



HOLTVILLE UNIFIED SCHOOL DISTRICT

Governing Board of Trustees

Regular Board Meeting

February 18, 2025

Board of Trustees

Ben Abatti Jr., President

Julie Duarte, Clerk

Kevin Grizzle, Member

Larry Iten, Member

Jared Garewal, Member

Superintendent

Celso Ruiz

Assistant Superintendent

John Paul Wells

Holtville

where tradition meets vision



**REGULAR MEETING
of the
BOARD OF TRUSTEES
HOLTVILLE UNIFIED SCHOOL DISTRICT**

Tuesday, February 18, 2025

CLOSED SESSION 5:00 P.M., OPEN SESSION 6:00 P.M.

Holtville Unified School District, Board Room, 621 East 6th Street., Holtville, CA. 92250

From time-to-time writings that are public records, which are related to open session items on an agenda for a regular meeting, may be distributed to Trustees after the posting of the agenda. Whenever this occurs, such writings will be available for public inspection in the Office of the Superintendent located at 621 E. Sixth Street, Holtville, Ca. 92250

Members of the public who require disability accommodation in order to participate in the meeting should contact the Superintendent at (760)356-2974, or in writing, at least 24 hours prior to the meeting. (Government Code section 54954.2).

1. PRELIMINARY

Call to Order

Flag Salute

Roll Call

Present Absent

Ben Abatti Jr., President

Julie Duarte, Clerk

Kevin Grizzle, Member

Larry Iten, Member

Jared Garewal, Member

Luis Martinez, Student Rep

2. MODIFICATIONS OF THE ORDER OF THE AGENDA, IF ANY.

Motion: _____ Second: _____ Ayes: ___ Nays: ___ Vote: ___ - ___

3. STATEMENTS FROM THE PUBLIC REGARDING ITEMS ON THE CLOSED SESSION AGENDA.

At this time, members of the public may address the Board only as to items on the closed session agenda. If you wish to address the Board, please stand, give your name and address and proceed to the podium from which you will speak. Individual presentations shall not be for more than three (3) minutes and the total time for this purpose shall not exceed twenty minutes.

4. CLOSED SESSION

A) Closed Session in accordance with Government Code section 54957: Public Employee Discipline/Dismissal/Release

B) Conference with Labor Negotiator Pursuant to Government Code Section 54957.6: Agency Negotiator: Superintendent; Employee organization: Holtville Teachers Association

5. REPORTABLE CLOSED SESSION ACTIONS:

**BOARD OF TRUSTEES
HOLTVILLE UNIFIED SCHOOL DISTRICT
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AGENDA PAGE 2**

6. RECOGNITIONS

HMS Students

7. PUBLIC COMMENT ON ITEMS ON THE OPEN SESSION AGENDA AND ON NON AGENDA ITEMS OF INTEREST TO THE PUBLIC THAT ARE WITHIN THE SUBJECT MATTER

JURISDICTION OF THE BOARD. *At this time, members of the public may address the Board only as to items on the open session agenda or items within the subject matter jurisdiction of the Board. Public comment will not be taken during the Board's consideration of an item on the open session agenda. If you wish to address the Board, please stand, give your name and address and proceed to the podium from which you will speak. Individual presentations shall not be for more than three (3) minutes and the total time for this purpose shall not exceed twenty minutes. In accordance with the Brown Act, unless an item has been placed on the published agenda, there shall be no action taken. The Board may 1) acknowledge receipt of the information, 2) refer to staff for further study, or 3) refer the matter to the next agenda.*

8. COMMUNICATIONS FROM THE SCHOOL DISTRICT

*Holtville Teachers Association
California School Employees Association
Student Board Member
Governing Board
Assistant Superintendent
Superintendent*

9. CONSENT AGENDA

All matters on the Consent Agenda are considered by the Board to be routine and will be enacted by the Board in one motion in the form listed below. The Superintendent and staff recommend approval of all Consent Agenda items.

A. GENERAL FUNCTION

- 1) *Adoption of Minutes: January 21, 2025* Pgs. 3-5
(Supplemental Information)

B. FINANCE AND BUSINESS

- 1) *Warrant Orders week beginning 1/23/25 to week ending 2/13/25* Pgs. 7-19
(Supplemental Information)

C. PERSONNEL SERVICES

- 1) *Classified Employment* Pg. 21
2) *Classified Medical Leave* Pg. 22
3) *Classified Resignation* Pg. 23
4) *Certificated Medical Leave* Pg. 24
5) *Coaching Employment* Pg. 25
6) *Certificated Retirement* Pg. 26

D. GENERAL BUSINESS

The Board is asked to approve the following items:

- 1) *Student Teaching Agreement Between HUSD & The Trustees of the California State University* Pg. 28-37
2) *Overnight/Out of State HHS Sports* Pg. 38
3) *2024-25 HHS Spring Athletic Schedules* Pgs. 39-45

**BOARD OF TRUSTEES
HOLTVILLE UNIFIED SCHOOL DISTRICT
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GENERAL BUSINESS continued

- 4) 2024-25 HUSD Comprehensive School Safety Plan Pgs. ****
- 5) 2024-25 School Accountability report card for each school site Pgs. ****
- 6) 2025-26 HUSD Home-To-School Transportation Plan Pg. 46

Motion: _____ Second: _____ Ayes: ___ Nays: ___ Vote: ___ - ___

10. INFORMATION ITEMS

A) Update on construction – Greg Cox

11. ACTION/DISCUSSION ITEMS

The Board is asked to approve the following items:

A) Approve the 2023-24 Bond Audit Report

(Mr. Wells) Pgs. 49-88

Motion: _____ Second: _____
Preferential Student Vote - Aye: ___ Nay: ___
Ayes: _____ Nays: _____ Vote: ___ - ___

12. FUTURE BOARD MEETING DATE

Monday, March 17, 2025, is the next Regular Board Meeting

13. ADJOURNMENT

14. CLOSED SESSION if needed

- A) Closed Session in accordance with Government Code section 54957: Public Employee Discipline/Dismissal/Release
- B) Conference with Labor Negotiator Pursuant to Government Code Section 54957.6: Agency Negotiator: Superintendent; Employee organization: Holtville Teachers Association

**** A copy is available at the District Office and online www.husd.net

MISSION STATEMENT

The Mission of the Holtville Unified School District is to ensure a standards-based curriculum that promotes excellence in academic, social and emotional growth for every student through the establishment of strong parent/school/community partnerships in a stable and safe learning environment.

HOLTVILLE UNIFIED SCHOOL DISTRICT
School Board Meeting Agenda

CONSENT AGENDA

HOLTVILLE UNIFIED SCHOOL DISTRICT
School Board Meeting Agenda

MINUTES

**Holtville Unified School District
Regular Board Meeting
Minutes – January 21, 2025**

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The Board of Trustees of the Holtville Unified School District met in a Regular Session on January 21, 2025, at the Holtville Unified School District Board Room 621 E 6th Street, Holtville, California. The meeting was called to order at 5:01 p.m. by the Presiding Chairman.

MEMBERS PRESENT: Ben Abatti Jr., President; Kevin Grizzle, Member; Larry Iten, Member; Jared Garewal, Member; Celso Ruiz, Superintendent; John Paul Wells, Assistant Superintendent.

MEMBERS ABSENT: Julie Duarte, Clerk; Luis Martinez, Student Rep

MODIFICATION OF THE AGENDA: None

STATEMENTS FROM THE PUBLIC REGARDING ITEMS ON THE CLOSED SESSION AGENDA. None

CLOSED SESSION

Closed Session in accordance with Government Code section 54957: Public Employee Discipline/Dismissal/Release
Conference with Labor Negotiator Pursuant to Government Code Section 54957.6: Agency Negotiator: Superintendent; Employee Organization: Holtville Teachers Association

REPORT OF CLOSED SESSION In: 5:03 p.m. **Out:** 6:14 p.m.
Nothing to report.

RECOGNITIONS

Ms. Villegas, Finley Principal, recognized the top Accelerated Readers (AR) for each grade level: Kinder – Cain Smith; 1st – Mateo Serrano; 2nd – Araceli Gallegos; 3rd – Addison Lydick; 4th – Giovanna Rivera; 5th – Ariel Ronquillo; 4th – Edel Rochin.

Mr. Arevalo, HHS Principal, and Coach Gonzalez recognized the HHS cheer team for their CIF win. Angelina Rios, Sophia DeLeon, Naomi Marquez, Clara Strahm, Priscilla Pantoja, Ruby Castro, Kassandra Arroyo, Sydney Trevino, Yaneli Lopez.

ORAL COMMUNICATION FROM THE PUBLIC ON NON AGENDA ITEMS AND/OR ITEMS OF INTEREST TO THE PUBLIC THAT ARE WITHIN THE SUBJECT MATTER JURISDICTION OF THE BOARD. None

COMMUNICATIONS FROM THE SCHOOL DISTRICT

HTA President Crystal Arias congratulated Garewal and Iten on their election to the HUSD Board. She read a statement that included the HTA is looking forward to a great negotiation with respect, collaboration and in the best interest of the members. She extended an invitation to the Stockman's Club for the CTA dinner.

CSEA – Mr. Castro stated that they are almost ready with the Sunshine agreement.

Board members congratulated the students and HHS cheer team for their recognition. Mr. Grizzle added that the first Christmas at HHS was a huge success.

Mr. Wells reported that the Governor of CA announced the initial state budget, and the final will be made in July. They are projecting a big shortfall due to the economy and inflation. The COLA is at 2.34%, they are discussing ways to prepare ourselves.

Mr. Ruiz said that he is looking forward to the HTA and CSEA negotiations. He congratulated the students and the Cheer team.

CONSENT AGENDA

GENERAL FUNCTIONS

Moved by Trustee Garewal, Seconded by Trustee Iten to approve the following consent agenda items as follows: GENERAL FUNCTION – Adoption of Minutes: December 16, 2024.

FINANCE AND BUSINESS – Warrant orders week beginning 12/19/24 to week ending 1/16/25. PERSONNEL SERVICES – Classified Resignation of Estefany Vasquez, ASES Tutor (1/10/25); Angela Nieblas, SpEd Paraprofessional (1/29/25); Bianca Gomez, SpEd Bus Aide (12/9/24). Classified Employment of Erika Fregoso, SpEd Bus Assistant; Alma Zarazua, SpEd Bus Assistant; Melanie Vera, Paraprofessional (Pine); Larissa Hansen, Paraprofessional (Pine); Miguel Lara, Groundman Temp; Cristian Acuna, Migrant Student Worker; Jose Estrada, Migrant Student Worker; Andres Fregoso, Migrant Student Worker; Danyw Garcia, Migrant Student Worker; Naomy Marquez, Migrant Student Worker; Rene Salazar, Migrant Student Worker. Classified retirement of Rosario Perez, Counseling Secretary (HHS) 6/30/25. Certificated Stipends for Ruben Macias, \$250 for College & Career Readiness Initiative; Melissa Palacios, \$250 for SWP-MS Round 4 Counselor Leadership. GENERAL BUSINESS – Service Contract between Triad Security Inc. & HUSD. Grant Agreement Imperial County Agricultural Benefit Program for HUSD HHS FFA in the amount of \$100,000. All approved by unanimous votes, Ayes: 4, Nays: 0. Vote: 4-0.

INFORMATION ITEMS

Mr. Velazquez presented a PowerPoint on the 2024-25 LCAP Mid-Year Report. The report must include all available mid-year outcome data related to metrics identified in the current LCAP and all available midyear expenditure and implementation data on all actions identified in the current LCAP. The total LCFF funds was \$23,584,757 and LCFF Supplemental/Concentration Grants was \$5,72,840. The slides showed the Goals along with the measuring and reporting results.

ACTION/DISCUSSION ITEMS

Moved by Trustee Garewal, Seconded by Trustee Grizzle to approve the 2023-24 Annual Audit. Mr. Wells presented a PowerPoint of the financial audit of the District's books for the 2023-24 school year. This report provides typical business year-end financial statements. The audit is broken into 3 parts – the MD&A which is the narrative, the financial statements with notes and a third section for findings. MD&A shows the key highlights of our 23-24 financials, which is the total net position increased by nearly \$7.9 million due to an increase in total assets that outpaced as well as an increase in total liabilities.

**Holtville Unified School District
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The total district-wide revenues and expenditures increased by \$3.8 million and \$1.8 million respectively. The total fund balances by fund are \$19.68 million for the general fund, \$4.68 million for the building fund, and \$7.42 million for other non-major Governmental funds. Once again, we do not have any findings or recommendations for 2023-24, and overall, the audit went well. Passed by unanimous votes Ayes: 4, Nays: 0. Moved by Trustee Grizzle, Seconded by Trustee Garewal to nominate an IVRÓP Board Representative. The Board nominated Larry Iten to serve as the IVRÓP Board Representative for HUSD. Passed by unanimous votes Ayes: 4, Nays: 0.

FUTURE BOARD MEETING DATE

Regular Board Meeting: Tuesday, February 18, 2025

ADJOURNMENT

The meeting adjourned at 7:00 p.m.

