors, employees, agents or subconsultants, or any of them, shall not exceed the total compensation received by CCI under this Agreement, or the

DISPUTES. The parties to this Agreement covenant and agree that all claims, disputes and other matters in question between the parties to this Agreement, arising out of or relating to this Agreement or the breach thereof, shall be submitted to non-binding mediation prior to initiation of any lawsuit or other litigation, unless the parties

mutually agree otherwise. The cost of said Mediation shall be split equally between the parties

DISCOVERY OF UNANTICIPATED HAZARDOUS MATERIALS: Hazardous materials or certain types of hazardous materials may exist at a site where there is no reason to believe they could or should be present. CCI and Client agree that the discovery of unanticipated hazardous materials constitutes a changed condition requiring a renegotiation of the scope of the work or termination of services.

All reports, boring logs, field data, field notes, laboratory test data, calculations, estimates, and other documents prepared by CCI as instruments of service, shall remain our property. Client agrees that all reports and other work furnished to the client or his agents, which is not paid for, will be returned upon demand and will not be used by

the Client for any purpose whatever

Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Client or CCI CCI's services under this Agreement are being performed solely for the Client's benefit, and no other entity shall have any claim against CCI because of this Agreement or the performance or nonperformance of services hereunder. The Client agrees to include a provision in all contracts with contractors and other enlitties involved in this project to carry out the intent of this paragraph.

Neither party to this Agreement shall transfer, sublet or assign any rights under or interest in this Agreement (including but not limited to monies that are due or monies that may be due) without the prior written consent of the other party

Invoices for our services will be submitted, at our option, on a monthly basis or when the work is completed. Invoices will be due immediately, but will not be delinquent within 10 days from which the invoice is dated. If payment is not so made, a service charge will be due on the amount of the invoices at the maximum rate permissible by law from the date of the invoice until the same is paid. In the event legal action is required to enforce the payment terms of this agreement, CCI shall be entitled to collect from the client any judgement or settlement sums due plus reasonable attorney's' fees, your costs and other expenses incurred by CCI for such collection action

All samples of soil and rock will be disposed of from the laboratory 30 days after issuance of the report unless the Client advises otherwise. Upon request, we will deliver the samples to the Client, charges collect, or will store them for an agreed storage charge



Main 209.466.8000 Fax 209.461.6555 www.enviroplex.com

August 1, 2023

Ms. Michelle Stewart Superintendent Happy Valley School District 3125 Branciforte Drive Santa Cruz, CA 95065

Re:

Proposals for new portable buildings

**Dear Superintendent Stewart:** 

Attached please find Enviroplex's Proposals for (1) 36x40 Writing/Resources Building 6, (1) 24x40 Classroom Building 3, and (1) 12x40 boys/staff/girls restroom building. Enviroplex's Proposals are based on the Cooperative Purchasing Agreement (Piggyback Contract) that ENV holds with the Merced River School District, Winton, California.

The Merced River School District's Piggyback Contract was awarded to ENV on January 11, 2021, is valid for three years, with two additional automatic annual renewals for a total 5 year term. A link to the Contract documents is provided:

https://mgrc.sharefile.com/d-s7ee993c401f0432fb74c962f7f4a9f9e

Please call or write if you have any trouble with the link or downloading the files.

Thank you for choosing Enviroplex as your portable building manufacturer for the Happy Valley project. We appreciate your business.

Sincerely,

**Gaylene Givens** 

Gaylene Givens

**Business Development Manager** 



#### **Happy Valley School District**

#### (1) 36x40 Writing / Resource -- Building 6 (Wood foundation with ramps)

Pricing subject to final design and finishes 2022 cac

P-back Item #	Description	Unit	Qty	Piggyback Price	200	Total
	1-STORY RIGID STEEL MOMENT FRAME BUILDINGS					
1000	24x40 Typical Classroom [With no floor Coverings: With Ceiling Tiles; LED light flxtures with dimming control; 9' floor to ceiling height in all modules; 2x4 fixed grid, lay in panel ceiling system (no suspension wires); (1) 3070 steel door w/Schlage lever hardware (2) 8040 windows, (2) porcelain/steel marker boards, walls-full height tackboard; (6) duplex receptacles; 4 Branch Circuits; (1) 125 amp single-phase panel; Standard bi-pitch roof design, approximately .25:12 dual slope, 5' overhang in front 2'8"rear overhang.	EA	1	\$ 74,457.97	\$	74,457.97
1006	add 12x40 center module	EA	1	\$ 31,008.38	\$	31,008.38
1025	Engineering and/or Design Expense (PC reuse; SE foundation design, review, stamp, signature of ENV produced drawings; drafting site-specific plans); DSA 1MR processing, SE signature for Architect's DSA package	Per hr	16	\$ 339.79	\$	5,436.64
1026	Additional Labor & Materials for items not listed in the Appendix Items List (cost + 20% and/or per hour) (Four custom 4-panel fixed windows)	Per hr	80	\$ 156.83	\$	12,546.40
	Sub-floor options				<u> </u>	
2000	Wood Foundation Options (DSA allows up to 2000 sf)				<u> </u>	0.400.40
2002 2004	1 1/2" layer for 36x40	EA Par of	9 152	\$ 684.68 \$ 5.25	\$	6,162.12
2004	MDO skirting up to 24" high  Treated lumber upcharge per 12x40	Per sf Per module	3	\$ 5.25 \$ 349.43		798.00 1,048.29
2005	Expanded metal vents - 4'	Per if	16	\$ 46.20	\$	739.20
2009	Wood Foundation Bolt Kit 50 or 65 lb Floor	Per module	3	\$ 357.56	\$	1,072.68
	ADA Access Ramps				١	1,072.00
2100	12' zero clearance ramp (site must be completely level for base ramp)	EA	1	\$ 5,331.93	\$	5,331.93
2102	Extended platform and ramp	Per sf	237	\$ 58.43	\$	13,847.91
2104	MDO ramp skirting up to 24" high	Per sf	48	\$ 4.89	\$	234.72
	Concrete Foundations			3.		
	Standard Design (1500 pef soil bearing pressure, non-expansive soil and level ground)			·		
	High Seismic(based on 1500 psf soil bearing pressure, non-expansive soil and level groun	d)				
	Foundation Vents & Flashing					
2304	12" high, 24 ga metal flashing	Per If	152	\$ 22.00	\$	3,344.00
	Exterior Finish Options				<u> </u>	
	Wood or engineered wood products Cement based or stucco				<u> </u>	
	Misc exterior finish				-	
	Upgraded Framing construction				<del> </del>	
	Roofing Options					
	Standard pitch roofs (1/4:12), 2" galvanized standing seam, 5/8" plywood roof deck)				┝	
2700	Shed Roof design	Per module	3	\$ 1,150.50	2	3,451.50
2703	Gable end overhang, up to 18"	EA	1	\$ 8,422,55	_	8.422.55
	Thermal protection		•		<u> </u>	*,
	Enhanced pitch roof (>1/4:12), finish material must be selected below					
	Roof finish materials (Standing seam roofs: 26 gauge over 5/8" wood roof deck)					
	GENERAL					
3000	Interior wall, 2x4, standard finish (tack board) (Décor or equal)	Per If	96	\$ 56.61	\$	5,434.56
3003	Interior wall extension from celling level to bottom of purlins	Per If	96		_	3,651.84
3011	Blocking only, wall mounted accessories, 4x4	Per If	160	\$ 14.45	\$	2,312.00
	Doors (KD Frames standard)					
3105	3070 steel door w/Schlage D95 lever hardware, Norton 7500 door closer	EA	1	\$ 2,016.66	_	2,016.66
3110	3070 interior wood door in steel frame, solid core, paint finished	EA	4	\$ 1,356.66		5,426.64
3115 3127	Panic hardware, Von Duprin or equal	EA EA	2	\$ 2,602.11	-	5,204.22
3121	Full light, 24x65  Electrical Options	EA	2	\$ 524.84	-	1,049.68
3300	125 amp 1-phase panel	EA	1	\$ 813.38	-	813.38
0000	Lights			\$ 010.30	•	013.30
3426	Tubular Skylight (Solatube or equal)	EA	4	\$ 1,769.12	\$	7,076.48
	Electrical infrastructure		•	4 1,700.12	<del>-</del>	7,010.40
3502	Duplex receptacle	EA	12	\$ 130.66	\$	1,567.92
3504	GFI receptacle	EA		\$ 159.65	$\overline{}$	319.30
3508	4 square box with switch ring and 3/4" conduit stub to attic	EA		\$ 99.67	<u> </u>	598.02
3516	N-light three way switching	EA		\$ 273.19	-	546.38
		EA		\$ 360.99	<u> </u>	

