

**Education Audit Appeals Panel
State of California**

Appeal of prior year adjustment(s) for redevelopment agency (RDA) pass-through payment(s) for fiscal year(s) 2003-04, 2004-05, 2005-06, 2006-07, and 2007-08 by:

Huntington Beach Union High School
District,
Appellant.

EAAP Case No. R09-89

OAH No. 2010031433

Decision

The Education Audit Appeals Panel has adopted the attached Stipulated Agreement and Proposed Decision of the parties as its Decision in the above-entitled matter.

Effective date: June 27, 2011.

IT IS SO ORDERED.

June 27, 2011
Date

Original Signed
Diana L. Ducay, Chairperson
for Education Audit Appeals Panel

1 EDMUND G. BROWN JR.
Attorney General of California
2 LESLIE P. MCELROY
Supervising Deputy Attorney General
3 GALA E. DUNN
Deputy Attorney General
4 State Bar No. 140327
300 South Spring Street, Suite 1702
5 Los Angeles, CA 90013
Telephone: (213) 897-2445
6 Fax: (213) 897-2805
E-mail: Gala.Dunn@doj.ca.gov
7 *Attorneys for Intervener, Department of Finance*

8 **BEFORE THE EDUCATION AUDIT APPEALS PANEL**
9 **OF THE STATE OF CALIFORNIA**

10
11 In the Matter of the Appeal of Prior Year
Adjustment(s) for Redevelopment Agency
12 (RDA) Pass-Through Payment(s) for Fiscal
Year(s) 2003-04, 2004-05, 2005-06, 2006-07,
13 and 2007-08 by:

14 HUNTINGTON BEACH UNION HIGH
SCHOOL DISTRICT,

15
16 Appellant.

Case No. EAAP R09-89

OAH No. 2010031433

**STIPULATED AGREEMENT AND
PROPOSED DECISION**

17
18 The STATE CONTROLLERS' OFFICE ("SCO"), the DEPARTMENT OF FINANCE
19 ("Finance"), and the HUNTINGTON BEACH UNION HIGH SCHOOL DISTRICT ("District"),
20 (collectively, "Parties") hereby enter into this Stipulated Agreement ("Agreement") to resolve
21 Education Audit Appeals Panel ("EAAP") Case Number R09-89, currently pending before
22 EAAP.

23 **RECITALS**

24 A. On October 1, 2009, California Department of Education ("CDE") notified the
25 District that, due to the District's under or over-reporting of redevelopment pass-through
26 payments received between Fiscal Year (FY") 2003-04 and FY 2007-08, CDE was reducing the
27 District's Total Principal Apportionment by \$429,114.00 for FY 2009-10.

1 rather than the \$429,114.00, is the correct adjustment to the District's Total Principal
2 Apportionment. The District agrees to re-submit the Fiscal Information electronically to CDE.
3 The Fiscal Information is attached hereto as Exhibit A. The District shall submit a copy of this
4 Agreement to CDE. District shall have no further obligations under this Agreement to provide
5 information or documentation to CDE, SCO or Finance to effectuate the terms of this Agreement.

6 4. The Parties further agree that this Agreement constitutes a full and final resolution
7 of all claims and issues arising from the Appeal. This Agreement includes pass through payments
8 received by District for Fiscal Year 2003-2004 through Fiscal Year 2007-2008, and does not
9 include pass through payments received for Fiscal Year 2008-2009 and thereafter.

10 5. The SCO will review the amounts reported to the CDE pursuant to Health and
11 Safety Code section 33684, subd.(g)(2), and ensure that the adjustment made pursuant to this
12 Agreement is reflected as appropriate in Fiscal Year 2008-2009.

13 6. This Agreement is subject to, and conditioned upon, approval and adoption by
14 EAAP pursuant to Education Code section 41344.1, subdivision (b). This Agreement shall be
15 filed with OAH.

16 7. This Agreement may be executed in counterparts, each of which shall constitute an
17 original. Facsimile signatures transmitted to other parties to this Agreement are deemed to be the
18 equivalent of original signatures or counterparts.

19 The Parties ratify the preceding terms and conditions through the signature of their
20 representatives as follows:

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1 DATED: May 19, 2011

HUNTINGTON BEACH UNION HIGH SCHOOL
DISTRICT

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3

By: Original Signed

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Jeanette Ullrich

Chief Business Official

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For Appellant, HUNTINGTON BEACH UNION
HIGH SCHOOL DISTRICT

6

7 DATED: May 17, 2011

OFFICE OF THE STATE CONTROLLER

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By: Original Signed

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Gary D. Hori

Attorney for Respondent, JOHN CHIANG,
CALIFORNIA STATE CONTROLLER

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12 DATED: May 17, 2011

OFFICE OF THE ATTORNEY GENERAL

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By: Original Signed

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Gala E. Dunn, Deputy Attorney General
Attorneys for Intervener, CALIFORNIA
DEPARTMENT OF FINANCE

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THE FISCAL INFORMATION

EXHIBIT A

STIPULATED AGREEMENT AND
PROPOSED DECISION

In the Matter of the Appeal of Prior Year Adjustments for
Redevelopment Agency (RDA) Pass-Through Payments
By Huntington Beach Union High School District
Case No. R09-89
OAH Case No. 2010031433

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HUNTINGTON BEACH UNION HIGH SCHOOL DISTRICT RDA Pass Through Appeal Evidence

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 - A. Records of Payments from RDAs to District
 - B. Records of Dates Payments Received by District
 - C. Record of Amounts Reported by District to CDE
2. 2004-05 Fiscal Year
 - A. Records of Payments from RDAs to District
 - B. Records of Dates Payments Received by District
 - C. Record of Amounts Reported by District to CDE
3. 2005-06 Fiscal Year
 - A. Records of Payments from RDAs to District
 - B. Records of Dates Payments Received by District
 - C. Record of Amounts Reported by District to CDE
4. 2006-07 Fiscal Year
 - A. Records of Payments from RDAs to District
 - B. Records of Dates Payments Received by District
 - C. Record of Amounts Reported by District to CDE
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 - A. Records of Payments from RDAs to District
 - B. Records of Dates Payments Received by District
 - C. Record of Amounts Reported by District to CDE
6. 2008-09 Fiscal Year
 - A. Records of Payments from RDAs to District
 - B. Records of Dates Payments Received by District
 - C. Record of Amounts Reported by District to CDE
7. Supplemental Financial Data.

Exhibit A consists of 105 pages of documentation. These materials are public records and are available on request. Contact the Education Audit Appeals Panel at (916) 445-7745.