**Julie Duarte, Clerk
Holtville Unified School District
Board of Trustees**

HOLTVILLE UNIFIED SCHOOL DISTRICT
School Board Meeting Agenda

WARRANTS

Register 000330 - 01/23/2025

Bank Account COUNTY - County

Number	Amount	Status	Fund	Cancel Register (Date)	Payee
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Bank Account COUNTY - County, Register 000330, Dated 01/23/2025

25307113	250.00	Printed	010		CROAK, CHRISTINA (000521/2)
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250.00	Number of Items	1	Totals for Register 000330
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Register 000331 - 01/23/2025

Bank Account COUNTY - County

Number	Amount	Status	Fund	Cancel Register (Date)	Payee
Bank Account COUNTY - County, Register 000331, Dated 01/23/2025					
25307489	470.54	Printed	010		A T & T (000008/2)
25307490	5,626.60	Printed	010		AMAZON CAPITAL SERVICES, INC (000822/1)
25307491	61.26	Printed	010		AUTO ZONE (000049/1)
25307492	138.36	Printed	130		Brady Industries of California (001176/1)
25307493	3,200.00	Printed	010		BRAVOSOL TOURS (001134/1)
25307494	1,292.90	Printed	010		California Speec Lanuage Hearing Association (001335/1)
25307495	107.77	Printed	010		CAPITAL ONE TRADE CREDIT (000972/3)
25307496	910.70	Printed	010		COASTAL SUPPLY CO, INC (001225/1)
25307497	60.00	Printed	010		COX.LINDSAY (000522/1)
25307498	378.54	Printed	010		Cronkright, Carson (000916/3)
25307499	669.62	Printed	010		D LUPITAS RESTAURANT (000119/1)
25307500	199.29	Printed	010		DAVID and SONS TRUCK REPAIR IN (000120/1)
25307501	3.27	Printed	130		DEL SOL MARKET (000125/1)
25307502	243.00	Printed	010		Department of Justice Accounting Office (000130/1)
25307503	425.00	Printed	010		El Cajon Valley High School (000186/6)
25307504	720.00	Printed	010		Eleuterio Lopez (000675/1)
25307505	324.42	Printed	010		GAS COMPANY (000172/1)
25307506	212.62	Printed	010		GEORGES PIZZA (000177/1)
25307507	2,928.87	Printed	130		GOLD STAR FOODS, INC (001163/2)
25307508	958.77	Printed	130		HOLLANDIA DAIRY, INC (000608/1)
25307509	644.20	Printed	010		ICOE (000210/1)
25307510	237.52	Printed	010		ICOE (000210/1)
25307511	289.66	Printed	010		ICOE (000210/1)
25307512	47.50	Printed	010		ICOE (000210/1)
25307513	15.06	Printed	010		ICOE (000210/1)
25307514	250.00	Printed	010		IHIDYOY-CLAVERIE, YVETTE (000512/1)
25307515	619.86	Printed	010		IMPERIAL COUNTY OFFICE OF ED (000218/1)
25307516	4,744.14	Printed	010		IMPERIAL IRRIGATION DISTRICT (000221/1)
25307517	140.00	Printed	010		IMPERIAL VALLEY ROP (000232/1)
25307518	2,928.15	Printed	010		IV CHEVROLET GMC (001338/1)
25307519	941.04	Printed	010		JV AIR CONDITIONING (001310/1)
25307520	556.53	Printed	010		LA BRUCHERIE IRRIGATION SUPPLY (000260/1)
25307521	425.00	Printed	010		MATER DEI CATHOLIC SOFTBALL (000382/7)
25307522	624.95	Printed	010		Music & Arts (000489/2)
25307523	19.90	Printed	010		PIZANO, NADIA (000993/1)

Selection Grouped by Sort/Group - Sorted by Sort, Check Number, Include Address? No, Checks Dated 01/23/2025, Filtered by (Bank Account(s) IN ('COUNTY')), Source = A, Pay To = N, Payment Method = C, Summary? = N, Sort/Group = 1, Further Sort by = N)

Number	Amount	Status	Fund	Cancel Register (Date)	Payee
Bank Account COUNTY - County, Register 000331, Dated 01/23/2025 (continued)					
25307524	463.15	Printed	010		R S D (000320/1)
25307525	26,259.68	Printed	010		SAN DIEGO CO OFFICE OF EDUCATI (000334/1)
25307526	10,654.45	Printed	130		SHAMROCK FOODS COMPANY (000356/2)
25307527	91.88	Printed	130		SMART and FINAL (000362/1)
25307528	6,860.38	Printed	010		SWEETWATER SOUND HOLDINGS, LLC (001239/1)
25307529	1,436.00	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25307530	2,106.73	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25307531	36.17	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25307532	607.94	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25307533	997.18	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25307534	441.30	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25307535	1,328.74	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25307536	557.50	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25307537	415.84	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25307538	182.08	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25307539	2,036.71	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25307540	251.12	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25307541	315.66	Printed	010		UNFIRST CORPORATION (000727/2)
25307542	250.00	Printed	010		VanHaren,KRYSTLE (000597/1)
25307543	200.00	Printed	010		WATER TREATMENT SERVICES (000483/1)

86,907.55 Number of Items 55 Totals for Register 000331

Org Summary

Holtville Unified School District

Check #	25307113	through	25307543	Total Count	56	\$87,157.55
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Register 000332 - 01/30/2025

Bank Account COUNTY - County

Number	Amount	Status	Fund	Cancel Register (Date)	Payee
Bank Account COUNTY - County, Register 000332, Dated 01/30/2025					
25308612	1,560.71	Printed	010		A T & T (000008/2)
25308613	6,034.55	Printed	010		AMAZON CAPITAL SERVICES, INC (000822/1)
25308614	1,260.00	Printed	010		CA HAY (000999/1)
25308615	33.62	Printed	010		CAPITAL ONE TRADE CREDIT (000972/3)
25308616	498.37	Printed	010		COSTCO (000110/1)
25308617	124.57	Printed	010		D LUPITAS RESTAURANT (000119/1)
25308618	318.92	Printed	010		DELL MARKETING LP (000126/1)
25308619	1,801.00	Printed	010		DEPT OF TOXIC SUBSTANCE CONTRO (000132/1)
25308620	6,706.72	Printed	010		DISCOVERY EDUCATION INC (001061/4)
25308621	10,003.50	Printed	010		DISCOVERY EDUCATION INC (001061/4)
25308622	329.84	Printed	130		FBC OF HENDERSON LLC (000154/3)
25308623	11.08	Printed	010		FEDERAL EXPRESS CORP (000155/1)
25308624	175.43	Printed	010		GAS COMPANY (000172/1)
25308625	260.44	Printed	010		GEORGES PIZZA (000177/1)
25308626	1,626.73	Printed	130		GOLD STAR FOODS, INC (001163/2)
25308627	2,266.86	Printed	130		HOLLANDIA DAIRY, INC (000608/1)
25308628	36,118.86	Printed	010		IMPERIAL IRRIGATION DISTRICT (000221/1)
25308629	147.57	Printed	010		INTERSTATE BATTERY SYSTEMS OF (000236/1)
25308630	986.00	Printed	010		IRON ORNAMENTAL WORKS (001006/2)
25308631	193.38	Printed	010		JV AIR CONDITIONING (001310/1)
25308632	4.30	Printed	010		KC AUTO SERVICE LLC (001091/1)
25308633	4,918.38	Printed	010		KIDDER MEDIA (001251/1)
25308634	3,969.35	Printed	010		KONICA MINOLTA BUSINESS USA (000642/2)
25308635	2,816.29	Printed	010		LA BRUCHERIE IRRIGATION SUPPLY (000260/1)
25308636	825.00	Printed	010		MEDIC FIRST (000700/4)
25308637	250.00	Printed	010		PHILLIPS,BRIAN (000562/1)
25308638	155.41	Printed	010		R S D (000320/1)
25308639	3,600.09	Printed	130		SHAMROCK FOODS COMPANY (000356/2)
25308640	509.66	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25308641	513.91	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25308642	413.93	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25308643	203.55	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25308644	533.50	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25308645	944.93	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25308646	210.48	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)

Selection Grouped by Sort/Group - Sorted by Sort, Check Number, Include Address? No, Checks Dated 01/30/2025, Filtered by (Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Summary? = N, Sort/Group = 1, Further Sort by = N)

Register 000332 - 01/30/2025

Bank Account COUNTY - County

Number	Amount	Status	Fund	Cancel Register (Date)	Payee
Bank Account COUNTY - County, Register 000332, Dated 01/30/2025 (continued)					
25308647	182.56	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25308648	49.16	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25308649	301.63	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25308650	447.34	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25308651	64.18	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25308652	3,703.98	Printed	010		TITAN MANUFACTURING DISTRIBUTING, INC (000958/1)
25308653	511.00	Printed	010		U S POSTMASTER (000621/1)
25308654	263.56	Printed	010		UNFIRST CORPORATION (000727/2)
25308655	549.06	Printed	010		Verizon Wireless Services LLC (000422/1)
25308656	275.12	Printed	010		ZOOM VIDEO COMMUNICATIONS, INC (000912/3)
	96,674.52		Number of Items	45	Totals for Register 000332

Org Summary

Holtville Unified School District

Check #	25308612 through	25308656	Total Count	45	\$96,674.52
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Register 000333 - 02/06/2025

Bank Account COUNTY - County

Number	Amount	Status	Fund	Cancel Register (Date)	Payee
Bank Account COUNTY - County, Register 000333, Dated 02/06/2025					
25309717	986.10	Printed	010		A T & T (000008/2)
25309718	9,546.02	Printed	010		AMAZON CAPITAL SERVICES, INC (000822/1)
25309719	96.96	Printed	010		AUTO ZONE (000049/1)
25309720	1,286.23	Printed	010		AVILA, DAVID (000510/1)
25309721	197.93	Printed	010		Baja Desert Tire Co (000052/2)
25309722	542.25	Printed	130		Brady Industries of California (001176/1)
25309723	1,437.21	Printed	010		CALIFORNIA SCHOOLS VEBA (000083/1)
25309724	32.30	Printed	010		CAPITAL ONE TRADE CREDIT (000972/3)
25309725	467.91	Printed	010		COASTAL SUPPLY CO, INC (001225/1)
25309726	202.94	Printed	010		Cronkright, Carson (000916/3)
25309727	30.00	Printed	010		David West (000758/1)
25309728	1,128.00	Printed	010		DAVID WEST INSURANCE (000121/1)
25309729	235.90	Printed	010		DEL SOL MARKET (000125/1)
25309730	366.44	Printed	010		EAN SERVICES, LLC (000688/3)
25309731	71.75	Printed	130		FBC OF HENDERSON LLC (000154/3)
25309732	642.55	Printed	010		FIDELITY SECURITY LIFE INSURANCE CO (000276/1)
25309733	223.95	Printed	010		FORENSIC DRUG TESTING (000162/1)
25309734	2,068.33	Printed	010		GEORGES PIZZA (000177/1)
25309735	3,551.63	Printed	130		GOLD STAR FOODS, INC (001163/2)
25309736	1,995.41	Printed	130		HOLLANDIA DAIRY, INC (000608/1)
25309737	2,458.68	Printed	010		HOLTVILLE UNIFIED SCHOOL DISTR (000202/1)
25309738	6,658.00	Printed	010		IRON ORNAMENTAL WORKS (001006/2)
25309739	555.00	Printed	010		Jack Schreder & Associates (000824/2)
25309740	323.91	Printed	010		JV AIR CONDITIONING (001310/1)
25309741	66.89	Printed	010		KC AUTO SERVICE LLC (001091/1)
25309742	894.78	Printed	010		MIGUEL MATA (000496/1)
25309743	1,530.05	Printed	010		Music & Arts (000489/2)
25309744	63.36	Printed	010		PIZANO, NADIA (000993/1)
25309745	8,360.00	Printed	010		PRECISION INSPECTIONS INC (001147/1)
25309746	23.30	Printed	010		R S D (000320/1)
25309747	103.25	Printed	010		ROMANS WATER (000331/1)
25309748	263.00	Printed	010		RUIZ, CELSO (000576/1)
25309749	13,832.34	Printed	130		SHAMROCK FOODS COMPANY (000356/2)
25309750	1,315.38	Printed	010		SIGN FACTORY PRINTING & OFFICE (000601/1)
25309751	1,988.80	Printed	010		SISC II Life Ins (000474/1)

Selection Grouped by Sort/Group - Sorted by Sort, Check Number, Include Address? No, Checks Dated 02/06/2025, Filtered by (Bank Account(s) IN ('COUNTY')), Source = A, Pay To = N, Payment Method = C, Summary? = N, Sort/Group = 1, Further Sort by = N)

Register 000333 - 02/06/2025

Bank Account COUNTY - County

Number	Amount	Status	Fund	Cancel Register (Date)	Payee
Bank Account COUNTY - County, Register 000333, Dated 02/06/2025 (continued)					
25309752	5,610.15	Printed	010		SISC III (000473/1)
25309753	205,520.84	Printed	010		SISC III- INS (000361/1)
25309754	4,310.00	Printed	010		SUBJECT TECHNOLOGIES, INC (001151/2)
25309755	776.57	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25309756	365.33	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25309757	917.17	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25309758	947.73	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25309759	150.04	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25309760	735.77	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25309761	286.90	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25309762	73.08	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25309763	24.36	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25309764	304.10	Printed	010		Verizon Wireless Services LLC (000422/1)
25309765	4,627.20	Printed	010		VISION SERVICE PLAN (000424/1)
25309766	11,703.52	Printed	010		VOL. EMPLOYEES' BENEFITS ASSOC (000480/1)
299,899.31		Number of Items		50	Totals for Register 000333