Sub-Total \$ 321,749.40

4203		Bard 4.0 ton WH, "Quiet Climate 1" wall hung heat pump w/CRV, 4 duct runs, programmable Thermostat	EA	2	\$	12,590.96	<b> </b> \$	25,181.92
	Misc H\		<del>†                                      </del>		_			
4802		Return air pienum wall (12')	EA	2	\$	887.04	\$	1,774.08
4824		Condensates for wall mounted HVAC	EA	2	\$	619.67	\$	1,239.34
	PLUMB	ING					Ė	,
5001		Sink, classroom, SS, w/ bubbler, cold only	EA	2	\$	2,891.41	\$	5,782.82
5019		hot/cold faucet - adder	EA	2	\$	434.72	\$	869.44
5020		goose neck faucet	EA	2	\$	434.72		869.44
5105		Water Heater, point-of-use	EA	2	\$	1,579.30	\$	3,158.60
5203		Hose bib, recessed (wall hydrant)	EA	1	\$	1,316.50	\$	1,316.50
5208		Copper pipe, Type "L", rough in only and fixture fitting, ea	EA	2	\$	956.83	\$	1,913.60
	Tollet p	artitions	1					
	Tollet a	ccessories				<del>- 1107 - 111</del>	$\overline{}$	
	Flooring	g (all prices per sf unless otherwise noted)		<u> </u>				
	Carpet							····
5600		Bigelow, New Basics II, 26oz, w/unitary backing (or equal)	Per sf	1,440	\$	7.42	\$	10,679.04
	Top set	base	1					
5702		Burke 4" Vinyl - Roll @ 100' lengths	EA	200	\$	6.01	\$	1,202.40
	Tile							
	Walk of	f mats	Î		П			
5900		Mannington, Recourse II	Per sf	70	\$	23.08	\$	1,615.32
	VCT (Vi	nyl Composition Tile)						<del></del>
	Sheet G	ioods						*-
	Epoxy f	fooring						
	Flooring	transition	1					
	CASEW	ORK			$\Box$			
6523	<u> </u>	153 48x34x24 ADA sink base	EA	2	\$	1,313.45	\$	2,626.90
6543		212 30x34x24 1 drawer/2 doors	EA	2	\$	1,237.04	\$	2,474.08
6544		212 36x34x24 1 drawer/2 doors	EA	8	\$	1,237.04	\$	9,896.32
6546		212 48x34x24 1 drawer/2 doors	EA	8	\$	1,276.05	\$	10,208.40
6553		230 24x34x24 3 drawers	EA	4	\$	1,162.27	\$	4,649.08
6578		302 36x18x12 wall hung/2 door	EA	2	\$	685.98	\$	1,371.96
6594	1	402 36x84x24 tall 2 door / lock	EA	8	\$	1,928.60	\$	15,428.80
6595	1	440 48x48x24 hutch	EA	2	\$	1,694.05	\$	3,388.10
6597	1	530 36x84x24 teacher's lock	EA	2	\$	1,910.02	\$	3,820.04
6622	1	Laminate top / 4" backsplash (Wilsonart or equal)	Per If	70	\$	109.14	\$	7,639.80

	PROJECT CLOSE OUT ITEMS					
1	Labor to close out site (exterior painting, ceiling tile installation, equipment start- up and testing, light sweep out. Punchlist items);	hour	80	\$	110.00	\$ 8,800.00
2	On-Site Labor (plumbing close-out) (assemble plumbing tree, attach fixtures, test connections, water tests)	hour	32	\$	268.00	\$ 8,576.00
3	Forklift (if required, will be by Change Order)	hour		\$	1,500.00	\$
4	Delivery	floor	3	\$	5,000.00	\$ 15,000.00
5	Installation	floor	3	\$	4,250.00	\$ 12,750.00
6	Administrative Fee to Merced River School District (Final Project Manual Section of piggyback contract item building price)	00 21 13-9; Ite	ım 31 Sub-	sectio	on B) (.25%	\$ 804.37
7	8ond		1			\$ 3,378.37
8	Estimated Tax		1			\$ 10,295.98
					rand Total	381,354.12

#### Notes:

- 1 Foundation design charges include Structural engineering, review and stamp for DSA approval.
- 2 Additional design & foundation costs may be incurred if the site specific soils condition or CGS review prompt footings that are outside of Enviroplex's standard foundation design
- Pursuant to DSA guidelines as described on the 1-MR form regarding the "Delegation of Authority for Modular & Relocatable Buildings," site specific inspection fees will be necessary for the concrete foundation. A SE is required to personally inspect and observe construction site conditions and foundation progress. The scope and scale of this requirement will generally relate to a number of factors including, but not limited to, the experience of the foundation contractor, foundation design complexity, building square footage, geographic location and site & soils condition. The SE's charges are included with this Proposal.



#### **Happy Valley School District**

#### (1) 24x40 Portable Classroom -- Building 3 (Wood foundation + ramp)

Pricing subject to final design and finishes 2022 CBC

P-back Item #	Water !	Description	Unit	Qty	Piggyback Price	1700	Total
	1-STOR	Y RIGID STEEL MOMENT FRAME BUILDINGS					
1000		24x40 Typical Classroom (With no floor Coverings: With Ceiling Tiles; LED light fixtures with dimming control; 9' floor to ceiling helght in all modules; 2x4 fixed grid, lay in panel ceiling system (no suspension wires); (1) 3070 steel door w/Schlage lever hardware (2) 8040 windows, (2) porcelain/steel marker boards, walls-full height tackboard; (6) duplex receptacles; 4 Branch Circuits; (1) 125 amp single-phase panel; Standard bi-pitch roof design, approximately .25:12 dual slope, 5' overhang in front 2'6"rear overhang.	EA	1	\$ 74,457.97	\$	74,457.97
1025		Engineering and/or Design Expense (PC reuse; SE foundation design, review, stamp, signature of ENV produced drawings; drafting site-specific plans); DSA 1MR processing, SE signature for Architect's DSA package	Per hr	16	\$ 339.79	s	5,436.64
1026	0.1.0	Additional Labor & Materials for Items not ilsted in the Appendix Items List (cost + 20% and/or per hour) (Four custom 4-panel fixed windows)	Per hr	40	\$ 156.83	\$	6,273.20
	<del></del>	or options					
2004	M000 L	oundation Options (DSA allows up to 2000 sf)	F.4				4 407 00
2001	+	1 1/2" layer for 24x40	EA	9	\$ 499.74		4,497.66
2004 2005	<del> </del>	MDO skirting up to 24" high	Per sf	128	\$ 5.25	<u> </u>	672.00
2005 2006	+	Treated lumber upcharge per 12x40	Per module	2	\$ 349.43	-	698.86
2005	+	Expanded metal vents - 4'	Per If	12	\$ 46.20		554.40
2003	ADA An	Wood Foundation Bolt Kit 50 or 65 lb Floor	Per module	2	\$ 357.56	\$	715.12
2100	ADA AC		EA		£ 5334.00		£ 004 00
2104		12' zero clearance ramp (site must be completely level for base ramp)  MDO ramp skirting up to 24" high	Persf	17	\$ 5,331.93 \$ 4.89	\$	5,331.93
2104	Concret	e Foundations	Persi	17	<b>3</b> 4.58	•	83.13
		Design (1500 pef soli bearing pressure, non-expansive soll and level ground)				├─	
	+	ismic(based on 1500 psf soil bearing pressure, non-expansive soil and level groun	ind\			$\vdash$	
	+	tion Vents & Flashing	<u>u,</u>			$\vdash$	
2304	rounda	12" high, 24 ga metal flashing	Per If	128	\$ 22.00	\$	2,816.00
2007	Exterior	Finish Options	Fern	120	22.00	*	2,610.00
	+	r engineered wood products				$\vdash$	
		based or stucco					
	-	terior finish				$\vdash$	
		d Framing construction				<del> </del>	
	<del></del>	Options				$\vdash$	
		pitch roofs (1/4:12), 2" galvanized standing seam, 5/8" plywood roof deck)				<del>                                     </del>	
2700	1	Shed Roof design	Per module	2	\$ 1,150.50	\$	2,301.00
2703		Gable end overhang, up to 18"	EA	1	\$ 8,422.55	<del></del>	8,422.55
2100	Electrica	of Options		•	0,422.00	-	0,422.00
	Lights	T			<del></del>	$\vdash$	
3426	u-g-ti-c	Tubular Skylight (Solatube or equal)	EA	2	\$ 1,769.12	\$	3,538.24
	Electric	al infrastructure			4 1,100.12	<del>                                     </del>	4,000.2
3502		Duplex receptacle	EA	6	\$ 130.66	s	783.96
3504		GFI receptacle	EA	1	\$ 159.65	<u> </u>	159.65
3518		Daylight control	EA	1	\$ 360.99	\$	360.99
4203		Bard 4.0 ton WH, "Quiet Climate 1" wall hung heat pump w/CRV, 4 duct runs, programmable Thermostat	EA		\$ 12,590.96	_	12,590.96
	Misc HV	AC					
4824		Condensates for wall mounted HVAC	EA	1	\$ 619.67	\$	619.67
	PLUMBI	NG					
5001		Sink, classroom, SS, w/ bubbler, cold only	EA	1	\$ 2,891.41	\$	2,891.41
5020		goose neck faucet	EA	1	\$ 434.72	\$	434.72
5203	I	Hose bib, recessed (wall hydrant)	EA	1	\$ 1,316.50	\$	1,316.50
	Tollet pa	rtitions					
	Tollet ac	cessories	LT				
	Flooring	(all prices per sf unless otherwise noted)					
	Carpet						
5800		Bigelow, New Basics II, 26oz, w/unitary backing (or equal)	Persf	960	\$ 7.42	\$	7,119.36
	Top set	base					
5702		Burke 4" Vinyl - Roll @ 100' lengths	EA	128	\$ 6.01	\$	769.54
	Tile						
	7110						

5900	Mannington, Recourse II	Per af	35	\$ 23.08	8	807.66
	VCT (Vinyl Composition Tile)					
	Sheet Goods					
	Epoxy flooring					
	Flooring transition					
	CASEWORK			 		
6523	153 48x34x24 ADA sink base	EA	1	\$ 1,313.45	\$	1,313.45
6544	212 38x34x24 1 drawer/2 doors	EA	2	\$ 1,237.04	\$	2,474.08
6546	212 48x34x24 1 drawer/2 doors	EA	4	\$ 1,276.05	\$	5,104.20
6554	230 30x34x24 3 drawers	EA	4	\$ 1,236.57	\$	4,946.28
6578	302 36x18x12 wall hung/2 door	EA	1	\$ 685.98	\$	685.98
6595	440 48x48x24 hutch	EA	4	\$ 1,694.05	\$	6,776.20
6597	530 36x84x24 teacher's lock	EA	4	\$ 1,910.02	\$	7,640.08
6622	Laminate top / 4" backsplash (Wilsonart or equal)	Per if	40	\$ 109.14	\$	4,365.60

Sub-Total	\$ 176,959.99
	110,000.00

	PROJECT CLOSE OUT ITEMS					
1	Labor to close out site (exterior painting, ceiling tile installation, equipment start- up and testing, light sweep out. Punchlist items); includes field-install of (1) interior fixed window	hour	60	\$	110.00	\$ 6,600.00
2	On-Site Labor (plumbing close-out) (assemble plumbing tree, attach fixtures, test connections, water tests)	hour	16	\$	268.00	\$ 4,288.00
3	Forklift (if required, will be by Change Order)	hour		\$	1,500.00	\$ •
4	Delivery	floor	2	\$	5,000.00	\$ 10,000.00
5	Installation	floor	2	\$	4,250.00	\$ 8,500.00
6	Administrative Fee to Merced River School District (Final Project Manual Section of piggyback contract item building price)	00 21 13-9; Ite	em 31 Sub-	section	B) (.25%	\$ 442.40
7	Bond		1			\$ 1,858.08
8	Estimated Tax		1		-, 111	\$ 5,662.72
			•	Gra	and Total	\$ 214,311.19

#### Notes:

- 1 Foundation design charges include Structural engineering, review and stamp for DSA approval.
- 2 Additional design & foundation costs may be incurred if the site specific soils condition or CGS review prompt footings that are outside of Enviroplex's standard foundation design
- Pursuant to DSA guidelines as described on the 1-MR form regarding the "Delegation of Authority for Modular & Relocatable Buildings," site specific inspection fees will be necessary for the concrete foundation. A SE is required to personally inspect and observe construction site conditions and foundation progress. The scope and scale of this requirement will generally relate to a number of factors including, but not limited to, the experience of the foundation contractor, foundation design complexity, building square footage, geographic location and site & soils condition. The SE's charges are included with this Proposal.



