



Happy Valley Elementary School District
Board of Trustees

Regular Board Meeting Agenda

January 17, 2024

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

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

17480 Palm Avenue, Anderson, CA 96007

OPEN SESSION – 5:00 PM Elementary Conference Room

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

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

CLOSED SESSION - 5:05 PM Elementary Conference Room

- 5.0 Closed Session
 - 5.1 Public Employee Discipline/Dismissal Release (§54957)
 - 5.2 Public Employee Appointment (§54957) Title: Principal
- 6.0 Adjourn Closed Session and Convene Open Session

OPEN SESSION – 6:00 PM Elementary Cafeteria

- 7.0 Call to Order
- 8.0 Pledge of Allegiance
- 9.0 Report from Closed Session
- 10.0 Approval of Open Session Agenda
- 11.0 Presentation – Students/Staff

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

12.1 Community/Staff/District

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

13.0 Communication to the Board – Consolidated Application for Federal Funding (Pg.4) (Mid-year reports)

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

14.1 Public Comment Session Opened

14.2 Items on the Agenda

14.3 Items not on the Agenda

14.4 Public Comment Session Closed

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

15.1 Approval of Minutes for Regular Board Meeting December 13, 2023 (Pg.18)

15.2 Approval of Warrants Dec. 9, 2023 – Jan. 12, 2024 (Pg.24)

16.0 Personnel:

16.1 Approve Personnel Action Report (Pg.30)

17.0 Discussion/Action Items

- 17.1 Discussion/Action: Approve Interim Superintendent Contract (Pg.31)
- 17.2 Discussion: LCAP Mid-year Report (Pg.36)
- 17.3 Discussion/Action: Approve 2022/2023 SARC (Elem., Prim., CDS) (Pg.88)
- 17.4 Discussion/Action: Approve Resolution #24-08 – Establish Fund 35 (Pg.145)
- 17.5 Discussion/Action: Approve 22/23 Audited Financial Statements (Pg.146)
- 17.6 Discussion/Action: Approve Certificate of Corrective Action (22/23 Audit Findings) (Pg.254)
- 17.7 Discussion/Action: Approve Updated 2023/24 Warrant Signature Card (Pg.258)
- 17.8 Discussion/Action: Approve Signatory Deletions of Tri-Counties Accounts:
Petty Cash – 9339 Delete: Shelly Craig; ASB 2228 Delete: Shelly Craig
- 17.9 Discussion/Action: Approve Certificated Substitute Rate Increase (Pg.259)

- 17.10 Discussion/Action: Vaccination Requirements (Pg.261)
17.11 Discussion/Action: Approve AR 5141.21 Administering Medication and Monitoring Health Conditions (Pg.264)
17.12 Discussion/Action: Approve Surplus of Outdated Curriculum (Pg.271)

18.0 Superintendent Update

19.0 Business Manager Update

20.0 Enrollment Update as of January 12, 2024: 500 - Grades TK – 8 (includes CDS and Independent Study/Homeschool) (Pg.272)

21.0 Next Meetings

February 14, 2024

March 13, 2024

April 10, 2024

May 8, 2024

Board Meeting Times:

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

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

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

22.0 Adjourn Open Session

2023–24 Federal Transferability

Federal transferability of funds is governed by Title V in ESSA Section 5102. An LEA may transfer Title II, Part A and/or Title IV, Part A program funds to other allowable programs. This transferability is not the same as Title V, Part B Alternative Fund Use Authority (AFUA) governed by ESEA Section 5211.

Note: Funds utilized under Title V, Part B AFUA are not to be included on this form.

CDE Program Contact:

Lisa Fassett, Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963
 Kevin Donnelly, Rural Education and Student Support Office, TitleIV@cde.ca.gov, 916-319-0942

Title II, Part A Transfers

2023–24 Title II, Part A allocation	\$23,144
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title IV, Part A	\$0
Transferred to Title V, Part B, Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B, Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title II, Part A funds transferred out	\$0
2023–24 Title II, Part A allocation after transfers out	\$23,144

Title IV, Part A Transfers

2023–24 Title IV, Part A allocation	\$11,923
Transferred to Title I, Part A	\$0
Transferred to Title I, Part C	\$0
Transferred to Title I, Part D	\$0
Transferred to Title II, Part A	\$0
Transferred to Title III English Learner	\$0
Transferred to Title III Immigrant	\$0
Transferred to Title V, Part B Subpart 1 Small, Rural School Achievement Grant	\$0
Transferred to Title V, Part B Subpart 2 Rural and Low-Income Grant	\$0
Total amount of Title IV, Part A funds transferred out	\$0
2023–24 Title IV, Part A allocation after transfers out	\$11,923

*****Warning*****

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2023–24 Title I, Part A LEA Allocation and Reservations

To report LEA required and authorized reservations before distributing funds to schools.

CDE Program Contact:

Sylvia Hanna, Title I Policy, Program, and Support Office, SHanna@cde.ca.gov, 916-319-0948
 Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

2023–24 Title I, Part A LEA allocation (+)	\$161,525
Transferred-in amount (+)	\$0
Nonprofit private school equitable services proportional share amount (-)	\$0
2023–24 Title I, Part A LEA available allocation	\$161,525

Required Reservations

Parent and family engagement (If the allocation is greater than \$500,000, then parent and family engagement equals 1% of the allocation minus the nonprofit private school equitable services proportional share amount.)	\$0
School parent and family engagement	\$0
LEA parent and family engagement	\$0
Local neglected institutions Does the LEA have local institutions for neglected children?	No
Local neglected institutions reservation	\$0
Local delinquent institutions Does the LEA have local institutions for delinquent children?	No
Local delinquent institutions reservation	\$0
Direct or indirect services to homeless children, regardless of their school of attendance	\$1,615

Authorized Reservations

Public school Choice transportation	\$0
Other authorized activities	\$0
2023–24 Approved indirect cost rate	6.86%
Indirect cost reservation	\$10,369
Administrative reservation	\$0

Reservation Summary

Total LEA required and authorized reservations	\$11,984
School parent and family engagement reservation	\$0
Amount available for Title I, Part A school allocations	\$149,541

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2023–24 Title II, Part A LEA Allocations

The purpose of this data collection is to calculate the total allocation amount available to the local educational agency (LEA) for Title II, Part A Supporting Effective Instruction.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2023–24 Title II, Part A allocation	\$23,144
Transferred-in amount	\$0
Total funds transferred out of Title II, Part A	\$0
2023–24 Total allocation	\$23,144
Administrative and indirect costs	\$1,588
Reservation for equitable services for nonprofit private schools	\$0
2023–24 Title II, Part A adjusted allocation	\$21,556

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2023–24 Title III Immigrant LEA Allocations and Reservations

The purpose of this data collection is to show the total allocation amount available to the local educational agency (LEA) for the Title III Immigrant student program and to report required reservations.

CDE Program Contact:

Annie Abreu Park, Language Policy and Leadership Office, AAbreuPark@cde.ca.gov, 916-319-9620
 Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831

Total Allocation

2023–24 Title III Immigrant student program allocation	\$1,080
Transferred-in amount	\$0
Repayment of funds	\$0
2023–24 Total allocation	\$1,080

Allocation Reservations

Authorized activities	\$1,080
Direct administrative costs (amount should not exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$0
Total allocation reservations	\$1,080

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2023–24 Title III Immigrant YTD Expenditure Report, 6 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2023 through December 31, 2023.

CDE Program Contact:

Annie Abreu Park, Language Policy and Leadership Office, AAbreuPark@cde.ca.gov, 916-319-9620
 Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831

Authorized Title III Immigrant student program activities

An eligible entity receiving funds under the Every Student Succeeds Act section 3114(d)(1) shall use the funds to pay for supplemental activities that provide enhanced instructional opportunities for immigrant children and youth.

Refer to the Program Information link above for authorized Immigrant student program activities.

Refer to the Data Entry Instructions link above for Expenditure Report Instructions.

2023–24 Title III immigrant student program allocation	\$1,080
Transferred-in amount	\$0
2023–24 Total allocation	\$1,080
Object Code - Activity	
1000–1999 Certificated personnel salaries	\$0
2000–2999 Classified personnel salaries	\$1,080
3000–3999 Employee benefits	\$0
4000–4999 Books and supplies	\$0
5000–5999 Services and other operating expenditures	\$0
Direct administrative costs (amount should not exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$0
Total year-to-date expenditures	\$1,080
2023–24 Unspent funds	\$0

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2023–24 Title IV, Part A LEA Allocations

The purpose of this data collection is to calculate the allocation available to the local educational agency (LEA) and report reservations of Title IV, Part funds.

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2023–24 Title IV, Part A LEA allocation	\$11,923
Funds transferred-in amount	\$0
Funds transferred-out amount	\$0
2023–24 Title IV, Part A LEA available allocation	\$11,923

Reservations

Indirect cost reservation	\$818
Administrative reservation	\$0
Equitable services for nonprofit private schools	\$0
2023–24 Title IV, Part A LEA adjusted allocation	\$11,105

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2023–24 Consolidation of Administrative Funds

A request by the local educational agency (LEA) to consolidate administrative funds for specific programs.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

Title I, Part A Basic SACS Code 3010	No
Title I, Part C Migrant Education SACS Code 3060	No
Title I, Part D Delinquent SACS Code 3025	No
Title II, Part A Supporting Effective Instruction SACS Code 4035	No
Title III English Learner Students - 2% maximum SACS Code 4203	No
Title III Immigrant Students SACS Code 4201	No
Title IV, Part A Student Support - 2% maximum SACS Code 4127	No
Title IV, Part B 21st Century Community Learning Centers SACS Code 4124	No

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2023-24 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

LEA meets small LEA criteria.

A local educational agency (LEA) is defined as a small LEA if, based on the school list and the data entered in Title I, Part A School Student Counts, the LEA meets one or both of the following:

- Is a single school LEA
- Has enrollment total for all schools less than 1,000

If applicable, enter a Discretion Code. Use lower case only.

Allowable Discretion Codes

- a - Below LEA average and at or above 35% student low income
- d - Waiver for a desegregation plan on file
- e - Grandfather provision
- f - Feeder pattern

Low income measure	FRPM
Ranking Schools Highest to Lowest	Within the LEA
LEA-wide low income %	61.09%
Available Title I, Part A school allocations	\$149,541
Available parent and family engagement reservation	\$0

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2022-23 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Happy Valley Community Day	0112656	1	3	3	100.00	*	*	1	512.13	1536.39			1536.39	
Happy Valley Elementary	6050348	2	247	152	61.54	*	*	2	512.13	77843.76			77843.76	

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2023–24 Title I, Part A School Allocations

This report identifies the amount of Title I, Part A funds to be allocated to eligible schools.

School Name	School Code	Grade Span Group	Student Enrollment	Eligible Low Income Students	Low Income Student %	Eligible to be Served	Required to be Served	Ranking	\$ Per Low Income Student	TIA School Allocation	2022–23 Carryover	Parent and Family Engagement	Total School Allocation	Discretion Code
Happy Valley Primary	6097703	1	228	137	60.09	*	*	3	512.12	70160.44			70160.44	

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2023–24 Title I, Part A Notification of Authorization of Schoolwide Program

This report provides notification to the California Department of Education of a school's eligibility and local board approval to operate under and report as Schoolwide Program.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School Name	School Code	Authorized SWP	Low Income %	Local Board Approval Date SWP Plan (MM/DD/YYYY)	Local Board Approval Date SWP Waiver (MM/DD/YYYY)
Happy Valley Community Day	0112656	Y	100.00	06/17/2003	
Happy Valley Elementary	6050348	Y	61.54	06/17/2003	
Happy Valley Primary	6097703	Y	60.09	06/17/2003	

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2023–24 Title I, Part A School Student Counts

This data collection contains school-level student data. The information in this data collection will be used by the local educational agency (LEA) to calculate eligibility and ranking for Title I, Part A school allocations.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

School ranking options Within the LEA

Select the highest to lowest school ranking method

Select a low income measure FRPM

Explanation of Pre-populated Student Counts

The data fields in this form, containing total student enrollment counts and eligible low income students counts, were pre-populated with PRIOR year (Fiscal Year 2022–23) certified data from CALPADS Fall 1 data submission.

Note: The LEA may use prior year data or current year data to calculate eligibility and ranking for Title I, Part A school allocations. The LEA may choose to manually enter current year data in place of prior year data.

School Name	School Code	Low Grade Offered	High Grade Offered	Grade Span Group	Student Enrollment	Eligible Low Income Students
Happy Valley Community Day	0112656	K	8	1	3	3
Happy Valley Elementary	6050348	4	8	2	247	152
Happy Valley Primary	6097703	K	3	1	228	137

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2022–23 Title I, Part A LEA Carryover

Report only expenditures and obligations made through September 30 for fiscal year 2022–23 allocation to determine funds to be carried over.

CDE Program Contact:

Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

Carryover Calculation

2022–23 Title I, Part A LEA allocation	\$154,803
Transferred-in amount	\$0
2022–23 Title I, Part A LEA available allocation	\$154,803
Expenditures and obligations through September 30, 2023	\$154,803
Carryover as of September 30, 2023	\$0
Carryover percent as of September 30, 2023	0.00%

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2021–22 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2021 through September 30, 2023.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636
 Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2021–22 Title II, Part A allocation	\$20,460
2021–22 Title II, Part A total apportionment issued	\$20,460
Transferred–in amount	\$0
Transferred–out amount	\$0
2021–22 Total allocation	\$20,460

Professional Development Expenditures

Professional development for teachers	\$4,200
Professional development for administrators	\$8,536
Consulting/Professional services	\$0
Induction programs	\$0
Books and other supplies	\$0
Dues and membership	\$0
Travel and conferences	\$0

Personnel and Other Authorized Activities

Certificated personnel salaries	\$5,070
Classified personnel salaries	\$0
Employee benefits	\$1,086
Developing or improving an evaluation system	\$0
Recruitment activities	\$0
Retention activities	\$0
Class size reduction	\$0

Program Expenditures

Direct administrative costs	\$0
Indirect costs	\$1,568
Title V, Part B Subpart 1 Alternative Uses of Funds Authority Participation	\$0
Equitable services for nonprofit private schools	\$0
Total expenditures	\$20,460
2021–22 Unspent funds	\$0

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2021–22 Title II, Part A Fiscal Year Expenditure Report, Closeout 27 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2021 through September 30, 2023.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

Note: CDE will invoice the LEA for the unspent 2021–22 total allocation

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2021–22 Title IV, Part A LEA Closeout Report

The purpose of this data collection is to report final expenditures, by activity, and calculate Title IV, Part A unspent funds.

CDE Program Contact:

Kevin Donnelly, Rural Education and Student Support Office , TitleIV@cde.ca.gov, 916-319-0942

2021–22 Title IV, Part A LEA allocation	\$12,872
Transferred-in amount	\$0
Transferred-out amount	\$0
2021–22 Title IV, Part A LEA available allocation	\$12,872

Final Expenditures

Administrative and indirect costs	\$362
Well-Rounded Educational Opportunities activities	\$5,124
Safe and Healthy Students activities	\$2,574
Effective Use of Technology activities	\$4,438
Technology Infrastructure	\$374
Total expenditures	\$12,872
Amount of unspent funds	\$0
Note: CDE will invoice the LEA for the unspent funds	

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Happy Valley Elementary School District
Board of Trustees

Regular Board Meeting Minutes

December 13, 2023

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

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

17480 Palm Avenue, Anderson, CA 96007

OPEN SESSION – 5:00 PM Elementary Conference Room

1.0 Call to Order @ 5:02 p.m.

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

3.0 Public Comment on Closed Session

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

3.1 Public Comment Session Opened @ 5:03 p.m.

3.2 Person wishing to address the Board – Tim Drury and Gina Murphy addressed the board regarding the Superintendent position and asked them to consider the following options when making their decision on how to proceed: hire an interim vs. permanent for the remainder of the year; interim consultant model; splitting the Superintendent/Principal duties between the two of them. They have spoke with several other educators who are willing to help/guide them if this option is chosen.

3.3 Public Comment Session Closed @ 5:21 p.m.

On a motion by Jodi Shearman, seconded by Cheryl Best, the board voted 4-0 to adjourn Open Session and convene Closed Session at 5:21 p.m.

CLOSED SESSION - 5:05 PM Elementary Conference Room

4.0 Closed Session

4.1 Public Employee Discipline/Dismissal Release (§54957)

4.2 Public Employee Appointment (§54957) Title: Interim Superintendent

5.0 Adjourn Closed Session and Convene Open Session

On a motion by Cheryl Best, seconded by Jodi Shearman, the board voted 4-0 to adjourn Closed Session and convene Open Session at 6:05 p.m.

OPEN SESSION – 6:00 PM Elementary Cafeteria

6.0 Call to Order at 6:07 p.m.

7.0 Pledge of Allegiance – Led by Nate Echols

8.0 Report from Closed Session

The board gave Nate Echols, Board President, direction to contact a candidate for the Interim Superintendent position and offer a contract.

On a motion by, Jodi Shearman, seconded by Carla Perry, the board voted 4-0 to approve the offer of an Interim Superintendent contract.

9.0 Approval of Agenda –

Nate Echols pointed out there were two #21.0 items on the agenda instead of #21.0 and #22.0. He asked that the agenda be amended to reflect the correct numbering.

On a motion by Carla Perry, seconded by Jodi Shearman, the board voted 4-0 to approve the amended agenda.

10.0 Presentation – None

11.0 Information/Discussion Items

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

- a) Community – None
- b) Certificated Staff – None
- c) Classified Staff – None
- d) Board Members – Cheryl Best reported the 4-H group went Christmas Caroling through Happy Valley neighborhoods with the fire department leading the way; the students also participated in the Redding Lighted Christmas Parade and they were able to adopt four families for Christmas including Christmas trees that were acquired with the help of Sandi Garcia.
- e) Primary Site Update – Report was not available at the time of printing
- f) Elementary Site Update – Report was not available at the time of printing

12.0 Communications to the Board – STSIG – Annual Certification Regarding Workers' Compensation

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

may prevent the Board from being able to act on it. Please see an administrator to initiate the complaint process.

13.1 Public Comment Session Opened @ 6:19 p.m.

13.2 Items on the Agenda – None

13.3 Items not on the Agenda – Joey Weekley thanked the board for listening to staff members and their concerns. He said he has previously served on a board and he understands that sometimes hard decisions need to be made.

Mr. Gyves asked the board to add a discussion item to the next board agenda to discuss vaccine requirements. Jodi Shearman asked that it be added to the January board meeting as a discussion/action item.