Org Summary

Holtville Unified School District

Check #	25309717	through	25309766	Total Count	50	\$299,899.31
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Number	Amount	Status	Fund	Cancel Register (Date)	Payee
Bank Account COUNTY - County, Register 000334, Dated 02/13/2025					
25310564	2,588.18	Printed	010		AMAZON CAPITAL SERVICES, INC (000822/1)
25310565	240.17	Printed	010		AVILA, DAVID (000510/1)
25310566	200.85	Printed	010		Baja Desert Tire Co (000052/2)
25310567	450.00	Printed	010		Blink Network (000903/3)
25310568	164.72	Printed	010		CAPITAL ONE TRADE CREDIT (000972/3)
25310569	854.10	Printed	130		CDE CASHIERS OFFICE (000095/1)
25310570	587.26	Printed	010		CHEER OUTFITTERS (001017/2)
25310571	922.36	Printed	010		COSTCO (000110/1)
25310572	345.26	Printed	010		Cronkright, Carson (000916/3)
25310573	124.52	Printed	010		D LUPITAS RESTAURANT (000119/1)
25310574	2.19	Printed	130		DEL SOL MARKET (000125/1)
25310575	2,597.85	Printed	010		EMPLOYMENT DEVELOPMENT DEPT (000151/1)
25310576	4,521.00	Printed	010		ENTERPRISE FM TRUST (000767/1)
25310577	111.69	Printed	010		FEDERAL EXPRESS CORP (000155/1)
25310578	89.00	Printed	010		FORENSIC DRUG TESTING (000162/1)
25310579	196.39	Printed	010		GEORGES PIZZA (000177/1)
25310580	816.93	Printed	130		GOLD STAR FOODS, INC (001163/3)
25310581	1,177.18	Printed	130		HOLLANDIA DAIRY, INC (000608/1)
25310582	2,213.92	Printed	010		HOME DEPOT DEPT 32-2149095931 (000203/1)
25310583	197.00	Printed	010		IMPERIAL COUNTY PUBLIC HEALTH (000219/1)
25310584	17,492.16	Printed	010		Imperial County Sheriff (000938/1)
25310585	390.84	Printed	010		INTERSTATE BILLING SERVICE (001051/2)
25310586	19.00	Printed	010		JOSE CHABOYA (000497/1)
25310587	511.09	Printed	010		JV AIR CONDITIONING (001310/1)
25310588	135.00	Printed	010		LANSMAN,AMY (000545/1)
25310589	452.47	Printed	010		MANGE,MARCI (000553/1)
25310590	274.90	Printed	010		MSTS RECEIVABLES LLC (000190/2)
25310591	570.40	Printed	010		ONE SOURCE DISTRIBUTORS (000293/1)
25310592	25.86	Printed	010		RAMIREZ, RAQUEL (000779/1)
25310593	1,243.69	Printed	130		SHAMROCK FOODS COMPANY (000356/2)
25310594	227.29	Printed	010		SPARKLETTS WATERS (000370/1)
25310595	20.00	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25310596	1,313.37	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25310597	978.53	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25310598	327.85	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)

Register 000334 - 02/13/2025 Bank Account COUNTY - County

Number	Amount	Status	Fund	Cancel Register (Date)	Payee
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Bank Account COUNTY - County, Register 000334, Dated 02/13/2025 (continued)

25310599	144.69	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25310600	218.09	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25310601	100.04	Printed	130		SYSCO FOOD SERVICES OF SAN DIE (000384/1)
25310602	134.35	Printed	010		T-Mobile USA, Inc. (001153/1)
25310603	225.12	Printed	010		TERRILL, TIFFANY (000588/1)
25310604	336.32	Printed	010		TK ELEVATOR CORP (000706/2)
25310605	1,693.71	Printed	010		TRIAD SECURITY INCORPORATED (001358/1)
25310606	317.37	Printed	010		UNFIRST CORPORATION (000727/2)
25310607	2,053.36	Printed	010		Verizon Wireless Services LLC (000422/1)
25310608	855.00	Printed	010		WATER TREATMENT SERVICES (000483/1)

48,461.07 Number of Items 45 Totals for Register 000334

Org Summary

Holtville Unified School District

Check #	25310564	through	25310608	Total Count	45	\$48,461.07
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HOLTVILLE UNIFIED SCHOOL DISTRICT
School Board Meeting Agenda

PERSONNEL

MEMORANDUM

TO: BOARD OF TRUSTEES
FROM: CELSO RUIZ, SUPERINTENDENT
SUBJECT: CLASSIFIED EMPLOYMENT
DATE: FEBRUARY 18, 2025

The Board is requested to approve the following Classified Employment for the 2024/25 SY:

- | | | |
|---------------------|-------------------------|----------|
| 1. Abigail Cardenas | AVID Tutor | HHS |
| 2. Alejandro Campos | Proctor | Pine |
| 3. Nazarie Robinson | Paraprofessional | Finley |
| 4. Diana Mendez | Yard Aide | Finley |
| 5. Melissa Parsons | Yard Aide | Finley |
| 6. Evelia Woolfolk | Cafeteria Worker II Sub | District |
| 7. Alma Zarazua | SpEd Paraprofessional | Finley |
| 8. Evelia Padilla | SpEd Bus Aide Temp | District |

MEMORANDUM

TO: BOARD OF TRUSTEES
FROM: CELSO RUIZ, SUPERINTENDENT
SUBJECT: CLASSIFIED MEDICAL LEAVE OF ABSENCE
DATE: FEBRUARY 18, 2025

The Board is requested to accept the following Classified Medical Leave of Absence:

- | | | |
|--------------------|--------------|-------------|
| 1) Norma Contreras | Cafeteria II | 1/21/25 – ? |
|--------------------|--------------|-------------|

MEMORANDUM

TO: BOARD OF TRUSTEES
FROM: CELSO RUIZ, SUPERINTENDENT
SUBJECT: CLASSIFIED RESIGNATIONS
DATE: FEBRUARY 18, 2025

The Board is requested to accept the following Classified Resignation:

- | | | |
|--------------------|----------------------|---------|
| 1. Carina Gonzalez | Health Clerk (HHS) | 1/30/25 |
| 2. Bibian Saldana | AVID Tutor (HHS) | 1/23/25 |
| 3. Alma Zarazua | Bus Assistant (SpEd) | 1/29/25 |

MEMORANDUM

TO: BOARD OF TRUSTEES
FROM: CELSO RUIZ, SUPERINTENDENT
SUBJECT: CERTIFICATED MEDICAL LEAVE OF ABSENCE
DATE: FEBRUARY 18, 2025

The Board is requested to accept the following Certificated Medical Leave of Absence:

1) Chelsea Garcia	Finley Teacher	1/18/25 – 4/2/25
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MEMORANDUM

TO: BOARD OF TRUSTEES
FROM: CELSO RUIZ, SUPERINTENDENT
SUBJECT: COACHING/EXTRA DUTY EMPLOYMENT
DATE: FEBRUARY 18, 2025

The Board is requested to accept the following Coaching/Extra Duty Employment:

Antonio Ramos	Head Boys Volleyball	\$5,253
Chad VanAcker	Head Boys Golf	\$5,253
John Reschert	Volunteer Assistant	-----
Devron Gray	Head Track & Field	\$5,253
Tyler Bennett	Assistant Track & Field	\$1,641
Christine Quesada	Assistant Track & Field	\$1,641
Richard McClure	Head Swim	\$5,253
George McClure	Head Boys Tennis	\$5,253
Jonathan Ayon	Head Baseball	\$5,253
Rafael Lopez	Assistant Baseball	\$3,283
Timothy DeLeon	Assistant Baseball	\$3,283
Michael Toten	Volunteer Assistant Baseball	-----
Diego Briseno	Volunteer Assistant Baseball	-----
Zacharias Soto	Volunteer Assistant Baseball	-----
Jonathan Ruiz	Volunteer Assistant Baseball	-----
Luis Gonzalez	Head Softball	\$5,253
Joanna Ruiz	Assistant Softball	\$3,283
Zamada Gutierrez	Assistant Softball	\$3,283

MEMORANDUM

TO: BOARD OF TRUSTEES
FROM: CELSO RUIZ, SUPERINTENDENT
SUBJECT: CERTIFICATED RETIREMENT
DATE: FEBRUARY 18, 2025

The Board is requested to accept the following Certificated Retirement:

- | | | |
|-------------------|------------------|--------|
| 1) Eulalia Hayden | Teacher (Finley) | 6/6/25 |
| 2) Carmen Lewis | Teacher (Finley) | 6/6/25 |
| 3) Gina Wright | Teacher (Pine) | 6/6/25 |

HOLTVILLE UNIFIED SCHOOL DISTRICT
School Board Meeting Agenda

GENERAL BUSINESS

**STUDENT TEACHING AGREEMENT
BETWEEN
HOLTVILLE UNIFIED SCHOOL
DISTRICT AND
THE TRUSTEES OF THE CALIFORNIA
STATE UNIVERSITY**

This Student Teaching Agreement (“Agreement”) is made this 7th day of October 2024 by and between the Trustees of the California State University on behalf of San Diego State University, hereinafter called the (“University”) and Holtville Unified School District, hereinafter called the (“District”) (together sometimes referred to as the “Parties”).

RECITALS

Pursuant to the provisions of Section 44320(b) of the California Education Code, postsecondary institutions that offer programs of professional preparation are encouraged to collaborate with school districts, county offices of education, and professional organizations in the design and delivery of local programs.

University is an institution of higher learning authorized pursuant to California law to offer fully accredited teaching programs and to maintain classes and such program at District for the purpose of providing training for its students in such classes.

District provides learning environments which are appropriate for University’s student teaching program (“Program”). As available, student field experiences may be offered for the student teaching program based on district capacity each year.

The maximum number of University students who may participate in the Program, the types of field experiences available during each training period, the starting date and length of each Program training period shall be mutually agreed by the Parties at least 30 days before the training period begins.

The purpose of this Agreement is to set forth the terms and conditions pursuant to which the Parties will institute the Program at the District.

In consideration of the foregoing and of the mutual promises set forth herein, the University and District agree as follows:

I. GENERAL TERMS

- A. The District shall provide teaching experience to said University students through student teaching in schools and classes of the District, and under the direct supervision and instruction of District employees, who have been recommended by site administration, have a minimum of 3 years of P-12 teaching experience, have been approved by the District, and hold valid, clear credentials in the appropriate area(s) of authorization issued by the State Board of Education and duly verified Parties. The District may, for good cause, refuse to accept for student teaching any University student assigned to student teaching in the District, and upon request of the District, made for good cause, the University shall terminate the assignment of any student of the University teaching in the District. “Student Teaching” as used in this

Agreement, means active participation in the duties and functions of classroom teaching under the direct supervision and instruction of District employees holding valid clear credentials issued by the State of California's Commission on Teacher Credentialing, which authorize them to serve as classroom teachers in the schools or classes in which the student teaching is provided. Such employees are hereinafter referred to as "Guide Teachers." Site principals, in consultation with the District, will designate qualified teachers as Guide Teachers. The District will collaborate with site principals and the University to match student teachers with approved Guide Teachers.

- B. The University will assign a supervisor to work with the Guide Teachers and student teachers at District schools. The University will (1) consult and collaborate with the District to determine appropriate student teacher placements in District schools with approved Guide Teachers; (2) alert the District of student teacher placement needs 4-6 weeks prior to the beginning of the student teaching assignment; (3) notify the District of all confirmed student teacher placements and confer regularly with the site principal and Guide Teacher to discuss the student teacher's progress; (4) monitor the quality of the match between the Guide Teacher and the student teacher and notify the principal if there is a mismatch; (5) provide regular written and oral feedback to the student teacher about their progress and inform the Guide Teacher about the nature of this feedback; and (6) compile a written evaluation of the student teacher at the end of the semester or quarter.
- C. Guide Teachers agree to (1) participate in Commission on Teacher Credentialing (CTC) required training to develop the skills needed to work effectively with student teachers; (2) provide a model for the student teacher by continuously demonstrating exemplary teaching strategies; (3) adhere to a release-of-responsibility plan that progresses from observation to increased responsibility for teaching as the student teacher demonstrates enhanced skill in delivering the curriculum; (4) keep the site principal and University supervisor informed of the student teacher's progress; (5) meet with the University supervisor periodically to discuss the student teacher's progress; and (6) complete and submit documentation and evaluations as required by the University.
- D. An assignment of a University student to student teach in schools or classes of the District shall be for the time period set forth in Exhibit A. An assignment of a University student to student teach in District schools or classes shall be at the discretion of the District and the University, and a student teacher may be given more than one assignment by the University to student teach in such schools or classes, subject to District approval. The assignment of a University student to student teach in the District shall be deemed to be effective for purposes of this Agreement as of the date the student is paired with a Guide Teacher. Student teachers serve without pay, but receive credit from the University.
- E. The site principal will (1) introduce the student teacher to the school's faculty, philosophy, policies and procedures, and provide an orientation to the facility and school community; (2) encourage the student teacher to participate in site and District professional development opportunities; (3) observe the student teacher in the classroom and provide written and/or oral feedback regarding these observations; and (4) confer with the Guide Teacher and University supervisor.
- F. Notwithstanding any other provisions of this Agreement, details such as maximum number of students, the defined unit of time, or the distribution of assignments of said students to training

levels, shall be arranged for, by and between University and District; it being understood that District shall not be obligated to accept assignments of training student teachers beyond the ability of District, within its established training programs, to effectively provide services pursuant to this Agreement; and, further, University shall not be obligated to pay the District's Guide Teachers for services in any amount in excess of that provided for under the terms of this Agreement.

II. UNIVERSITY'S RESPONSIBILITIES

1. Schedule of Assignments. University shall consult and collaborate with the District to determine appropriate student teacher placements in District schools.

An assignment of a student of the University to Student Teach in schools or classes of the District shall be, at the discretion of the University, either for approximately nine (9) weeks or for approximately eighteen (18) weeks, but a student may be given more than one assignment by the University to Student Teach in such schools or classes.