#### **Happy Valley School District**

## (1) 12x40 Portable Restroom Building -- (Wood foundation + ramp)

Pricing subject to final design and finishes 2022 CBC

P-back Item#	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	Description	Unit	Qty	Plg	gyback Price		Total	
	1-STOR	Y RIGID STEEL MOMENT FRAME BUILDINGS							
1012		12x40 boy's / girl's restroom with staff room	EA	1	\$	108,604.72	s	108,604.72	
1025		Engineering and/or Design Expense (PC reuse; SE foundation design, review, stamp, signature of ENV produced drawings; drafting site-specific plans); DSA 1MR processing, SE signature for Architect's DSA package	Per hr	16	\$	339.79	\$	5,436.64	
	Sub-floo	or options	1				<b></b>		
	Wood F	oundation Options (DSA allows up to 2000 sf)	1						
2000		1 1/2" layer of wood foundation for 12x40	EA	9	\$	310.86	\$	2,797.74	
2004		MDO skirting up to 24" high	Per sf	104	\$	5.25	\$	546.0	
2005		Treated lumber upcharge per 12x40	Per module	1	<del></del>	349.43	<u> </u>	349.4	
2008		Expanded metal vents - 4'	Per If	6	\$	46.20	s	277.20	
2009		Wood Foundation Bolt Kit 50 or 65 lb Floor	Per module	1	s	357.56	S	357.56	
	ADA Ac	ess Ramps	1 01 1110 0010		<del> </del>		Ť	307.00	
2100		12' zero clearance ramp (site must be completely level for base ramp)	EA	1	5	5.331.93	\$	5,331.93	
2102		Extended platform and ramp	Per sf	231	\$	58.43	\$	13,497.33	
2104		MDO ramp skirting up to 24" high	Persf	47	\$	4.89	Š	229.83	
	Concret	e Foundations	1.0.0.		۳	4.03	•	223.04	
		Design (1500 per soil bearing pressure, non-expansive soil and level ground)	<del></del>		$\vdash$				
	_	smic(based on 1500 psf soil bearing pressure, non-expansive soil and level group	od)		┝		<u> </u>		
		ion Vents & Flashing	107		$\vdash$				
2304	1	12" high, 24 ga metal flashing	Per If	104	\$	22.00	s	2,288.00	
	Exterior	Finish Options	70.11	104	•	22.00	*	2,200.00	
	Wood or engineered wood products								
	Cement based or stucco								
	Misc exterior finish								
		d Framing construction	<del> </del>		<del> </del>				
	Roofing		<del>                                     </del>		$\vdash$				
	+	pitch roofs (1/4:12), 2" galvanized standing seam, 5/8" plywood roof deck)	<del>                                     </del>		<del></del>			<del>.</del>	
2702	Stationic	Overhangs on 12x40 restroom building	December duty	-			•		
2703	<del>                                     </del>		Per module	1	\$	5,363.42	\$	5,363.42	
5019	_	Gable end overhang, up to 18" hot/cold faucet - adder	EA	1	\$	8,422.55	_	8,422.55	
5105	_	Water Heater, point-of-use	EA EA	1	\$	434.72	-	434.72	
5203	-			1	\$	1,579.30		1,579.30	
3203	Tollet pa	Hose bib, recessed (wall hydrant)	EA	1	\$	1,316.50	\$	1,316.50	
			<del>                                     </del>						
	_	cessories	<del>                                     </del>		<u> </u>				
	· ·	(all prices per sf unless otherwise noted)	$\longrightarrow$						
	Carpet		<del>                                     </del>						
	Top set	Dase	<del>  </del>						
	Tite	<u></u>	<del>                                     </del>						
	Walk off		<del></del>		<u> </u>				
	<del></del>	yl Composition Tile)							
	Sheet G								
8100		Armstrong Connection Corion	Per sf	480	\$	14.80	_	7,102.08	
8104	<u></u>	6" self cove (adder)	Per If	128	\$	21.38	\$	2,737.15	

300-10001   4 100,013.10	Sub-Total	\$	166,673.10
--------------------------	-----------	----	------------

	PROJECT CLOSE OUT ITEMS					
1	Labor to close out site (exterior painting, ceiling tile installation, equipment start- up and testing, light sweep out. Punchlist items); includes field-install of (1) interior fixed window	hour	40	\$	110.00	\$ 4,400.00
2	On-Site Labor (plumbing close-out) (assemble plumbing tree, attach fixtures, test connections, water tests)	hour	40	\$	268.00	\$ 10,720.00
3	Forklift (If required, will be by Change Order)	hour		\$	1,500.00	\$ •
4	Delivery	floor	1	\$	5,000.00	\$ 5,000.00
5	Installation	floor	1	\$	4,250.00	\$ 4,250.00
6	Administrative Fee to Merced River School District (Final Project Manual Section ( of piggyback contract item building price)	00 21 13-9; ltd	m 31 Sub-	ectio	n B) (.25%	\$ 416.68
7	Bond		1			\$ 1,750.07

8	Estimated Tax	2530	1	\$ 5,333.54
			Grand Total	\$ 198,543.39

#### Notes:

- 1 Foundation design charges include Structural engineering, review and stamp for DSA approval.
- 2 Additional design & foundation costs may be incurred if the site specific soils condition or CGS review prompt footings that are outside of Enviroplex's standard foundation design
- 9 Pursuant to DSA guidelines as described on the 1-MR form regarding the "Delegation of Authority for Modular & Relocatable Buildings," site specific inspection fees will be necessary for the concrete foundation. A SE is required to personally inspect and observe construction site conditions and foundation progress. The scope and scale of this requirement will generally relate to a number of factors including, but not limited to, the experience of the foundation contractor, foundation design complexity, building square footage, geographic location and site & soils condition. The SE's charges are included with this Proposal.

# Happy Valley School District Pricing Summary 8/1/2023

BUILDING	DESCRIPTION	SIZE	MODULES	DESCRIPTION	BASE	BASE PRICE	SQ. FT.
1	Classroom Building 3	24×40	2	Per DSA approved plans	\$	214,311.19	960
2	Classroom Building 6	36x40	3	Per DSA approved plans	S	381,354.12	1,440
"	Bove / Staff / Girls	12×40		Includes full-height FRP walls, sheet vinyl flooring, fixtures, grab bars, Hadrian brand		000	
,	2012 / HB15 / CH13	12440	1	partitions, mirrors. Accessories by Owner.	^	198,543.39	084 0
			9		\$	794,208.70	2,880

August 9, 2023

Michelle Stewart Happy Valley Unified School District 3125 Branciforte Dr, Santa Cruz, CA 95065

Project:

Happy Valley Unified School District
Happy Valley Elementary School

**New PC Restroom Project** 

19six #: 23352.01

Dear Ms. Stewart:

Thank you for the opportunity to provide you with professional architectural services for Happy Valley Unified School District. We are pleased to submit this proposal for bidding oversight and construction administration services for DSA# 01- 117408 New PC Restroom Project.

#### **PROJECT DESCRIPTION**

Replacement of existing relocatable classroom buildings with new PC modular classrooms and associated site work

• Bidding and Construction Administration Services

#### **SCHEDULE**

We are ready to proceed with this work upon your approval. The following schedule assumes an authorization to proceed of August 16, 2023:

Authorization to Proceed	08/16/23
Bidding	TBD
Construction Administration	

Note that all construction activity shall be coordinated with the Happy Valley School District schedule.

#### **SCOPE OF SERVICES AND FEES**

Services shall include professional architectural services. Our project team will consist of Aurum Engineering Consultants, Carroll Engineering and Sierra West. A breakdown of the services is as follows:

- A. Open DSA BOX, coordinate Inspections, etc.
  - 1. Cost for administrative paperwork and accounting services

\$ 1,050

- B. Bidding
  - 1. Attending bid job walk.
  - 2. Respond to bid questions.
  - 3. Prepare addenda as necessary.
  - 4. Review contractor pricing Fee

\$ 6,650

- C. Construction Administration
  - 1. Review submittals
  - 2. Respond to contractor questions (RFI's)
  - 3. (16) site visits
  - 4. (2) final punch list walk Fee

\$ 26,100

- D. Misc. Expenses
  - Expenses associated Sierra West estimating services for hardship funding paperwork for Happy Valley School.

Fee \$ 1500
Total Fixed Fee \$ 33,800

#### **REIMBURSABLE EXPENSES**

There are no reimbursable expenses anticipated for this project. If any reimbursable expenses do arise, 19six shall notify the Owner and get authorization prior to incurring said expense. Reimbursable expenses will be billed at a rate of 1.15 times.

Bid set printing for plans and specs shall be paid directly by the Owner to the print vendor. Bid set printing includes plans and specifications for: Contractor(s), Owner (includes owner's representative and/or Construction manager, as applicable), Testing Lab, Soils Engineer, Inspector (if applicable), Design Team and Plan Rooms (if applicable).