Ivy Spencer commended the board for standing up for the community and the staff members of the district in regards to recent changes that have been made.

13.4 Public Comment Session Closed @ 6:25 p.m.

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

14.1 Approval of Minutes for Regular Board Meeting November 1, 2023; Special Board Meetings: November 9, 16 & 30, 2023

14.2 Approval of Warrants Oct. 27 – Dec. 8, 2023

On a motion by Cheryl Best, seconded by Carla Perry, the board voted 4-0 to approve the Consent Agenda.

15.0 Personnel:

15.1 Approve Personnel Action Report

On a motion by Cheryl Best, seconded by Jodi Shearman, the board voted 4-0 to approve the the Personnel Action Report.

16.0 Discussion/Action Items

16.1 Discussion/Action: Approve 2023/24 First Interim Budget

Roxanne Voorhees gave an overview of the First Interim Budget and asked the board to certify with a positive certification.

On a motion by Carla Perry, seconded by Nate Echols, the board voted 4-0 to approve the First Interim Budget with a Positive Certification.

16.2 Discussion/Action: Approve 2022/23 Developer Fees Report

On a motion by Jodi Shearman, seconded by Cheryl Best, the board voted 4-0 to approve the 2022/23 Developer Fees Report.

16.3 Discussion/Action: Approve Resolution #24-06 – Termination of Bus Barn Lease & Termination Agreement

On a motion by Carla Perry, seconded by Cheryl Best, the board voted 4-0 to approve Resolution #24-06.

16.4 Discussion/Action: Approve Updated ELOP Plan

Roxanne Voorhees explained to the board the plan will cover anything outside of school hours including Summer School, extended learning during scheduled breaks, outside vendors for ELOP days, and curriculum to name a few.

The board had fiscal questions and therefore wanted to wait to approve the updated plan until they could get answers.

On a motion by Carla Perry, seconded by Cheryl Best, the board voted 4-0 to table the Updated ELOP Plan to January.

16.5 Discussion/Action: Approve LOA (w/Teamsters) Position Name & Range Change

On a motion by Jodi Shearman, seconded by Cheryl Best, the board voted 4-0 to approve the Approve LOA (w/Teamsters) Position Name & Range Change.

17.0 Superintendent Update – None

18.0 Business Manager Update – Roxanne Voorhees reported the following: on November 7th the Tk/K facilities team toured other schools that are using the same building design that Happy Valley will be using for the new facilities project; PACE Engineering has completed the survey of the area that will be used for the project; meetings with the architect will be held weekly to keep up to date on the progress of the facility construction.

19.0 Enrollment Update as of December 8, 2023 – 497 Students including Community Day School and Independent Study

20.0 Next Meetings

January 2024 (Pending based on Organizational Meeting in December)

Board Meeting Times:

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

21.0 **ORGANIZATIONAL MEETING:**

A. Nomination/Election of Officers

Jodi Shearman nominates Nate Echols for Board President. Carla Perry seconds the nomination. By a vote of 4-0, the board approves Nate Echols as Board President.

Cheryl Frazer nominates Jodi Shearman for Board Vice-President. Carla Perry seconds the nomination. By a vote of 4-0, the board approves Jodi Shearman as Board Vice-President.

Jodi Shearman nominates Cheryl Frazer for Board Clerk. Nate Echols seconds the nomination. By a vote of 4-0, the board approves Cheryl Frazer as Board Clerk.

B. Board Meeting Date, Time, and Place – Approve Resolution #24-07 Fixing Date, Time, Location of Regular Meetings

On a motion by Jodi Shearman, seconded by Cheryl Best, the board voted 4-0 to approve Resolution #24-07 Fixing the Date, Time, and Location of Regular Meetings as follows: Meetings to be held the second Wednesday of each month, at 6:00 p.m. in the Elementary School cafeteria with the exception of the January Board Meeting which will be held on Wednesday January 17th, and the June meetings which will be held on June 25th and June 28th.

C. Date Change for February 2024 Board Meeting – If any day in the third week of the month is selected as a board meeting day in Item B, the February Board Meeting would fall during President’s week

This will not apply since the board meetings were changed from the first Wednesday of the month to the second Wednesday of the month.

22.0 Adjourn Open Session

On a motion by Cheryl Best, seconded by Jodi Shearman, the board voted 4-0 to adjourn open session @ 7:05 p.m.

Approved January 17, 2024

Clerk of the Board

Checks Dated 12/09/2023 through 01/12/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010983799	12/14/2023	AERIES SOFTWARE	01-5801	PARENT SQ LIC RTD CHK		3,300.00
9010983800	12/14/2023	Amazon Capital Services	01-4510	AIR DUSTER PRIMARY	138.14	
				OFFICE & MED SUPP PRIMARY	509.49	
				OFIICE SUPP ELEM HUTCHISON CLASS SUPP	103.82	
				PRIZES GANDOLFO	134.36	885.81
9010983801	12/14/2023	CALIF SAFETY - ANNA SCHWA RTZ	01-5630	REPAIR & TESTING ALARM SVC	2,203.86	
			01-5801	REPAIR & TESTING ALARM SVC	1,085.00	3,288.86
9010983802	12/14/2023	CARON-COOK, BONNIE	01-5211	MILEAGE SPED		32.38
9010983803	12/14/2023	CASADY-SEAY, LLANA S	01-5211	MILEAGE PRIM TO ELEM		52.89
9010983804	12/14/2023	CDW GOVERNMENT	01-5801	CITRIX RENEWAL 2024 PRIMARY		1,200.00
9010983805	12/14/2023	CHARACTER STRONG	01-5805	CHARACTER STRONG K-5, 6-8		3,598.02
9010983806	12/14/2023	CHARTER COMMUNICATIONS	01-5920	INTERNET SVCS DEC 23		749.69
9010983807	12/14/2023	CLEVER INC.	01-5801	STUDENT ACCT MGMNT PROGRAM		3,246.00
9010983808	12/14/2023	COMPLIANCE ASSOCIATES INC.	01-5801	COMP CNTRL ALCOHOL/SUBSTANCE TESTING CONSORTIUM		1,050.00
9010983809	12/14/2023	Dept of General Svcs/Office of Fiscal Svcs	01-6220	SHADE STRUCTURE PLAN REVIEW		800.16
9010983810	12/14/2023	DRURY, TIM A	01-4510	INCENTIVE ITEMS	25.88	
				SNACKS FOR STAFF MEETING	51.94	77.82
9010983811	12/14/2023	EXPLORELEARNING	01-4310	REFLEX/FRAX 23-24 ELEM		2,877.00
9010983812	12/14/2023	Gopher	01-4310	PE PLAYGROUND NEEDS		1,060.94
9010983813	12/14/2023	HAPPY STOP MARKET	01-4601	BUS FUEL BILLING DEC 23	829.13	
			13-4510	BUS FUEL BILLING DEC 23	37.48	866.61
9010983814	12/14/2023	HAPPY VALLEY FRESH FTS	13-4710	FRUIT STUDENT MEALS		430.00
9010983815	12/14/2023	LAKESHORE LEARNING MATERIALS	01-4510	TIMER COMMUNITY ENGAGEMENT		61.11
9010983816	12/14/2023	MMA Happy Valley Power, L.P. c /o EDPR NA Distr. Gen	01-5515	NOV 23 SOLAR SVC ELEM	2,431.00	
				NOV 23 SOLAR SVC PRIMARY & FAM CNTR	2,352.31	4,783.31
9010983817	12/14/2023	MOUNTAIN VALLEY SPED JPA	01-3701	NOV 23 NURSING SVCS	1,288.73	
			01-5101	NOV 23 ERHMS COUNSELOR	2,814.77	
				NOV 23 ERICS CLASS	5,581.43	
				NOV 23 K-8 ALL SDC	13,387.73	
				NOV 23 MEDICALLY FRAGILE	2,568.93	
				NOV 23 OT SVCS	6,271.30	
				NOV 23 PRESCHOOL MOD SEVERE	315.66	
				NOV 23 PSYCH SVCS	6,482.02	
				NOV 23 SPEECH SVCS	14,842.13	
				NOV 23 STUDENT SUPPORT SVCS BCBA	2,146.38	

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

Checks Dated 12/09/2023 through 01/12/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010983817	12/14/2023	MOUNTAIN VALLEY SPED JPA	01-5805	NOV 23 NURSING SVCS	1,288.72	
				NOV 23 SPECIAL ED ADMIN COSTS	1,312.13	58,299.93
9010983818	12/14/2023	OFFICE DEPOT	01-4510	MARKERS SANDERS		60.59
9010983819	12/14/2023	PG&E	01-5515	11/1-12/3 ELEC SVC FAM CNTR	5,045.69	
				11/2-12/4 BUS BARN ELEC SVC	74.50	
				DEC 23 ELEC SVC LAMP PRIMARY	10.30	
				ELEC SVC ELEM	8,160.49	
				ELEC SVC ELEM 2 LAMPS	20.62	
				ELEC SVC ELEM CLSRMS	31.91	
				ELEM LAMPS ELEC SVC DEC 23	41.23	
				ELEM MAIN ELEC SVC	27.10	13,411.84
9010983820	12/14/2023	PRODUCERS DAIRY FOODS, INC.	13-4710	MILK DELIVERY ELEM	435.58	
				MILK DELIVERY PRIMARY	645.55	1,081.13
9010983821	12/14/2023	Professional Exterminators	01-5510	DEC 23 PEST EVC ELEM	90.00	
				DEC 23 PEST SVC PRIMARY	70.00	160.00
9010983822	12/14/2023	PROPACIFIC FRESH	13-4710	STUDENT MEAL SUPPLIES		586.68
9010983823	12/14/2023	SHASTA CO OFFICE OF EDUCATION	01-5630	NOV 23 VEH MAINT	2,847.51	
			01-5801	PLAENTARIUM TRIP 5TH GRD	530.00	
				SARB CONTRACT 23/24	833.40	4,210.91
9010983824	12/14/2023	SHASTA WELDING SUPPLY INC	01-5610	NOV 23 CYLINDER RENTAL		25.00
9010983825	12/14/2023	Simpson University	01-5805	UNV INTERN SUPP FREUND JARAMILLO SANDERS		4,500.00
9010983826	12/14/2023	SWRCB ACCOUNTING OFFICE ATTN:AFRS	01-5801	ANNUAL PERMIT PRIMARY		4,216.00
9010983827	12/14/2023	TEAMSTERS RETIREE TRUST	01-9559	WADOWSKI RETIREMENT DEC 23		430.00
9010983828	12/14/2023	THE DANIELSEN COMPANY	13-4710	STUDENT MEAL SUPPLIES		1,830.44
9010983829	12/14/2023	TTF HOLDINGS LOCKBOX	01-5101	SIGN LANGUAGE INTERPRETER		3,080.39
9010983830	12/14/2023	WASTE MANAGEMENT ANDERSON COTTONWOOD DISPOSAL	01-5545	DEC 23 GARBAGE SVC ELEM	1,076.47	
				DEC 23 GARBAGE SVC PRIMARY	399.84	1,476.31
9010984671	12/19/2023	AERIES SOFTWARE	01-5210	AERIES VIRTUAL SUMMIT 2023		796.00
9010984672	12/19/2023	CASCADE THEATRE	01-5801	PIAZZA/K-1 LITTLE MERMAID JR TIX		486.00
9010985267	12/21/2023	ACE HARDWARE - HOME OFFICE	01-4510	MAINT ELEM		80.34
9010985268	12/21/2023	Amazon Capital Services	01-4310	CHARGING STATION PRIMARY COLLVER	84.03	
				LEARNING RESOURCES LETTERING	79.20	
			01-4410	CRICUT PRIM & ELEM	902.92	
			01-4510	BATTERIES FREUND CLASS	48.66	
				COMPOSITION BOOKS ELEM	102.23	
				J. MORGAN CLASS SUPPLIES	42.66	

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Checks Dated 12/09/2023 through 01/12/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010985268	12/21/2023	Amazon Capital Services	01-4510	MEDICAL SUPPLIES ELEM	56.91	
				PRINTER PAPER ELEM OFFICE	47.37	
				SUPPLIES FOR DISTRICT IT	68.05	
				TONER-GURWELL	40.50	
				TONER-MIX	48.02	1,520.55
9010985269	12/21/2023	AT&T	01-5910	DEC 23 PHONE SVC 12/5-1/4		544.54
9010985270	12/21/2023	BLUE STAR GAS	01-5525	PROPANE PRIM CLSRMS WEST	439.50	
				PROPANEFAM CNTR	293.82	733.32
9010985271	12/21/2023	CALIFORNIA'S VALUED TRUST ATTN: FIN DEPT	01-9550	JAN BILLING	46,528.00	
			01-9551	JAN BILLING	3,966.97	
			01-9559	JAN BILLING	1,681.67	52,176.64
9010985272	12/21/2023	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5801	NOV 23 FINGERPRINTS		32.00
9010985273	12/21/2023	HAPPY VALLEY FRESH FTS	13-4710	FRUIT STUDENT MEALS		372.00
9010985274	12/21/2023	JACK SCHREDER & ASSOC., INC.	25-5801	TK PROJECT CONSULT		185.00
9010985275	12/21/2023	LOZANO SMITH	01-5810	LEGAL SVCS		8,665.00
9010985276	12/21/2023	MATT CHANEY	01-4510	REIMB FOR USB IT ELEM CAFE		10.65
9010985277	12/21/2023	MOUNTAIN VALLEY SPED JPA	01-5101	PSYCH ASSESSMENT REPORTS	2,071.12	
			01-5801	PRO ACT TRNING L. CASADY	180.00	2,251.12
9010985278	12/21/2023	NCS PEARSON, INC.	01-4310	GOLDMAN-FRISTOE ARTICULATION TEST 3		79.37
9010985279	12/21/2023	PACE SUPPLY CORP	01-4510	MAINT FAM CNTR		562.47
9010985280	12/21/2023	PITNEY BOWES	01-5930	POSTAGE LEASE METER		247.03
9010985281	12/21/2023	PRODUCERS DAIRY FOODS, INC.	13-4710	MILK DELIVERY ELEM	348.15	
				MILK DELIVERY PRIMARY	545.73	893.88
9010985282	12/21/2023	PROPACIFIC FRESH	13-4710	STUDENT MEAL SUPPLIES		652.93
9010985283	12/21/2023	SHASTA CO OFFICE OF EDUCATION	01-7142	22/23 TRANSPO CHGBK SPED		39,593.05
9010985284	12/21/2023	SHASTA TRINITY SCHLS INS GROUP	01-9552	JAN 2024 BILLING	877.50	
			01-9559	JAN 2024 BILLING	112.50	990.00
9010985285	12/21/2023	SYSCO - SACRAMENTO	13-4710	STUDENT MEAL SUPPLIES		1,979.03
9010985286	12/21/2023	TPX COMMUNICATIONS	01-5910	PHONE SVC DEC 23		500.87
9010985287	12/21/2023	TRIPP, THERESA A	01-4510	CLASSROOM SUPPLIES		51.37
9010985288	12/21/2023	TTF HOLDINGS LOCKBOX	01-5101	SIGN LANGUAGE INTERPRETER		3,080.39
9010985289	12/21/2023	US BANK EQUIPMENT FINANCE	01-5801	COPIER SERVICE	968.88	
				LATE FEE	222.84	
			01-7439	COPIER LEASE	1,431.84	2,623.56
9010985290	12/21/2023	VALLEY PACIFIC PETROLEUM SVCS	01-4601	DEC 23 BUS FUEL		1,188.57
9010985291	12/21/2023	YOUUMAN, ASHLEY K	01-5210	ASILOMAR CONF PARKING & FEE REIMB		49.78
9010986504	01/11/2024	Amazon Capital Services	01-4510	BOOMBOX S. GARCIA	59.25	

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Checks Dated 12/09/2023 through 01/12/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010986504	01/11/2024	Amazon Capital Services	01-4510	CLASSROOM SUPPLIES COOK	287.36	
				GOLDEN TICKET PRIZES GANDOLFO	141.36	
				PATCH CABLES FOR NETWROK SWITCHES	831.72	1,319.69
9010986505	01/11/2024	AMS.NET C/O FREMONT BANK	01-5801	VOICEMAIL LICENSING YEAR 4 OF 5		1,397.40
9010986506	01/11/2024	BLUE STAR GAS	01-5525	PROPANE ELEM	2,398.62	
				PROPANE FAM CNTR	1,010.72	
				PROPANE PRIMARY EAST MAIN	2,520.29	5,929.63
9010986507	01/11/2024	CALIF SAFETY - ANNA SCHWA RTZ	01-5620	ALARM LEASE DEC 23	50.00	
			01-5801	ELEM ALARM MON DEC 23	175.00	
				ELEM ALARM MONITOR DEC 23	97.50	
				FAM CNTR ALARM MONITORT DEC 23	65.00	
				PRESCHOOL ALARM MON DEC 23	52.50	
				PRIMARY ALARM MON DEC 23	107.50	
				PRIMARY ALARM MONITOR DEC 23	72.50	620.00
9010986508	01/11/2024	CARON-COOK, BONNIE	01-5211	MILEAGE SPED		17.42
9010986509	01/11/2024	CASADY-SEAY, LLANA S	01-4710	JAN 24 INTERCESSION		66.18
9010986510	01/11/2024	CDW GOVERNMENT	01-4410	REPLACEMENT MONITORS G. MURPHY		421.84
9010986511	01/11/2024	CINTAS	01-5801	JAN AED AGREEMENT		318.53
9010986512	01/11/2024	CLEAR CREEK COMMUNITY SERVICE	01-5550	11/16-12/18 WTR SVC BUS BARN	15.95	
				11/16-12/18 WTR SVC PRIMARY	144.68	
				11/17-12/18 WTR SVC BALLPARK DEC 23	84.50	
				11/17-12/18 WTR SVC ELEM PKG LOT	95.66	340.79
9010986513	01/11/2024	COLUMBIA ESD	01-5805	Q1 23/24 ED CONSORT ASST SUP SVC	3,957.75	
				Q2 23/24 ED CONSORT ASST SUP SVC	3,957.75	7,915.50
9010986514	01/11/2024	Elevate Youth Solutions	01-5805	STUDENT WELLNESS COACHING 23-24		6,267.25
				2ND INSTALL		
9010986515	01/11/2024	GORDON LEMKE	01-6220	DSA INSPECTION SHADE STRUCTURE		6,850.00
9010986516	01/11/2024	HILLTOP MEDICAL CLINIC	01-5801	BUS DRIVER PHYSICAL BEAR		125.00
9010986517	01/11/2024	JKH DOOR SERVICE COMPANY	01-4410	BUS BARN DOOR		3,080.00
9010986518	01/11/2024	LITERACY RESOURCES, LLC	01-4310	BRIDGE THE GAP INTRVNTN TRUEND SANDERS MORGAN		238.57
9010986519	01/11/2024	MMA Happy Valley Power, L.P. c /o EDPR NA Distr. Gen	01-5515	DEC 23 SOLAR SVC ELEM	1,551.25	
				DEC 23 SOLAR SVC PRIMARY/FAM CNTR	1,457.73	3,008.98
9010986520	01/11/2024	N.C.G.T. SECURITY FUND	01-9550	JAN 24 TEAMSTERS H&W		16,634.00
9010986521	01/11/2024	NORCAL KENWORTH	01-5630	ECM UPDATE 2019 THOMAS BUILT	520.84	
				SENSOR DIAGNOSTICS 2019 THOMAS BUILT	315.87	836.71