The assignment of a student of the University to Student Teach in the District shall be deemed to be effective for purposes of this agreement as of the date the student presents to the proper authorities of the District the assignment card or other document given the student by the University effecting such assignment, but not earlier than the date of such assignment as shown on such card or other document.

2. Orientation Program. University shall provide orientation to all its students and ensure that all its students receive instruction and have necessary basic skills prior to the student teaching assignment at District.
3. Records. University shall maintain all personnel records for its staff and all attendance and academic records for its students participating in the Program. University shall implement and maintain an evaluation process of the students' progress throughout the Program.
4. Discipline. University shall be responsible for counseling, controlling and disciplining its students.
5. Screening Requirements. University shall ensure that it will comply with the requirements of California Education Code sections 44237, 35021.1, and 35021.2, including, but not limited to, obtaining clearance from the California Department of Justice ("CDOJ") and tuberculosis ("TB") clearance for University's students, employees, volunteers, and independent contractors that are placed in the District if such persons have frequent and/or unsupervised contact with District students.

5.1 California Department of Justice Clearance:

University shall obtain CDOJ or equivalent clearance for any person placed on a District campus pursuant to this Agreement.

5.2 Tuberculosis Examination:

University shall ensure that all student teachers performing services under this

Agreement will provide a tuberculosis (“TB”) certificate of clearance prior to commencing services pursuant to this Agreement. University shall ensure that it will not place any student teacher at a school without a valid TB certificate on file showing that the student, or employee, was examined and found to be free from active tuberculosis, as defined in Education Code Section 49406.1 (a).

6. Identification. University shall provide each of its students, site directors, and any other employee(s) in contact with District students with an identification badge that exhibits the University’s name, its student or employee name, and a picture of the student or employee.
7. Confidentiality. If University will have access to District student records, University agrees to also comply with the Family Educational Rights and Privacy Act of 1974 (FERPA), and all requirements imposed by or pursuant to regulation of the Department of Education and the District (including but not limited to Administrative Regulation and Procedures No. 6525 and 6527) to the end that the rights and privacy of the students enrolled in the District and of their parents are not violated or invaded. This assurance is given to obtain access to individual District student data for the purpose of using said data to fulfill contractual obligations with the District. University recognizes and agrees that such access will be extended in reliance on representations made in this assurance, and that District shall have the right to enforcement of this assurance, or revocation of such access (including return of all physical forms of such data and destruction of all such electronic data) immediately upon evidence of noncompliance by University. This assurance is binding on University and its students and such persons as may be employed by University to assist in any phase of the performance contemplated under this Agreement.
8. University Student Related Responsibilities. University shall notify its students in the Program that they are responsible for:
 - Complying with District’s administrative policies, procedures, rules and regulations, including undergoing and passing any required background check;
 - Arranging for their own transportation and living arrangements if not provided by University;
 - Maintaining the confidentiality of District student information: No University student shall have access to, or have the right to receive any student record, except when necessary in the regular course of the classroom experience. The discussion, transmission, or narration in any form by University students of any individually identifiable student information, obtained in the course of the Program is forbidden except as a necessary part of the practical experience;
 - Neither University nor its employees or agents shall be granted access to individually identifiable information unless the individual or legal guardian has first given consent using a form approved by District that complies with applicable State and Federal law, including the Family Educational Rights and Privacy Act (“FERPA”), and any implementing regulations. District shall reasonably assist University in obtaining consent in appropriate circumstances;
 - In the absence of consent, University students shall use de-identified information only in any discussions about the classroom experience with University, its employees, or agents;

- Complying with District's dress code and wearing name badges identifying themselves as University students;
- Attending an orientation to be provided by their University instructors;
- Notifying District immediately of any violation of State or Federal laws by any University student; and
- Providing services to District students only under the direct supervision of the University faculty and/or District's professional staff.

III. DISTRICT RESPONSIBILITIES

1. Teaching Experience. District shall accept from University the mutually agreed upon capacity, including number of University students and types of field experiences available for the Program, and provide the University's students with teaching experience during the agreed upon dates and times in schools /classes of the District not to exceed the units of student teaching set forth in Exhibit A. Such Student Teaching shall be provided in schools/classes of the District, and under the direct supervision and instruction of employees of the District, as the District and University through their duly authorized representatives may agree upon.
2. Implementation of Program. District agrees to cooperate with and assist in facilitating the Program at District for the benefit of University students.
3. Orientation for University Instructors. District will provide an informational orientation for the University staff who oversee students in the Program that shall include information and materials for University instructors to provide to their students during the required student orientation. Information may include hours, parking, dress code, District first aid guidelines, and other terminology specific to the District, school site confidentiality, and community resources.
4. Access to Facilities. District shall permit University students enrolled in the Program access to District facilities as appropriate and necessary for their Program, provided that the University's students' presence shall not interfere with District activities.
5. Records and Evaluations. University shall maintain complete records and reports on each of its student's performance and District staff shall provide input on student performance to University as requested. Only faculty can evaluate the University's students' performance for grading.
6. Withdrawal of Students. District may request that University withdraw from the program any University student who District determines is not performing satisfactorily, refuses to follow District's administrative policies, procedures, rules and regulations, or violates any federal or state laws. Such requests must be in writing and must include a statement as to the reason or reasons for District's request. University shall comply with the written request within five (5) days after receipt.
7. Student Supervision. University students shall train, perform assignments, participate in staff meetings and in-service educational programs at the discretion of their University faculty and/or District designated supervisors. University students are to be regarded as trainees, not

employees, and are not to replace District’s staff.

IV. STATUS OF UNIVERSITY AND DISTRICT

The parties expressly understand and agree that the University students enrolled in the Program are in attendance for educational purposes, and such students shall at no time throughout this agreement be considered officers, employees, agents or volunteers of either the District or University.

V. STATUS OF STUDENT

Students shall at no time throughout this agreement be considered officers, employees, agents or volunteers of the University or the District.

VI. NON-DISCRIMINATION AND EQUAL OPPORTUNITY

The Parties agree that all University students receiving teaching experience pursuant to this Agreement shall be selected without discrimination on account of race, color, religion, national origin, ancestry, disability, marital status, gender, gender identity, sexual orientation, age or veteran status.

VII. INSURANCE

The District shall procure and maintain General Liability Insurance, comprehensive or commercial form with \$1,000,000.00 minimum limit for each Occurrence and minimum limit of \$2,000,000.00 General Aggregate, as mutually agreed upon for this placement.

The University has elected to be insured for its General Liability exposure through the self-insured CSU Risk Management Authority.

The University has elected to be self-insured for its vehicle liability and Workers’ Compensation and property exposures. As a State agency, the California State University, Office of the Chancellor, the Trustees, and the CSU system of campuses are included in this self-insured program.

The University shall provide professional, personal general liability, and educator’s errors and omissions liability coverage for students enrolled in Nursing, Allied Health, Social Work, or Education credential programs performing community service or volunteer work for academic credit, through the Student Professional Liability Insurance Program (SPLIP). The coverage limits under this program are \$2,000,000.00 for each Loss and \$4,000,000.00 Aggregate for all Covered Parties, and not per student. Any affiliate institution to whom the Named Insured is obligated by written agreement to provide such coverage as is afforded by this policy, shall be named as an additional insured.

VIII. INDEMNIFICATION

The District shall be responsible for damages caused by the negligence of its directors, officers, agents, employees and duly authorized volunteers occurring in the performance of this agreement. The University shall be responsible for damages caused by the negligence of its directors, officers, employees and duly authorized volunteers occurring in the performance of this agreement. It is the intention of the District and the University that the provision of this paragraph be interpreted to impose on each party responsibility for the negligence of their respective directors, officers, employees and duly authorized volunteers.

IX. TERM AND TERMINATION

1. Term. This Agreement shall remain in full force and effective for a term of five (5) years beginning October 10, 2024, through June 30, 2029.
2. Termination. This Agreement may be terminated at any time by written agreement or upon 30 days' advance written notice by one party to the other, provided however, that in no event shall termination take effect with respect to currently enrolled University students, who shall be permitted to complete their training for any semester in which termination would otherwise occur.

X. COMPENSATION

The University will pay the District for the performance by the District of all services required to be performed under this agreement at the rates set forth in Exhibit A for each semester or quarter unit of practice teaching.

A semester unit of Student Teaching for elementary and secondary schools is approximately twenty (20) minutes of practice teaching daily for five (5) days a week for eighteen (18) weeks. A quarter unit of Student Teaching is two-thirds (2/3) of a semester unit. For community colleges and/or adult schools, a semester unit is approximately twenty (20) minutes of Student Teaching daily three (3) days a week for eighteen (18) weeks during regular session.

Within a reasonable time following the close of each semester of the University, the District shall submit an invoice to the University for payment, at the rate as set forth in Exhibit A, for all units of practice teaching provided by the District under and in accordance with this agreement during said semester. The District shall attach to the invoice a certificate executed by a duly authorized representative of the District certifying that the District expended or became obligated to expend in providing such practice teaching an amount not less than the amount of the invoice. The University will pay the amount of such invoice from moneys made available for such purpose by or pursuant to the laws of the University. In the event University terminates the assignment of a student teacher for any reason, the Guide Teacher shall receive payment on account of such student teacher for actual time spent working with the student teacher. If a student teacher is reassigned to another Guide Teacher, this shall be considered for payment purposes as an entirely new and separate assignment. Absences of a student from assigned Student Teaching shall not be counted as absences in computing the semester units of Student Teaching provided the student by the District. Notwithstanding any other provisions of this agreement, the University shall not be obligated by this agreement to pay the District any amount in excess of the total sum set forth in Exhibit A.

XI. GENERAL PROVISIONS

1. COVID-19. District is aware of and informed about the hazards currently known to be associated with the novel coronavirus referred to as "COVID- 19". District is familiar with and informed about the Centers for Disease Control and Prevention ("CDC") current guidelines regarding COVID-19 as well as applicable federal, state, and local governmental directives

regarding COVID-19. District, to the best of its knowledge and belief, is in compliance with those current CDC guidelines and applicable governmental directives. If the current CDC guidelines or applicable government directives are modified, changed, or updated, District will take steps to comply with the modified, changed, or updated guidelines or directives.

If at any time District becomes aware that it is not in compliance with CDC guidelines or an applicable governmental directive, it will notify the University of that fact.

2. Agreement Alterations & Integration. No alteration or variation of the terms of the agreement shall be valid unless made in writing and signed by the parties hereto, and no oral understanding or agreement not incorporated herein shall be binding on any of the parties hereto.
3. Assignments. Without written consent of the CSU, this agreement is not assignable by the District either in whole or in part.
4. Captions. Captions and headings in this Agreement are solely for the convenience of the Parties, are not a part of this Agreement, and shall not be used to interpret or determine the validity of this Agreement or any of its provisions.
5. Endorsement. Nothing contained in this agreement shall be construed as conferring on any party hereto any right to use the other party's name as an endorsement of product/service or to advertise, promote or otherwise market any product or service without the prior written consent of the other parties. Furthermore nothing in this agreement shall be construed as endorsement of any commercial product or service by the University, its officers or employees.
6. Survival. Upon termination of this contract for any reason, the terms, provisions, representations and warranties contained in this agreement shall survive expiration or earlier termination of this agreement.
7. Entire Agreement. This agreement constitutes the entire agreement and understanding of the parties with respect to the subject matter hereof and supersedes all prior agreements, arrangements, and understandings with respect thereto. No representation, promise, inducement, or statement of intention has been made by any party hereto that is not embodied herein, and no party shall be bound by or liable for any alleged representation, promise, inducement, or statement not set forth herein.
8. Governing Law. The validity, interpretation, and performance of this Agreement shall be construed in accordance with, and governed by the laws of the State of California. Further, District shall comply with any state or federal law applicable to community-based organization's performance under this Contract.
9. Severability. If any provision of this agreement is held invalid by any law, rule, order of regulation of any government or by the final determination of any state or federal court, such invalidity shall not affect the enforceability of any other provision not held to be invalid.

IN WITNESS WHEREOF, this agreement has been executed by the parties hereto, upon the date first above written.

**STATE OF CALIFORNIA
Trustees of The California State University**

Clarinda Luciano-Ramirez 10/7/24
Clarinda Luciano-Ramirez, Buyer III Lead Date

SCHOOL DISTRICT

Signature Date

Name (Please print)

Title (Superintendent or Designee)

School District

CERTIFICATION

I, the duly appointed and acting Clerk or Secretary of the Governing Board of the School District listed below, do hereby certify that the following is a true and exact copy of a portion of the Minutes of the regular meeting of said Board held on _____, 20____.
(Month, Day)

"It was moved, seconded and carried that the attached contract with the Trustees of the California State University, whereby the University may assign students to the Schools in the School District for practice teaching, be approved; and the District is hereby authorized to execute the same."

District

County

Signature Date
(Clerk or Secretary of the Governing Board of the School District)

Name (Please print)

INTERNAL NOTES:

44001-000-66045-0000-1006-2401-0000 (2024/2025) \$3,000.00
44001-000-66045-0000-1006-2401-0000 (2025/2026) \$3,000.00
44001-000-66045-0000-1006-2401-0000 (2026/2027) \$3,000.00
44001-000-66045-0000-1006-2401-0000 (2027/2028) \$3,000.00
44001-000-66045-0000-1006-2401-0000 (2028/2029) \$3,000.00

COLLEGE OF EDUCATION - SCHOOL OF TEACHER EDUCATION / ALYSSA ANCHETA;
COLLEGE OF HEALTH & HUMAN SCIENCES - SCHOOL OF SPEECH LANGUAGE AND HEARING SCIENCES / JANET PARK

EXHIBIT A

The services provided by the District to the University shall not exceed 80 semester units of practice teaching per student, per semester. The total services to be provided by the District to the University shall include up to 600 semester units of practice.