#### **EXCLUSIONS**

The following are not included in our services described above:

- As-built drawings for the existing buildings
- Plan review application fees
- Blueprinting and photocopying costs for additional copies beyond those required for the meetings and as listed above

#### **MISCELLANEOUS PROVISIONS**

DAMAGE LIMITATION - As a material inducement to 19six Architects to enter into this Agreement, Owner agrees that the total liability of 19six Architects (whether for compensatory or consequential damages, attorneys' fees, costs, or any other type of damages or liability whatsoever) arising out of or relating to any alleged negligence, design defects, or breach of this agreement by 19six Architects, shall be limited to the fee earned.

Santa Barbara | San Luis Obispo | Roseville | San Jose | Corona | Sacramento | San Francisco

INDEMNITY - Each party agrees to indemnify, defend and hold its agents, employees, officers, directors, and consultants harmless from and against any and all claims, suits, actions, damages, fees, (including attorneys' fees), and liabilities whatsoever which arise out of or relate to the project except to the extent resulting from the negligence or willful misconduct of the other party.

Either of us may terminate this agreement for any reason by seven days' written notice. We agree to stop work immediately upon receiving your notice, except for reasonable time during the seven-day notice period to put the documents in order and to close down the project; you agree to pay us for such work.

We will bill you monthly based on a percentage complete basis. Payment is expected within 30 days of the billing date.

Services will be managed by Interior Designer Melissa Schramm, overseen by Francis Chan, Architect – license number C7519.

If this proposal meets with your approval, please sign below and return a copy for our records or have your legal counsel prepare a formal contract. We will start work upon your written authorization below while the formal contract is being prepared.

Thank you for this opportunity to be of service. We look forward to helping out with these much-needed improvements.

Sincerely,	Accepted by:	
Alan Kroeker, Architect		
Alan Kroeker, Architect	Signature	
President		
19six Architects		
	Name (printed)	
THE T		
	Title	
Ralph le Roux, Principal		
19six Architects		
	Date	

Santa Barbara | San Luis Obispo | Roseville | San Jose | Corona | Sacramento | San Francisco

August 9, 2023

Michelle Stewart Happy Valley Unified School District 3125 Branciforte Dr, Santa Cruz, CA 95065

Project:

Happy Valley Unified School District
Happy Valley Elementary School
Portable Replacement Project

19six #: 23289.01

Dear Ms. Stewart

Thank you for the opportunity to provide you with professional architectural services for Happy Valley Unified School District. We are pleased to submit this proposal for bidding oversight and construction administration services for DSA# 01- 118440 Portable Replacement Project.

#### **PROJECT DESCRIPTION**

Replacement of existing relocatable classroom buildings with new PC modular classrooms and associated site work

• Bidding and Construction Administration Services

#### **SCHEDULE**

We are ready to proceed with this work upon your approval. The following schedule assumes an authorization to proceed of August 16, 2023:

Authorization to Proceed	16/23
Bidding	TBD
Construction Administration	TBD

Note that all construction activity shall be coordinated with the Happy Valley School District schedule.

#### **SCOPE OF SERVICES AND FEES**

Services shall include professional architectural services. Our project team will consist of Aurum Engineering Consultants, Carroll Engineering and Sierra West. A breakdown of the services is as follows:

#### A. Project Start-up

 Open DSA BOX, coordinate Inspections, etc. Fee

\$ 1,050

- B. Bidding
  - 1. Attend bid job walk
  - 2. Respond to bid questions
  - 3. Prepare addenda as necessary
  - 4. Review contractor pricing Fee

\$ 7,900

\$ 27,050

- C. Construction Administration
  - 1. Review submittals
  - 2. Respond to contractor questions (RFI's)
  - 3. (16) site visits
  - 4. (2) final punch list walk Fee

Total Fixed Fee \$ 36,000

#### **REIMBURSABLE EXPENSES**

There are no reimbursable expenses anticipated for this project. If any reimbursable expenses do arise, 19six shall notify the Owner and get authorization prior to incurring said expense. Reimbursable expenses will be billed at a rate of 1.15 times.

Bid set printing for plans and specs shall be paid directly by the Owner to the print vendor. Bid set printing includes plans and specifications for: Contractor(s), Owner (includes owner's representative and/or Construction manager, as applicable), Testing Lab, Soils Engineer, Inspector (if applicable), Design Team and Plan Rooms (if applicable).

#### **EXCLUSIONS**

The following are not included in our services described above:

- As-built drawings for the existing buildings
- Plan review application fees
- Blueprinting and photocopying costs for additional copies are beyond those required for the meetings and as listed above.

#### MISCELLANEOUS PROVISIONS

DAMAGE LIMITATION - As a material inducement to 19six Architects to enter into this Agreement, Owner agrees that the total liability of 19six Architects (whether for compensatory or consequential damages, attorneys' fees, costs, or any other type of damages or liability whatsoever) arising out of or relating to any alleged negligence, design defects, or breach of this agreement by 19six Architects, shall be limited to the fee earned.

INDEMNITY - Each party agrees to indemnify, defend and hold its agents, employees, officers, directors, and consultants harmless from and against any and all claims, suits, actions, damages, fees, (including attorneys' fees), and liabilities whatsoever which arise out of or relate to the project except to the extent resulting from the negligence or willful misconduct of the other party.

Santa Barbara | San Luis Obispo | Roseville | San Jose | Corona | Sacramento | San Francisco

Either of us may terminate this agreement for any reason by seven days' written notice. We agree to stop work immediately upon receiving your notice, except for reasonable time during the seven-day notice period to put the documents in order and to close down the project; you agree to pay us for such work.

We will bill you monthly based on a percentage complete basis. Payment is expected within 30 days of the billing date.

Services will be managed by Interior Designer Melissa Schramm, overseen by Francis Chan, Architect – license number C7519.

If this proposal meets with your approval, please sign below and return a copy for our records or have your legal counsel prepare a formal contract. We will start work upon your written authorization below while the formal contract is being prepared.

Thank you for this opportunity to be of service. We look forward to helping out with these much-needed improvements.

Sincerely,	Accepted by:	
Alex Goelen		
Alan Kroeker, Architect	Signature	
President		
19six Architects		
	Name (printed)	
TPH6/1		
	Title	
Ralph le Roux, Principal		
19six Architects		
	Date	

Santa Barbara | San Luis Obispo | Roseville | San Jose | Corona | Sacramento | San Francisco

August 9, 2023

Michelle Stewart Happy Valley Unified School District 3125 Branciforte Dr, Santa Cruz, CA 95065

Project:

**Happy Valley Unified School District** 

**Happy Valley Elementary School** 

**Multi Project Overhead** 

19six #: 23351.01

Dear Ms. Stewart:

Thank you for the opportunity to provide you with professional architectural oversight services for Happy Valley Elementary School. We are pleased to submit this proposal for support services for DSA and OPSC funding for project closeout and project funding for Happy Valley campus.

#### **PROJECT DESCRIPTION**

Project oversight and DSA paperwork for the close out of existing projects that are not certified. This proposal is for meetings and time spent for reporting to DSA for project close out for DSA# 50701 and #102955.19six will work with PSS services to complete a 312 Report for the final closeout of open projects that are currently uncertified.

#### **SCHEDULE**

We are ready to proceed with this work upon your approval. The following schedule assumes an authorization to proceed of August 16, 2023:

Authorization to Proceed	08/16/23
DSA Certification	12/31/23

#### **SCOPE OF SERVICES**

Services shall include professional architectural services. A breakdown of the services is as follows:

#### **Basic Services**

#### A. DSA Paperwork

- 1. Coordination with Hancock Park and Delong
- 2. Coordination with PSS for project close out and certification
- 3. Develop 312 Report for open uncertified projects.
- 4. Oversite of Fire Alarm Testing
- Sierra West Estimating Fees for ADA worksheet coordination.Fee

**Total Estimated Time-and Materials Not-to-Exceed Allowance** 

<u>\$</u>20,000

\$20,000

NOTICE TO EXCEED FIXED FEE LIMIT – Client will be notified 30 days prior to exceeding time and material budget.

REIMBURSABLE EXPENSES - There are no reimbursable expenses anticipated for this project. If any reimbursable expenses do arise, 19six shall notify the Owner and get authorization prior to incurring said expense. Reimbursable expenses will be billed at a rate of 1.15 times.

EXCLUSIONS - The following are not included in our services described above:

- · Architecture and Engineering
- · As-built drawings for the existing buildings
- Plan review application fees
- Blueprinting and photocopying costs for additional copies beyond those required for the meetings and as listed above.
- Costs Associated with Fire Alarm Testing (Contractor to contract directly with district.)

DAMAGE LIMITATION - As a material inducement to 19six Architects to enter into this Agreement, Owner agrees that the total liability of 19six Architects (whether for compensatory or consequential damages, attorneys' fees, costs, or any other type of damages or liability whatsoever) arising out of or relating to any alleged negligence, design defects, or breach of this agreement by 19six Architects, shall be limited to the fee earned.

INDEMNITY - As a material inducement to 19six Architects to enter into this Agreement, Owner agrees to indemnify, defend and hold 19six Architects, its agents, employees, officers, directors, and consultants harmless from and against any and all claims, suits, actions, damages, fees, (including attorneys' fees), and liabilities whatsoever which arise out of or relate to the project unless resulting from the sole negligence or willful misconduct of 19six Architects.

We will bill you monthly based on a percentage complete basis. Payment is expected within 30 days of the billing date.

Services will be managed by Interior Designer Melissa Schramm, overseen by Francis Chan, Architect – license number C7519.

If this proposal meets with your approval, please sign below, and return a copy for our records or have your legal counsel prepare a formal contract. We will start work upon your written authorization below while the formal contract is being prepared.

Thank you for this opportunity to be of service. We look forward to helping out with these much-needed improvements.

Sincerely,	Accepted by:	
Alan Kroeker, Architect		
President	Signature	
19six Architects	·	
THEN	Name (printed)	
	Title	
Ralph le Roux, Principal		
19six Architects		
	Date	

Santa Barbara | San Luis Obispo | Roseville | San Jose | Corona | Sacramento | San Francisco

### Rachel Click Richardson 570 Mountain View Rd, Santa Cruz, CA 95065

August 8, 2023

Happy Valley School Board 3125 Branciforte Dr Santa Cruz, CA 95065

Dear Happy Valley School Board,

It is with sadness I must inform you of my resignation from the Happy Valley School Board. It has been an honor to serve our community alongside you all over these past years. I have truly valued our time together and have learned so much from each person on this board. As much as I would love to continue serving on this board, the time has come for me to step down. My family is always my first priority, and my work is both passion and necessity. I have found that between home and work there is not enough time left for me to devote the necessary attention this school district deserves. I know that our community is full of amazing leaders and I hope the next board member in my place brings energy and compassion.