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Checks Dated 12/09/2023 through 01/12/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010986522	01/11/2024	OFFICE DEPOT	01-4510	CLASSROOM SUPPLIES COOK		63.28
9010986523	01/11/2024	PG&E	01-5515	12/5-1/03/24 BUS BARN ELEC SVC DEC 23	69.21	
				PRIMARY ELEC SVC DEC 23	20.62	89.83
9010986524	01/11/2024	PITNEY BOWES	01-5930	POSTAGE DEC 23		402.50
9010986525	01/11/2024	Professional Exterminators	01-5510	JAN 24 PEST SVC ELEM	90.00	
				JAN 24 PEST SVC PRIMARY	70.00	160.00
9010986526	01/11/2024	PROPACIFIC FRESH	13-4710	STUDENT MEAL SUPPLIES		820.98
9010986527	01/11/2024	SEMINGSON ARCHITECTS INC.	25-5801	UTK PROJECT/SCHEMATIC DESIGN		15,750.00
9010986528	01/11/2024	SHASTA COLLEGE FOUNDATION	01-5801	REACH HIGHER SHASTA MEMBERSHIP 23/24		496.00
9010986529	01/11/2024	SHASTA WELDING SUPPLY INC	01-5610	DEC 23 GAS CYLINDER RENTAL		25.60
9010986530	01/11/2024	SLAKEY BROTHERS	01-4510	MAINT REPAIR KIT ELEM		49.29
9010986531	01/11/2024	SNYDER, LARRA	13-4710	EGGS FOR MEATLOAF		4.52
9010986532	01/11/2024	THE DANIELSEN COMPANY	01-4710	JAN 24 INTERCESSION	54.86	
			13-4710	STUDENT MEAL SUPPLIES	1,643.78	1,698.64
9010986533	01/11/2024	TTF HOLDINGS LOCKBOX	01-5101	SIGN LANGUAGE INTERPRETER		3,080.39
9010986534	01/11/2024	U.S. BANK CORP PAYMENT SYSTEMS	01-4510	CEI MEETING FOOD-PANERA	385.72	
				COFFEE CEI MTG	40.00	
				FOOD FOR 12/4 ALL STAFF MTG	156.91	
				STORY NIGHT SUPPLIES PRIMARY/COMM ENGMNT	53.90	
			01-5210	CANCELLED FLIGHT CRAIG	464.80-	
			01-5310	ADOBE ONTHLY SUBSCRIPTION	29.99	
				AMAZON PRIME MONTHLY SUBSCRIPTION	16.08	
			13-4510	CHALK FOR MENU BOARD	36.44	
			13-4710	PAPER PLATES TO GO CONTAINERS BUNS	77.13	
				RANCH FOR VEGGIES	12.78	
				VEGGIES SOUP MILK GARLIC BELL PEPPERS	293.42	637.57
9010986535	01/11/2024	US OMNI & TSACG COMPL SVCS INC	01-5801	JAN 24 RETIREMENT PLAN SVC		15.00
9010986536	01/11/2024	VALLEY PACIFIC PETROLEUM SVCS	01-4601	DEC 23 BUS FUEL		13.62
9010986537	01/11/2024	WILGUS FIRE CONTROL INC.	01-5801	ANNUAL FIRE EXT MAINT ELEM	263.26	
				ANNUAL FIRE EXT MAINT PRIMARY	279.35	542.61
9010986538	01/11/2024	WORLD TELECOM	01-5630	SECURITY CAMERA REPAIR PRIMARY		281.25

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Checks Dated 12/09/2023 through 01/12/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
Total Number of Checks					94	<u>321,593.85</u>

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General	82	294,906.23
13	CafeFoodSvc	13	10,752.62
25	CapitalFacilities	2	15,935.00
Total Number of Checks		94	321,593.85
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			<u>321,593.85</u>

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

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
PERSONNEL ACTION REPORT – AGENDA ITEM #16.1

NAME OF EMPLOYEE	EMPLOYEE POSITION	EMPLOYMENT STATUS	EFFECTIVE DATE
Darcy Weekley	Behavior Coach	Position Transfer	01/09/2024
Jessie Avila	SPED Aide	Position Transfer	01/09/2024

INTERIM SUPERINTENDENT EMPLOYMENT AGREEMENT

This **Employment Agreement** (“**Agreement**”) is entered into effective January 1, 2024, between the Board of Trustees of the **Happy Valley Union Elementary School District** (hereinafter referred to as “**Board**” or “**District**”) and Helen Herd, Interim Superintendent (hereinafter referred to as Superintendent).

1. Term of Contract

Pursuant to Education Code section 35031, the District hereby employs Superintendent as an interim Superintendent from January 8, 2024 through June 6, 2024; during this period Superintendent will provide 52 full days of service. The Superintendent shall work in conjunction with site staff to develop a calendar listing out workdays for the period January 8, 2023 through June 6, 2024.

2. Salary

The daily rate of pay for the Superintendent shall be payable in six (6) equal, monthly installments at \$550/day for a total of \$28,600.

The Superintendent shall be provided 7 days of sick leave.

3. Duties

The District employs the Superintendent as a part-time Superintendent. Superintendent shall perform the duties as prescribed by the current laws of the State of California and Board Policy, which include but are not limited to, the following duties:

- Review all policies adopted by the Board and make appropriate recommendations to the Board.
- Periodically evaluate employees as provided for by California Law, Board policy, and Certified and Classified contracts.
- Advise the Board of all possible sources of funds that might be available to implement new programs or complete present District programs.
- Endeavor to maintain and improve her professional competence by all available means, including subscription to and reading of appropriate periodicals, and joining and participating in appropriate professional associations, and the activities.
- Establish and maintain an appropriate community relations program.
- Serve as the liaison between the Board and Board’s representative with respect to all employer-employee matters, including contract negotiations, and make recommendations to the Board concerning those matters.
- Manage the District’s facilities and make recommendations to the Board regarding the facilities’ condition and possible changes to those facilities.
- Those duties as prescribed by the laws of the State of California and Board policy.
- All other duties as requested by the Board.

4. Termination of Contract

This Agreement may be terminated by any of the following events:

- A. Mutual written agreement of the parties.
- B. Superintendent failure to maintain a valid California Administrative Credential.
- C. Death of Superintendent.
- D. Disability or Incapacity of Superintendent.
- E. Termination for cause.

The Board may terminate this Agreement for cause upon forty-five (45) days' written notice to the Superintendent, provided, however, the Superintendent shall be given forty-five (45) days' written notice of the charges against her to permit her a meaningful opportunity to respond to the charges, in person, provided that it is in closed session, or in writing, to the Board prior to the Board's final decision. Superintendent's right to respond shall be her exclusive right to any hearing otherwise required by law and Superintendent shall be liable for the cost or fees associated with the employment of a representative or attorney.

Cause, as it relates to this section, shall be defined as: (1) breach of this Agreement; (2) refusal or failure to act in accordance with specific provisions of this Agreement; (3) unsatisfactory performance, (4) conviction of a crime or of any crime involving moral turpitude; (5) suspension or revocation of any credential held by the Superintendent.

In the event this Agreement is terminated for cause, no further payment shall be made to Superintendent.

- F. Termination without cause.

The Board may terminate this Agreement if a majority of the members of the Board vote to terminate without cause. The Board shall provide Superintendent with forty-five (45) days' written notice. Upon exercising its option under this subsection, the Board shall pay salary and other benefits to the Superintendent, pursuant to this paragraph, and shall advise the public and prospective employers that she was terminated under a provision of this Agreement, which does not require cause.

If the Board exercises its option to dismiss the Superintendent without cause, the Superintendent will be compensated for the remainder of this Agreement. The parties agree the District's completion of its obligations under this provision constitutes the Superintendent's sole remedy to the fullest extent provided by law. The parties agree that this provision is intended to meet the requirements governing cash settlements as set forth in Government Code sections 53260, et. seq.

- G. Election of Superintendent to terminate agreement.

The Superintendent may resign at any time upon giving thirty (30) days' written notice to the Board. All reasonable efforts will be made by the Superintendent and the Board to have the resignation take effect at the end of the current school year. The Superintendent may only resign upon shorter notice with the written consent of the Board of Trustees given at a duly noticed Board meeting.

5. Indemnity

In accordance with the provisions of Government sections 825 and 995, the District shall defend the Superintendent from any and all demands, claims, suits, actions, and legal proceedings brought against the Superintendent in Superintendent's individual capacity, or official capacity as an agent and employee of the District, provided that the incident giving rise to any such demand, claim, suit, action, or legal proceeding arose while the Superintendent was acting within the scope of employment provided. Superintendent shall provide the District with the required written notice and agrees to reasonably cooperate in good faith in the defense of the demand, claim suit, action, or legal proceeding. Unless there is a finding of criminal action, actual fraud, corruption or actual malice, or that Superintendent willfully failed or refused to conduct the defense of the claim or action in good faith in the defense conducted by the District, the District shall hold harmless and indemnify the Superintendent from any and all demands, claims, suits, actions, and legal proceedings brought against the Superintendent in Superintendent's individual capacity or in Superintendent's official capacity as an agent and employee of the District, provided that the incident giving rise to any such demand, claim, suit, action, or legal proceeding arose while the Superintendent was acting within a scope of Superintendent's employment. Such indemnification and hold harmless shall be for any and all claims arising out of or related to this contract and its provisions, duties and responsibilities of the Superintendent's job performance, including any extensions of this Agreement.

6. Amendment

This Agreement may be amended by mutual consent of the Board and Superintendent provided that any amendment shall be in writing.

7. Separability and Savings

If any provisions of this Agreement shall be held invalid by operation of law of any arbitrator, tribunal or court of competent jurisdiction, or if compliance with or enforcement of any provisions should be restrained by such arbitrator, tribunal or court pending a final determination as to its validity, the remainder of this Agreement shall not be affected.

8. General Provisions

- A. **CalSTRS Post-Retirement Employment Notice.** The parties acknowledge that the Superintendent is a CalSTRS retiree and is subject to post-retirement employment restrictions set forth in Education Code section 22714, 24214 and 24214.5 and other applicable laws. Superintendent is subject to the annual earnings limitation set by CalSTRS, as that limit may change over time. Superintendent agrees that this paragraph satisfies all notice requirements imposed by law and agrees he or she shall be solely responsible for monitoring his or her annual compensation to ensure compliance with the earnings limitation. If Superintendent exceeds the annual earnings limitation set by CalSTRS, he or she shall be solely liable for any penalties or re-payments imposed by CalSTRS to the extent allowed by law.

- B. **Vacation.** Superintendent shall not accrue vacation days nor any entitlement to paid vacation.
- C. **Tax/Retirement Liability.** Notwithstanding any other provision of this Agreement, the District makes no representations regarding the retirement or state/federal tax consequences of this Agreement to Superintendent. The Superintendent shall assume sole responsibility and liability for determining the consequences of this Agreement.
- D. **Abuse of Office Provisions.** In accordance with Government Code section 53243, et seq., and as a separate contractual obligation, should Superintendent receive a paid leave of absence or cash settlement if this Agreement is terminated with or without cause, such paid leave or cash settlement shall be fully reimbursed to the District by Superintendent if Superintendent is convicted of a crime involving an abuse of Superintendent's office or position. In addition, if the District funds the criminal defense of Superintendent against charges involving abuse of office or position and Superintendent is then convicted of such charges, Superintendent shall fully reimburse the District all funds expended for his or her criminal defense to implement the requirements of Government Code section 53260, subdivision (b).
- E. **Management Hours.** The parties recognize that the demands of the position may require Superintendent to average more than eight (8) hours a day and/or more than forty (40) hours per week. The parties agree that Superintendent shall not be entitled to overtime compensation.
- F. **Execution.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. A copy, facsimile, electronic copy, or an original, with all signatures appended together, shall be deemed a fully executed Agreement and shall be as valid as an original.
- G. **Board Approval.** The effectiveness of this Agreement shall be contingent upon approval by District's Board in open session of a regular board meeting as required by law.
- H. This Agreement is subject to all applicable laws of the State of California, to the rules and regulations of the State Board of Education, and to the lawful rules and regulations of the Board of Trustees of the Happy Valley Union Elementary School District.

- I. This Agreement is the full and complete agreement between the parties, and it can be changed or modified only in writing, signed by all parties or their successors in interest to this Agreement.

We affix our signatures to this Agreement as the full and complete understanding of the relationships between the parties.

BOARD OF TRUSTEES, HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT, SHASTA COUNTY, STATE OF CALIFORNIA

President

Clerk

Trustee

Trustee

Trustee

I accept this offer of employment and agree to comply with the conditions of this Agreement and to fulfill all the duties of employment of the interim Superintendent of the Happy Valley Union Elementary School District.

Helen Herd

Date

HAPPY VALLEY



Est. 1954

UNION ELEMENTARY SCHOOL DISTRICT

Monitoring Goals, Actions, and Resources for the 2023-24 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2023-24 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year's local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year's local control and accountability plan.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Happy Valley Union Elementary School District	Tim Drury Acting Principal	tdrury@hvusd.net (530)357-2134

Goal 1

Goal Description

Literacy across the content areas for all.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
State Indicator Teacher Credentialing	94% of our teachers are highly qualified. All newly hired teachers will be highly qualified, and will have appropriate, current teaching credentials	93% of our teachers are highly qualified. All newly hired teachers will be highly qualified, and will have appropriate, current teaching credentials	100% of our teachers are highly qualified. All newly hired teachers will be highly qualified, and will have appropriate, current teaching credentials	90% of our teachers are highly qualified. We are experiencing staff shortages this year and have had to hire 2 teachers on S	100% of our teachers are highly qualified. All newly hired teachers will be highly qualified, and will have appropriate, current teaching credentials
Local Indicator State Standards Implementation District administered survey for implementation of standards	100% implementation of academic content and performance standards adopted by the state board. 100% teachers implemented the state standards.	100% implementation of academic content and performance standards adopted by the state board. 100% teachers implemented the state standards.	100% implementation of academic content and performance standards adopted by the state board. 100% teachers implemented the state standards.	100% implementation of academic content and performance standards adopted by the state board. 100% teachers implemented the state standards.	100% implementation of academic content and performance standards adopted by the state board. 100% teachers implemented the state standards.
State Indicator Unduplicated Pupils	100% of Happy Valley Union Elementary School District programs and services are developed and provided to unduplicated pupils as well as individuals with exceptional needs.	100% of Happy Valley Union Elementary School District programs and services are developed and provided to unduplicated pupils as well as individuals with exceptional needs.	100% of Happy Valley Union Elementary School District programs and services are developed and provided to unduplicated pupils as well as individuals with exceptional needs.	100% of HVUESD (Happy Valley Union Elementary School District) programs and services are developed and provided to unduplicated pupils as well as individuals with exceptional needs.	100% of HVUESD (Happy Valley Union Elementary School District) programs and services are developed and provided to unduplicated pupils as well as individuals with exceptional needs.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Local Indicator Broad Course of Study- The School Master Calendar reflects programs and services developed and provided to unduplicated pupils, pupils with exceptional needs, as well program services.	100% of students provided a broad course of study	100% of students provided a broad course of study	100% of students provided a broad course of study	100% of students provided a broad course of study	100% of students provided a broad course of study
Local Indicator Local Assessments, Star Reading, SBAC, iReady Reading, iReady Mathematics, Star Math, BPST	Kindergarten Data 83% of students mastered upper case letter recognition 76% of students mastered lower case letter recognition 61% of students mastered upper case letter sounds 61% of students mastered lower case letter sounds iReady Math Diagnostic at or above grade level standard <ul style="list-style-type: none"> 1st grade: 15% 2nd grade: 24% 3rd grade: 16% 4th grade: 38% 	Kindergarten Data 83% of students mastered upper case letter recognition 76% of students mastered lower case letter recognition 61% of students mastered upper case letter sounds 61% of students mastered lower case letter sounds iReady Math Diagnostic at or above grade level standard <ul style="list-style-type: none"> 1st: n/a 2nd grade: 21% 3rd grade: 31% 4th grade: 38% 5th grade: 50% 	Kindergarten Data 63% of students mastered upper case letter recognition 46% of students mastered lower case letter recognition 38% of students mastered upper case letter sounds 38% of students mastered lower case letter sounds iReady Math Diagnostic at or above grade level standard <ul style="list-style-type: none"> 1st grade: 28% 2nd grade: 22% 3rd grade: 16% 	NOVEMBER UPDATE iReady Math Diagnostic at or above grade level standard <ul style="list-style-type: none"> 1st: % 2nd: % 3rd: % 4th: % 5th: % STAR Math Assessment-at or above grade level <ul style="list-style-type: none"> 4th grade: % 5th grade: % 6th grade: % 7th grade: % 8th grade: % iReady Reading Diagnostic-at or above grade level standard <ul style="list-style-type: none"> 1st grade: % 2nd grade: % 3rd grade: % 	Kindergarten Data 100% of students mastered upper case letter recognition 100% of students mastered lower case letter recognition 100% of students mastered upper case letter sounds 100% of students mastered lower case letter sounds iReady Math Diagnostic at or above grade level standard <ul style="list-style-type: none"> 1st: 45% 2nd: 54% 3rd: 46% 4th: 68% 5th: 45% iReady Reading Diagnostic-at or above grade level standard