The University shall pay the District for such services at the rate and amount of \$25.00 per semester unit, for a total not to exceed \$3,000.00 per semester.

Student Teacher Assignment Time Period (specify Hours, Days, Semester, Quarter, etc.):

A semester unit of practice teaching for elementary and secondary schools is approximately twenty (20) minutes of practice teaching daily for five (5) days a week for eighteen (18) weeks. An assignment of a student of the University to practice teach in schools or classes of the District shall be, at the discretion of the University, either for approximately nine (9) weeks or approximately eighteen (18) weeks, but a student may be given more than one assignment by the University to practice teaching in such schools or classes.

MEMORANDUM

TO: BOARD OF TRUSTEES
FROM: CELSO RUIZ, SUPERINTENDENT
SUBJECT: OVERNIGHT AND/OR OUT OF STATE TRIPS
DATE: FEBRUARY 18, 2025

The Board is requested to approve the following overnight and/or out of state trips:

1. HHS Baseball to Needles Tournament in Laughlin, NV on 2/27/25-3/1/25.
2. HHS Boys Golf to Coyote Wash Golf Course in Yuma, AZ on 3/4/25.
3. HHS Softball to Needles High School in Needles, AZ on 4/22/25.

HHS Baseball Schedule 2025

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Level</u>	<u>Location</u>	<u>Time</u>
Saturday	2-15	Tryouts		Home	9:00 AM
Thursday	2-27	Needles Tournament	Varsity	TBD	TBD
Friday	2-28	Needles Tournament	Varsity	TBD	TBD
Saturday	3-1	Needles Tournament	Varsity	TBD	TBD
Monday	3-3	Southwest SD	Varsity	Away	
Tuesday	3-4	Southwest SD	JV	Away	
Thursday	3-6	Central Tournament	Varsity	TBD	TBD
Friday	3-7	Central Tournament	Varsity	TBD	TBD
Saturday	3-8	Central Tournament	Varsity	TBD	TBD
Thursday	3-13	Needles	JV/Varsity	Home	1pm/3pm
Tuesday	3-18	Palo Verde	JV/Varsity	Home	4/7pm
Friday	3-21	Palo Verde	JV/Varsity	Away	4/7pm
Monday	3-24	Vista	Varsity	Away	
Wednesday	3-26	Calvin Christian	Varsity	Away	
Tuesday	4-8	Southwest EC	JV/Varsity	Away	4/7pm
Friday	4-11	Southwest EC	JV/Varsity	Home	4/7pm
Tuesday	4-15	Brawley	JV/Varsity	Away	4/7pm
Thursday	4-17	Brawley	JV/Varsity	Home	4/7pm
Saturday	4-19	Chula Vista	JV/Varsity	Away	10:30/1pm
Tuesday	4-22	Needles	JV/Varsity	Away	1pm/3pm
Tuesday	5-6	Calexico	JV/Varsity	Home	4/7pm
Friday	5-9	Calexico	JV/Varsity	Away	4/7pm
Tuesday	5-13	Imperial	JV/Varsity	Away	4/7pm
Thursday	5-15	Imperial	JV/Varsity	Home	4/7pm

HHS Boys Golf Schedule 2025

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Location</u>	<u>Time</u>
Tuesday	3-4	Antelope	Coyote Wash	1:00 PM
Thursday	3-6	Southeast	BWCC	2:00 PM
Tuesday	3-11	Brawley	Del Rio	2:00 PM
Wednesday	3-12	Tommy Angulo Classic	BWCC	12:00 PM
Thursday	3-13	Central	BWCC	2:00 PM
Tuesday	3-18	Palo Verde	BWCC	1:00 PM
Wednesday	3-19	Patty Brown Tournament	Desert Trails	12:00 PM
Thursday	3-20	Imperial	BWCC	2:00 PM
Tuesday	3-25	Vincent Memorial	BWCC	2:00 PM
Thursday	3-27	BYE		2:00 PM
Tuesday	4-1	Southwest	BWCC	2:00 PM
Thursday	4-3	Brawley	BWCC	2:00 PM
Tuesday	4-8	Central	BWCC	2:00 PM
Thursday	4-10	Palo Verde	Blythe	2:00 PM
Tuesday	4-15	Imperial	BWCC	1:00 PM
Wednesday	4-16	Patty Brown Tournament	Desert Trails	12:00 PM
Thursday	4-17	Vincent Memorial	BWCC	2:00 PM
Monday	4-28	Antelope	BWCC	2:00 PM
Wednesday	4-30	IVL Prelims	Del Rio	1:00 PM
Thursday	5-1	IVL Championship	Rams Hill	TBD

HHS Softball Schedule 2025

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Level</u>	<u>Location</u>	<u>Time</u>
Saturday	2-15	Tryouts			8:30 AM
Wednesday	2-26	Calexico	Varsity	Away	6:30 PM
Friday	2-28	Morse	Varsity	Home	3:00 PM
Tuesday	3-4	Southwest	Varsity	Away	6:30 PM
Thursday	3-6	Helix	Varsity	Home	3:00 PM
Thursday	3-6	Needles	JV/Varsity	Home	1pm/3pm
Monday	3-10	Bayfront Charter	Varsity	Away	3:30 PM
Thursday	3-13	Hilltop	Varsity	Away	3:30 PM
Saturday	3-15	Ramona	Varsity	Hilltop HS	11:30 AM
Saturday	3-15	Eastlake	Varsity	Hilltop HS	3:00 PM
Tuesday	3-18	Mira Mesa HS	Varsity	Away	3:30 PM
Thursday	3-20	Sage Creek	Varsity	Away	3:30 PM
Tuesday	3-25	Palo Verde	JV/Varsity	Away	4/6:30pm
Friday	3-28	Palo Verde	JV/Varsity	Home	4/6:30pm
Monday	3-31	Calipat	Varsity	Away	5:00 PM
Thursday	4-3	Calipat	Varsity	Home	5:00 PM
Tuesday	4-8	Southwest	JV/Varsity	Home	4/6:30pm
Friday	4-11	Southwest	JV/Varsity	Away	4/6:30pm
Saturday	4-12	Bayfront Charter	Varsity	Home	11:00 AM
Tuesday	4-15	Brawley	JV/Varsity	Home	4/6:30pm
Friday	4-17	Brawley	JV/Varsity	Away	4/6:30pm
Tuesday	4-22	Needles	JV/Varsity	Away	1pm/3pm
Tuesday	4-29	Central	JV/Varsity	Home	4/6:30pm
Friday	5-2	Central	JV/Varsity	Away	4/6:30pm
Tuesday	5-6	Calexico	JV/Varsity	Away	4/6:30pm
Friday	5-9	Calexico	JV/Varsity	Home	4/6:30pm
Tuesday	5-13	Imperial	JV/Varsity	Away	4/6:30pm
Thursday	5-15	Imperial	JV/Varsity	Home	4/6:30pm

HHS Swim Schedule 2025

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Location</u>	<u>Time</u>
Tuesday	3-4	Central	ECAC	4:00 PM
Thursday	3-6	Southwest	ECAC	4:00 PM
Tuesday	3-11	Palo Verde	Away	4:00 PM
Thursday	3-13	Calexico	Away	4:00 PM
Wednesday	3-19	Imperial	ECAC	4:00 PM
Tuesday	3-25	Brawley/Calipat	Brawley/CLP	4:00 PM
Friday	3-28	Central	ECAC	4:00 PM
Tuesday	4-1	Southwest	ECAC	4:00 PM
Thursday	4-3	Palo Verde	Away	4:00 PM
Tuesday	4-8	Calexico	Calexico	4:00 PM
Thursday	4-10	Imperial	ECAC	4:00 PM
Thursday	4-17	Brawley/Calipat	Calipat	4:00 PM
Thursday	5-1	IVL Finals	Calexico	TBD

HHS Boys Tennis Schedule 2025

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Location</u>	<u>Time</u>
Wednesday	2-19	Calexico	Away	3:00 PM
Saturday	2-22	Valhalla	Away	8:00 AM
Wednesday	3-5	Southwest	Away	4:00 PM
Monday	3-10	Central	Away	4:00 PM
Wednesday	3-12	Vincent Memorial	Home	4:00 PM
Monday	3-17	Brawley	Home	4:00 PM
Wednesday	3-19	Calexico	Away	4:00 PM
Friday	3-21	Canyon Hills	Away	2:00 PM
Monday	3-24	Southwest	Away	4:00 PM
Wednesday	3-26	Central	Home	4:00 PM
Monday	3-31	Vincent Memorial	Home	4:00 PM
Wednesday	4-2	Brawley	Away	4:00 PM
Monday	4-7	Calexico	Home	4:00 PM
Wednesday	4-9	Southwest	Home	4:00 PM
Tuesday	4-15	IVL Prelims	Southwest	TBD
Wednesday	4-16	IVL Finals	Central	TBD

HHS Track & Field Schedule 2025

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Location</u>	<u>Time</u>
Saturday	3-8	Desert Relays	Southest HS	9:00 AM
Friday	3-14	Calipat/Vincent	Southwest	4:00 PM
Thursday	3-20	Palo Verde	Southwest	4:00 PM
Saturday	3-22	LC Small Schools Invite	Murietta Mesa HS	9:00 AM
Wednesday	3-26	Imperial	Away	4:00 PM
Saturday	3-29	Arnie Robinson Invite	SD Mesa College	11:30 AM
Thursday	4-3	Central	Away	4:00 PM
Thursday	4-10	Brawley	Away	4:00 PM
Fri/Sat	4/11-4/12	Arcadia Invite (Qualifier)	Arcadia HS	TBD
Thursday	4-17	Southwest	Away	4:00 PM
Saturday	4-19	Jaguar Invite	Valley Center HS	3:00 PM
Thursday	5-1	Calexico	Away	4:00 PM
Tuesday	5-6	IVL Prelims	TBD	TBD
Thursday	5-8	IVL Finals	TBD	TBD

HHS Boys Volleyball Schedule 2025

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Level</u>	<u>Location</u>	<u>Time</u>
Thursday	3-6	Imperial	V	Away	6:00 PM
Tuesday	3-11	Southwest	V	Away	6:00 PM
Tuesday	3-18	Imperial	V	Home	5:30 PM
Wednesday	3-19	Southwest	V	Home	5:30 PM
Thursday	3-20	Calexico Mission	V	Away	5:00 PM
Thursday	3-27	Calexico Mission	V	Away	5:00 PM
Tuesday	4-1	West Shores	V	Home	5:30 PM
Thursday	4-3	Brawley	V	Home	5:30 PM
Tuesday	4-8	Calexico Mission	V	Home	5:30 PM
Thursday	4-10	West Shores	V	Away	4:00 PM
Tuesday	4-15	Brawley	V	Away	6:00 PM
Tuesday	4-29	West Shores	V	Home	5:30 PM
Thursday	5-1	Brawley	V	Home	5:30 PM

HOLTVILLE UNIFIED SCHOOL DISTRICT
Transportation Plan
2025-26

Transportation Services:

1. Enter description of transportation services offered to pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students. Holtville Unified School District offers home-to-school transportation, at no cost, to all HUSD students who reside outside walking-distance from their school site. HUSD offers six main routes in the morning and afternoon with several stops on each route. HUSD offers school transportation to all school events including athletics, parades, field trips, and college visits. During school hours, HUSD provides transportation between schools for students taking Agricultural Science and Band. Furthermore, HUSD offers school transportation to expanded learning activities such as after school tutoring, Saturday school, ASES, and ELOP sessions.

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth. In addition to regular bus routes, HUSD offers home-to-school transportation to all students with disabilities, homeless children and youth, and foster youth specific to their individual needs. HUSD transports students with disabilities to and from their school of attendance including IVCEC, schools in El Centro, and schools in Imperial. Special education buses are staffed by a driver and bus aide. Special education buses are equipped with seat belts, a service ramp and lift, and car seats for our preschool students. HUSD makes accommodations for homeless students and foster youth that attend Holtville Unified and reside outside of Holtville who otherwise would have difficulties arriving to school on-time, every day. HUSD transports students who attend Vista Sands, a program through the Imperial County Behavioral Health Services, to and from the program.

3. Enter description of how unduplicated pupils, would be able to access available home-to-school transportation at no-cost to the pupils. HUSD prioritizes home-to-school transportation, at no cost, to unduplicated pupils. HUSD maintains a modern fleet of passenger vehicles including 8 school buses, 7 vans, and 2 cars. Furthermore, HUSD employs and trains bus drivers to safely manage all regular bus routes and special transportation needs of all students. To meet the individual needs of unduplicated pupils, HUSD LCAP goals include additional transportation services to unduplicated pupils. Additionally, HUSD utilizes ELOP funds to transport students to expanded learning activities.

Consultations:

Enter description of the required plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders. HUSD Transportation holds regular staff meetings and annual trainings including crisis prevention and intervention (CPI) training. HUSD district administration and the transportation manager meet regularly to discuss updates, upcoming events, and school needs. The transportation department conducts annual bus safety drills with school sites. School site administrators regularly meet with parents, teachers, students, and the community to discuss LCAP goals, as they relate to additional transportation services. Furthermore, HUSD is up-to-date with evolving air pollution requirements. HUSD has a partnership with Imperial County Air Pollution Control and we are currently working together to finalize grant funding for a new school bus and a paving project. HUSD has received additional state grants to implement charging stations and alternative diesel and electric buses. The District continues to work on moving to lower-emission buses as our fleet ages out.

