



HOLTVILLE UNIFIED SCHOOL DISTRICT

Governing Board of Trustees

Special Board Meeting

September 21, 2022

Board of Trustees

Matt Hester, President
Kevin Grizzle, Member
Jared Garewal, Member
Ben Abatti Jr., Member

Superintendent

Celso Ruiz

Assistant Superintendent

John Paul Wells



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

*Wednesday, September 21, 2022
CLOSED SESSION 5:00 P.M, OPEN SESSION IMMEDIATELY FOLOWING.
Holtville Unified School District, Board Room, 621 E 6th Street Ave., 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

<i>Matt Hester, President</i>	_____	_____
<i>Kevin Grizzle, Clerk</i>	_____	_____
<i>Jared Garewal, Member</i>	_____	_____
<i>Ben Abatti Jr., Member</i>	_____	_____

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) Superintendent’s Evaluation – Government Code section 54957*
- B) Closed Session in accordance with Government Code section 54957: Public Employee Discipline/Dismissal/Release*

5. REPORTABLE CLOSED SESSION ACTIONS:

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

6. 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.

7. 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: August 15, 2022 Pg. 2-4

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

8. ACTION/DISCUSSION ITEMS

The Board is asked to approve the following items:

A) Approve 2021-22 Unaudited Actuals/2022-23 Budget Revision

(Mr. Wells)

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

B) Approve 2021-22 Gann Limit Resolution 2022/23-004

(Mr. Wells) Pg. 6-11

Motion: _____ Second: _____
Roll Call Vote: Hester: _____ Grizzle: _____ Garewal: _____ Abatti: _____
Ayes: _____ Nays: _____ Vote: ____ - ____

C) Approve 2021-22 Adult Education Fund Committed Balance Resolution 2022/23-005

(Mr. Wells) Pg. 12

Motion: _____ Second: _____
Roll Call Vote: Hester: _____ Grizzle: _____ Garewal: _____ Abatti: _____
Ayes: _____ Nays: _____ Vote: ____ - ____

D) Approve 2021-22 Education Protection Account Actual Expenditures

(Mr. Wells) Pg. 13

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

9. FUTURE BOARD MEETING DATE

Monday, October 17, 2022 is the next Regular Board Meeting

10. ADJOURNMENT

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

MINUTES

**Holtville Unified School District
Regular Board Meeting
Minutes – August 15, 2022**

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The Board of Trustees of the Holtville Unified School District met in a Regular Session on August 15, 2022, 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: Matt Hester, President; Kevin Grizzle, Member; Jared Garewal, Member; Ben Abatti Jr., Member, Celso Ruiz, Superintendent; John Paul Wells, Assistant Superintendent; Arianna Venegas, Student Rep.

MEMBERS ABSENT: Robin Cartee, Clerk

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

REPORT OF CLOSED SESSION In: 5:05 p.m. **Out:** 6:12 p.m.

Nothing to report

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.

Nothing

COMMUNICATIONS FROM THE SCHOOL DISTRICT

HTA - Looking forward to a new school year.

Governing Board welcomed everyone back, they are looking forward to a new school year.

Mr. Ruiz – Welcome back. We are close to having all staff hired for the school year.

CONSENT AGENDA

GENERAL FUNCTIONS

Moved by Trustee Grizzle, Seconded by Trustee Abatti to approve the following consent agenda items as follows: GENERAL FUNCTION – Adoption of Minutes: June 30, July 7 & August 4 2022. FINANCE AND BUSINESS – Warrant orders week beginning 6/30/22 to week ending 8/11/22. PERSONNEL SERVICES – Classified Resignation of Esperanza Salazar, Paraprofessional (Finley); Jose Moreno, Technology Support Technician (District); Gabriela Arroyo, Yard Aid (Finley); Blaise Cazares, Paraprofessional (Finley); Victoria Arvizu, Paraprofessional (Finley); Juan Barak, Paraprofessional (HHS); Melissa Palacios, Paraprofessional (HMS); Marilyn Ceceno, Paraprofessional (HMS); Arin Lawson, Library Clerk