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	<ul style="list-style-type: none"> 5th grade: 15% <p>iReady Reading Diagnostic-at or above grade level standard</p> <ul style="list-style-type: none"> 1st grade: 29% 2nd grade: 44% 3rd grade: 68% 4th grade: 47% 5th grade: 24% <p>STAR Math Assessment-at or above grade level</p> <ul style="list-style-type: none"> 4th grade: 33% 5th grade: 10% 6th grade: 19% 7th grade: 14% 8th grade: 19% <p>STAR Reading Assessment-at or above grade level</p>	<p>iReady Reading Diagnostic-at or above grade level standard</p> <ul style="list-style-type: none"> 1st grade: n/a 2nd grade: 32% 3rd grade: 70% 4th grade: 38% 5th grade: 10% <p>STAR Math Assessment-at or above grade level</p> <ul style="list-style-type: none"> 4th grade: 59% 5th grade: 63% 6th grade: 21% 7th grade: 40% 8th grade: 38% <p>STAR Reading Assessment-at or above grade level</p> <ul style="list-style-type: none"> 4th grade: 61% 5th grade: 39% 	<p>iReady Reading Diagnostic-at or above grade level standard</p> <ul style="list-style-type: none"> 1st grade: 34% 2nd grade: 32% 3rd grade: 47% 4th grade: n/a 5th grade: n/a <p>STAR Math Assessment-at or above grade level</p> <ul style="list-style-type: none"> 1st grade: n/a 2nd grade: 55% 3rd grade: 47% 4th grade: n/a 5th grade: n/a 6th grade: n/a 7th grade: n/a 8th grade: n/a <p>STAR Reading Assessment-at or above grade level</p> <ul style="list-style-type: none"> 1st grade: n/a 2nd grade: 44% 3rd grade: 30% 4th grade: n/a 5th grade: n/a 6th grade: n/a 7th grade: n/a 	<ul style="list-style-type: none"> 4th grade: % 5th grade: % <p>STAR Reading Assessment-at or above grade level</p> <ul style="list-style-type: none"> 4th grade: % 5th grade: % 6th grade: % 7th grade: % 8th grade: % <p>% of all class literature will be non-fiction.</p> <p>% of Kindergarten students mastered sound/ letter recognition; % will be proficient on the reading fluency passage;</p> <p>% of 1st grade students were able to blend sounds into words-digraphs.</p> <p>% 1st graders will be at Grade Level in reading fluency as measured by DIBELS</p> <p>% 2nd grade students mastered long vowel/short vowel combinations.</p>	<ul style="list-style-type: none"> 1st grade: 59% 2nd grade: 74% 3rd grade: 90% 4th grade: 77% 5th grade: 54% <p>STAR Math Assessment-at or above grade level</p> <ul style="list-style-type: none"> 4th grade: 63% 5th grade: 40% 6th grade: 49% 7th grade: 44% 8th grade: 49% <p>STAR Reading Assessment-at or above grade level</p> <ul style="list-style-type: none"> 4th grade: 90% 5th grade: 59% 6th grade: 66%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	<ul style="list-style-type: none"> • 4th grade: 63% • 5th grade: 29% • 6th grade: 36% • 7th grade: 30% • 8th grade: 30% <p>30% of all class literature will be non-fiction</p> <p>40% of Kindergarten students mastered sound/ letter recognition;</p> <p>60% will be proficient on the reading fluency passage</p> <p>60% of 1st grade students were able to blend sounds into words-digraphs</p> <p>40% 1st graders will be at Grade Level in reading fluency as measured by DIBELS</p> <p>60% 2nd grade</p>	<ul style="list-style-type: none"> • 6th grade: 42% • 7th grade: 43% • 8th grade: 22% <p>We changed what we are reporting this year.</p>	<ul style="list-style-type: none"> • 8th grade: n/a 	<p>% 2nd graders at Grade Level in reading fluency as measured by DIBELS</p>	<ul style="list-style-type: none"> • 7th grade: 60% • 8th grade: 60%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	<p>students mastered long vowel/short vowel combinations</p> <p>60% 2nd graders at Grade Level in reading fluency as measured by DIBELS</p>				
<p>State Indicator CA School Dashboard Smarter Balanced Assessment English Language Arts</p>	<p>English Language Arts All students 29.9 points below standard ORANGE performance level</p> <p>Districtwide Data 51.1% of all students met or exceeded standard in English language arts</p> <p>48.54% of 3rd graders at or above standards 49.46% of 4th graders at or above standards 51.68% of 5th graders at or above standards 50.01% of 6th graders at or above standards 51.37% of 7th graders at or above standards 49.41% of 8th graders at or above standards</p>	<p>2021-2022 English Language Arts No CA School Dashboard for academics due to COVID</p> <p>Districtwide Data 23.56% of all students met or exceeded standards in English language arts</p> <p>43.59% of 3rd graders at or above standard 40.47% of 4th graders at or above standard 18.92% of 5th graders at or above standard 20% of 6th graders at or above standard 23.91% of 7th graders at or above standard 16.37% of 8th graders at or above standard</p>	<p>2022-2023 English Language Arts All students at a low performance level 41.4 points below standard</p> <p>Districtwide Data 32.8% of all students met or exceeded standards in English language arts</p> <p>59.62% of 3rd graders at or above standard 36.36% of 4th graders at or above standard 41.51% of 5th graders at or above standard 8.16% of 6th graders at or above standard 31.82% of 7th graders at or above standard 18.87% of 8th graders at or above standard</p>	<p>Districtwide Data 29.60% of all students met or exceeded standards in English language arts</p> <p>30% of 3rd graders at or above standard 41.81% of 4th graders at or above standard 44.68% of 5th graders at or above standard 20% of 6th graders at or above standard 5.88% of 7th graders at or above standard 36.96% of 8th graders at or above standard</p>	<p>English Language Arts All students 30 points above standard BLUE performance level</p> <p>Districtwide Data All students 80% met or exceeded standard</p> <p>70% of 3rd graders at or above standards 60% of 4th graders at or above standards 60% of 5th graders at or above standards 60% of 6th graders at or above standards 60% of 7th graders at or above standards 60% of 8th graders at or above standards</p>
<p>State Indicator CA School Dashboard</p>	<p>2019-2020 Mathematics</p>	<p>2021-2022 Mathematics</p>	<p>2022-2023 Mathematics</p>	<p>Districtwide Data 27.30% of all students met or exceeded</p>	<p>Mathematics All students 30 points above standard</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Smarter Balanced Assessment Mathematics	<p>All students 51.9 points below standard ORANGE performance level</p> <p>Districtwide Data 39.73% of all students met or exceeded standard</p> <p>50.22% of 3rd graders at or above standards 44.94% of 4th graders at or above standards 37.99% of 5th graders at or above standards 38.52% of 6th graders at or above standards 37.84% of 7th graders at or above standards 36.63% of 8th graders at or above standards</p>	<p>No CA School Dashboard for academics due to COVID</p> <p>Districtwide Data 19.20% of all students met or exceeded standards in mathematics</p> <p>38.46% of 3rd graders at or above standard 28.57% of 4th graders at or above standard 10.82% of 5th graders at or above standard 17.77% of 6th graders at or above standard 20% of 7th graders at or above standard 18.18% of 8th graders at or above standard</p>	<p>All students at a low performance level 62.1 points below standard</p> <p>Districtwide Data 25.51% of all students met or exceeded standards in mathematics</p> <p>50.94% of 3rd graders at or above standard 32.56% of 4th graders at or above standard 28.30% of 5th graders at or above standard 4.08% of 6th graders at or above standard 25.58% of 7th graders at or above standard 11.32% of 8th graders at or above standard</p>	<p>standards in mathematics</p> <p>26.53% of 3rd graders at or above standard 41.07% of 4th graders at or above standard 34.04% of 5th graders at or above standard 23.63% of 6th graders at or above standard 9.80% of 7th graders at or above standard 28.26% of 8th graders at or above standard</p>	<p>BLUE performance level</p> <p>Districtwide Data 60% met or exceeded standard</p> <p>60% of 3rd graders at or above standards 60% of 4th graders at or above standards 60% of 5th graders at or above standards 60% of 6th graders at or above standards 60% of 7th graders at or above standards 60% of 8th graders at or above standards</p>
State Indicator AP EAP Course Completion	<p>HVUESD is a TK-8 school district; therefore, the following metrics do not apply:</p> <p>1. The percentage of pupils who have passed an advanced placement examination with a score of 3 or higher</p>	<p>HVUESD is a TK-8 school district; therefore, the following metrics do not apply:</p> <p>1. The percentage of pupils who have passed an advanced placement examination with a score of 3 or higher</p>	<p>HVUESD is a TK-8 school district; therefore, the following metrics do not apply:</p> <p>1. The percentage of pupils who have passed an advanced placement examination with a score of 3 or higher</p>	<p>HVUESD is a TK-8 school district; therefore, the following metrics do not apply:</p> <p>1. The percentage of pupils who have passed an advanced placement examination with a score of 3 or higher</p>	<p>HVUESD is a TK-8 school district; therefore, the following metrics do not apply:</p> <p>1. The percentage of pupils who have passed an advanced placement examination with a score of 3 or higher</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	<p>2. The percentage of pupils who participate in, and demonstrate college preparedness pursuant to, the Early Assessment Program, or any subsequent assessment of college preparedness</p> <p>3. The percentage of pupils who have successfully completed courses that satisfy the requirements for entrance to the UC or CSU, or career technical education sequences or programs of study that align with state board approved career technical education standards and frameworks</p>	<p>2. The percentage of pupils who participate in, and demonstrate college preparedness pursuant to, the Early Assessment Program, or any subsequent assessment of college preparedness</p> <p>3. The percentage of pupils who have successfully completed courses that satisfy the requirements for entrance to the UC or CSU, or career technical education sequences or programs of study that align with state board approved career technical education standards and frameworks</p>	<p>2. The percentage of pupils who participate in, and demonstrate college preparedness pursuant to, the Early Assessment Program, or any subsequent assessment of college preparedness</p> <p>3. The percentage of pupils who have successfully completed courses that satisfy the requirements for entrance to the UC or CSU, or career technical education sequences or programs of study that align with state board approved career technical education standards and frameworks</p>	<p>2. The percentage of pupils who participate in, and demonstrate college preparedness pursuant to, the Early Assessment Program, or any subsequent assessment of college preparedness</p> <p>3. The percentage of pupils who have successfully completed courses that satisfy the requirements for entrance to the UC or CSU, or career technical education sequences or programs of study that align with state board approved career technical education standards and frameworks</p>	<p>2. The percentage of pupils who participate in, and demonstrate college preparedness pursuant to, the Early Assessment Program, or any subsequent assessment of college preparedness</p> <p>3. The percentage of pupils who have successfully completed courses that satisfy the requirements for entrance to the UC or CSU, or career technical education sequences or programs of study that align with state board approved career technical education standards and frameworks</p>
State Indicator English Learner Proficiency Indicator	36.7% making progress towards English Language proficiency	12% making progress towards English Language proficiency	54.3% making progress towards English Language proficiency	This is a repeat metric (see below)	80% making progress towards English Language proficiency
State Indicator English Learner Proficiency Indicator	Reclassified English Learner 10 students-No data due to privacy concerns	0% student reclassified English Learner	20% student reclassified English Learner	This is a repeat metric (see below)	50% Reclassified English Learners

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
State Indicator CA standards aligned curriculum Staff Survey	100% of students have access to Common Core State Standards aligned instructional materials. 100% of instructional materials are aligned to Common Core State Standards	100% of students have access to Common Core State Standards aligned instructional materials. 100% of instructional materials are aligned to Common Core State Standards	100% of students have access to Common Core State Standards aligned instructional materials. 100% of instructional materials are aligned to Common Core State Standards	100% of students will have access to Common Core State Standards aligned instructional materials. 100% of instructional materials are aligned to Common Core State Standards	100% of students will have access to Common Core State Standards aligned instructional materials. 100% of instructional materials will be aligned to Common Core State Standards
Local Indicator Parent Surveys	Parent survey indicates that 65% believe that the school provides opportunities for families and community members to express their needs and give input.	Parent survey indicates that 73.4% believe that the school provides opportunities for families and community members to express their needs and give input.	Parent survey indicates that 79.4% believe that the school provides opportunities for families and community members to express their needs and give input.	Surveys are not administered until the spring.	Parent survey indicates that 90% believe that the school provides opportunities for families and community members to express their needs and give input.
State Indicator California Science Test	2019-2020 California Science Assessment 60% proficiency in the area of science	2020-2021 California Science Assessment The CAST was not administered due to COVID.	2022-2023 California Science Assessment 29.45% proficiency in the area of science	2022-2023 California Science Assessment 29.45% proficiency in the area of science	80% proficiency in the area of science
Local Indicators Parent Survey	100% parents were provided an opportunity to participate in the decision making process through the School Site Council, Parent Club, and Governing Board meetings.	100% parents were provided an opportunity to participate in the decision making process through the School Site Council, Parent Club, and Governing Board meetings.	100% parents were provided an opportunity to participate in the decision making process through the School Site Council, Parent Club, and Governing Board meetings.	Surveys are not administered until the spring.	100% parents were provided an opportunity to participate in the decision making process through the School Site Council, Parent Club, and Governing Board meetings.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
				Due to the COVID-19 pandemic, state law has s	
Local Indicator Access to instructional materials	100% Williams Quarterly reports show that all students have access to instructional materials.	100% Williams Quarterly reports show that all students have access to instructional materials.	100% Williams Quarterly reports show that all students have access to instructional materials.	100% Williams Quarterly reports show that all students have access to instructional materials.	100% Williams Quarterly reports will show that all students have access to instructional materials.
Local Indicator • Student Survey Results	100% of all K-8 students has access to technology to use as a tool for accessing common core state standards. 1:1 Chromebooks K-8th grade	100% of all K-8 students has access to technology to use as a tool for accessing common core state standards. 1:1 Chromebooks K-8th grade	100% of all K-8 students has access to technology to use as a tool for accessing common core state standards. 1:1 Chromebooks K-8th grade	100% of all K-8 students has access to technology to use as a tool for accessing common core state standards. 1:1 Chromebooks K-8th grade	100% of all K-8 students has access to technology to use as a tool for accessing common core state standards. 1:1 Chromebooks K-8th grade

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	Broad Course of Study with Highly Effective Teachers <ul style="list-style-type: none"> Employ highly effective teachers, focused on high-quality, standards-based curriculum and instruction. District will maintain Common Core-aligned materials, and the curriculum will be evaluated by faculty and adopted as scheduled. Teachers, staff, students, and educational partners utilization of technology and augment the curriculum. 	No	Partially Implemented	83.87% Fully Credentialed Teachers 0% Williams Quarterly Report findings		\$1,936,102.00	\$1,265,420.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<ul style="list-style-type: none"> • Administrator will monitor the Master Schedule to ensure a Broad Elementary Course of Study is offered as required by EC 51210 and 5120 as applicable. • Character-strengthening skills and college and career readiness will be included in daily learning opportunities • Student engagement within a Broad Course of Study will be enhanced through supplemental activities that integrate the core curriculum areas, help students make personal connections with their learning and possible career/college choices, 21st century learning skills, STREAM, GATE, Math Counts, small group activities, and online courses. • Staff will use technology to augment the curriculum. • Physical Education equipment will be used to promote healthy learning • 6th, 7th and 8th Grade elective period-supplies • Supplies and books for UDL/STREAM-related activities • Services and other operating expenditures and licenses and 						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>subscriptions related to services</p> <ul style="list-style-type: none"> School will maintain one-to-one Chromebooks for students in grades K to 8th. Annual instructional material adoptions Supplemental materials purchased to enhance CORE curriculum 						
1.2	<p>Academic Interventions/Mental Health Interventions-Mitigating Learning Loss</p> <ul style="list-style-type: none"> Maintain smaller class sizes in order to support differentiated academic access. <p>*Maintain teachers and para-educators to provide a quality education.</p> <ul style="list-style-type: none"> The use of technology and data analysis will inform prescriptive/differentiated instruction. Staff will continue to investigate the root causes of low-performing students and apply strategies to increase student learning. Progress monitoring through diagnostic testing will take place in reading/English language arts and 	Yes	Partially Implemented	<p>Interventions are implemented for each child's need. Individual plans are put in place for students.</p> <p>Team meetings are held to identify students who need targeted supports both behaviorally and academically.</p> <p>L to J has been replaced with huddles.</p> <p>Tutoring will be started in January.</p> <p>Expanded opportunities will be offered during winter break.</p> <p>Saturday School has not yet started.</p>		\$933,572.00	\$97,025.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>mathematics at least four times per year in 1st-8th grade students.</p> <ul style="list-style-type: none"> * Teach and implement visual student goals * L to J academic goals and improvement strategies * Student Focus Team will respond to Tier 2 and 3 student behaviors with interventions and supports * Tutoring (in person and online) * Universal Design for Learning <ul style="list-style-type: none"> • Interventions will be provided to foster students, English Learners, low income students, and students with an identified need. • Continue to engage in Implementation and Discovery Team meetings to analyze data to increase learning and employ improvement cycles. <p>The Special Education team will participate in Discovery and Implementation meetings in order to ensure the success of all students and align practices</p> <ul style="list-style-type: none"> • Summer school will be offered for intervention and enrichment K-8th grade <p>*Maintain summer program with program partners (Project SHARE) *Expanded Learning Opportunities are offered during holiday breaks and summer. *Saturday school for student attendance make-ups</p> <ul style="list-style-type: none"> • District-wide assessments will be used to show growth, identify needs, and 						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>provide summative data to guide further improvement at the state level</p> <ul style="list-style-type: none"> Student programs, staff engagement, strong communication, opportunities and resources will address kindergarten readiness, continued student support for all students from TK-8th grade and provide a sense of belonging as families engage in the educational process. <p>* Systems of Support *Catalyst mentoring (18 Tier 2 students) * Neurofeedback (Tier 3 Services) * Botvin Life Skills (Tier 1) * Peer mentoring * Kelvin Pulse Data is used to identify needs</p>						
1.3	<p>Professional Development by Specific Design</p> <ul style="list-style-type: none"> A specific emphasis will be placed on professional development to support English learners, foster youth, low-income, and special education needs. Staff training: collaboration, data analysis, instructional coaching, establishing 	No	Fully Implemented	Professional development has been implemented based on identified areas of need. Staff have attended and been coached in Restorative Justice. New staff have attended Capturing Kids Hearts and Fred Jones Classroom Management. math & history curriculum, PBIS and Peaceful Playgrounds has also been offered to		\$107,946.00	\$43,553.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>expected learner outcomes, and developing high-quality instruction and student learning.</p> <ul style="list-style-type: none"> • Google training and technology support will be given to all employees • Standards-based curriculum professional development will be provided for instructional staff • Paraprofessionals will receive professional development in order to increase access to literacy across the content areas. They will receive training in SIPPS reading/interventions and other programs to support students and increase learning. <p>* Provide staff with professional development surveys * Universal Design for Learning will be utilized to provide engaged learning * Improvement Science processes will provide ongoing, purposeful improvement. * Use PD staff survey to identify needs for learning. Teachers and staff may request individual professional development opportunities. * Mentors for new teacher support will be provided.</p>			<p>specific staff members and parent volunteers.. Other staff have attended conferences as an as needed basis.</p>			