Revenue Calculation

Total 2023-24 Transportation Expenses (Function 3600)	660,398.31
Less Capital Outlay (object 6XXX, Function 3600)	-
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	-
Estimated 60% Reimbursement	396,238.99
Less 2023-24 Transportation add-on (from LCFF Calculator)	353,701.00
Sub-total	42,537.99

Total Transp Allowance (Obj 8590, Res 0000) - If negative, allowance = \$0. -

Budgeted Expenditures and Other Financing Uses from Existing Sources + Transp Allowance above (if any)

2000-2999 - Classified Salaries	451,277.83
3000-3999 - Employee Benefits	224,667.66
4000-4999 - Books and Supplies	80,000.00
5000-5999 - Services and other Operating Expenditures	110,000.00
6000-6999 - Capital Outlay	421,339.40
7000-7999 - Other Outgo	-

Total Expenditures 1,287,284.89

Board Approval Date: Tuesday, February 18, 2025

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.

HOLTVILLE UNIFIED SCHOOL DISTRICT
School Board Meeting Agenda

INFORMATION ITEMS

HOLTVILLE UNIFIED SCHOOL DISTRICT
School Board Meeting Agenda

ACTION/DISCUSSION



Holtville Unified School District

Measure G Building Fund
General Obligation Bond

Financial Statements &
Performance Audit

June 30, 2024

<https://whkcpa.com>



Holtville Unified School District
Measure G Building Fund (Fund 210)
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 June 30, 2024

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**Holtville Unified School District
 Measure G Building Fund (Fund 210)
 Introduction & Citizens' Oversight Committee Member Listing**

On November 6, 2018, the Holtville Unified School District was successful under Measure G in obtaining District voters to issue up to \$10,000,000 in General Obligation Bonds pursuant to a 55% vote in a bond election. The General Obligation Bonds are considered Proposition 39 bonds. The passage of Proposition 39 in November 2000 amended the California Constitution to include accountability measures. Specifically, the District must conduct an annual, independent performance audit to ensure that funds have been expended only on the specific projects listed as well as an annual, independent audit of the proceeds from the sale of the bonds until all of the proceeds have been expended.

Upon passage of Proposition 39, an accompanying piece of legislation, AB 1908 was also enacted, which amended the Education Code to establish additional procedures which must be followed if a District seeks approval of a bond measure pursuant to the 55% majority authorized in Proposition 39 including formation, composition and purpose of the Independent Citizens' Oversight Committee, and authorization for injunctive relief against improper expenditure of bond revenues.

The Holtville Unified School District Citizens' Oversight Committee consisted of the following members as of June 30, 2024:

<u>Name</u>	<u>Position</u>	<u>Representative</u>	<u>Term Expiration</u>
Christopher Stergios	Chair	Taxpayers' Association Representative	June 30, 2025
Lucy Hendry	Vice-Chair	At-Large Community Representative	June 30, 2025
Missy Hernandez	Member	At-Large Community Representative	June 30, 2025
Eric Lyerly	Member	Parent of a Child Enrolled in District	June 30, 2025
Chris Strahm	Member	Business Community Representative	June 30, 2025
Joan Thornberg	Member	Senior Citizen's Organization Representative	June 30, 2025
Kathryn Turner	Member	Parent - Teacher Organization Representative	June 30, 2025

Independent Auditor's Report

To the Citizens' Oversight Committee
Holtville Unified School District
Measure G Building Fund (Fund 210)
Holtville, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Holtville Unified School District's Measure G Building Fund (Bond Fund), which comprise the balance sheet as of June 30, 2024, and the related statement of revenues, expenditures, and changes in fund balance for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balance of the Bond Fund as of June 30, 2024, and the revenues it received and expenditures it paid for the year then ended, in accordance with the financial reporting provisions of Proposition 39 described in Note A.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Holtville Unified School District, including the Measure G Citizens' Oversight Committee, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting. The financial statements are prepared by the Holtville Unified School District using the modified accrual basis of accounting for the fund, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the financial reporting requirements under Proposition 39. Additionally, the financial statements present only the Bond Fund which is specific to Measure G and is not intended to present fairly the financial position and results of operations of the Holtville Unified School District as a whole. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Emphasis of Matter – Going Concern

The accompanying financial statements have been prepared assuming that the Bond Fund will continue as a going concern. As discussed in Note A to the financial statements, the purpose of the Bond Fund is to issue general obligation bonds authorized under Measure G and to complete capital projects utilizing the funds authorized. The final issuance of bond funds occurred during the year ended June 30, 2021, with no remaining authorizations available for issue. If the Bond Fund expends the remaining funds within 12 months of the financial statement date, the Bond Fund will close down and no longer continue. Given that the intent of the Bond Fund is to fulfill this purpose, management plans to discontinue operations of the Bond Fund once the funds have been fully expended.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions for fund accounting under the modified accrual basis of accounting, as described in Note A. Management is also responsible 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 Bond Fund'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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted 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 Bond Fund'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 Bond Fund'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 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 statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 21, 2025, on our consideration of the Bond Fund'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 Bond Fund'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 Bond Fund's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of Proposition 39, as incorporated in California Constitution Article 13A, we have also issued our performance audit report dated January 21, 2025, on our consideration of the Bond Fund's compliance with the requirements of Proposition 39 with regards to the Measure G Building Fund (Fund 210). That report is an integral part of our audit of the Measure G Building Fund (Fund 210) for the fiscal year ended June 30, 2023, and should be considered in assessing the results of our financial audit.

Other Information

Management is responsible for the other information included in the introductory section of this report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Restriction on Use

This report is intended solely for the information and use of management, the Citizens' Oversight Committee, the Board of Education, and others within the Holtville Unified School District, and is not intended to be and should not be used by anyone other than these specified parties.



El Cajon, California

January 21, 2025

**HOLTVILLE UNIFIED SCHOOL DISTRICT
MEASURE G BUILDING FUND (FUND 210)
MANAGEMENT’S DISCUSSION AND ANALYSIS
JUNE 30, 2024
(Unaudited)**

This section of Holtville Unified School District’s Proposition 39 Measure G Building Fund annual financial and performance report presents our discussion and analysis of the Measure G bond program during the fiscal year that ended on June 30, 2024. Please read it in conjunction with the District’s Measure G bond financial statements and performance audit, which immediately follow this section.

This discussion and analysis is intended to serve as an introduction to the District’s Measure G Building Fund basic financial statements. The Fund’s financial statements comprise three components: 1) management’s discussion and analysis; 2) the Measure G Building Fund’s financial statements; and 3) the performance audit required by law.

The District accounts for Measure G General Obligation Bond activity in the District’s Building Fund. The Building Fund is a governmental fund type accounted for on a modified accrual basis of accounting that does not include fixed assets or long-term liabilities.

FINANCIAL HIGHLIGHTS

Key financial highlights for 2024 are as follows:

- The fund balance for the Measure G Bond Building Fund amounted to \$4,620,134 million as of June 30, 2024.
- The District has issued all \$10 million bonds under the authority granted by Measure G as of June 30, 2024.
- Under Measure G Bond Funds, the Holtville Middle School Gymnasium project was completed in January 2023. Current projects financed by the Bonds are the District-wide Fire Alarm Replacement Project with a scheduled completion date of December 2024, the Finley Admin Office Project with a scheduled completion date of September 2024, District-wide Fencing and Security Project with a scheduled completion date of December 2024, and the HHS Kitchen and Dining Building with a scheduled completion date of December 2025.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: Management Discussion and Analysis (this section), the Measure G Bond Building Fund financial statements, and the performance audit required by state law.

The District accounts for Measure G bond activity in the District’s Building Fund. The Building Fund is a governmental fund type accounted for on a modified accrual basis of accounting that does not include fixed assets or long-term liabilities.

FINANCIAL ANALYSIS OF THE MEASURE G BOND BUILDING FUND

Balance Sheet:

The District’s Measure G Bond Building Fund balance as of June 30, 2024, was \$4,620,134 (see Table A-1). Cash equivalents in the fund represent cash held in county treasury for purposes associated only with the bond authorization approved by the voters. It has been determined that Measure G funds cannot be used for routine restricted maintenance expenditures in the General Fund.

The District's Measure G Building Fund balance as of June 30, 2024, was \$4,620,134 (see Table A-1 below).

Table A-1 Measure G Building Fund Balance Sheet				
	June 30,		Change	Percentage Change
	2024	2023		
Assets				
Cash	\$ 4,589,870	\$ 5,236,515	\$ (646,645)	-12%
Accounts receivable	43,934	42,098	1,836	4%
Due from other funds	34,638	29,300	5,338	18%
Total Assets	<u>\$ 4,668,442</u>	<u>\$ 5,307,913</u>	<u>\$ (639,471)</u>	<u>-12%</u>
Liabilities				
Accounts payable	\$ 48,308	\$ 63,291	\$ (14,983)	-24%
Total Liabilities	<u>48,308</u>	<u>63,291</u>	<u>(14,983)</u>	<u>-24%</u>
Fund Balance				
Restricted for capital projects	4,620,134	5,244,622	(624,488)	-12%
Total Fund Balance	<u>4,620,134</u>	<u>5,244,622</u>	<u>(624,488)</u>	<u>-12%</u>
Total Liabilities & Fund Balance	<u>\$ 4,668,442</u>	<u>\$ 5,307,913</u>	<u>\$ (639,471)</u>	<u>-12%</u>

Fund Balance

The interest income reported represents funds earned on the cash held by the Imperial County Treasurer. The total expenditures of \$888,840 are only for Measure G voter authorized expenses (see Table A-2).

Table A-2 Measure G Building Fund Changes in Fund Balance				
	Year Ended June 30,		Change	Percentage Change
	2024	2023		
Revenues & Other Sources				
Interest income	\$ 161,084	\$ 134,665	\$ 26,419	20%
Fair market value adjustment	78,802	(56,809)	135,611	239%
Federal interest subsidy	24,466	13,311	11,155	84%
Proceeds from bonds	-	1,968,389	(1,968,389)	-100%
Total Revenues & Other Sources	<u>264,352</u>	<u>2,059,556</u>	<u>(1,795,204)</u>	<u>-87%</u>
Expenditures & Other Uses				
Current expenditures:				
Other outgoing	17,550	324	17,226	5317%
Capital outlay	871,290	1,241,552	(370,262)	-30%
Total Expenditures & Other Uses	<u>888,840</u>	<u>1,241,876</u>	<u>(353,036)</u>	<u>-28%</u>
Change in Fund Balance	<u>(624,488)</u>	<u>817,680</u>	<u>(1,442,168)</u>	<u>-176%</u>
Fund Balance - Beginning	<u>5,244,622</u>	<u>4,426,942</u>	<u>817,680</u>	<u>18%</u>
Fund Balance - Ending	<u>\$ 4,620,134</u>	<u>\$ 5,244,622</u>	<u>\$ (624,488)</u>	<u>-12%</u>

LONG TERM DEBT

At the end of the year, Holtville Unified School District had \$10,936,884 in long-term debt outstanding.

Table A-3				
Measure G Building Fund				
Long Term Debt				
	Year Ended June 30,		Change	Percentage Change
	2024	2023		
General Obligation Bonds				
Principal balance	\$ 9,550,000	\$ 9,750,000	\$ (200,000)	-2%
Bond premium	1,386,884	1,422,495	(35,611)	-3%
Total Measure G GO Bonds	<u>\$ 10,936,884</u>	<u>\$ 11,172,495</u>	<u>\$ (235,611)</u>	<u>-2%</u>

FACTORS BEARING ON THE DISTRICT'S FUTURE

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

- Inflation increases in building costs during construction.

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the District's finances and to determine the District's accountability for the money it receives. Additional financial information can be obtained by contacting the following:

Holtville Unified School District
 c/o John-Paul Wells, Assistant Superintendent,
 621 E. 6th Street,
 Holtville, CA 92250.

Financial Statements

Holtville Unified School District
Measure G Building Fund (Fund 210)
Balance Sheet
June 30, 2024

ASSETS

Current Assets

Cash in county treasury	\$ 4,589,870
Accounts receivable	43,934
Due from other funds	34,638
Total Current Assets	<u>4,668,442</u>

TOTAL ASSETS \$ 4,668,442

LIABILITIES AND FUND BALANCE

Current Liabilities

Accounts payable	\$ 48,308
Total Liabilities	<u>48,308</u>

Fund Balance

Restricted for capital projects	4,620,134
Total Fund Balance	<u>4,620,134</u>

TOTAL LIABILITIES AND FUND BALANCE \$ 4,668,442

Holtville Unified School District
Measure G Building Fund (Fund 210)

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended June 30, 2024

REVENUES	
Interest income	\$ 161,084
FMV adjustment	78,802
Federal interest subsidy	<u>24,466</u>
TOTAL REVENUES	<u>264,352</u>
EXPENDITURES	
Current expenditures:	
Other outgoing	17,550
Capital outlay	
Building and improvements	<u>871,290</u>
TOTAL EXPENDITURES	<u>888,840</u>
CHANGE IN FUND BALANCE	(624,488)
FUND BALANCE, BEGINNING OF YEAR	<u>5,244,622</u>
FUND BALANCE, END OF YEAR	<u>\$ 4,620,134</u>

Holtville Unified School District

Measure G Building Fund (Fund 210)

Notes to the Financial Statements

For the Year Ended June 30, 2024

A. Summary of Significant Accounting Policies

Holtville Unified School District Measure G Building Fund (Fund 210), hereinafter referred to as the “Bond Fund”, accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education’s *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

1. Reporting Entity

The Bond Fund was formed to account for renovation of schools for Holtville Unified School District (District), through expenditures of general obligation bonds issued under Measure G, authorized by registered voters on November 6, 2018.