I look forward to seeing you all as neighbors in the many years to come.

Best,

Rachel Click Richardson

#### **EXHIBIT B: 2022-2023 ISA**

### INDIVIDUAL SERVICES AGREEMENT (ISA) FOR NONPUBLIC, NONSECTARIAN SCHOOL SERVICES

(Education Code Sections 56365 et seq.)

if after the date identified, and terminates a	at 5:00 P.M. on Jui	ne 30, 2023, unless:	a nonpublic school or rec sooner terminated as prov	ided in the Maste	r Contract and by	applicable faw.
Local Education Agency Happy	Valley	0	Monpublic School			
LEA Case Manager: Name	my Wi	ett	th D	Number 8	31-429	1-1456
Pupil Name				Se	x: <b>[</b> 2 M □ F	Graden
Address		(First)	city Santa Cr	UZ	State/Zip	PA 9506
DOB Residential Setti	ing: Home	Foster □ LCI #_			OTHER	
Parent/Guardian		Phone	(Residence)	Halle,	( )	·
Address(If different from st	udent)		City		State/Zip	iness)
AGREEMENT TERMS:	,					
Nonpublic School: The average num	ber of minutes in t	he instructional day	will be: 42,30	0	during the re	egular school year
			100		during the e	xtended school year
Nonpublic School: The number of sc	hool days in the ca	alendar of the school	year are:			gular school year
					during the ex	ktended school year
2 Educational consists as an arithod in	the IEO shall be as				_ ,	monada donida jour
3. Educational services as specified in				·	elow.	•
A. INCLUSIVE AND/OR BASIC B	EDUCATION PRO	GRAM RATE: (Appl	ies to nonpublic schools o	only): Daily	elow. Rate:	
A. INCLUSIVE AND/OR BASIC BEStimated Number of Days	EDUCATION PRO	GRAM RATE: (Appl		only): Daily	elow. Rate:	•
A. INCLUSIVE AND/OR BASIC B	x Daily Ra	GRAM RATE: (Appl	ies to nonpublic schools o	only): Daily	elow. Rate:	•
A. INCLUSIVE AND/OR BASIC BEStimated Number of Days	x Daily Ra	GRAM RATE: (Appl	# of Times per wk/mo/yr., Duration; or per IEP;	only): Daily	elow. Rate:	•
A. INCLUSIVE AND/OR BASIC BESTIMATED SERVICES:	x Daily Ra	GRAM RATE: (Applete	# of Times per wk/mo/yr., Duration;	UCATION COST	Maximum Number of Sessions	Estimated Maximum Total Cost for
A. INCLUSIVE AND/OR BASIC E Estimated Number of Days  B. RELATED SERVICES:  SERVICE	x Daily Ra	GRAM RATE: (Applete	# of Times per widmodyr., Duration; or per IEP; or as needed	Cost per session	Maximum Number of Sessions	Estimated Maximum Total Cost for Contracted Period
A. INCLUSIVE AND/OR BASIC E  Estimated Number of Days  B. RELATED SERVICES:  SERVICE  Intensive Individual Services (340)  Language/Speech Therapy (415)  a. Individual	x Daily Ra	GRAM RATE: (Applete	# of Times per widmodyr., Duration; or per IEP; or as needed	Cost per session	Maximum Number of Sessions	Estimated Maximum Total Cost for Contracted Period
A. INCLUSIVE AND/OR BASIC E  Estimated Number of Days  B. RELATED SERVICES:  SERVICE  Intensive Individual Services (340)  Language/Speech Therapy (415) a. Individual b. Group	x Daily Ra	GRAM RATE: (Applete	# of Times per widmodyr., Duration; or per IEP; or as needed	Cost per session	Maximum Number of Sessions	Estimated Maximum Total Cost for Contracted Period

	Provid	ler				
LEA	NPS	OTHER Specify	# of Times per wk/mo/yr., Duration; or per IEP; or as needed	Cost per session	Maximum Number of Sessions	Estimated Maximum Total Cost for Contracted Period
			2 hrs/WK 4	1103.50	<i>3</i> 8	\$12,426
						·
:						
	LEA			LEA NPS OTHER # of Times per wk/molyr., Duration; or per IEP; or as needed	LEA NPS OTHER # of Times per Cost per wk/molyr., Duration; session or per IEP; or as needed	LEA NPS OTHER # of Times per Cost per Number of Specify wk/molyr., Duration; or per IEP; or as needed Session

	E	STIMATED MAXIM	UM RELATED SERVICES COST\$	# 45,668,91
TOTAL ESTIMATED MAXIMUM B	ASIC EDITICATION AND	DEI ATEN SEDVIC	FS COSTS \$ 9145 1668 -9	91
TOTAL EQUIDATED MAXIMUM D	AGIO EDUCATION AND	KELKIED SEKVIC	E3 CC3 [3 4 <u>75 7</u> 5 7	
4. Other Provisions/Attachment	s:			
5. MASTER CONTRACT APPROV	ED BY THE COVERNIA	C DOADD ON	8111012023	
D. WIAD ICK CONTRACT APPROV	EU DI THE GOVERNIN	G DOWKD ON	EATHER TO THE PARTY OF THE PART	-
6.Progress Reporting	Quarterl	Monthl	Other	
Requirements:	v	v	(Specify)	

The parties hereto have executed this Individual Services Agreement by and through their duly authorized agents or representatives as set forth below.

-CONTRACTOR-		-LEA/SELPA-
(Name of Nonpublic School/Agency)		Happy Valley Elementary School DEST (Name of MEASELPS)
		1 WWW 131262
(Signature)	(Date)	(Signature) (Date)
Oleman and Title		Michelle Stewart
(Name and Title)		(Name of Superintendent or Authorized Designee)

**Board Report** 

Disability   Property - Good-Getty - Cooperative   Property - Comment   Comment	Page 1 of 4				4 4 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	
1.0000-0000-5100-5500-200-2001-0000-100-5500-200-2001-0000-100-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100-5500-200-2001-0000-100	ONLINE	ESCAPE		been issued in accordance with the District	hecks have b	The preceding ( preceding Chec
Description		110.28	01-0000-0-0000-2700-5900-200-2801 PHONE			
DAMP   COMMENT   COMMENT   COMMENT   COMMENT   COMMENT	56.86		01-0000-0-0000-7200-5200-2801 CONF		07/10/202	1036636
	2,542.81		01-0000-0-0000-7100-5900-200-2801 BOARD ELECTION		06/26/202	1035828
District   District	1,925.00	309.82 1,615.18		33550	06/26/202	1035827
During   Ph-RRRRY-7-GGGG-FFFF-DOOD-SSS-MMM	9.2				06/26/202	1035826
Display	72.0:		01-0000-0-0000-7200-5200-200-2801 MILEAGE REIMBURSEMENT		06/26/202	1035825
DEADER   PROPRIET   PROPRIET   PROPRIET   PROPRIET   PROPRIET   PROPRIET   PROPRIET   PROPRIET	145.60		01-0000-0-0000-8100-5800-200-2801 COMPUTER LAB ALARM		06/26/202	1035824
DEADS   PROPERTY   P	50.72		01-0000-0-0000-8100-5524-200-2801 JANITORIAL JUNE		06/26/202	1035823
District   District	1,125.00		01-0000-0-0000-8100-5800-200-2801 SUMMER MAINT		06/26/202	1035822
Date	18.2		01-0000-0-0000-8100-4350-200-2801 MOWER SUPPLIES		06/26/202	1035821
Date   FF-RRRR-Y-GGGG-FFFF-OOOO-SSS-MMM   Comment   Amount	249.2		01-0000-0-0000-8100-5524-200-2801 JANITORIAL JUNE	C	06/26/20:	1035820
14   15   16   17   18   18   18   18   18   18   18	1,305.0		01-0000-0-1110-1000-5900-200-2801 ERATE SERVICES	PSA-C35	06/26/20	1035819
Date   FF-RRR-Y-GGGG-FFFF-OCOO-SSS-MMM	29.2				06/26/20:	1035818
Date   FF-RRRR-Y-GGGG-FFFF-OOO-SSS-MMM	1,925.3	ē	01-0000-0-0000-3700-5800-200-3007 MARCH LUNCHES		06/20/20	1034872
Comment   Comm	7,540.5			732	06/20/20	1034871
06/20/2023 A TOOL SHED  06/20/2023 AT I RESTORATION, LLC  01-0000-0-0000-8100-5600-200-2801 CHIPPER FOR YARD MAINT  06/20/2023 COOPERATIVE STRATEGIES  01-0000-0-0000-8100-5600-200-2801 WATER MITIGATION CLAIM #619229	5,625.0		25-0000-0-0000-8100-5800-200-2801 DEVELOPER FEE STUDY	)23 IVAN DEI ROSSI	06/20/20	1034870
06/20/2023 ATI RESTORATION, LLC  FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM  Comment  Amount  01-0000-0-0000-8100-5600-200-2801 CHIPPER FOR YARD MAINT	18,413.0		01-0000-0-0000-8100-5600-200-2801 WATER MITIGATION CLAIM #619229		06/20/20	1034869
06/20/2023 A TOOL SHED FF-RRRR-Y-GGGG-FFFF-Q000-SSS-MMM Comment Amount	885.0		01-0000-0-0000-8100-5600-200-2801 CHIPPER FOR YARD MAINT		06/20/20	1034868
Expansed	Check Amount	Expensed Amount	FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM Comment	023 A TOOL SHE	Date 06/20/20	<b>Number</b> 1034867