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.4	<p>English Learner Services</p> <ul style="list-style-type: none"> • Using the English Learner Road Map as our guide, we will provide our English Learners with the following strategies: • Language development will occur in and through subject matter learning and is integrated across the curriculum, including integrated and designated English Learner Development. • Students are provided a rigorous, intellectually rich, standards-based curriculum with instructional scaffolding that increases comprehension and participation and develops student autonomy and mastery. • Teaching and learning emphasize engagement, interaction, discourse, inquiry, and critical thinking with the same high expectations for English learners as for all students in each of the content areas. • English learners are provided access to the full curriculum along with the provision of appropriate English learner (EL) support and services. • Students' home language is understood as a 	Yes	Fully Implemented	<p>All teachers are credentialed to support English Learner development. English Learner students are provided with additional support with academics and language.</p> <p>English Learner Progress & Proficiency Less than 11 students - data not displayed for privacy</p>		\$19,938.00	\$634.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>means to access subject matter content, as a foundation for developing English, and, where possible, is developed to high levels of literacy and proficiency along with English.</p> <ul style="list-style-type: none"> • Parents will be encouraged to participate in their child’s education. • Rigorous instructional materials support high levels of intellectual engagement. Explicit scaffolding enables meaningful participation by English learners at different levels of English language proficiency. • Integrated language development, content learning, and hands-on opportunities will be provided to all English Learners. • English learners are provided choices of research-based language support/development programs (including options for developing skills in multiple languages) and are enrolled in programs designed to overcome language barriers and provide access to the curriculum • English Learner students will be monitored for annual progress. 						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<ul style="list-style-type: none"> English Learner students are provided with both designated and integrated support within the school day. Bilingual paraprofessionals will support English Learners. 						
1.5	<p>Communication/Sense of Belonging</p> <ul style="list-style-type: none"> * Engaging in our social media platform (Facebook, Website) * Increase school-wide attendance by the end of each monthly attendance cycle * Discovery and Implementation Teams will be given time to share the story of their improvement cycles with educational partners during collaboration meetings. * Each team identified a specific problem of practice and works to improve it throughout the year. * A new website provides educational partners with a strong communication tool that will keep them informed about our goals and what we have to offer our school community. * Parent Square is used to communicate with educational partners and provides an opportunity for educational partners to give input * Monthly parent engagement collaborative meetings * These communication tools also address LCAP Goals 2 and 3. 	No	Fully Implemented	<p>Many communication options are used to reach parents and families in a variety of ways.</p> <p>Parents events have been scheduled throughout the year.</p>		\$20,350.00	\$3,592.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	*Connect to Student Success Meetings						
1.6	College Career Readiness TRIO College Career Readiness provides opportunities to all students, including unduplicated students. TRIO College and Career Readiness	No	Planned	TRIO College and Career Readiness		\$469.00	\$469.00
1.7	Foster Youth and Homeless Youth Services District Community-Family Liaison provides support to families and helps to align community resources to student and family needs. We provide the following support for Foster and Homeless Youth: Coordinate with caseworker and attendance staff. Ensure that transportation is not a barrier. Assign a mentor (youth or adult) to provide guidance, encouragement, and assistance. Help them to find a quiet and supportive place to work and study. Develop "success plans" with goals, steps, services, and accountability.	Yes	Fully Implemented	Foster Youth are provided individual support based on their identified need.		\$4,000.00	\$606.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>Intervene early when students are missing school.</p> <p>Provide them with community resources such as: Clothes closets Food banks Health clinics Laundry services Shower facilities Hygiene kits</p> <p>Provide training to teachers to create a calm and quiet management style and provide reminders of appropriate behavior. Teachers create a supportive environment with classroom rules developed together and solve behavior problems as a class which creates a climate of trust. Teachers also provide students with the opportunity to take time out for themselves when they are frustrated, angry, or sad. Moreover, teachers provide structure in the classroom by keeping a consistent schedule and clear rules.</p> <p>Annually train our classified and certificated staff to have an understanding of homelessness and Foster Youth rights and specific needs.</p> <p>Collaborate with county child welfare, probation agencies, and caregivers of youth in foster care including Short-Term Residential Therapeutic Programs (STRTPs) to identify barriers to enrollment and develop procedures for quickly enrolling youth in foster care in school, including enrollment processes and need for distribution</p>						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>of technology and connectivity during periods when remote learning is required due to emergency declarations, natural disasters, or other disruptions.</p> <p>Create/implement policies and practices to ensure all youth in foster care, including all youth in foster care and on probation, regardless of where they live, are identified and given a special designation for purposes of data analysis in the district's student information system (SIS), during the enrollment process and through state and local data matches.</p> <p>Refer students to before/after-school intervention activities, etc.</p> <p>Coordinate with the Homeless and Foster Youth liaison in the district.</p> <p>Reach out to homeless families on a continuous basis.</p> <p>Make sure that the student is enrolled in free and reduced meal program.</p> <p>Assign students a "buddy" to help them learn their way around school.</p> <p>Give the student necessary school supplies, to take home.</p> <p>Ensure that students have access to a full range of educational services (Title I, English learners, gifted and talented activities, interventions, etc.).</p>						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>We do not penalize Homeless Youth and Foster Youth students for arriving late to school.</p> <p>Keep some nutritional snacks for those students who might need additional nutrition.</p> <p>Finally, we see parents as critical partners in their child's education and provide parent outreach with our families on an ongoing basis.</p>						
1.8	<p>Curriculum, Assessment, & Instruction</p> <ul style="list-style-type: none"> *Assess student needs and evaluate current skills *Use data from assessments to address individual needs *Provide instruction that helps all students achieve *Improve instruction and learning with professional development *Teach literacy skills in all content areas *Provide Universal Design for Learning *Math vertical alignment *Focus on Foundational Reading Skills *L to J Continuous Improvement *Aligning the assessment calendar and refining our district-wide assessment tools 	No	Fully Implemented	Data is used regularly to target student support.		\$0.00	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.9	<p>Special Education Student Services</p> <ul style="list-style-type: none"> Special Education staff will ensure Individualized Education Plans (IEP) are implemented and that each student understands the goals that they are working towards. Students will be monitored regularly to identify areas of strength and concern for staff to target their areas of need. Special Education students will be challenged and supported by their regular ed teacher, Special Ed teacher, and any other support staff. <p>* Implement Universal Design for Learning * Student Study Teams strengthen individual plans for all students and identify specific student needs</p> <ul style="list-style-type: none"> Effective communication strategies will be utilized between the general ed teacher and special ed staff (speech teacher, counselor, psychologist, instructional aide, Special Ed teacher, etc.) Our Special Education personnel will be trained in ProAct <p>*The SPED Discovery Team is strengthening-aligning processes to improve outcomes for students with disabilities better</p>	No	Fully Implemented	<p>Students with disabilities are provided support based on their Individualized Education Plan.</p> <p>Team meetings are held each week to target attendance, behavior and academic supports.</p>		\$490,099.00	\$514,129.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.10	<p>Literacy Program Grant Literacy coach(es) Literacy Professional Development Curriculum Development Reading Specialist</p> <p>Develop school literacy programs and employ and train literacy coaches and reading and literacy specialists. Develop and implement interventions for students in need of targeted literacy support.</p> <p>Paid for by literacy grant funds from the state. Therefore, we are unable to state that is contributes to our unduplicated contribution of increased/improved services. Although, we be directing this funding towards our unduplicated students that are struggling to read.</p>	No	Partially Implemented	A literacy coach has been hired and provides daily support to students who are struggling to read.		\$76,716.00	\$26,488.00

Goal 2

Goal Description

Social and emotional learning

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
State Indicator California State Dashboard Suspension Rate	2019-2020 RED performance level 6.3% students suspended at least once	No performance level data due to CA School Dashboard reset 6.18% students suspended at least once (Data as of May 4, 2022)	Very high suspension level 6.1% students suspended at least once	100% of all K-8 students has access to technology to use as a tool for accessing common core state standards. 1:1 Chromebooks K-8th grade	BLUE performance level Less than 2% students suspended at least once
State Indicator California State Dashboard Expulsion Rate	0% expulsion rate	Less than 1% expulsion rate	Less than 1% expulsion rate	0% expulsion rate	0% expulsion rate
State Indicator California State Dashboard Middle School Dropout Rate	0% middle school drop out rate	0% middle school drop out rate	0% middle school drop out rate	0% middle school drop out rate	Maintain 0% middle school dropout rate
Local Indicator Staff Feedback	All staff received professional development provided for identified areas of need	All staff received professional development provided for identified areas of need	All staff received professional development provided for identified areas of need	100% of parents have the opportunity to provide feedback and participate in decision making processes. 100% of parents may participate in programs for unduplicated pupils as well as individuals with exceptional needs.	All staff received professional development provided for identified areas of need
State Indicator High School Drop Out Rate	Happy Valley Union Elementary School District is a TK-8 school district;	Happy Valley Union Elementary School District is a TK-8 school district;	Happy Valley Union Elementary School District is a TK-8 school district;	Parents have the opportunity to attend a variety of parent engagement activities:	Happy Valley Union Elementary School District is a TK-8 school district;

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
High School Graduation Rate	therefore, high school drop out rates, and high school graduation rates do not apply.	therefore, high school drop out rates, and high school graduation rates do not apply.	therefore, high school drop out rates, and high school graduation rates do not apply.	Back-to-School Night, Open House, Ice-Cream Social, Curriculum Nights, Sporting Events, Drama Productions, Parent-Teacher Conferences, Coffee with the Principal, LCAP Meetings, SITE Council, PTO	therefore, high school drop out rates, and high school graduation rates do not apply.
Local Indicator: Behavior Intervention	<p>Online Behavior Incident Reports and Assertive Discipline records (formerly called referrals) will be used for ongoing monitoring of behavior interventions.</p> <p>75% of the staff will use the online referral system</p>	<p>100% of certificated and classified staff have access to online Behavior Incident Reports to monitor behavior interventions and supports.</p> <p>100% of the staff use the online Behavior Incident Reports system</p>	<p>100% of certificated and classified staff have access to online Behavior Incident Reports to monitor behavior interventions and supports.</p> <p>100% of the staff use the online Behavior Incident Reports system</p>	<p>100% of certificated and classified staff have access to online Behavior Incident Reports to monitor behavior interventions and supports.</p> <p>100% of the staff use the online Behavior Incident Reports system</p>	<p>100% of certificated and classified staff have access to online Behavior Incident Reports to monitor behavior interventions and supports.</p> <p>100% of the staff will use the online referral system</p>

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	<p>Multi-Tiered System of Support</p> <ul style="list-style-type: none"> Parent support of the Multi-Tiered, Multi-domain System of Support will be encouraged through parent engagement meetings and outreach. (Parent Square, Facebook, meetings, 	No	Fully Implemented	We have a robust MTSS in place for students. Meetings are held weekly to provide support to individual students.		\$94,395.00	\$37,302.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>website, phone calls home, home visits, parent engagement events, etc.)</p> <ul style="list-style-type: none"> • Parent meetings will address the differentiated needs of specific student groups. • Resources and support will be provided through our website, letter/bulletin communication, on-site resources, and other forms of communication and outreach. • Family/Community Liaisons will provide outreach and support such as technology, curriculum, and outside service referrals. • Surveys will be given, and meetings will be held to engage parents and community input • Parents will be invited to events to give input once per trimester • Families, students, staff, and the community are invited to attend events and activities. • Technology displays will promote events, school bulletin, and community events. • Behavior Coach will teach strategies for student self-regulation 						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.2	<p data-bbox="178 232 520 380">Trauma Informed Practices/Social Emotional Learning Professional Development/Student Engagement</p> <ul data-bbox="233 415 579 1515" style="list-style-type: none"> <li data-bbox="233 415 579 776">• Professional development in trauma-informed practices, restorative practices, and Social Emotional Learning (SEL) will provide ongoing support to ALL students and address specific student needs of social-emotional learning needs. <li data-bbox="233 784 579 1052">• Professional development will be offered to classified and certificated personnel to enhance their knowledge of the above topics as well as professional development in behavior coaching for students. <li data-bbox="233 1060 579 1174">• Improvement science tools will be used to build capacity and guide SEL practices. <li data-bbox="233 1182 579 1417">• Shared Google documents are used to identify student needs, strengthen communication among staff, and help students make connections with staff. <li data-bbox="233 1425 579 1515">• Volunteers, provided by outside organizations, will assist students and 	No	Fully Implemented	<p data-bbox="1033 232 1333 833">Staff have attended social emotional learning professional development and coaching. They also use the free First 5 SEL program daily to connect with students. Restorative Circles are used to build community and relationships. Field trips are provided to students throughout the district. Shared Google documents help facilitate communication throughout the district as well as provide support to students and staff.</p>		\$103,344.00	\$40,122.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>address student interests, and provide opportunities</p> <ul style="list-style-type: none"> • Field trips to support academic achievement, college and career readiness, and social-emotional learning will advance student achievement and create a sense of belonging. • Professional development will be provided to select staff at each school <p>* Professional development opportunities for new teachers will include Capturing Kids Hearts, Restorative Practices, L to J Improvement Science, Positive Behavior Interventions and Supports, and Improvement Team introduction.</p> <ul style="list-style-type: none"> • A full-time counselor will facilitate small group counseling, Mindfulness practices, and other mental health-related counseling related to education. • Mindfulness Practices will be offered on the primary and elementary sites • Social-emotional counseling will support students with disabilities, foster students, and other students with identified needs. 						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.3	<p>Data Analysis and Screening Protocols</p> <ul style="list-style-type: none"> * Our staff will continue to analyze data to inform social and emotional learning. * Administrators and classroom teachers will continue to disaggregate data to inform the improvement of our district-wide system. * Continue to engage in Implementation Team meetings to analyze data to increase learning and employ improvement cycles. * Staff will meet at least twice monthly with Positive Behavior Interventions & Supports and other leadership teams to implement and calibrate PBIS with integrity from TK-grade * Implementation Teams will analyze data and discuss change ideas to inform the implementation of Positive Behavior Interventions & Supports. * Utilize technology that supports implementing a Multitiered System of Support, Positive Behavior Intervention & Supports, Social Emotional Learning, and the communication necessary to support students and our school community. * Student Focus Teams meet weekly to support students with Tier 2 and Tier 3 needs. * Behavior Intervention Reports provide clarity to improve the environment and student behavior expectations and improve student outcomes. * Communication with families will inform our continuous improvement cycles. 	No	Fully Implemented	Data and screening protocols are used across grade levels to target/refine instruction and behavior supports.		\$0.00	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>* Individual Student Support Plans provide a clear understanding of student progress in our three goal areas and communication among teachers and staff about each child's journey</p> <p>* Student Study Team meetings focus on student progress, success, and areas of concern.</p> <p>* Administer Healthy Kids Survey</p> <p>* Kelvin Pulse Data</p>						
2.4	<p>Community Day School</p> <ul style="list-style-type: none"> • Community Day School will focus on differentiated instruction to meet the needs of all students in the program. • Community Day School teacher and paraprofessionals will attend professional development in literacy across the content areas and social-emotional learning. • Staff will investigate other Community Day School and alternative placement sites to improve the Community Day School system. • Community Day School staff will work with behavior specialists to develop a system for student academic and Social Emotional Learning success. 	Yes	Fully Implemented	A Wellness Center has been established at the primary school site where families can access food, clothing and connect to community resources.		\$163,262.00	\$64,860.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<ul style="list-style-type: none"> • Our Community Day School personnel will attend professional development sessions that will improve the Community Day School system and student learning. • Hire a reading specialist using funds from CDE specifically targeted to schools with high poverty rates. • All Community Day School personnel will be trained in ProAct 						
2.5	Friday Night Live & California Youth Partnership Friday Night Live & California Youth Partnership provide mentorship to students with a focus on healthy choices and character building	No	Fully Implemented	Partnerships have been established and youth are receiving resources and support to build character.		\$0.00	\$0
2.6	Professional Development <ul style="list-style-type: none"> • Coaching opportunities will focus on Multi-Tiered Multi-domain System of Support (MTMDSS), Positive Behavior Interventions & Supports, and, specifically, expanding to strengthening the MTMDSS supports 	No	Fully Implemented	Professional development has been offered throughout the school year.		\$0.00	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<ul style="list-style-type: none"> • All staff will be trained in Multi-Tiered Multi-domain System of Support (MTMDSS) and Positive Behavior Interventions & Supports • Professional development will focus on MTMDSS and provide support to teachers and staff in the areas of our 3 goals: literacy, social-emotional learning, and a safe engaging school community. • A specific emphasis will be placed on professional development to support English learners, foster youth, low-income, and special education needs. • Employ highly qualified support staff to guide Social and Emotional Learning within the Multi-Tiered Multi-domain System of Support system while providing Positive Behavior Interventions & Supports to ALL students. • Utilize technology that supports the implementation of a Multi-Tiered Multi-domain System of Support, Positive Behavior Interventions & Supports, Social Emotional Learning, and the communication necessary to support 						

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>students and our school community.</p> <p>*Universal Design for Learning provides engaging instruction and learning opporunities in all goal areas.</p> <p>*School-wide and classroom-level improvement cycles establish and strengthen district-wide alignment to meet the needs of all students.</p>						
2.7	<p>Student Supports</p> <p>School Counselor and School Psychologist</p> <p>Vaping awareness for students</p> <p>Peer mentoring-Grade level buddies assist students in creating positive culture at school</p> <p>Elevate Youth small groups</p>	No	Fully Implemented	<p>Counselor and Psychologist provide support to at-risk students.</p> <p>As of November 28, 2023</p> <p>0% Expulsions</p> <p>2.8% Suspensions</p> <p>Elevate peer groups and peer mentoring are available to specific students.</p>		\$171,738.00	\$71,248.00

Goal 3

Goal Description

Strengthening a safe school community.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Local Indicator	37.8% of staff returned their survey	We have 67 employees and 41 of	These results are now reported in the Local	These results are now reported in the Local	100% agree or strongly agree this