CONSENT AGENDA

GENERAL FUNCTIONS continued

(HMS); Asiul Quevedo, Paraprofessional (Pine). Classified Maternity leave of Diana Bernal, Paraprofessional (HMS). Classified Employment of Celeste Taylor, Attendance Secretary (HMS); Veronica Estrada, Library Clerk (HMS); Nadia Pizano, Migrant Secretary (District); Claudia Luna, Cafeteria Manager (District); Sonia Macias, Cook (District); Jessica Romero, Cafeteria Worker (District); Melina Medina, Cafeteria Worker (District). Certificated Employment of James Anderholt, Teacher (50% contract) (HHS). Extra Duty Assignments of Carl Johnston, Co Athletic Director (HHS); Ethan Ming, Athletic Trainer (HHS); Yvonne Castro, Band/Chorus Director (HHS); Michelle Johnson, ASB Director (HHS); Alfredo Guzman, Yearbook Advisor (HHS). GENERAL BUSINESS – Out of State and overnight trip for HHS FFA. They will be traveling to Indianapolis on 10/24/22 – 10/29/22. HUSD cell phone stipend. SELPA Operations Committee for 2022-23 SY. CAEP Imperial County Adult Education Consortium Members. MOU for the AmeriCorps Borderlands Program. Attorney/Client Retainer with Artiano Shinoff. HUSD Community Advisory Committee. Quarterly report on Williams Uniform Complaints for June 30, 2022. MOU between Imperial County Consortium Teacher Induction Program & HUSD Regarding the Provision of Teacher Induction Services for the 2022-23 SY. All approved by unanimous votes, Ayes: 4, Nays: 0. Vote: 4-0.

ACTION/DISCUSSION ITEMS

Moved by Trustee Abatti, Seconded by Trustee Grizzle to approve Board Resolution 2022/23-001 of the Board of Trustees of the Holtville Unified School District Authorizing the Issuance and Sale of General Obligation Bonds Election of 2018, Series C, in an Aggregated Principal Amount Not to Exceed \$2,000,000 and Approving Related Documents and Actions. Mr. Wells explained that this will be the final issuance. The funds will be used in part for the HHS multipurpose building. Roll Call Vote: Hester; Aye: Grizzle; Aye; Garewal; Aye; Abatti; Aye. Passed by unanimous votes Ayes: 4, Nays: 0. Moved by Trustee Garewal, Seconded by Trustee Grizzle to approve Revised 2022 HUSD Local Control and Accountability Plan (LCAP). The plan was approved on June 15, 2022, and after the final review there were a couple of grammatical changes that needed to be made. Passed by unanimous votes Ayes: 4, Nays: 0. Moved by Trustee Grizzle, Seconded by Trustee Abatti to approve the Polar King International proposal in the amount of \$124,991.09 for a one piece freezer to be placed at the Finley School Cafeteria. Passed by unanimous votes Ayes: 4, Nays: 0. Moved by Trustee Garewal, Seconded by Trustee Abatti to approve Board Resolution 2022/23-002 of the Board of trustees of the Holtville Unified School District in the Matter of Declaring Rural Status for the Purpose of Exemption from Education Code Section 46148. Mr. Ruiz explained that the Imperial County Office of Education already passed a resolution on behalf of all County school districts declaring rural status to be exempt from the later start time for most schools in California. Roll Call Vote: Hester; Aye: Grizzle; Aye: Garewal; Aye: Abatti; Aye. Passed by unanimous votes Ayes: 4, Nays: 0. Moved by Trustee Grizzle, Seconded by Trustee Garewal to approve and allow Maria Aguilera to teach Physical Education grades 6-8 at Holtville Middle School on a Provisional Internship Permit (PIP) for the 2022/23 school year.

**Holtville Unified School District
Regular Board Meeting
Minutes – August 15, 2022**

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ACTION/DISCUSSION ITEMS (continued)

Passed by unanimous votes Ayes: 4, Nays: 0. Moved by Trustee Abatti, Seconded by Trustee Grizzle to approve the ESR Construction Proposal for Holtville High School Portable Classroom installation work in the amount of \$58,700. This is part of the COVID mitigation projects. The installation will be setting up the connections, etc. Passed by unanimous votes Ayes: 4, Nays: 0.