Generated for Paige Lynd (PLYND), Aug 10 2023 9:15AM

# **Board Report**

Expensed Amount 36.76  36.76  LS AND 123.16  LS AND 41.05  LS AND 22.88  LS AND 22.88  ESCAPE	Page 2 of 4			Ö.	ks be approved	preceding Checks be approved.
Order of FF-ARRR-Y-GGGG-FFFF-DODO-SSS-MAMM         Comment         Expensed Amount         Expensed Amount           01-0000-0-0000-7500-5900-200-2801 PHONE         36.76         36.76           0NG, INC         35-9719-0-0000-8100-5900-200-2801 WORK ON ARTIMUSIC ROOM         17           IMORE         01-0000-0-0000-8100-5900-200-200-0000 SCHOOL FACILITIES HARDSHIP         1           INC         01-0000-0-0000-7191-5909-200-2801 LEGAL NEGOTIATIONS         1           INC         01-0000-0-0000-8100-5511-200-2801 ELECTRIC         1           ILUTILITIES         01-0000-0-0000-8100-5511-200-2801 WATER         1           IPP         01-0000-0-0000-7200-4510-2514-200-2801 WATER         1           IPP         01-0000-0-0000-7200-4350-200-2801 ROOM 1 AND OFFICE MATERIALS AND         123.16           IPPLIES         01-1100-0-0000-7200-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND         123.16           IPPLIES         01-9000-0-0000-7100-4350-200-2801 ROOM 1 AND OFFICE MATERIALS AND         123.16           IPPLIES         01-9000-0-0000-7100-4350-200-2801 SULAR PANEL CLEANING         22.88           IPPLIES         01-0000-0-0000-7100-5900-200-2801 SULAR PANEL CLEANING         1           IPPLIES         01-0000-0-0000-7100-5900-200-2801 SULAR PANEL CLEANING         1           IPPLIES         01-0000-0-0000-7100-5900-200-3000 COPIER USAGE         81.09 <th>ONLINE</th> <th>ESCAPE</th> <th>Policy and authorization of the Board of Trustees It is recommended that the</th> <th>een issued in accordance with the District</th> <th>hecks have be</th> <th>The preceding (</th>	ONLINE	ESCAPE	Policy and authorization of the Board of Trustees It is recommended that the	een issued in accordance with the District	hecks have be	The preceding (
Order of FF-RRRR-Y-GGGG-FFFF-ODOO-SSS-MMM         Comment         Expensed Amount           01-0000-0000-7200-800-200-2801 PHONE         38.76           11-0000-0000-9100-5800-200-2801 WORK ON ARTMUSIC ROOM         17           INC         35-9719-0-0000-9100-5800-200-2801 DEV FEE STUDIES         1           OH-0000-0000-7191-5800-200-2801 DEV FEE STUDIES         1           INC         01-0000-0000-7191-5800-200-2801 DEV FEE STUDIES         1           OH-0000-0000-7191-5800-200-2801 LEGAL NEGOTIATIONS         1           OH-0000-0000-7191-5800-200-2801 LEGAL NEGOTIATIONS         1           OH-0000-0000-7100-5114-200-2801 WATER         01-0000-0-0000-7100-5514-200-2801 WATER         1           OH-0000-0000-7100-5800-200-2801 PARCEL TAX CONSULT         01-1000-0-0000-7100-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND         123.16           SUPPLIES         01-1000-0-0000-7110-1000-4300-200-2801 SUPPLIES         01-0000-0-0000-7110-5300-200-2801 SUPPLIES         1           01-0000-0-0000-7110-5300-200-2801 SUPPLIES         01-0000-0-0000-710-5800-200-2801 SOLAR PANIEL CLEANING         22.88           01-1000-0-0000-7100-5800-200-200-2801 SOLAR PANIEL CLEANING         81.09           01-1100-0-0000-7100-5800-200-3000 COPIER USAGE         81.09           01-1100-0-0000-7100-5800-200-3000 COPIER USAGE         81.09           01-1100-0-0000-7100-5800-200-3000 COPIER USAGE         81.09	5,031.00	2,130.00 2,901.00	9514- 9524-			
Order of FF-RRRR-Y-GGGG-FFFF-ODOOC-SSS-MMM         Comment         Expensed Amount           01-0000-0000-7200-2800-200-2801 PHONIE         38.76           11-0000-0000-2100-5800-200-2801 WORK ON ARTMUSIC ROOM         17           CNR3, INC         35-9718-0-0000-8100-5800-200-2801 DEV FEE STUDIES         1           CNR3, INC         35-9718-0-0000-8500-200-2800 SCHOOL FACILITIES HARDSHIP         1           TIMORE         01-0000-0-0000-7191-5800-200-2801 LEGAL NEGOTIATIONS         1           QC         01-0000-0-0000-7191-5800-200-2801 WATER         1           UP         01-0000-0-0000-7200-5800-200-2801 PARCEL TAX CONSULT         01-0000-0-0000-7200-4350-200-2801 PARCEL TAX CONSULT         4           01-1000-0-0000-7200-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND         123.16         1           01-0000-0-0000-7110-1000-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND         22.88         1           01-0000-0-0000-7110-5300-200-2801 SCHAR PARIEL CLEANING         1         22.88         1           01-0000-0-0000-7110-5300-200-200-2001 SCHAR PARIEL CLEANING         1         1           01-1000-0-0000-7100-5800-200-3000 COPIER USAGE         81.09         1           01-1000-0-0000-7100-5800-200-3000 COPIER USAGE         20.27         1           01-1100-0-0000-7100-5800-200-3000 COPIER USAGE         30.407         30.407					07/10/2023	1036650
Order of FF-RRRR-Y-GGGG-FFFF-DOOOD-SSS-MMM         Comment         Expensed Amount         Expensed Amount           01-0000-D-0000-B100-5800-200-200-2801 PHONE         35.76         35.76           01-0000-D-0000-B100-5800-200-200-2801 DEV FEE STUDIES         17           CNG, INC         35-9719-D-0000-B100-5800-200-2801 DEV FEE STUDIES         1           INC         01-0000-D-0000-B100-5800-200-2801 DEV FEE STUDIES         1           INC         01-0000-D-0000-B100-5811-200-2801 LEGAL NEGOTIATIONS         1           INC         01-0000-D-0000-B100-5511-200-2801 LEGAL NEGOTIATIONS         1           INC         01-0000-D-0000-B100-5511-200-2801 WATER         1           INC         01-1000-D-0000-B100-5511-200-2801 ROOM LAND OFFICE MATERIALS AND         123.16           INC         01-1000-D-0000-T100-4300-2801-2801 SOLAR PANEL CLEANING         123.16           INC         01-0000-D-0000-T100-5800-200-2801 SOLAR PANEL CLEANING         1           INC         01-10000-D-0000-T100-5800-200-3000 COPIER USAGE         81.99  <	405.43	304.07	01-1100-0-1110-1000-5600-200-3000 COPIER USAGE			
Order of FF.RRRR-Y-GGGG-FFFF-DOOO-SSS-MMM         Comment         Expensed Annount         Expensed Annount         Annount		20.27	01-1100-0-0000-7200-5600-200-3000 COPIER USAGE			
Order of FF.RRRR-Y-GGGG-FFFF-ODOO-SSS-MMM         Comment         Expensed Amount         Expensed Amount         Expensed           01-0000-0-0000-9000-9000-5000-200-2801 PHONE         35.76         35.76         35.76         17           CONG, INC         35-9719-0-0000-8100-5800-200-2801 DEV FEE STUDIES         17         17           TIMORE         01-0000-0-0000-9100-5500-200-2801 DEV FEE STUDIES         1           RIC         01-0000-0-0000-7191-5809-200-2801 LEGAL NEGOTIATIONS         1           RIC         01-0000-0-0000-7191-5809-200-2801 LEGAL NEGOTIATIONS         1           UP         01-0000-0-0000-7100-5511-200-2801 WATER         1           UP         01-0000-0-0000-7200-4810-2514-200-2801 WATER         1           UP         01-0000-0-0000-7200-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND SUPPLIES         123.16           01-1000-0-0000-7110-1000-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND SUPPLIES         123.16           01-9009-0-1110-1000-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND SUPPLIES         123.88           01-9009-0-1110-1000-4350-200-2801 SULAR PANIEL CLEANING         22.88           01-0000-0-0000-7110-5300-200-2801 SULAR PANIEL CLEANING         1		81.09	01-1100-0-0000-7100-5600-200-3000 COPIER USAGE			
Order of         FF-RRRR-Y-GGGG-FFFF-OCOC-SSS-MMM         Comment         Expensed           01-0000-0-0000-FFFF-OCOC-SSS-MMM         Comment         Amnount           01-0000-0-0000-1000-5000-200-2801 PHONE         35.76           01-0000-0-0000-5100-5600-200-2801 WORK ON ARTMUSIC ROOM         17           0NO, INC         35-9719-0-0000-8100-5800-200-2801 DEV FEE STUDIES         1           0NO, INC         35-9719-0-0000-8500-5800-200-2801 LEGAL NEGOTIATIONS         1           01-0000-0-0000-7191-5800-200-2801 LEGAL NEGOTIATIONS         1           01-0000-0-0000-7191-5800-200-2801 WATER         01-0000-0-0000-5511-200-2801 WATER           UP         01-0000-0-0000-7200-5511-200-2801 PARCEL TAX CONSULT         01-0000-0-0000-7200-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND         123.16           01-1100-0-0000-7200-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND         41.05         12.28           01-0000-0-0000-7110-5300-200-2801 BACCAD DUES         01-00000-0000-7100-5300-200-2801 RACSA DUES         12.288           01-00000-0-0000-7100-5900-200-2801 SOLAR PANEL CLEANING         1					07/10/2023	1036649
Order of FF-ARRR-Y-GGGG-FFFF-QOOQ-SSS-MMM         Comment         Expensed Amount         Expensed         Amount         Expensed         Expensed         Amount         Expensed         Amount         Expensed         Amount         Expensed         Amount         Expensed         Amount         Expensed         Amount         Expensed	240.00					
Order of FF-ARRR-Y-GGGG-FFFF-0000-SSS-MMM         Comment         Expensed Amount         Expensed Amount         Expensed           01-0000-0-0000-7200-2800-200-2801 WORK ON ART/MUSIC ROOM         35.76         17           GGIES         01-0000-0-0000-8100-5800-200-2801 WORK ON ART/MUSIC ROOM         17           ONG, INC         35-9719-0-0000-8500-5800-200-2001 DEV FEE STUDIES         1           IMORE         01-0000-0-0000-7191-5809-200-2801 LEGAL NEGOTIATIONS         1           IC         01-0000-0-0000-7191-5809-200-2801 LEGAL NEGOTIATIONS         1           IDP         01-0000-0-0000-7191-5809-200-2801 WATER         1           UP         01-0000-0-0000-7100-5514-200-2801 WATER         01-0000-0-0000-7100-5514-200-2801 WATER         4           UPPLIES         01-0000-0-0000-7200-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND SUPPLIES         123.16         123.16           01-0000-0-0000-7110-5300-200-200-2801 ROOM 1 AND OFFICE MATERIALS AND SUPPLIES         01-0000-0-0000-7110-5300-200-2801 ROOM 1 AND OFFICE MATERIALS AND SUPPLIES         22.88           01-0000-0-0000-7110-5300-200-2801 ROOM 1 AND OFFICE MATERIALS AND SUPPLIES         22.88         1           01-0000-0-0000-7110-5300-200-2801 ROOM 1 AND OFFICE MATERIALS AND SUPPLIES         22.88         1           01-0000-0-0000-7100-5300-200-2801 ROOM 1 AND OFFICE MATERIALS AND SUPPLIES         22.88         1					07/10/2023	1036648
Order of FF-RRRR-Y-GGGG-FFFF-DOXO-SSS-MINIM         Comment         Expensed Amount         Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expensed Expen	185.66		01-0000-0-0000-2700-5900-200-2801 INTERNET		07/10/2023	1036647