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
<ul style="list-style-type: none"> Staff Survey Results 	<p>65.4% feels the District provides adequate time for teacher collaboration</p> <p>90% of staff takes pride in the appearance of the schools</p> <p>95% of staff feel safe at school</p> <p>90% of staff feel that rules and consequences are fair and clearly communicated to students</p> <p>76% of staff feel that they get useful feedback from administration concerning their teaching</p> <p>46.4% of staff feel that parents are actively involved with the school</p> <p>92.9% of staff feel that parents are made to feel welcome at school</p> <p>57% of staff feel that the District provides</p>	<p>the employees responded to the survey. We have also refined the survey questions this year.</p> <p>87.8% agree or strongly agree this school sets high standards for academic performance for all students.</p> <p>83% agree or strongly agree this school emphasizes teaching lessons in ways relevant to students.</p> <p>83% agree or strongly agree the programs and resources at this school are adequate to support students' learning.</p> <p>53.6% believe there is severe or moderate problems with disruptive student behavior.</p> <p>70.7% agree or strongly agree I can manage almost any student behavior problem.</p>	<p>Indicator Report that accompanies the LCAP.</p>	<p>Indicator Report that accompanies the LCAP. Surveys are not administered until the spring.</p>	<p>school sets high standards for academic performance for all students.</p> <p>100% agree or strongly agree this school emphasizes teaching lessons in ways relevant to students.</p> <p>100% agree or strongly agree the programs and resources at this school are adequate to support students' learning.</p> <p>0% believe there is severe or moderate problems with disruptive student behavior.</p> <p>100% agree or strongly agree I can manage almost any student behavior problem.</p> <p>100% agree families are aware of the behavioral expectations for their children.</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	relevant professional development opportunities	<p>61% agree families are aware of the behavioral expectations for their children.</p> <p>48.8% believe that there are quite respectful relationships between staff and students.</p> <p>95.1% agree or strongly agree this school places a priority on addressing students' mental health needs.</p> <p>97.6% agree or strongly agree this school places a priority on helping students with their social, emotional, and behavioral problems.</p> <p>100% agree or strongly agree this school provides quality counseling or other services to help students with social or emotional needs.</p> <p>83% agree or strongly agree this school</p>			<p>100% believe that there are quite respectful relationships between staff and students.</p> <p>100% agree or strongly agree this school places a priority on addressing students' mental health needs.</p> <p>100% agree or strongly agree this school places a priority on helping students with their social, emotional, and behavioral problems.</p> <p>100% agree or strongly agree this school provides quality counseling or other services to help students with social or emotional needs.</p> <p>100% agree or strongly agree this school places a priority on teaching students strategies to manage their stress levels.</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
		<p>places a priority on teaching students strategies to manage their stress levels.</p> <p>82.9% agree or strongly agree this school provides the materials, resources, and training necessary for me to support students' social or emotional needs.</p> <p>58.5% agree or strongly agree if a student has done something well or makes improvement, staff contact his/her parents.</p> <p>82.9% agree or strongly agree staff do a good job helping parents understand when their child needs to learn social, emotional, and character skills.</p> <p>82.9% agree or strongly agree staff do a good job helping parents to support their children's learning at home.</p>			<p>100% agree or strongly agree this school provides the materials, resources, and training necessary for me to support students' social or emotional needs.</p> <p>100% agree or strongly agree if a student has done something well or makes improvement, staff contact his/her parents</p> <p>100% agree or strongly agree staff do a good job helping parents understand when their child needs to learn social, emotional, and character skills.</p> <p>100% agree or strongly agree staff do a good job helping parents to support their children's learning at home.</p> <p>100% agree or strongly agree at this school, staff are given the opportunity to take</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
		<p>85.3% agree or strongly agree at this school, staff are given the opportunity to take part in decision making.</p> <p>56.1% believe they work with colleagues that have quite or extremely positive attitudes.</p> <p>48.8% believe that on most days, students are quite or extremely enthusiastic about being at school.</p> <p>87.8% agree or strongly agree students are encouraged to get involved in extra-curricular activities.</p> <p>73.1% agree or strongly agree at this school, students are given the opportunity to take part in decision making.</p>			<p>part in decision making.</p> <p>100% believe they work with colleagues that have quite or extremely positive attitudes.</p> <p>100% believe that on most days, students are quite or extremely enthusiastic about being at school.</p> <p>100% agree or strongly agree students are encouraged to get involved in extra-curricular activities.</p> <p>100% agree or strongly agree at this school, students are given the opportunity to take part in decision making.</p>
<p>Local Indicator</p> <ul style="list-style-type: none"> Parent Survey Results 	<p>**83% Parents/Guardians Responded to the Parent Survey</p>	<p>22 parents participated in the parent survey. (May 4, 2022)</p>	<p>These results are now reported in the Local Indicator Report that</p>	<p>These results are now reported in the Local Indicator Report that accompanies the</p>	<p>Parent Survey</p> <p>We changed the survey questions to</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	<p>78% feel their child is valued, respected, and cared about by their child’s teacher; 17% somewhat agree</p> <p>52% feel their child is receiving a high quality, rigorous education; 33% somewhat agree</p> <p>57% of parents feel they are well informed about classroom & school events; 27% somewhat agree</p> <p>63% of parents feel their child’s teacher keeps them informed of academic progress; 34% somewhat agree</p> <p>59% of parents feel they are well informed of their child’s behavior at school; 36% somewhat agree</p> <p>78% of parents feel that their child’s teacher is positive & friendly; 13% somewhat agree</p> <p>75% of parents feel welcome at their</p>	<p>We changed the survey questions to glean different information from our parents.</p> <p>95.4% agree or strongly agree that Happy Valley emphasizes helping students academically when they need it.</p> <p>91% agree or strongly agree are aware of the academic expectations for their child(ren).</p> <p>86.4% agree or strongly agree Happy Valley promotes academic success for all students.</p> <p>81.8% agree or strongly agree Happy Valley sets high standards for academic performance for all students.</p> <p>86.3% agree or strongly agree Happy Valley emphasizes teaching lessons in</p>	<p>accompanies the LCAP.</p>	<p>LCAP. Surveys are not administered until the spring.</p>	<p>glean different information from our parents.</p> <p>100% agree or strongly agree that Happy Valley emphasizes helping students academically when they need it.</p> <p>100% agree or strongly agree are award of the academic expectations for their child(ren).</p> <p>100% agree or strongly agree Happy Valley promotes academic success for all students.</p> <p>100% agree or strongly agree Happy Valley sets high standards for academic performance for all students.</p> <p>100% agree or strongly agree Happy Valley emphasizes teaching lessons in</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	<p>child's school; 13% somewhat agree</p> <p>72% of parents feel that the school staff show respect for the students; 22% somewhat agree</p> <p>72% of parents feel the provides a safe & caring environment for their child; 24% somewhat agree</p>	<p>ways relevant to students.</p> <p>81.8% agree or strongly agree the programs and resources at Happy Valley are adequate to support student's learning.</p> <p>0% believe that disruptive student behavior is a severe problem.</p> <p>27.3% believe that disruptive student behavior is a moderate problem.</p> <p>50% believe that disruptive student behavior is a mild problem.</p> <p>22.7% believe that disruptive student behavior is an insignificant problem.</p> <p>59.1% agree or strongly agree that Happy Valley staff manage student behavior issues when they arise.</p>			<p>ways relevant to students.</p> <p>100% agree or strongly agree the programs and resources at Happy Valley are adequate to support student's learning.</p> <p>0% believe that disruptive student behavior is a severe problem.</p> <p>100% believe that disruptive student behavior is a moderate problem.</p> <p>100% believe that disruptive student behavior is a mild problem.</p> <p>100% believe that disruptive student behavior is an insignificant problem.</p> <p>100% agree or strongly agree that Happy Valley staff manage student behavior issues when they arise.</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
		<p>86.4% agree or strongly agree that my family is aware of the behavioral expectations that Happy Valley has for students.</p> <p>0% believe relationships between staff and students are not at all respectful.</p> <p>9.1% believe relationships between staff and students are slightly respectful.</p> <p>0% believe relationships between staff and students are somewhat respectful.</p> <p>54.5% believe relationships between staff and students are quite respectful.</p> <p>36.4% believe relationships between staff and students are extremely respectful.</p> <p>59.1% agree or strongly agree Happy Valley places a priority on addressing</p>			<p>100% agree or strongly agree that my family is aware of the behavioral expectations that Happy Valley has for students.</p> <p>0% believe relationships between staff and students are not at all respectful.</p> <p>0% believe relationships between staff and students are slightly respectful.</p> <p>0% believe relationships between staff and students are somewhat respectful.</p> <p>10% believe relationships between staff and students are quite respectful.</p> <p>90% believe relationships between staff and students are extremely respectful.</p> <p>100% agree or strongly agree Happy Valley places a priority on addressing</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
		<p>students' mental health needs.</p> <p>77.3% agree or strongly agree Happy Valley places a priority on helping students with their social, emotional, and behavioral problems.</p> <p>50% agree or strongly agree Happy Valley provides quality counseling or other services to help students with social or emotional needs.</p> <p>86.3% agree or strongly agree Happy Valley places a priority on teaching students strategies to manage their stress levels.</p> <p>54.6% agree or strongly agree Happy Valley provides the materials, resources, and training necessary for me to support students' social or emotional needs.</p> <p>59.1% agree or strongly agree Happy</p>			<p>students' mental health needs.</p> <p>100% agree or strongly agree Happy Valley places a priority on helping students with their social, emotional, and behavioral problems.</p> <p>100% agree or strongly agree Happy Valley provides quality counseling or other services to help students with social or emotional needs.</p> <p>100% agree or strongly agree Happy Valley places a priority on teaching students strategies to manage their stress levels.</p> <p>100% agree or strongly agree Happy Valley provides the materials, resources, and training necessary for me to support students' social or emotional needs.</p> <p>100% agree or strongly agree Happy</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
		<p>Valley staff connect with me when my child(ren) has done something well or makes improvement.</p> <p>90.9% agree or strongly agree Happy Valley staff help families understand when children need to learn social, emotional, and character skills.</p> <p>81.8% agree or strongly agree Happy Valley staff do a good job helping families to support their child(ren)'s learning at home.</p> <p>72.7% agree or strongly agree at Happy Valley, parents are given the opportunity to take part in decision making.</p> <p>0% believe that the attitudes of the staff at Happy Valley are not positive at all.</p> <p>4.5% believe that the attitudes of the staff at</p>			<p>Valley staff connect with me when my child(ren) has done something well or makes improvement.</p> <p>100% agree or strongly agree Happy Valley staff help families understand when children need to learn social, emotional, and character skills.</p> <p>100% agree or strongly agree Happy Valley staff do a good job helping families to support their child(ren)'s learning at home.</p> <p>100% agree or strongly agree at Happy Valley, parents are given the opportunity to take part in decision making.</p> <p>0% believe that the attitudes of the staff at Happy Valley are not positive at all.</p> <p>0% believe that the attitudes of the staff at</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
		<p>Happy Valley are slightly positive.</p> <p>13.6% believe that the attitudes of the staff at Happy Valley are somewhat positive.</p> <p>50% believe that the attitudes of the staff at Happy Valley are quite positive.</p> <p>31.8% believe that the attitudes of the staff at Happy Valley are extremely positive.</p> <p>On most days, how enthusiastic are Happy Valley students about being at school?</p> <p>0% not at all enthusiastic 13.6% slightly enthusiastic 36.4% somewhat enthusiastic 40.9% quite enthusiastic 9.1% extremely enthusiastic</p> <p>81.8% agree or strongly agree students are encouraged to get</p>			<p>Happy Valley are slightly positive.</p> <p>0% believe that the attitudes of the staff at Happy Valley are somewhat positive.</p> <p>10% believe that the attitudes of the staff at Happy Valley are quite positive.</p> <p>90% believe that the attitudes of the staff at Happy Valley are extremely positive.</p> <p>On most days, how enthusiastic are Happy Valley students about being at school?</p> <p>0% not at all enthusiastic 0% slightly enthusiastic 0% somewhat enthusiastic 10% quite enthusiastic 90% extremely enthusiastic</p> <p>100% agree or strongly agree students are encouraged to get</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
		<p>involved in extra-curricular activities.</p> <p>81.8% agree or strongly agree at Happy Valley, students are given the opportunity to take part in decision making.</p>			<p>involved in extra-curricular activities.</p> <p>100% agree or strongly agree at Happy Valley, students are given the opportunity to take part in decision making.</p>
<p>Local Indicator Parent Engagement-Decision Making</p>	<p>100% of parents have the opportunity to provide feedback and participate in decision making processes.</p> <p>100% of parents may participate in programs for unduplicated pupils as well as individuals with exceptional needs.</p>	<p>100% of parents have the opportunity to provide feedback and participate in decision making processes.</p> <p>100% of parents may participate in programs for unduplicated pupils as well as individuals with exceptional needs.</p>	<p>100% of parents have the opportunity to provide feedback and participate in decision making processes.</p> <p>100% of parents may participate in programs for unduplicated pupils as well as individuals with exceptional needs.</p>	<p>100% of parents have the opportunity to provide feedback and participate in decision making processes.</p> <p>100% of parents may participate in programs for unduplicated pupils as well as individuals with exceptional needs.</p>	<p>100% of parents have the opportunity to provide feedback and participate in decision making processes.</p> <p>100% of parents may participate in programs for unduplicated pupils as well as individuals with exceptional needs.</p>
<p>Local Indicator Parent Engagement-Events</p>	<p>Parents will have the opportunity to attend a variety of parent engagement activities: Back-to-School Night, Open House, Ice-Cream Social, Curriculum Nights, Sporting Events, Drama Productions, Parent-Teacher Conferences, Coffee with the Principal,</p>	<p>Parents will have the opportunity to attend a variety of parent engagement activities: Back-to-School Night, Open House, Ice-Cream Social, Curriculum Nights, Sporting Events, Drama Productions, Parent-Teacher Conferences, Coffee with the Principal,</p>	<p>Parents will have the opportunity to attend a variety of parent engagement activities: Back-to-School Night, Open House, Ice-Cream Social, Curriculum Nights, Sporting Events, Drama Productions, Parent-Teacher Conferences, Coffee with the Principal,</p>	<p>Parents will have the opportunity to attend a variety of parent engagement activities: Back-to-School Night, Open House, Ice-Cream Social, Curriculum Nights, Sporting Events, Drama Productions, Parent-Teacher Conferences, Coffee with the Principal,</p>	<p>Parents will have the opportunity to attend a variety of parent engagement activities: Back-to-School Night, Open House, Ice-Cream Social, Curriculum Nights, Sporting Events, Drama Productions, Parent-Teacher Conferences, Coffee with the Principal,</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
	LCAP Meetings, SITE Council, PTA	LCAP Meetings, SITE Council, PTA	LCAP Meetings, SITE Council, PTA	LCAP Meetings, SITE Council, PTA	LCAP Meetings, SITE Council, PTA
Local Indicator Basic Services FIT Report	100% of facilities in good repair	100% of facilities in good repair	100% of facilities in good repair	100% of facilities in good repair	100% of facilities in good repair
State Indicator California State Dashboard Chronic Absenteeism Rate	All Students 5.8% Low income 7.05% Homeless Youth 11.8% Foster Youth 0% English Learners 2.7% Students with Disabilities 7.15% White 4.6% American Indian 5.15% Asian 6.45% African American 4.55% Filipino 0% Hispanic/Latino 8.6% Pacific Islander 0% Two or more races 11.55%	All Students 5.8% Low income 7.05% Homeless Youth 11.8% Foster Youth 0% English Learners 2.7% Students with Disabilities 7.15% White 4.6% American Indian 5.15% Asian 6.45% African American 4.55% Filipino 0% Hispanic/Latino 8.6% Pacific Islander 0% Two or more races 11.55%	All Students 13.5% Low income 14.1% Homeless Youth 22.6% Foster Youth data not displayed for privacy English Learners 10% Students with Disabilities 17.6% White 13.3% American Indian 18.2% Asian 2.6% African American 0% Filipino 0% Hispanic/Latino 18.2% Pacific Islander-data not displayed for privacy Two or more races 10.7%	As of November 17, 2023 Districtwide Chronically Absenteeism Rate 11.7% Happy Valley Primary 14.2% Happy Valley Elementary 9.2%	All Students 2% Low income 2% Homeless Youth 2% Foster Youth 0% English Learners 2% Students with Disabilities 2% White 2% American Indian 2% Asian 2% African American 2% Filipino 0% Hispanic/Latino 2% Pacific Islander 0% Two or more races 2%
State Indicator Chronic Absenteeism	2019 ORANGE performance level 11.6% chronic absenteeism rate	2021 No performance level indicators for the CA School Dashboard 4.48% chronic absenteeism rate (as of May 4, 2022)	2022 Very high level of chronic absenteeism 13.5% chronic absenteeism rate	As of November 17, 2023 Districtwide Chronically Absenteeism Rate 11.7% Happy Valley Primary 14.2% Happy Valley Elementary 9.2%	BLUE performance level Less than 2% chronic absenteeism rate

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2023-24
Local Indicator Attendance Rate	93% attendance rate	92.91% attendance rate (as of May 4, 2022)	90.8% attendance rate as of May 1st	As of November 17, 2023 Happy Valley Primary Attendance Rate 93.90% Happy Valley Elementary Attendance Rate 95.4%	98% attendance rate