The Bond Fund operates under a locally selected Citizens’ Oversight Committee comprised of seven members formed in accordance with the Local School Construction Bonds Act of 2000, at Section 15264 *et seq.* of the Education Code, Proposition 39. The reporting entity consists only of the Bond Fund of the District. These financial statements are intended to present only the financial position and results of operations of the Bond Fund in conformity with accounting principles generally accepted in the United States of America, and accordingly do not present the financial position and results of operations of the District.

2. Basis of Accounting – Measurement Focus

Bond Fund. The Bond Fund is reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Bond Fund considers all revenues reported in the fund to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of interest earned. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the Bond Fund incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the Bond Fund’s policy to use restricted resources first, then unrestricted resources.

Holtville Unified School District
Measure G Building Fund (Fund 210)
Notes to the Financial Statements, Continued
June 30, 2024

3. Encumbrances

Encumbrance accounting is used in the Bond Fund 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 or at year end, whichever is sooner.

4. Budgets and Budgetary Accounting

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

These budgets are revised by the District's governing board and district superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was used as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts.

5. Revenues and Expenses

a. Revenues – Exchange and Non-Exchange

On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so 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 for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, property taxes, interest, certain grants, and other local sources.

Non-exchange transactions are transactions in which the District receives value without directly giving equal value in return, including property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Holtville Unified School District
Measure G Building Fund (Fund 210)
Notes to the Financial Statements, Continued
June 30, 2024

b. Expenditures

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 the related fund liability is incurred, if measurable, and typically paid within 90 days. Principal and interest on long-term obligations, which has not matured, are recognized when paid in the bond fund as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the Bond Fund.

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

a. Deposits and Investments

Cash balances held in banks and in revolving funds are insured to \$250,000 by the Federal Depository Insurance Corporation (FDIC). The Bond Fund does not have any cash held in banks or revolving fund. Highly liquid investments are considered to be cash equivalents if they have a maturity of three months or less when purchased.

In accordance with Education Code §41001, the Bond Fund maintains substantially all its cash in the Imperial County Treasury. The county pools these funds with those of other districts in the county and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

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

Information regarding the amount of dollars invested in derivatives with Imperial County Treasury was not available.

b. Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds of the District. 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 or 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.

Holtville Unified School District
Measure G Building Fund (Fund 210)
Notes to the Financial Statements, Continued
June 30, 2024

c. Fund Balances – Governmental Funds

Fund balances of the Bond Fund are classified as follows:

Nonspendable Fund Balance represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact (such as revolving cash accounts or principal of a permanent fund).

Restricted Fund Balance represents amounts that are subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations, or may be imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget or resolution. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose 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 considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Holtville Unified School District
Measure G Building Fund (Fund 210)
 Notes to the Financial Statements, Continued
 June 30, 2023

7. Use of Estimates

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

8. Fair Value Measurements

The Bond Fund categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles as defined by Governmental Accounting Standards Board (GASB) Statement No. 72. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy is detailed as follows:

- Level 1 Inputs: Quoted prices (unadjusted) in active markets for identical assets or liabilities that a government can access at the measurement date.
- Level 2 Inputs: Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
- Level 3 Inputs: Unobservable inputs to an asset or liability.

9. New Accounting Pronouncements

The District has adopted accounting policies compliant with new pronouncements issued by the Government Accounting Standards Board (GASB) that are effective for the fiscal year ended June 30, 2024. Those newly implemented pronouncements are as follows:

Description	Date Issued
GASB Statement No. 99 <i>Omnibus 2022</i> (Portions related to leases, PPPs, and SBITAs)	Apr-22
GASB Implementation Guide No. 2021-1 <i>Implementation Guidance Update 2021</i> (Portion Related to Question 5.1)	May-21

The District has implemented the policies necessary to comply with these pronouncements and implementation guides. The implementation of these items did not result in a change to financial presentation for the Measure G Building Fund (Fund 210).

Holtville Unified School District
Measure G Building Fund (Fund 210)
 Notes to the Financial Statements, Continued
 June 30, 2024

10. Going Concern

The financial statements have been prepared on a going concern basis, which assumes the Bond Fund will be able to realize its assets and settle its liabilities in the normal course of business for the foreseeable future.

During the 2022-23 fiscal year, the Bond Fund issued the final authorized issuance under Measure G. The only additional revenue anticipated in the Bond Fund are small amounts of interest earnings. The Bond Fund may expend in full the remaining fund balance within twelve months of the financial statement date, or shortly thereafter. These conditions raise substantial doubt about the Bond Fund’s ability to continue operating as it has in the past.

Due to the nature of the Bond Fund, the District plans to close Measure G Building Fund (Fund 210) operations upon completion of final expenditures of the remaining funds.

B. Compliance and Accountability

1. Finance Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, “Certain Financial Statement Note Disclosures”, violations of finance-related legal and contractual provisions, if any are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None Reported	Not Applicable

2. Deficit Fund Balance or Fund Net Position of Individual Funds

The following funds are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None	Not Applicable	Not Applicable

Holtville Unified School District
Measure G Building Fund (Fund 210)
Notes to the Financial Statements, Continued
June 30, 2023

C. Fair Value Measurements

The Bond Fund’s investments at June 30, 2024, categorized within the fair value hierarchy established by generally accepted accounting principles, were as follows:

	Amount	Fair Value Measurement Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
External investment pools measured at fair value				
Imperial County Treasury	\$ 4,589,870	\$ -	\$ 4,589,870	\$ -
Total investments by fair value level	\$ 4,589,870	\$ -	\$ 4,589,870	\$ -

The Bond Fund is considered to be an involuntary participant in an external investment pool as the Bond Fund is required to deposit all receipts and collections of monies with their County Treasurer (Education Code §41001). The fair value of the Bond Fund’s investments in the pool is reported in the accounting financial statements as amounts based upon the District’s pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of the 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.

The Imperial County Treasury is not registered with the Securities and Exchange Commission (SEC) as an investment company; however, the County Treasury acts in accordance with investment policies monitored by a Treasury Oversight Committee consisting of members appointed by participants in the investment pool and up to five members of the public having expertise, or an academic background in, public finance. In addition, the County Treasury is audited annually by an independent auditor.

D. Cash and Investments

1. Cash in County Treasury

In accordance with Education Code §41001, the Bond Fund maintains substantially all of its cash in the Imperial County Treasury as part of the common investment pool (\$4,643,098 as of June 30, 2024). The fair value of the Bond Fund’s portion of this pool as of that date, as provided by the pool sponsor, was \$4,589,870. Assumptions made in determining the fair value of the pooled investment portfolios are available from the County Treasurer.

Holtville Unified School District
Measure G Building Fund (Fund 210)
Notes to the Financial Statements, Continued
June 30, 2023

2. Investments Authorized by the California Government Code and the District's Investment Policy

The table below identifies the investment types that are authorized for the Bond Fund by the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk. This table does not address investments of debt proceeds held by bond trustee that are governed by the provisions of debt agreements of the Bond Fund, rather than the general provisions of the California Government Code or the District's investment policy.

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

Holtville Unified School District
Measure G Building Fund (Fund 210)
 Notes to the Financial Statements, Continued
 June 30, 2023

3. Analysis of Specific Deposit and Investment Risks

GASB Statement No. 40 requires a determination as to whether the Bond Fund was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

a. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county treasury is restricted by Government Code §53635 pursuant to §53601 to invest only in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer’s investment pool, bankers’ acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements. The ratings of securities by nationally recognized rating agencies are designed to give an indication of risk.

At June 30, 2024, credit risk for the Bond Fund’s investments was as follows:

<u>Investment Type</u>	<u>Rating</u>	<u>Rating Agency</u>	<u>Amount</u>
County Treasurer's Investment Pool	Unrated	Not Applicable	\$ 4,643,098

b. Custodial Credit Risk

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution’s trust department or agent but not in the Bond Fund’s name. The California Government Code and the Bond Fund’s investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty’s trust department or agent but not in the Bond Fund’s name.

At June 30, 2024, the Bond Fund was not exposed to custodial credit risk.

Holtville Unified School District
Measure G Building Fund (Fund 210)
Notes to the Financial Statements, Continued
June 30, 2024

c. Concentration of Credit Risk

This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The investment policy of the Bond Fund contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. Investments in any one issuer that represent five percent or more of the total investments are either an external investment pool and are therefore exempt. As such, the Bond Fund was not exposed to concentration of credit risk.

d. Interest Rate Risk

This is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Bond Fund maintains pooled investments with the Imperial County Treasury with a fair value of \$4,589,870. The average weighted maturity for this pool was 497 days at June 30, 2024.

e. Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the Bond Fund was not exposed to foreign currency risk.

4. Investment Accounting Policy

The Bond Fund is required by GASB Statement No. 31 to disclose its policy for determining which investments, if any, are reported at amortized cost. The Bond Fund's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earning investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The Bond Fund's investments in external investment pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is a 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

Holtville Unified School District
Measure G Building Fund (Fund 210)
 Notes to the Financial Statements, Continued
 June 30, 2023

E. Accounts Receivable

Accounts receivable balances as of June 30, 2024, consisted of:

	<u>Accounts Receivable</u>
Interest receivable	\$ 43,934
Total Accounts Receivable	<u>\$ 43,934</u>

F. Accounts Payable

Accounts payable balances as of June 30, 2024, consisted of:

	<u>Accounts Payable</u>
Vendor payables	\$ 48,308
Total Accounts Payable	<u>\$ 48,308</u>

G. Interfund Balances and Activities

Due to and from other funds as of June 30, 2024, consisted of:

<u>Interfund Receivable (Due From Other Funds)</u>	<u>Interfund Payable (Due To Other Funds)</u>	<u>Amount</u>	<u>Purpose</u>
Building Fund	General Fund	\$ 34,638	Capital projects cost
		<u>\$ 34,638</u>	

H. Short Term Debt Activity

The Bond Fund accounts for short-term debts for maintenance purposes through the General Fund. The proceeds from loans are shown in the financial statements as other financing sources. The Bond Fund did not issue any short-term debt during the fiscal year ended June 30, 2024.

Holtville Unified School District
Measure G Building Fund (Fund 210)
Notes to the Financial Statements, Continued
June 30, 2024

I. General Obligation Bonds

General Obligation Bonds 2018 Series A

In June 2019, the District issued \$4,000,000 in 2018 Election, Series A, General Obligation Bonds in order to finance the renovation, construction, and improvement of school facilities. The issue consisted of \$1,285,000 in current interest bonds with an interest rate of 4% with annual maturities from August 1, 2019 through August 1, 2039; \$1,240,000 in term bonds with an interest rate of 5.00% with annual maturities from August 1, 2040 through August 1, 2044; and \$1,475,000 in term bonds with an interest rate of 4.00% with annual maturities from August 1, 2045 through August 1, 2048. Principal payments on the bonds are due August 1 of each year beginning August 1, 2019 while interest is payable semi-annually on February 1 and August 1 of each year through maturity beginning August 1, 2019.

Total proceeds of \$4,496,502, which includes additional premium of \$496,502, resulted in \$4,000,000 deposited into the Measure G Building Fund (Fund 210) after issuance costs of \$201,556 while remaining funds of \$294,946 were deposited into the Bond Interest and Redemption Fund to be utilized for debt service on the bonds.

General Obligation Bonds 2018 Series B

In January 2021 the District issued \$4,000,000 in 2018 Election, Series B, General Obligation Bonds for the purpose of financing the renovation, construction, and improvement of school facilities for the District in addition to paying the costs related thereto as authorized by the voters November 6, 2018 election. Interest on the bonds ranges from 2.00% to 4.00% payable semi-annually. Principal amounts mature annually beginning August 1, 2023 through August 1, 2050.

Total proceeds of \$4,712,211 consisted of \$4,000,000 in bonds and \$712,211 in bond premium with \$4,000,000 being deposited into the Building Fund (210) after issuance of \$225,408 while remaining funds of \$486,803 were deposited into the Bond Interest and Redemption Fund to be utilized for subsequent debt service on the bonds.

General Obligation Bonds 2018 Series C

In October 5, 2022 the District issued \$2,000,000 in 2018 Election, Series C, General Obligation Bonds for the purpose of financing the renovation, construction, and improvement of school facilities for the District in addition to paying the costs related thereto as authorized by the voters November 6, 2018 election. Interest on the bonds is 6.00% payable semi-annually. Principal amounts mature annually beginning August 1, 2023, through August 1, 2052.

Total proceeds of \$2,254,520 consisted of \$2,000,000 in bonds and \$254,520 in bond premium with \$1,968,389 being deposited into the Building Fund (Fund 210) after issuance of \$187,464 while remaining funds of \$98,667 were deposited into the Bond Interest and Redemption Fund to be utilized for subsequent debt service on the bonds.