Order of FF-RRRR-Y-GGGG-FFFF-DOOD-SSS-MINIM         Comment         Expensed Amount         Expensed Amount           01-0000-0-0000-1200-5800-200-2801 PHONE         36.76         36.76           01-0000-0-0000-8100-5800-200-2801 WORK ON ART/MIUSIC ROOM         17           GGIES         01-0000-0-0000-8100-5800-200-2801 WORK ON ART/MIUSIC ROOM         1           ONG, INC         36-9719-0-0000-8500-5800-200-200-0000 SCHOOL FACILITIES HARDSHIP CONSULT         1           IMORE         01-0000-0-0000-7191-5809-200-2801 LEGAL NEGOTIATIONS         1           IL UTILITIES         01-0000-0-0000-8100-5511-200-2801 ELECTRIC         1           IL UTILITIES         01-0000-0-0000-8100-5511-200-2801 WATER         1           UPP         01-0000-0-0000-7200-8100-5514-200-2801 WATER         4           01-0000-0-0000-7200-8100-5800-200-2801 PARCEL TAX CONSULT         4           01-1100-0-0000-7200-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND         123.16           SUPPLIES         01-9009-0-1110-1000-4300-200-RM01 ROOM 1 AND OFFICE MATERIALS AND         41.05           01-9009-0-1110-1000-4300-200-RM01 ROOM 1 AND OFFICE MATERIALS AND         22.88	1,651.72		01-0000-0-0000-7110-5300-200-2801 23-24 ACSA DUES			
Order of FF-RRRR-Y-GGGG-FFFF-ODOO-SSS-MMM         Comment         Expensed Amount         Amount         Amount <td></td> <td></td> <td></td> <td>3 ACSA/MSC#06003</td> <td>07/10/2023</td> <td>1036646</td>				3 ACSA/MSC#06003	07/10/2023	1036646
Order of FF-RRRR-Y-GGGG-FFFF-DOOD-SSS-MMM         Comment         Expensed Amount         Expensed Amount         Expensed Amount         Expensed Amount         Expensed Amount         #           01-0000-0-0000-7200-5900-200-2801 PHONE         36.76         36.76         36.76         17           CNIC, INC         35-9719-0-0000-8500-5800-200-2801 DEV FEE STUDIES         17           TIMORE         01-0000-0-0000-7191-5809-200-2801 LEGAL NEGOTIATIONS         1           RIC         01-0000-0-0000-7191-5809-200-2801 LEGAL NEGOTIATIONS         1           AL UTILITIES         01-0000-0-0000-8100-5514-200-2801 WATER         1           UP         01-0000-0-0000-7200-5800-200-2801 PARCEL TAX CONSULT         4           01-0000-0-0000-7200-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND         123.16           01-1100-0-0000-7200-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND         123.16           SUPPLIES         01-1100-0-0000-7200-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND         41.05	187.09	22.88	01-9009-0-1110-1000-4300-200-RM01 ROOM 1 AND OFFICE MATERIALS AND SUPPLIES			
Order of FF-RRRR-Y-GGGG-FFFF-DOOD-SSS-MMM         Comment         Expensed Amount           01-0000-0-0000-2000-200-200-200-200-2001 PHONE         36.76           01-0000-0-0000-8100-5800-200-2801 WORK ON ART/MUSIC ROOM         17           GIES         01-0000-0-0000-8100-5800-200-2801 DEV FEE STUDIES         1           CNIG, INC         35-9719-0-0000-8500-5800-200-0000 SCHOOL FACILITIES HARDSHIP CONSULT         1           TIMORE         01-0000-0-0000-7191-5809-200-2801 LEGAL NEGOTIATIONS         1           RIC         01-0000-0-0000-8100-5511-200-2801 ELECTRIC         1           VLUTILITIES         01-0000-0-0000-8100-5514-200-2801 WATER         01-0000-0-0000-7200-5800-200-2801 WATER           UP         01-0000-0-0000-7200-5800-200-2801 PARCEL TAX CONSULT         4           01-1100-0-0000-2700-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND         123.16           01-1100-0-0000-7200-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND         123.16			SUPPLIES			
Order of FF-RRRR-Y-GGGG-FFFF-ODOO-SSS-MMIM         Comment         Expensed Amount         Expensed Amount         Expensed Amount         Expensed Amount         Expensed Amount         FF-RRRR-Y-GGGG-FFFF-ODOO-SSS-MMIM         Comment         Expensed Amount         FF-RRRR-Y-GGGG-FFFF-ODOO-SSS-MMIM         Comment         Expensed Amount         FF-RRRR-Y-GGGG-FFFF-ODOO-SSSS-MMIM         Expensed Amount         FF-RRRR-Y-GGGG-FFFF-ODOO-SSSS-MMIM         COMMENT         FF-RRRR-Y-GGGG-FFFF-ODOO-SSSS-MMIM         Amount         FF-RRRR-Y-GGGG-FFFF-ODOO-SSSS-MMIM         FF-RRRR-Y-GGGG-FFFF-ODOO-SSSS-MMIM         FF-RRRR-Y-GGGG-FFFF-ODOO-SSSS-MMIM         FR-RRR-Y-GGGG-FFFF-ODOO-SSSS-MMIM         FR-RRR-Y-GGGG-FFFF-ODOO-SSSS-MMIM         FR-RRR-Y-GGGG-FFFF-ODOO-SSSS-MMIM         FR-RRR-Y-GGGG-FFFF-ODOO-SSSS-MMIM         Amount         FR-RRR-Y-GGGG-FFFF-ODOO-SSSS-MMIM         Amount         FR-RRR-Y-GGGG-FFFF-ODOO-SSSS-MMIM         Amount         FR-RRR-Y-GGGG-FFFF-ODOO-SSSSS-MMIM         Amount         FR-RR-Y-GGGG-FFFF-ODOO-SSSSS-MMIM         Amount         FR-RR-Y-GGGG-FFFF-ODOO-SSSSS-MMIM         Amount         FR-RR-Y-GGGG-FFFF-ODOO-SSSSSSSSSSSSSSSSSSSSSSSSSSSSS		41.05	01-1100-0-0000-7200-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND			
Order of FF-RRRR-Y-GGGG-FFFF-OOOD-SSS-MMM         Comment         Expensed Amount         A           01-0000-0-0000-0-0000-8100-5800-200-2801 WORK ON ART/MUSIC ROOM         35.97         17         17           CONG, INC         35-9719-0-0000-8500-5800-200-2801 DEV FEE STUDIES         1         1           CONG, INC         35-9719-0-0000-8500-5800-200-0000 SCHOOL FACILITIES HARDSHIP CONSULT         1         1           TIMORE         01-0000-0-0000-7191-5809-200-2801 LEGAL NEGOTIATIONS         1         1           NIC         01-0000-0-0000-8100-5511-200-2801 ELECTRIC         1         1           NL UTILITIES         01-0000-0-0000-8100-5511-200-2801 WATER         1         1           NP         01-0000-0-0000-7200-5800-200-2801 PARCEL TAX CONSULT         4           O1-0000-0-0000-7200-5800-200-2801 PARCEL TAX CONSULT         4		123.16	01-1100-0-0000-2700-4350-200-3000 ROOM 1 AND OFFICE MATERIALS AND			
Order of FF-RRRR-Y-GGGG-FFFF-QOOD-SSS-NMM         Comment         Expensed Amount         Expensed Amount         Expensed Amount         Expensed Amount         Expensed Amount         FE-RRRR-Y-GGGG-FFFF-QOOD-SSS-NMM         Comment         Expensed Amount         Expensed Amount         FE-RRRR-Y-GGGG-FFFF-QOOD-SSS-NMM         Comment         Expensed Amount         FE-RRRR-Y-GGGG-FFFF-QOOD-SSO-SSO-200-2801 PHONE         1         2         35.76         1         35.76         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1					07/10/2023	1036645
Order of FF-RRRR-Y-GGGG-FFFF-DOOD-SSS-MMM         Comment         Expensed Amount         £ Amount         £ Amount         £           9 GGIES         01-0000-0-0000-8100-5600-200-2801 WORK ON ART/MUSIC ROOM         17           GGIES         01-0000-0-0000-8100-5600-200-2801 WORK ON ART/MUSIC ROOM         17           ONG, INC         35-9719-0-0000-8500-5800-200-2801 DEV FEE STUDIES         1           TMORE         01-0000-0-0000-7191-5809-200-2801 LEGAL NEGOTIATIONS         1           NL UTILLITIES         01-0000-0-0000-8100-5511-200-2801 ELECTRIC         01-0000-0-0000-8100-5514-200-2801 WATER           UP         01-0000-0-0000-7200-5800-200-2801 PARCEL TAX CONSULT         4	12,510.00					
Order of         FF-RRRR-Y-GGGG-FFFF-DOOD-SSS-MMM         Comment         Expensed Amount				3 SISC 3	07/10/2023	1036644
Order of FF-RRRR-Y-GGGG-FFFF-OOOD-SSS-MMM         Expensed Amount         Expensed Amount         Am	4,000.00				0771072023	10000
Order of         FF-RRRR-Y-GGGG-FFFF-OOOO-SSS-MMM         Comment         Expensed Amount	101.40		01-0000-0-0000-8 100-00 14-200-2001		07/10/2023	1036643
Order of FF-RRRR-Y-GGGG-FFFF-OOOQ-SSS-MMIN         Comment         Expensed Amount         # Amoun	77		04 0000 0 0000 8400 8844 200 2004 MATER		07/10/2023	1036642
Order of FF-RRR-Y-GGGG-FFFF-OOOQ-SSS-MMM         Comment         Expensed Amount         #           01-0000-0-0000-7200-5900-200-2801 PHONE         36.76         36.76           01-0000-0-0000-8100-5600-200-2801 WORK ON ART/MUSIC ROOM         17           GIES 01-0000-0-0000-8100-5800-200-2801 DEV FEE STUDIES ONG, INC         1           0NG, INC 35-9719-0-0000-8500-5800-200-0000 SCHOOL FACILITIES HARDSHIP CONSULT         1           TMORE 01-0000-0-0000-7191-5809-200-2801 LEGAL NEGOTIATIONS         1	227.38		01-0000-0-0000-8100-5511-200-2801 ELECTRIC			
Order of FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM         Comment         Expensed Amount         #           01-0000-0-0000-7200-5900-200-2801 PHONE         36.76         36.76           01-0000-0-0000-8100-5800-200-2801 WORK ON ART/MUSIC ROOM         17           IGIES         01-0000-0-0000-8100-5800-200-2801 DEV FEE STUDIES         1           ONG, INC         35-9719-0-0000-8500-5800-200-0000 SCHOOL FACILITIES HARDSHIP CONSULT         1	165.00		01-0000-0-0000-7191-5809-200-2801 LEGAL NEGOTIATIONS	1550	07/10/2023	1036641
Order of FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM         Comment         Expensed Amount         #           01-0000-0-0000-7200-5900-200-2801 PHONE         36.76         36.76           COL-0000-0-0000-8100-5600-200-2801 WORK ON ART/MUSIC ROOM         17           CONG, INC         01-0000-0-0000-8100-5800-200-2801 DEV FEE STUDIES         1           ONG, INC         35-9719-0-0000-8500-5800-200-0000 SCHOOL FACILITIES HARDSHIP CONSULT         1				3 LIEBERT CASSIDY WHITMORE	07/10/2023	1036640
Order of FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM         Comment         Expensed Amount         Amount         Amount <td>1,006.25</td> <td></td> <td></td> <td></td> <td></td> <td></td>	1,006.25					
Order of FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM         Comment         Expensed Amount         Amount         Amount <td></td> <td></td> <td></td> <td></td> <td>07/10/2023</td> <td>1036639</td>					07/10/2023	1036639
Order of FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM         Comment Comment         Expensed Amount         Amount         Amount         Amount         Amount         Amount         Amount         Amount         Amount         36.76         36.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.76         37.7	1,875.00				07/10/2023	1036638
Order of FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM Comment Amount A 01-0000-0-0000-7200-5900-200-2801 PHONE 36.76	17,000.00		01-0000-0-0000-8100-5600-200-2801 WORK ON ART/MUSIC ROOM			
Order of FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM Comment Amount A	170.04	30.70	טויטטטטיינ בטטיטטטטייבטטי רווכואר		07/10/2023	1036637
Order of FE-BRRR-V-GGGG-FFFF-DOOD-SSS-MMM Comment Amount A	14704	36.76			Cale	ACCESS:
Checks Dated 06/13/2023 through 07/31/2023	Check	Expensed		Pay to the Order of	Check	Check
				023 through 07/31/2023	ted 06/13/20	Checks Da