FUTURE BOARD MEETING DATE

Regular Board Meeting: Monday, September 12, 2022

ADJOURNMENT

The meeting adjourned at 6:32 p.m.

**Kevin Grizzle, Clerk
Holtville Unified School District
Board of Trustees**

HOLTVILLE UNIFIED SCHOOL DISTRICT
School Board Meeting Agenda

ACTION/DISCUSSION

RESOLUTION NO. 2022/23-004 FOR ADOPTING THE “GANN” LIMIT
Holtville Unified School District
(Normal, no increase to Limit pursuant to G.C. 7902.1)

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2021-22 fiscal year and a projected Gann Limit for the 2022-23 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2021-22 and 2022-23 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2021-22 and 2022-23 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

AYES _____ NOES _____ ABSENT _____ ABSTAINED _____

Attest:

Date:

Secretary

President

[Click Here for COVID-19 Related Resources](#)

FISCAL REPORT

Gann Limit Calculation Due Soon



BY [BRIANNA GARCÍA](#)

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posted August 12, 2020

The Gann Limit (named for Paul Gann, the author of Proposition 4 which amended the State Constitution to establish this limit) is intended to constrain the growth in state and local government spending by linking year-to-year changes in expenditures to changes in inflation (represented by per capita personal income) and population (represented by average daily attendance [ADA] for schools).

Established in 1979, following the enactment of Proposition 13 and subsequently amended by Proposition 111, the Gann Limit has become a largely pro forma calculation that no longer constrains governmental expenditures, as the limit has grown significantly faster than the appropriations to which it is subject.

Education Code Section 42132 requires that on or before September 15 of each year, the governing board of each school district adopt a resolution to identify the estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year. The resolution must be adopted at a regular or special meeting of the governing board.

Before we get into the details of the calculation itself, let's take a moment to paint a mental picture of how the Gann Limit works. Envision the dollar amount of your district's Gann Limit as a bucket that can hold \$50 million (the calculated Gann Limit). First, fill the bucket with your local property taxes that count toward your Local Control Funding Formula entitlement, including the appropriate district interest income. Next, pour in all of the district's other unrestricted state aid. Per Government Code Section (GC §) 7906, the amount of state aid that fills up the bucket counts toward your district's Gann Limit, while the amount that overflows the bucket counts toward the state's Gann Limit. (Note that all state aid for categorical programs always counts toward the state's Gann Limit.) Through this process, as much state aid as possible counts toward school agency Gann Limits. By reducing the amount of state aid that counts toward the state's Gann Limit in this manner, this process helps the state avoid being over its Gann Limit.

The Gann Limit is calculated by multiplying the prior-year limit by the percentage change in ADA and per capita personal income. Through this calculation, the revenues of nearly every school agency is close to, if not exactly at, its Gann Limit. Furthermore, if any school agency should, for any reason, find itself over its Gann Limit, that agency may adopt a Governing Board resolution increasing its Gann Limit by the amount needed and inform the Director of the Department of Finance within 45 days, who will then need to reduce the state's Gann Limit by an equal dollar amount (see GC § 7902.1).

In order to complete the calculation, there is no need to pull out your calculators, as the state's Standardized Account Code Structure (SACS) software does all of the work for you (see SACS Form GANN). The software includes the statewide factor for per capita personal income change—3.73% for the 2020–21 fiscal year, and once you have uploaded the data from your financial software and entered prior-year and current-year estimated ADA in SACS Form A, the SACS software will calculate the percentage change in ADA for you and use the combination of these factors to provide you with the change in your district's Gann Limit.

The next step is to determine how much of your district's local resources are subject to that limit. It is important to understand that not all revenue sources count against your district's Gann Limit. Gann Limits only constrain the appropriations from state and local tax sources, and so federal aid is excluded, as well as nontaxable income—such as revenues from cafeteria sales, adult education fees, and foundations. Once again, the SACS software does the hard work for you as the Form GANN within the SACS software is prepopulated based on the data imported from your financial software.