Holtville Unified School District
Measure G Building Fund (Fund 210)

Notes to the Financial Statements, Continued
 June 30, 2024

J. Long-Term Debt

The outstanding bonded debt as of June 30, 2024, is as follows:

	<u>Date of Issue</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Amount of Original Issue</u>
2018 Election Series A	06/13/19	4.00-5.00%	08/01/48	\$ 4,000,000
2018 Election Series B	01/14/21	2.00-4.00%	08/01/50	4,000,000
2018 Election Series C	10/05/22	6.00%	08/01/52	2,000,000
Total General Obligation Bonds				\$ 10,000,000

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
2018 Election Series A					
Principal	\$ 3,930,000	\$ -	\$ -	\$ 3,930,000	\$ -
Premium	487,813	-	-	487,813	-
2018 Election Series B					
Principal	3,820,000	-	200,000	3,620,000	25,000
Premium	680,162	-	35,611	644,551	4,451
2018 Election Series C					
Principal	2,000,000	-	-	2,000,000	-
Premium	254,520	-	-	254,520	-
Total General Obligation Bonds	\$ 8,917,975	\$ -	\$ 235,611	\$ 10,936,884	\$ 29,451

The annual requirements to amortize the bonds outstanding at June 30, 2023 are as follows:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30,			
2024	\$ 25,000	\$ 430,750	\$ 455,750
2025	35,000	430,150	465,150
2026	50,000	429,300	479,300
2027	60,000	428,200	488,200
2028	75,000	426,100	501,100
2029-2033	640,000	2,067,000	2,707,000
2034-2038	1,180,000	1,887,400	3,067,400
2039-2043	2,070,000	1,554,200	3,624,200
2044-2048	3,600,000	908,850	4,508,850
2049-2053	1,815,000	193,300	2,008,300
Total	\$ 9,550,000	\$ 8,755,250	\$ 18,305,250

Holtville Unified School District
Measure G Building Fund (Fund 210)

Notes to the Financial Statements, Continued
 June 30, 2024

Premium/Discount

Bond premium arises when the market rate of interest is higher than the stated interest rate on the bond. Bond discount arises when the market rate of interest is lower than the stated interest rate on the bond. Generally Accepted Accounting Principles (GAAP) require that the premium increase the face value of the bond and the discount decrease the face value of the bond. The premium and discount are then amortized over the life of the bond using the economic interest method.

Effective interest on general obligation bonds issued at a premium/discount are as follows:

	2018 Election Series A	2018 Election Series B	2018 Election Series C
Total Interest Payments	\$ 3,884,068	\$ 3,085,940	\$ 3,193,467
Less Bond Premium	(496,502)	(712,211)	(254,520)
Net Interest Payments	<u>3,387,566</u>	<u>2,373,729</u>	<u>2,938,947</u>
Par Amount of Bonds	4,000,000	4,000,000	2,000,000
Periods	30	30	30
Effective Interest Rate	2.82%	1.98%	4.90%

K. Commitments and Contingencies

1. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Bond Fund as of June 30, 2023.

2. Construction Commitments

As of June 30, 2024, the Bond Fund had the following construction commitments:

	Remaining Commitment	Expected Date of Completion*
Construction in Process:		
District-wide Security Projects	\$ 804,990	12/31/2024
Finley Admin and Community Learning Hub Project	493,460	9/30/2024
District-wide Fire Alarm Replacement	1,109,205	6/30/2025
HHS Kitchen and Multipurpose Room**	8,677,640	12/31/2025

*Expected date of completion is subject to change.

** District will use other funding sources to complete this project once bond funds have been fully expended

Holtville Unified School District
Measure G Building Fund (Fund 210)
 Notes to the Financial Statements, Continued
 June 30, 2023

L. Upcoming Accounting Guidance

The Governmental Accounting Standards Board (GASB) issues pronouncements and additional guidance for governmental agencies to establish consistent accounting across all governments in the United States. The following table represents items that have been issued by GASB that will become effective in future periods:

Description	Date Issued	Fiscal Year Effective
GASB Statement No. 99 <i>Omnibus 2022</i> (Portions related to financial guarantees and derivative instruments)	Apr-22	2024-25
GASB Statement No. 100 <i>Accounting Changes and Error Corrections</i> (Amendment of GASB Statement No. 62)	Jun-22	2024-25
GASB Statement No. 101 <i>Compensated Absences</i>	Jun-22	2024-25
GASB Statement No. 102 <i>Certain Risk Disclosures</i>	Dec-23	2024-25
GASB Statement No. 103 <i>Financial Reporting Model Improvements</i>	Apr-24	2025-26
GASB Statement No. 104 <i>Disclosure of Certain Capital Assets</i>	Sep-24	2025-26
GASB Implementation Guide No. 2023-1 <i>Implementation Guidance Update 2023</i>	Jun-23	2024-25

The effects of the upcoming guidance and pronouncements on the Bond Fund’s financial statements has not yet been determined.

Other Independent Auditors' Reports

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*

To the Citizens' Oversight Committee
Holtville Unified School District
Measure G Building Fund (Fund 210)
Holtville, 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 Holtville Unified School District Measure G Building Fund (Bond Fund), which comprise the Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Holtville Unified School District Measure G Building Fund's basic financial statements, and have issued our report thereon dated January 21, 2025.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Holtville Unified School District Measure G Building Fund'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Holtville Unified School District Measure G Building Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of Holtville Unified School District Measure G Building Fund's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Holtville Unified School District Measure G Building Fund'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*.

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 Bond Fund'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 Bond Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "William Hedley King & Co. LLP". The signature is written in a cursive, flowing style.

El Cajon, California
January 21, 2025

Independent Auditor's Report on Performance

To the Citizens' Oversight Committee
Holtville Unified School District
Measure G Building Fund (Fund 210)
Holtville, California

Performance Results

We were engaged to conduct a performance audit of the Holtville Unified School District Measure G Building Fund (Fund 210), herein after referred to as the Bond Fund, for the year ended June 30, 2024. Our audit was limited to the objectives listed with the report which includes the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

The results of our tests, delineated below, showed no instances of noncompliance with the requirements as set forth in Measure G, approved by voters on November 6, 2018, in accordance with Proposition 39 as outlined in Article XIII A, Section 1(b)(3)(c) of the California Constitution.

Responsibilities of Management for Performance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Bond Fund.

Auditor's Responsibility for the Performance Audit

Our responsibility is to prepare a report that contains (1) the objectives, scope, and methodology of the audit; (2) the audit results, including findings, conclusions, and recommendations as appropriate; (3) summary reviews of responsible officials; and (4) if applicable, the nature of any confidential or sensitive information omitted.

We conducted this performance audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Appendix A of the 2023-24 Guide for Annual Audits of K-12 Local Education Agencies* (the Audit Guide). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives.

In planning and performing our performance audit, we obtained an understanding of the District's internal controls over the Bond Fund and related construction projects in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, but not for the purpose of expressing an opinion on the effectiveness of the Bond Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Bond Fund's internal control.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our findings and conclusions based upon the audit objectives.

Our audit was designed to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above has occurred, whether due to fraud or error, and to express the findings and conclusions based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than 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 of Measure G as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Audit Guide, 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 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 the Bond Fund relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, 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 significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Objectives, Scope, & Methodology of the Audit

In connection with our performance audit, we performed an audit for compliance as required in the performance requirements set forth in Measure G as approved by registered voters for the fiscal year ended June 30, 2024. The objective of the audit of compliance applicable to the Bond Fund is to determine with reasonable assurance that:

- The proceeds from the sale of Measure G General Obligation Bonds were only used for the purposes set forth in the ballot Measure G and not for any other purpose, such as teacher and administrative salaries.
- The Governing Board of the Holtville Unified School District (District), in establishing approved projects set forth in the ballot measure to modernize, replace, renovate, construct, acquire, equip, furnish and otherwise improve facilities of the District as noted in the Bond Projects List.

Performance Audit Procedures Performed & Results:

1. Internal Control Evaluation

Procedure Performed

Inquiries were made of management regarding internal controls to:

- Prevent fraud, waste, or abuse regarding project resources
- Prevent material misstatement in the project funds
- Ensure all expenditures are properly allocated
- Ensure adequate separation of duties exists in the accounting of project funds. All purchase requisitions are reviewed for proper supporting documentation. The Facilities Director or appropriate District employee submits back up information to the business office to initiate a purchase requisition. The Facilities Director, Assistant Superintendent of Business Services, and Finance Director verifies that the requested purchase is an allowable project cost in accordance with the grant agreement.

Results of Procedure Performed

The results of our audit determined the internal control procedures as designed are sufficient to meet the financial and compliance objectives required by generally accepted accounting principles and applicable laws and regulations.

Procedure Performed

Tests of controls were performed based on identified controls from procedures above, utilizing samples of expenditures with a sample size sufficient for a high level of assurance, to determine if internal controls as designed are properly implemented and in place over the Bond Fund expenditures.

Results of Procedure Performed

The results of our audit determined that the internal controls as designed were properly implemented during the 2023-24 fiscal year.

2. Tests of Expenditures

Procedures Performed

We tested expenditures to determine whether Measure G proceeds were spent solely on voter and board approved school facilities projects as set forth in the Bond Projects List and language of the Measure G ballot measure language. Our testing was performed using a sample size sufficient to meet a high level of assurance.

Results of Procedures Performed

Expenditures tested were found to be in compliance with the terms of the Measure G ballot measure as well as applicable state laws and regulations.

3. Tests of Contracts and Bid Procedures

Procedures Performed

We tested expenditures under Measure G to determine if the expenditures were part of a valid contract, that the contract was properly approved by the District's Governing Board, and that the contract was established in compliance with Public Contract Code provisions, including bid procedures. Our testing was performed using a sample size sufficient to meet a high level of assurance.

Results of Procedures Performed

Expenditures tested were found to have valid contracts which were issued through proper approval of the District's Governing Board in compliance with Public Contract Code, including bid procedures.

4. Facilities Site Review

Procedures Performed

We reviewed the Independent Citizens' Oversight Committee minutes and agendas along with other pertinent information on Measure G designated projects to determine whether the funds expended for the year ended June 30, 2024, were for valid facilities acquisition and construction purposes as stated in the Bond Projects List. Additionally, we reviewed photographs of significant bond projects to determine projects were being completed as identified in the Bond Projects List.

Results of Procedures Performed

Based on review of expenditure documentation, review of project photographs, and other pertinent information provided, it appears the construction work performed was consistent with the Bond Projects List as well as the allowable projects as identified in Measure G ballot measures.

5. Review of Citizens' Oversight Committee Compliance

Procedures Performed

We reviewed the minutes of the Citizens' Oversight Committee meetings to verify compliance with Education Code Section 15278 which requires the Citizens' Oversight Committee to:

- Actively review and report on the proper expenditure of taxpayers' money for school construction.
- Advise the public as to whether the District is in compliance with paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.
- Ensure that bond revenues are expended only for purposes described in paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.
- Ensure that no funds are used for any teacher or administrative salaries or other school operating expenses.

Additionally, Education Code Section 15278 authorizes the Citizens' Oversight Committee to:

- Receive and review copies of the annual, independent performance audit.
- Inspect school facilities and grounds to ensure that bond revenues are expended in compliance with the requirements described in paragraph (3) of subdivision (b) of Section 1 of Article XIII A of the California Constitution.
- Receive and review copies of any deferred maintenance proposals or plans developed by the District.
- Review efforts by the District to maximize bond revenues by implementing cost saving measures.

Results of Procedures Performed

The Citizens' Oversight Committee appears to have complied with the requirements of Education Code Section 15278.

Procedure Performed

We reviewed composition of the Citizens' Oversight Committee to verify compliance with Education Code Section 15282 which requires the following:

- The Citizens' Oversight Committee shall consist of at least seven members who shall serve for a minimum term of two years without compensation and for no more than three consecutive terms.
- One member shall be active in a business organization representing the business community located within the school district boundaries.
- One member shall be active in a senior citizens' organization.
- One member shall be active in a bona fide taxpayers' organization.
- One member shall be the parent or guardian of a child enrolled in the school district.
- One member shall be both a parent or guardian of a child enrolled in the school district and active in a parent-teacher organization.
- An employee or official of the school district shall not be appointed to the citizens' oversight committee.
- A vendor, contractor, or consultant of the school district shall not be appointed to the citizens' oversight committee.

Results of Procedures Performed

The Citizens' Oversight Committee appears to have complied with the requirements of Education Code Section 15282.

Nature of any Confidential or Sensitive Information Omitted

There was no confidential or sensitive information omitted from this report.

Purpose of the Report

This report is intended solely for the information and use of the District's Governing Board, the Measure G Citizens' Oversight Committee, management, and others within the District and is not intended to be and should not be used by anyone other than these specified parties.



El Cajon, California
January 21, 2025

Auditor's Results, Findings & Recommendations

Holtville Unified School District
Measure G Building Fund (Fund 210)

Schedule of Auditor's Results
 Year Ended June 30, 2024

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>		
Internal control over financial reporting:			
One or more material weakness(es) identified?	<u> </u> Yes	<u> X </u> No	
One or more significant deficiencies identified that are not considered material weakness(es)?	<u> </u> Yes	<u> X </u> No	
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> No	

PERFORMANCE AUDIT

Any audit findings disclosed that are reported as a result of performance audit and in accordance with <i>2023-24 Guide for Annual Audits of California K-12 Local Education Agencies, Appendix A Local Construction Bond Audits</i> ?	<u> </u> Yes	<u> X </u> No	
Type of auditor's report issued on compliance for state programs:	<u>Unmodified</u>		

Holtville Unified School District
Measure G Building Fund (Fund 210)

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

Findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance related to the financial statements or performance audit that are required to be reported in accordance with *Government Auditing Standards*, or *Appendix A of the 2023-24 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

Internal Control Findings

None

Performance Audit Findings

None

Holtville Unified School District
Measure G Building Fund (Fund 210)
Summary of the Views of Responsible Officials
Year Ended June 30, 2024

The Holtville Unified School District agrees with the results of the performance audit for the Measure G Bond Fund.

Holtville Unified School District
Measure G Building Fund (Fund 210)

Schedule of Prior Year Audit Findings
Year Ended June 30, 2024

Finding/Recommendation	Status	Explanation if Not Implemented
There were no findings reported in the prior year audit.		