002 - Happy Valley Elementary School District

Generated for Paige Lynd (PLYND), Aug 10 2023 9:15AM

# **Board Report**

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-OOOO-SSS-MMM Comment	Expensed	Check
1036651	07/10/2023	SMALL SCHOOL DIST. ASSOC.		Simodilic	Amount
1036652	07/10/2023	SPROUTS SC	01-0000-0-0000-7110-5300-200-2801 SSDA 23-24 MEMBERSHIP DUES		425.00
1038082	07/24/2023	EMPLOYMENT DEVELOPMENT DEPT	01-2600-0-1110-1000-5800-200-0000 ELOP JULY SUMMER SCHOOL PROGRAM		4,350.00
			01-0000-09515 SUI QT2 22-23		1,117.15
1038083	07/24/2023	GREENWASTE RECOVERY INC	01 0000 0 000 0100 8500 000 0001 0 1000		
1038084	07/24/2023	JOHNSON CONTROLS SECURITY	01-0000-0-0000-8100-5523-200-2801 GARBAGE		574,43
1038085	07/24/2023	PACIFIC GAS & ELECTRIC	01-0000-0-0000-8100-5800-200-2801 COMPUTER LAB ALARM		145.60
1038086	07/24/2023	SAN LORENZO LUMBER	01-0000-0-0000-8100-5511-200-2801 PUMP HOUSE		28.35
1038087	07/24/2023	07/24/2023 US BANK EQUIPMENT FINANCE	01-0000-0-0000-2700-4350-200-2801 SAFETY SMOKE CO ALARMS MISC		1,166.31
			01-1100-0-0000-7100-5600-200-3000 COPIER LEASE 01-1100-0-0000-7200-5600-200-3000 COPIER LEASE 01-1100-0-1110-1000-5600-200-3000 COPIER LEASE	33.13 132.54 407 n3	883 70
			01-9009-0-1110-1000-5808-200-RM02 REFUND OF COLOMA CHAPERONE FEE		95.00
1038548	07/31/2023	LIEBERT CASSIDY WHITMORE		A STATE OF S	
1038549	07/31/2023	PROJECT SUPPORT SERVICES, INC	01-0000-0-0000-7191-5809-200-2801 NEGOTIATIONS		55.00
1038550	07/31/2023	ARTURO RIVERA MORALES	01-0000-0-0000-8100-5800-200-2801 DSA CLOSEOUT PROJECT		1,137.50
1038551	07/31/2023	ATI RESTORATION, LLC	01-0000-0-0000-8100-5524-200-2801 JULY JANITORIAL SERVICES		600.00
1038552	07/31/2023	CALIFORNIA SCHOOL BOARDS ASSOC	01-0000-0-0000-8100-5600-200-2801 ART MUSIC REPAIR INSURANCE		10,000.00
1038553	07/31/2023	CUMMING MANAGEMENT GROUP INC	01-0000-0-0000-7100-5800-200-2801 GAMUT 01-0000-0-0000-7110-5300-200-2801 CSBA MEMBERSHIP	3,410.00 1,603.00	5,013.00
1038554	07/31/2023	Doolan, Lindsey A	35-9719-0-0000-8500-5800-200-0000 MODERNIZTION PROJECT CONSULT		1,575.00
1038555	07/31/2023	MRC SMART TECHNOLOGY SOLUTION	01-9009-0-1110-1000-4300-200-RM03 ROOM 3 MATERIALS AND SUPPLIES		91.61
		CHACLE CONTROL CONTROL OCCUPANT	01-1100-0-0000-7100-5600-200-3000 COPIER USAGE	10.68	

002 - Happy Valley Elementary School District

Generated for Paige Lynd (PLYND), Aug 10 2023 9:15AM

119.023.91	55	Total Number of Checks			
484.60	363.45 121.15	01-1100-0-0000-2700-4350-200-3000 OFFICE MATERIALS AND SUPPLIES			
			07/31/2023 STAPLES CREDIT PLAN	07/31/2023	1038564
49.13		01-0000-0-0000-2700-4350-200-2801 SUPPLIES			
			07/31/2023 SCHOOL NURSE SUPPLY INC	07/31/2023	1038563
76.07		01-0000-0-0000-8100-5514-200-2801 WATER			
			SANTA CRUZ MUNICIPAL UTILITIES	07/31/2023	1038562
490.62		01-0000-0-0000-8100-5800-200-2801 FIRE EXT SERVICE			
			07/31/2023 SANTA CRUZ FIRE EQUIPMENT CO	07/31/2023	1038561
800.00		01-0000-0-0000-7200-5800-200-2801 23-24 EDJOIN SERVICES			
			SAN JOAQUIN COE	07/31/2023	1038560
17.25		01-9009-0-1110-1000-4300-200-RM04 ROOM 4 MATERIALS AND SUPPLIES			
			07/31/2023 Ruwe, Carey L	07/31/2023	1038559
19.46	9.28	STREET LIGHT			
	10.18	01-0000-0-0000-8100-5511-200-2801 ELECTRIC			
			07/31/2023 PACIFIC GAS & ELECTRIC	07/31/2023	1038558
		SUPPLIES			
2,975.70		01-6500-0-5760-1120-4300-200-1304 SPED TESTING MATERIALS AND			
			NCS PEARSON, INC	07/31/2023	1038557
160.00		01-9009-0-1110-1000-5808-200-RM02 REFUND COLOMA			
			MURATA, LAURA	07/31/2023	1038556
213.47	160.10	01-1100-0-1110-1000-5600-200-3000 COPIER USAGE			
Section 2 5	42.69	01-1100-0-0000-7200-5600-200-3000 COPIER USAGE			1038555
Check Amount	Expensed Amount	FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMM Comment	Pay to the Order of	Check Date	Check Number

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119,023.		Net (Check Amount)	
		Less Unpaid Tax Liability	
119,023.91	58	Total Number of Checks	
2,581.25	2	COUNTY SCHOOL FACILITIE:	35
7,240.1	2	CAPITAL FACILITIES	25
109,202.48	55	GENERAL FUND	01
Expensed Amou	Check Count	Description	Fund

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.

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