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.1	<p>Family Engagement-Connect to the educational environment</p> <ul style="list-style-type: none"> * Family-centered activities * Project SHARE After School * Leadership opportunities * Specialized support system * Enrichment, learning, growing, participating * After-hours events for families and our students *Community Engagement Improvement Team will focus on improving the sense of belonging *Emergency Operations Team (EOT) will focus on improving safety procedures *The website will provide a sense of direction regarding a sense of belonging and safety *Community Engagement Initiative Team plans monthly family and student events and collaborative opportunities within the school community * We encourage our students and families to contact a trusted adult at the school if a student needs help. If a student needs help solving a problem, knows of something 	No	Fully Implemented	<p>Family engagement activities that we have implemented so far are:</p> <p>Various communication channels are used to reach families regarding school events and student attendance, achievement and behavior.</p>		\$0.00	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>unsafe, or wants support from an adult, we are here to help. We encourage families to contact teachers to ask clarifying questions or partner with the teacher and staff to support a student. We always appreciate family and student input.</p> <p>* Communication-Facebook, Parent Square, HVUSD Website</p>						
3.2	<p>Target Chronically Absent Students--SART/SARB</p> <p>* SART and SARB will be integrated into the attendance program, to provide additional supports and resources.</p> <p>* Paraprofessional support will be used to sustain the attendance program.</p> <p>* Field trips and incentives will be used to encourage good behavior and increased attendance.</p> <p>* Continue to engage in Improvement Team meetings to analyze data to target students with attendance issues</p> <p>* Attendance and chronic absenteeism will be addressed through a newly developed incentive and inclusion program.</p> <p>* Increase attendance with unduplicated student populations using the Chronic Attendance Coordinator through the Mountain Valley Education Consortium.</p> <p>* SCOE Community Connect (attendance, behavior, and family support)</p> <p>* Staff use Aeries Analytics to inform processes and support students</p>	No	Fully Implemented	<p>As of November 17, 2023 Districtwide Chronically Absenteeism Rate 11.7%</p> <p>Happy Valley Primary 14.2%</p> <p>Happy Valley Elementary 9.2%</p> <p>As of November 17, 2023 Happy Valley Primary Attendance Rate 93.90%</p> <p>Happy Valley Elementary Attendance Rate 95.4%</p>		\$80,708.00	\$52,131.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
3.3	Facilities Facilities summer maintenance projects	No	Fully Implemented	Facilities maintenance projects were completed in the summer.		\$297,579.00	\$136,881.00
3.4	School Safety <ul style="list-style-type: none"> • Students and staff will be trained in school safety procedures. • Staff supervising the playground will be trained in safety and student engagement through structured playground activities. • Materials and equipment will be purchased to support improving student options as they align with SEL and student engagement. • An online emergency plan will be reviewed with local law enforcement agencies, and further development of this plan is in progress. • A safety manual will be updated • Technology will support our safety plan. • Cameras, safe access, and fencing will improve safety on both campuses. 	No	Fully Implemented	School safety protocols have been put in place. A PBIS team meets regularly to refine and implement the behavior matrix. Data is used to identify hotspots to direct support to those areas of campus or specific students. As of November 28, 2023 0% Expulsions 2.8% Suspensions 0% Middle School Drop Outs		\$25,000.00	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<ul style="list-style-type: none"> • Website includes an Emergency Response System • Local law enforcement and Citizens' Patrol will support as needed. • Cyberbullying and digital citizenship training will be provided to all staff to support student citizenship. • Input will be sought from parents to understand the need for increased safety through surveys and personal conversations. • Staff will be trained in Positive Behavior Interventions and Supports (PBIS) • Counselors and/or Behavior coaches will support students within and outside the classroom. (Cost already captured in Goal 2) • Students may utilize sensory tools to help regulate emotions and help re-engage in learning. • Online Catapult Emergency Management System for emergency operations 						
3.5	Safety & Sense of Belonging * Middle school electives	No	Partially Implemented	Safety and sense of belonging programs are in place. Kelvin Pulse		\$90,163.00	\$31,202.00

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<ul style="list-style-type: none"> * Student Council (Student Leadership) * Personal relationships * Connections rosters * Athletics and student engagement activities * Kelvin pulse data * Positive Behavior Interventions & Supports * Student Focus Team * Student Study Team * Restorative Justice * Intra-murals * Friendship Circles * Club/Activities * Greenhouse participation * Portfolios * Library * Service projects * Student Success Plan * Student training/expectations * TRIO <p>We build school culture and a positive environment by establishing school-wide expectations. We share and review expectations with students and staff at the beginning and throughout the school year. Our school-wide expectations for all areas focus on respect, responsibility, and safety. As school community members, we are safe, respectful, and responsible in everything we do each and every day.</p>			<p>data is used throughout the year to identify areas of support. Team meetings are held to identify supports for students.</p> <p>The greenhouse project has been started.</p>			
3.6	<p>Native American Student Support</p> <ul style="list-style-type: none"> * Progress monitoring truancy for our Native American * Provide necessary support based on the needs of family/student 	No	Fully Implemented	As of November 17, 2023, Native American truancy rates are % 25		\$0.00	\$0

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	<p>* Quarterly collaborative sessions to support Native American students who are at risk of dropping out of school.</p> <p>* In-kind cost for 1 school representative and 1 district representative to participate (4 sessions that are 90 minutes each=6 hours)</p>						
3.7	<p>Professional Development Professional Development for all staff in Restorative Justice Practices to support Native American students.</p>	No	Fully Implemented	Staff members have been provided Restorative Justice strategies to implement in and out of their classroom.		\$0.00	\$0

Happy Valley Elementary School (Waiver for Combined Site Council for all Happy Valley Union Schools)

**2022-2023 School Accountability Report Card
(Published During the 2023-2024 School Year)**



General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2023-24 School Contact Information

School Name	Happy Valley Elementary School (Waiver for Combined Site Council for all Happy Valley Union Schools)
Street	17480 Palm Ave.
City, State, Zip	Anderson
Phone Number	5303572134
Principal	Tim Drury
Email Address	tdrury@hvusd.net
School Website	www.hvusd.net
County-District-School (CDS) Code	California

2023-24 District Contact Information

District Name	Happy Valley Union Elementary School District
Phone Number	(530) 357-2134
Superintendent	TBD
Email Address	TBD
District Website	www.hvusd.net

2023-24 School Description and Mission Statement

Happy Valley Schools are the anchor and center of our rural community, and students are our first priority. We believe all students can achieve at high levels. Our responsibility is to set high expectations, promote academic rigor, develop strong character, and improve student engagement in a safe, student-centered environment. Our school community is committed to supporting the success of every student, every day. The elementary school staff intentionally focuses on district-wide improvement in four specific areas:

- 1) Literacy across the content areas,
- 2) Social and emotional learning, and
- 3) Sense of belonging and a safe school community
- 4) School/Community Culture

To provide various learning opportunities, students from grades four-eight attend the elementary school, community day school, or our independent study program. Happy Valley Elementary School currently has 245 students attending 4-8th grade and alternative programs. The elementary campus has a library, a complete science lab, a large gymnasium, a multi-purpose room, a fully stocked transportation and maintenance facility, and a state-of-the-art greenhouse. Our students access common core standards with the use of a Chromebook at each desk. Highly qualified staff provide quality academic experiences to our students while support staff provides care for our students and families within the school community. Happy Valley employees work cooperatively to improve school systems and provide a high-quality educational experience. School-specific and district-wide leadership teams focus on each of our three district improvement areas": Literacy across the content areas, Social and emotional learning, School Culture and a sense of belonging and safety in our schools.

The goal at Happy Valley Elementary is to meet the needs of our students and help them succeed. A focus on literacy across the content areas and academic success for all students drives the work of our teachers. Teachers carefully examine data to improve instructional practices. They also participate in professional learning, engage in current research, and utilize practices to improve student learning. Teachers collaborate weekly to improve instruction and learning. Grade-level teaching teams prepare students to reach their full potential by identifying learning gaps and prescribing specific learning strategies to address student needs. Every student in our district has a Student Support Plan (SSP) that addresses the student's needs in our three

2023-24 School Description and Mission Statement

improvement areas. The Student Focus Team (SFT) utilizes a multi-tiered system of support, examines student data, and converses weekly to address individual students' needs.

Caring school personnel supports students to enhance their education and strengthen social and emotional learning and enhance a sense of belonging in our school community. Various staff members provide support to students at school, facilitate small group support meetings, and provide resources to students and families in times of need. In addition, high-quality school-related counseling services are provided to students who require additional support. Individual counseling, group counseling, and whole class sessions are offered internally and by highly-qualified counseling organizations to address social and emotional learning needs, Adverse Childhood Experiences (ACEs), and other challenging life experiences that may impact student success at school. Trauma-Informed Practices and Restorative Practices provide a foundation for responding to students in our school community.

In order to address health and wellness concerns, our staff has developed and implemented a short-term independent study process when students must learn at home. Our goal is to increase learning and engagement even while a student is learning at home. Support staff interacts with students and families to support the learning process.

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 4	50
Grade 5	42
Grade 6	52
Grade 7	50
Grade 8	53
Total Enrollment	247

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	49%
Male	51%
American Indian or Alaska Native	3.2%
Asian	9.7%
Black or African American	1.2%
Hispanic or Latino	22.7%
Native Hawaiian or Pacific Islander	0.4%
Two or More Races	2.8%
White	56.7%
English Learners	12.1%
Foster Youth	1.6%
Homeless	1.2%
Socioeconomically Disadvantaged	61.5%
Students with Disabilities	12.6%

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	10.70	86.00	23.20	89.42	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.90	7.92	1.90	7.65	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	0.00	0.00	12115.80	4.41
Unknown	0.70	6.00	0.70	2.88	18854.30	6.86
Total Teaching Positions	12.50	100.00	26.00	100.00	274759.10	100.00

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	7.90	70.69	19.90	82.31	234405.20	84.00
Intern Credential Holders Properly Assigned	1.00	8.94	1.00	4.13	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	1.00	8.94	2.00	8.27	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	1.00	8.94	1.00	4.13	11953.10	4.28
Unknown	0.20	2.50	0.20	1.16	15831.90	5.67
Total Teaching Positions	11.10	100.00	24.10	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.90	0.00
Misassignments	0.00	1.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.90	1.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.00	1.00
Total Out-of-Field Teachers	0.00	1.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	8.3
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	13.3	7.2

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Textbook selection occurs primarily by teachers from the state-approved lists. Teachers attend presentations by publishers, examine the program choices, and may even teach lessons from the program before adopting textbooks and curriculum. Teachers are currently piloting a program prior to district adoption in the next year. Once the teachers have narrowed their choices, parents and the community are invited to examine the curriculum. The selection choices are brought before the School Site Council. Final approval is by school board adoption.

Mathematics:

Everyday Math (4-5)

CPM (6-8)

Science:

Scott Foresman (4-5) 2006

Mystery Science (4-5) 2020

STEMscopes (6-8) 2020

History:

Savaas (4-8th grade adopting this year) 2022

Impact (4th-8th grade piloting curriculum) 2020

McDougal Littell (6-8) 2006

English Language Arts

Wonders (4-5)

StudySync - McGraw-Hill (6-8)

The district meets the state guidelines for textbooks and instructional materials. The district has affirmed that each pupil, including English learners, has his or her own textbook to use in class and to take home - and also has access to most texts on their Chromebook.

Year and month in which the data were collected

1/2022

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Wonders (4-5) 2016 StudySync - McGraw-Hill (6-8) 2016	Yes	0%
Mathematics	Everyday Math (4-5) 2015 CPM (6-8) 2015	Yes	0%
Science	Mystery Science (4-5) 2020 STEMscopes (6-8) 2020	Yes	0%
History-Social Science	Scott Foresman (4-5) 2006 McDougal Littell (6-8) 2006 Impact (4th-8th grade piloting curriculum) 2020	No	0%

School Facility Conditions and Planned Improvements

Happy Valley Elementary School was built in 1954. The campus was modernized in the summer of 2003. The 21-room school is up-to-date with a science lab, wireless Internet connection in all classrooms, Promethean interactive boards, and document cameras in classrooms. The campus hosts two baseball fields, a soccer field, a full-size gymnasium, a spacious playground, and a state-of-the-art greenhouse. The school district is a proud recipient of a Healthy Student Initiatives grant that has helped to update and refresh the cafeteria space. The floor has been replaced, and the interior has been repainted. There are current plans to make improvements to the wastewater system. Shade structures and playground improvements are in place. Surveillance cameras are currently being repaired and updated. The district received a matching grant to improve the camera system. Bell, Clock, and Intercom systems are being investigated for upgrade.

The campus is cleaned daily and has a regular summer and holiday program for maintenance and improvements. The facility and grounds are safe and clean. There are two full-time custodians and one maintenance person at each site. This crew routinely meets and schedules repairs and projects. Checklists are utilized to ensure the campus is pristine. Our school provides a safe, clean, and functional environment for learning through proper facilities maintenance and campus supervision.

Year and month of the most recent FIT report

8/11/2023

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains		X		Some eave boards need replaced
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	27	28	32	29	47	46
Mathematics (grades 3-8 and 11)	21	28	25	27	33	34

2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	246	239	97.15	2.85	28.03
Female	117	115	98.29	1.71	31.30
Male	129	124	96.12	3.88	25.00
American Indian or Alaska Native	--	--	--	--	--
Asian	25	25	100.00	0.00	40.00
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	54	51	94.44	5.56	17.65
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	16	15	93.75	6.25	26.67
White	139	136	97.84	2.16	30.88
English Learners	22	20	90.91	9.09	0.00
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	130	127	97.69	2.31	23.62
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	31	29	93.55	6.45	20.69

2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	247	240	97.17	2.83	28.33
Female	117	115	98.29	1.71	24.35
Male	130	125	96.15	3.85	32.00
American Indian or Alaska Native	--	--	--	--	--
Asian	25	25	100.00	0.00	36.00
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	54	52	96.30	3.70	15.38
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	16	15	93.75	6.25	33.33
White	140	136	97.14	2.86	31.62
English Learners	22	21	95.45	4.55	0.00
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	131	128	97.71	2.29	20.31
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	31	30	96.77	3.23	6.67

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	25.81	22.99	25.24	24.47	29.47	30.29

2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	92	88	95.65	4.35	23.86
Female	41	41	100.00	0.00	19.51
Male	51	47	92.16	7.84	27.66
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	20	19	95.00	5.00	10.53
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	53	51	96.23	3.77	27.45
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	47	46	97.87	2.13	17.39
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	--	--	--	--	--

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	N/A	N/A	N/A	N/A	N/A
Grade 7	N/A	N/A	N/A	N/A	N/A
Grade 9	N/A	N/A	N/A	N/A	N/A

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2023-24 Opportunities for Parental Involvement

The success of a school is strongly influenced by the support of parents and the school community as a whole. Happy Valley Elementary School strives to coordinate and communicate with the community, including law enforcement, fire, other governmental agencies, news media, medical agencies, and other community organizations. Parents are actively involved in the School Site Council (SSC), school-wide planning, LCAP planning, and various parent committees for fundraisers and field trips.

Parents are invited to participate in discussion forums, School Site Council, Happy Valley Parent-Teacher Association, Back to School Night and Open House Question and Answer Forums, and online media forums. Social media in a variety of platforms have been created to target all audiences. Surveys about specific topics are sent throughout the school year to solicit input from families. A weekly bulletin is sent to keep parents informed about events, activities, and our ongoing goals and progress as a school and district. Our district is part of a county cohort utilizing Kelvin Data collection. Our parents will be able to participate in a climate survey to seek input about school performance and student learning. Surveys are sent to families to gather input from all educational partners. Families also interact using our website and other social media to gain information and a sense of belonging. Our Family Liaison Coordinator facilitates online and phone conversations and meets with parents in small groups and individually to address the needs of our families and students.

The District was awarded an opportunity to participate in the Community Engagement Initiative (CEI). An Implementation Team meets to focus on family engagement strategies and provide opportunities for families to connect with the school community.

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	279	272	34	12.5
Female	136	130	12	9.2
Male	143	142	22	15.5
Non-Binary	0	0	0	0.0
American Indian or Alaska Native	9	8	0	0.0
Asian	27	27	1	3.7
Black or African American	5	4	0	0.0
Filipino	0	0	0	0.0
Hispanic or Latino	59	58	6	10.3
Native Hawaiian or Pacific Islander	1	1	0	0.0
Two or More Races	10	8	1	12.5
White	158	156	25	16.0
English Learners	34	33	2	6.1
Foster Youth	6	6	0	0.0
Homeless	11	10	3	30.0
Socioeconomically Disadvantaged	181	178	29	16.3
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	37	36	6	16.7

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	6.47	10.38	13.26	4.43	6.10	7.50	0.20	3.17	3.60
Expulsions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.08

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	13.26	0
Female	5.15	0
Male	20.98	0
Non-Binary		
American Indian or Alaska Native	0	0
Asian	0	0
Black or African American	0	0
Filipino	0	0
Hispanic or Latino	6.78	0
Native Hawaiian or Pacific Islander	0	0
Two or More Races	0	0
White	17.09	0
English Learners	5.88	0
Foster Youth	0	0
Homeless	0	0
Socioeconomically Disadvantaged	16.02	0
Students Receiving Migrant Education Services	0	0
Students with Disabilities	16.22	0

2023-24 School Safety Plan

The safety of students and the security of the campus are the highest priorities of Happy Valley Elementary School. Students are signed in and out of the front office, and the adults signing for them must be listed on the student's emergency card. All visitors are required to sign in at the front office. Our campus is closed and has one entrance and exit during the school day. The school is equipped with surveillance cameras and was recently re-keyed to strengthen safety practices. The parking lot, as well as the playground, can be observed through this video system.

We have an Emergency Operations Plan (EOP) synthesized with current Readiness and Emergency Management Systems (REMS) practices and our local needs. The plan identifies protocols and responsible parties for numerous types of emergencies. School personnel and students participate in preparedness drills, including fire, earthquake, lockdown, and civil disturbance procedures. The plan identifies roles, responsibilities, functional annexes, and how to address the situations before, during, and after an emergency. Maintenance and upkeep are monitored, and the Deferred Maintenance Plan is developed and reviewed yearly. The staff is trained annually in emergency procedures and ALICE trainings. All staff and students have practice drills regularly. School Administrators have attended specialized training about onsite emergencies.

Happy Valley School District works closely with the Shasta County Office of Education and a county-wide communication initiative to strengthen emergency operations and response to critical incidents. The school works closely with the local volunteer fire department and the Shasta County Sheriff's Department to ensure open communication and up-to-date protocol. The Happy Valley Fire Department is located within one block of each of our schools and is always available to assist in medical emergencies. The staff was trained on specific health practices at the beginning of the school year. CPR/first-aid classes are offered regularly.