To summarize, the State Constitution requires school agencies to perform Gann Limit calculations, but it is also important for them to complete these calculations to identify how much state aid counts toward the school agency's Gann Limit, so that the State of California knows how much state aid counts toward its own Gann Limit.

[Note: Current-year software and instructions are available through the [SACS2020ALL Software](#) as a supplemental form. While the functionality within the SACS software allows for the Form GANN to be prepopulated from the school agency's uploaded data, it is important to review the completed form for accuracy and any necessary board action (i.e., resolution).]

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2020-21 Actual			2021-22 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	11,395,482.72		11,395,482.72			11,631,567.72
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,528.06		1,528.06			1,475.21
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2020-21			Adjustments to 2021-22		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2021-22 P2 Report			2022-23 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	1,475.21		1,475.21	1,475.40		1,475.40
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,475.21			1,475.40
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	28,082.38		28,082.38	28,082.00		28,082.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	3,580,883.30		3,580,883.30	3,580,884.00		3,580,884.00
5. Unsecured Roll Taxes (Object 8042)	326,611.05		326,611.05	326,611.00		326,611.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	25,710.29		25,710.29	25,710.00		25,710.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(942,225.00)		(942,225.00)	(942,225.00)		(942,225.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	258.99		258.99	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	310,650.82		310,650.82	160,000.00		160,000.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,329,971.83	0.00	3,329,971.83	3,179,062.00	0.00	3,179,062.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,329,971.83	0.00	3,329,971.83	3,179,062.00	0.00	3,179,062.00

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			287,985.72			322,316.19
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	760,705.14		760,705.14	891,164.72		891,164.72
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	760,705.14	0.00	1,048,690.86	891,164.72	0.00	1,213,480.91
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	15,946,085.00		15,946,085.00	18,527,676.00		18,527,676.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(1.00)		(1.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	15,946,084.00	0.00	15,946,084.00	18,527,676.00	0.00	18,527,676.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	26,283,841.43		26,283,841.43	35,040,918.88		35,040,918.88
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(203,673.23)		(203,673.23)	40,000.00		40,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS			2021-22 Actual			2022-23 Budget
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			11,395,482.72			11,631,567.72
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9654			1.0001
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			11,631,567.72			12,511,002.06
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,329,971.83			3,179,062.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			177,025.20			177,048.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			9,350,286.75			10,545,420.97
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			9,350,286.75			10,545,420.97
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			(203,673.23)			15,684.71
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,126,298.60			3,194,746.71
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			9,553,959.98			10,529,736.26
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,126,298.60			
b. State Subventions (Line D8)			9,553,959.98			
c. Less: Excluded Appropriations (Line C23)			1,048,690.86			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			11,631,567.72			

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit (Lines D4 plus D10)			11,631,567.72			12,511,002.06
12. Appropriations Subject to the Limit (Line D9d)			11,631,567.72			

* Please provide below an explanation for each entry in the adjustments column.

John Paul Wells
Gann Contact Person

760-356-2974, ext 7203
Contact Phone Number

RESOLUTION NO. 2022/23-005

COMMITTING END FUND BALANCE

A RESOLUTION OF THE HOLTVILLE UNIFIED SCHOOL DISTRICT, ESTABLISHING
COMMITTED FUND BALANCES IN THE ADULT EDUCATION FUND IN THE
AMOUNTS OF:

Fiscal Year 2021-22 = \$49,827.91 (Unaudited Actuals Balance)

Fiscal Year 2022-23 = \$49,827.91 (Projected Budget Balance)

IN ACCORDANCE WITH GOVERNMENTAL ACCOUNTING
STANDARDS BOARD STATEMENT 54 AND HOLTVILLE UNIFIED SCHOOL DISTRICT
RESOLUTION No. 10/11-006, ESTABLISHING FUND BALANCE POLICY

WHEREAS, the Governmental Accounting Standards Board (“GASB”) has adopted
Statement 54 (“GASB 54”), a new standard for governmental fund balance reporting and
governmental fund type definitions that became effective in governmental fiscal years starting
after June 15, 2010, and

WHEREAS, GASB 54 allows the governing body to formalize the commitment of
unassigned fund balances to a specified purpose; and

WHEREAS, the Governing Board is the highest level of decision making authority, and
has the authority to commit, assign, or evaluate fund balance classifications and identify the
intended uses of committed or assigned funds; and

WHEREAS, the committed fund balance classification reflects amounts subject to
internal restraints self-imposed by the Holtville Unified School District; and

WHEREAS, once the committed fund balance restraints are imposed, it requires the
constraint to be removed by the Governing Board of the Holtville Unified School District prior
to redirecting the funds for other purposes;

NOW THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE
HOLTVILLE UNIFIED SCHOOL DISTRICT:

THAT, in accordance with the provisions of GASB 54, the Holtville Unified School
District hereby commits the above referenced funds to be used for Adult Education Fund
expenditures, including any costs of teaching, clerical, or support staff, materials and services
expenses directly incurred by the Holtville Unified School District Adult Education Program,
and/or any indirect administrative charges incurred as a result of operating the Adult Education
Program within the Holtville Unified School District.

APPROVED, AND ADOPTED on this the 15th day of September, 2022.

Balances through June

Fiscal Year 2021/22

Object	Description	Adopted Budget	Revised Budget	Revenue	Account Balance
Fund 010 - General Fund					
8012	Education Protection Account S	3,028,782.00	3,946,778.00	6,282,424.00	2,335,646.00-
8019	LCFF/Revenue Limit State Aid -			1.00-	1.00
Total for Revenue accounts		3,028,782.00	3,946,778.00	6,282,423.00	2,335,645.00-

Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
1100	Certificated Teachers' Salarie	2,307,135.76	2,998,937.17		4,067,518.08	1,068,580.91-
1160	Substitute Teachers				167,637.00	167,637.00-
1170	Cert Teacher Stipends				64,796.59	64,796.59-
2100	Classified Instructional Salar				8,890.00	8,890.00-
2170	Instructional Aide Stipends				65,815.50	65,815.50-
2200	Classified Support Salaries				357,654.65	357,654.65-
2230	Classified Supprt Extra Hours				47,644.64	47,644.64-
2260	Substitute Classified Pupil su				2,490.00	2,490.00-
3101	State Teachers' Retirement Sys	387,458.09	502,634.27		675,150.52	172,516.25-
3201	Public Employees' Retirement S		13,527.80		13,527.80	.00
3202	Public Employees' Retirement S				88,245.43	88,245.43-
3301	OASDI/Medicare/Alternative, ce		3,000.95		10,924.19	8,263.24-
3302	OASDI/Medicare/Alternative, cl				29,719.22	29,719.22-
3303	Medicare, certificated	32,094.14	42,252.88		59,753.81	17,500.93-
3304	Medicare, Classified				6,956.32	6,956.32-
3401	Health & Welfare Benefits, cer	234,669.45	318,008.64		440,977.22	122,968.58-
3402	Health & Welfare Benefits, cla				67,217.17	67,217.17-
3501	State Unemployment Insurance,	27,224.70	14,569.92		20,604.35	6,034.43-
3502	State Unemployment Insurance,				2,393.93	2,393.93-
3601	Worker Compensation Insurance,	27,053.37	35,792.89		50,482.91	14,689.42-
3602	Worker Compensation Insurance,				5,688.18	5,688.18-
3701	OPEB, Allocated, certificated	13,146.49	17,393.48		24,652.11	7,258.63-
3702	OPEB, Allocated, classified po				2,683.98	2,683.98-
Total for Expense accounts		3,028,782.00	3,946,778.00	.00	6,282,423.00	2,335,645.00-

Total for Org 030 and Fund 010					
	Starting Balance	+ Revenues	- Encumbrances	- Expenditures	= Calculated Ending Balance
Budgeted		3,946,778.00		3,946,778.00	0.00
Actual		6,282,423.00	0.00	6,282,423.00	0.00

Selection Filtered by User Permissions, (Org = 30, Online/Offline = N, Fiscal Year = 2022, Period = 12, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Resource = 1400, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 0, Page Break? = N)