2023-24 School Safety Plan

2020-21 Secondary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	19	6	4	
Mathematics	24	2	6	
Science	25	1	3	
Social Science	25	1	3	

2021-22 Secondary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	23	4	1	
Mathematics	23	3	1	
Science	24	2	2	
Social Science	24	2	2	

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	25	0	5	0
Mathematics	25	0	6	0
Science	26	0	4	0
Social Science	26	0	4	0

2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	0

2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	2

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	10456	3390	7066	60287
District	N/A	N/A	1521	59644
Percent Difference - School Site and District	N/A	N/A	129.1	1.1
State	N/A	N/A		
Percent Difference - School Site and State	N/A	N/A		

Fiscal Year 2022-23 Types of Services Funded

Title I
 Title II (Teacher & Principal Training & Recruiting)
 Title IV
 Hourly Programs (extended day/year education)
 School Improvement Program
 Resource Specialist Program
 Special Day Class
 ELOP Activities
 Summer School

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$35,538	\$48,481
Mid-Range Teacher Salary	\$63,904	\$73,129
Highest Teacher Salary	\$83,156	\$99,406
Average Principal Salary (Elementary)	\$103,968	\$117,381
Average Principal Salary (Middle)	\$0	\$128,158
Average Principal Salary (High)	\$0	
Superintendent Salary	\$127,308	\$138,991
Percent of Budget for Teacher Salaries	27.57%	29.34%
Percent of Budget for Administrative Salaries	5.37%	5.99%

Professional Development

The Happy Valley Union Elementary School District provides many ongoing professional development opportunities that support the goals of our LCAP. We have two full days dedicated to district-wide professional development before the start of the year - with many optional and encouraged opportunities welcomed. The district organizes professional learning on each minimum day for District-led Collaboration and Teacher-lead Collaboration - this occurs EVERY MONDAY. In addition, six modified minimum days provide time for professional learning focused on the same goals. In addition, many of our faculty are involved in specialized training for the same purposes. Our staff has participated in the following professional learning opportunities this year: Attendance works, Capturing Kids Hearts, California Reading and Literature Program, Culture Summits, Step Up to Writing, Trauma-Informed Practices and Self Care, individual teacher literacy coaching, and continuous improvement strategies for increased learning and literacy. In addition, Implementation/Discovery Team Theories of Action focused on literacy, attendance, social and emotional learning, School Culture, and a sense of belonging and safety. In addition, some staff is participating in the Far North Literacy and the NorCal EDU Literacy Grants.

The primary emphasis of our professional development focuses on the four areas of improvement. We focus on improving student achievement using data, developing individual plans to support student learning, and monitoring student progress. Our district is committed to staff development. In addition to three staff development days, we utilize teacher release time, school workshops, and conferences to support ongoing learning. Teachers are supported in their professional development by participating in Differentiated Assistance, literacy training, trauma-informed practices, social and emotional learning, and a vertical collaboration process.

Professional Development

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	2	2	2

Happy Valley Primary School (Waiver for Combined Site Council for all Happy Valley Union Schools)

2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)



General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard)

<https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2023-24 School Contact Information

School Name	Happy Valley Primary School (Waiver for Combined Site Council for all Happy Valley
Street	16300 Cloverdale Rd.
City, State, Zip	Anderson, CA 96007-8209
Phone Number	(530) 357-2131
Principal	Gina Murphy
Email Address	gmurphy@hvusd.net
School Website	www.hvusd.net
County-District-School (CDS) Code	45700116097703

2023-24 District Contact Information

District Name	Happy Valley Union Elementary School District
Phone Number	(530) 357-2134
Superintendent	Helen Herd (Interim)
Email Address	hherd@hvusd.net
District Website	www.hvusd.net

2023-24 School Description and Mission Statement

Happy Valley Primary School provides an opportunity for every student to succeed, every day. Our school community provides a positive learning culture, supported by our faculty, staff, families, and community. Many of our teachers are serving second-generation students, providing a rich history and a promising future for our students. Our teachers are participating in ongoing professional development in the specific three goals: academics, social and emotional learning, and a safe school community. Our teachers are engaged in professional learning in the areas of Improvement Science, Restorative Practices and Trauma-Informed Practices, curriculum and instruction, and differentiated instruction. We also offer Multi-tiered Systems of Support to serve every student according to specific needs. These practices culminate in a district-wide effort to provide Positive Behavior Interventions and Supports (PBIS) as a framework for sustaining student-centered learning opportunities and academic and social growth.

Our families are present at community events, school assemblies, celebrations, and support groups. Many parents volunteer and work at our school, enhancing our students' learning experience. Our community is involved in the effort to provide a safe,

2023-24 School Description and Mission Statement

healthy learning environment. Project Share provides a robust after-school program that facilitates additional support and quality activities to over half of our student population. Additionally, the Citizens Patrol is routinely present at the end of the school day, merely to provide a sense of community support and school safety. The local Fire Department also participates in school events regularly. Our family liaison, Community School Coordinator and other staff are encouraging parent engagement at family-friendly events.

Home to 235 students, we provide quality academic experiences to students in TK- through third grade. Our teachers, paraprofessionals, and support staff come together to offer all that a student will need to succeed socially and academically. In addition, our school provides opportunities for future students and our families by providing school readiness programs, parenting classes, small group support systems, and a family liaison who assists in various scenarios, to bridge resources and offer support to our students and their families. We have made a concerted effort to connect counseling services with students who may need additional support. Individual counseling, group counseling, and whole class sessions are offered by various counseling organizations, in order to address social skill building, Adverse Childhood Experiences (ACE's), and other challenging life experiences. When students are faced with learning challenges, they also have the opportunity to work with a behavior coach and school counselor who guides them in self-regulation, redirection and the successful return to learning.

In order to build capacity among our staff, teachers and staff serve on various teams that are focused on specific goals and concerns. We have developed leadership teams that focus on our district and school goals as well as a full faculty team that is carefully examining data and working together to align our instructional practices to better serve our students. The Student Focus Team is focused, at the school site level, on providing and refining a multi-tiered system of supports to address students' specific needs. The Attendance Team is focused, at the district level, on developing and refining a district-wide system that will unify our school community around a common language and a specific plan for student attendance, success, and achievement. Teachers have selected specific areas for professional growth and are engaged in current research and practices to improve student learning. Paraprofessionals and support staff attend meetings regularly, to discuss concerns and build a positive program for supporting our students and families. They also attend training sessions that prepare them to engage in a positive social-emotional learning environment.

In order to provide a rigorous and engaging academic experience, teachers have begun a journey to articulate current practices through vertical alignment. Alongside this endeavor to connect prior knowledge to potential learning, teachers rely on data to inform instruction. Time is spent each week, engaged in meaningful collaboration focused on differentiated instruction and developing specific academic skills. Teaching teams prepare their students each day to reach their full potential by identifying learning gaps and prescribing specific learning experiences to address student needs.

Our support staff serves with loving kindness and look out for our students and fellow site personnel. The staff's dedication to our students is evident in their performance each day in the unique and important role they each play at our school site. The Happy Valley School community stands proudly to support a positive learning culture for all students.

We will provide continuity of instruction by:

1. Maintaining grade-level content and instructional rigor
2. Focusing on the depth of instruction and pace
3. Prioritizing English language arts and mathematics content standards and learning
4. Maintaining the inclusion of each and every learner
5. Identifying and addressing gaps in learning and unfinished learning through formative assessment, focused instruction, and prioritizing essential standards for each grade level utilizing our adopted curriculum
6. Focusing on commonalities that students share in this time of crisis, not just on their differences. These principles reflect high-quality instruction and will be integrated with a social-emotional and mental health response.

In addition to face-to-face learning opportunities, our students may access our Independent Personalized Learning program. The Happy Valley Independent Personalized Learning program (HVIPL) is an independent study program where a certificated teacher provides a curriculum to the students. The students complete their schoolwork at home under the guidance of their parents and turn it in during their weekly or bi-weekly meetings with the teacher. Our independent personalized learning program is available to TK-8 grade students who meet the criteria for enrollment.

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	69
Grade 1	53
Grade 2	51
Grade 3	55
Total Enrollment	228

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	46.9%
Male	53.1%
American Indian or Alaska Native	8.3%
Asian	6.6%
Black or African American	1.3%
Filipino	0.4%
Hispanic or Latino	20.2%
Two or More Races	4.4%
White	52.2%
English Learners	7.9%
Foster Youth	2.2%
Homeless	10.5%
Socioeconomically Disadvantaged	65.8%
Students with Disabilities	11.8%

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	8.50	89.47	23.20	89.42	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	1.00	10.53	1.90	7.65	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	0.00	0.00	12115.80	4.41
Unknown	0.00	0.00	0.70	2.88	18854.30	6.86
Total Teaching Positions	9.50	100.00	26.00	100.00	274759.10	100.00

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	10.00	90.91	19.90	82.31	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	1.00	4.13	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	1.00	9.09	2.00	8.27	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	1.00	4.13	11953.10	4.28
Unknown	0.00	0.00	0.20	1.16	15831.90	5.67
Total Teaching Positions	11.00	100.00	24.10	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	1.00
Misassignments	1.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	1.00	1.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	16.6	0
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	10	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Textbook selection occurs primarily by teachers from the state-approved lists. Teachers attend presentations by publishers, examine the program choices, and may even teach lessons from the program. In the past, teachers have sometimes piloted a program prior to district adoption. Once the teachers have narrowed their choices, parents and the community are invited to examine the curriculum. The selection choices are brought before the School Site Council. Final approval is by school board adoption.

The district meets the state guidelines for textbooks and instructional materials. The district has affirmed that each pupil, including English learners, has his or her own textbook to use in class and to take home.

Year and month in which the data were collected

12/2020

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Wonders (K-3) 2016	Yes	0%
Mathematics	Everyday Math (K-3) 2015 Savaas EnVisions Math (1st-3rd piloting curriculum)	Yes	0%
Science	McMillan/McGraw Hill (K-1) 2007 Pearson Scott Foresman (2-3) 2007 Mystery Science (K-3) 2020	Yes	0%
History-Social Science	Scotts Foresman (K-3) 2006 Savaas 2021	Yes	0%

School Facility Conditions and Planned Improvements

Happy Valley Primary School, built between 1976 and 1979, went through the modernization process in the summer of 2006. The oldest parts of the school were completely remodeled: electrical, data lines for computers, plumbing, carpets, wall treatments, doors, cupboards, bathrooms and fixtures. All rooms have central air-conditioning, and the school was recently painted. The other half of the school was completed in the summer of 2007. Happy Valley Primary School has an excellent janitorial staff. The campus is kept clean and is well maintained. All sinks, toilets, and drinking fountains are in working condition. The grounds are kept mowed and free of trash. A custodian is always available to ensure a tidy and well-maintained campus.

The school has a very large playground. It has playground equipment on the first-third grade playground and also on the kindergarten playground. Plans to include a large shade structure over the Kindergarten playground have been approved and construction is set to begin in the Summer of 2023. We are on a large piece of property with lots of room for the children to run and play. Our blacktop areas were recently resurfaced, and we have behavior coaches who guide behavior as it is outlined in our Positive Behavior Interventions and Supports (PBIS) system. A sidewalk was built in August of 2021 along the entrance to our school, and visitors and pedestrians now have a safe place to walk.

Year and month of the most recent FIT report

8/8/2022

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			

School Facility Conditions and Planned Improvements

External:

Playground/School Grounds, Windows/
Doors/Gates/Fences

X

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	61	27	32	29	47	46
Mathematics (grades 3-8 and 11)	52	25	25	27	33	34

2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	52	52	100.00	0.00	26.92
Female	23	23	100.00	0.00	13.04
Male	29	29	100.00	0.00	37.93
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	15	15	100.00	0.00	20.00
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	27	27	100.00	0.00	33.33
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	33	33	100.00	0.00	27.27
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	11	11	100.00	0.00	36.36

2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	52	52	100.00	0.00	25.49
Female	23	23	100.00	0.00	13.04
Male	29	29	100.00	0.00	35.71
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	15	15	100.00	0.00	20.00
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	27	27	100.00	0.00	30.77
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	33	33	100.00	0.00	24.24
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	11	11	100.00	0.00	20.00

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)			25.24	24.47	29.47	30.29

2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students					
Female					
Male					
American Indian or Alaska Native					
Asian					
Black or African American					
Filipino					
Hispanic or Latino					
Native Hawaiian or Pacific Islander					
Two or More Races					
White					
English Learners					
Foster Youth					
Homeless					
Military					
Socioeconomically Disadvantaged					
Students Receiving Migrant Education Services					
Students with Disabilities					

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
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C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2023-24 Opportunities for Parental Involvement

Parental involvement is always welcome. We have formed a leadership team that focuses on family and community engagement. We seek parent input through surveys, quarterly Site Council meetings, quarterly Conversations with the Principal meetings, and other conversations. Parents are welcomed and encouraged to volunteer in the classrooms. The School Site Council (SSC) is also an active group where parents express needs and desires for our student population. The SSC has set goals and has identified its priorities to support the goals to best meet the needs of the children. They are also actively involved in developing the district's LCAP goals. Parents are welcome at our quarterly Conversations with the Principal gatherings. We address specific topics and seek input from families at these events. We also host the same event for our parents of English Learners. We use culture surveys and various polls on social media to seek parental input. Our parents are informed through a variety of social media sources. We have many parents who participate in events and as classroom volunteers.

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	265	258	53	20.5
Female	120	117	23	19.7
Male	145	141	30	21.3
Non-Binary	0	0	0	0.0
American Indian or Alaska Native	21	21	5	23.8
Asian	16	15	2	13.3
Black or African American	4	4	0	0.0
Filipino	1	1	0	0.0
Hispanic or Latino	58	55	15	27.3
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	13	13	3	23.1
White	136	133	27	20.3
English Learners	24	22	3	13.6
Foster Youth	10	10	1	10.0
Homeless	35	35	18	51.4
Socioeconomically Disadvantaged	189	183	46	25.1
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	44	43	13	30.2

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	1.65	0.44	1.51	4.43	6.10	7.50	0.20	3.17	3.60
Expulsions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.08

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	1.51	0
Female	1.67	0
Male	1.38	0
Non-Binary		
American Indian or Alaska Native	0	0
Asian	0	0
Black or African American	0	0
Filipino	0	0
Hispanic or Latino	1.72	0
Native Hawaiian or Pacific Islander	0	0
Two or More Races	0	0
White	2.21	0
English Learners	4.17	0
Foster Youth	0	0
Homeless	0	0
Socioeconomically Disadvantaged	2.12	0
Students Receiving Migrant Education Services	0	0
Students with Disabilities	0	0

2023-24 School Safety Plan

The Emergency Operations Plan (EOP) is being strengthened in a district-wide effort to synthesize current Readiness and Emergency Management Systems (REMS) practices with our local needs. A district team has met to address the specific plan for all functional annexes at all possible time-frames to assist with the development of a comprehensive plan for safety. Basic functions will be addressed with parents through a variety of communication tools, such as the use of a text app, all-call phone calls, and our website.

We have strengthened the safety processes at our school site by limiting access to the school to one location. Adults supervise the student drop-off and pick-up areas before and after school. Students are signed in and out at the office, and adults must be listed on the emergency card. Children are not allowed in the front area of the school without being accompanied by an adult.

We have a School Safety Plan that identifies protocols and responsible parties for numerous types of emergencies. The plan identifies roles, responsibilities, functional annexes, how to address the situations before, during, and after any emergency situation. The staff is trained annually in emergency procedures and has practice drills on a regular basis. The Emergency Operations Plan/School Safety Plan was reviewed by the School Site Council and recommended for approval of the Governing Board in October 2022. Please see the district office for details. The staff has implemented emergency practices/systems using a Catapult app; practicing and evaluating regularly.

The school works closely with the local volunteer fire department and the Shasta County Sheriff's Department to ensure open communication and up-to-date protocol. The Happy Valley Fire Department is located within a quarter-mile of the school, and it is always available to assist in medical emergencies. The school is equipped with surveillance cameras and was recently re-keyed to strengthen safety. The parking lot, as well as the playground, can be observed through this video system.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	18	2	1	
1	19	2		
Other	20	1	3	

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	21	1	2	
1	24		2	
2	21	1	1	
3	26		2	
Other	7	1		

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
-------------	--------------------	--------------------------------------	---------------------------------------	-------------------------------------

2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	228

2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	1
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	1

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	9940.00	3522.00	6418.00	58827.00
District	N/A	N/A	1521.00	\$61,318
Percent Difference - School Site and District	N/A	N/A	123.4	-1.4
State	N/A	N/A	\$7,607	\$75,753
Percent Difference - School Site and State	N/A	N/A	-17.0	-25.2

Fiscal Year 2022-23 Types of Services Funded

Title I (Basic Grant)
 Title II (Teacher & Principal Training & Recruiting)
 Gifted and Talented Education (GATE)
 Hourly Programs (extended day/year education)
 Resource Specialist Program

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$35,538	\$48,481
Mid-Range Teacher Salary	\$63,904	\$73,129
Highest Teacher Salary	\$83,156	\$99,406
Average Principal Salary (Elementary)	\$103,968	\$117,381
Average Principal Salary (Middle)	\$0	\$128,158
Average Principal Salary (High)	\$0	
Superintendent Salary	\$127,308	\$138,991
Percent of Budget for Teacher Salaries	27.57%	29.34%
Percent of Budget for Administrative Salaries	5.37%	5.99%

Professional Development

The Happy Valley Union Elementary School District provides ongoing professional development opportunities. We have three full days dedicated to district-wide professional development as well as utilizing our minimum day Monday schedule for one hour of professional development each week. The major emphasis of our staff development is in the area of Common Core State Standards, Response to Intervention (RTI), utilizing instructional technologies, targeted instruction, and student engagement strategies. Our focus is to improve student achievement using data, developing individual plans to support student learning, and monitoring student progress. Our district is committed to staff development. In addition to three staff development days, we utilize teacher release time, school workshops, and conferences to support ongoing learning. Teachers are supported in their professional development by participating in training that includes: Attendance Works, LtoJ Perfect School, Capturing Kids' Hearts, California Reading Literacy Project, Trauma-Informed Practices and self-care. Additionally, we have several staff members included in the NorCal EDU grant working on Continuous Improvement strategies for increased learning and Social and Emotional skills. We also partner with the Mountain Valley JPA for professional development and curriculum implementation for social emotional learning and Special Education.

We are developing a system that uses improvement science to facilitate continuous improvement in literacy across the content areas and social and emotional learning. Our LCAP reflects this process in goals one and two.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	3	6	

Happy Valley Community Day School (Waiver for Combined Site Council for all Happy Valley Schools) 2022-2023 School Accountability Report Card (Published During the 2023-2024 School Year)

General Information about the School Accountability Report Card (SARC)

SARC Overview



By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest



DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard



The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2023-24 School Contact Information

School Name	Happy Valley Community Day School (Waiver for Combined Site Council for all Happy Valley Schools)
Street	16300 Cloverdale Road
City, State, Zip	Anderson, CA 96007-8209
Phone Number	5303572131
Principal	Tim Drury
Email Address	tdrury@hvsud.net
School Website	www.hvsud.net
County-District-School (CDS) Code	45 70011 0112656

2023-24 District Contact Information

District Name	Happy Valley Elementary School District
Phone Number	5303572134
Superintendent	Helen Herd (Interim)
Email Address	hherd@hvsud.net
District Website	www.hvsud.net

2023-24 School Description and Mission Statement

Happy Valley Community Day School (CDS) provides a positive learning culture that supports students from diverse backgrounds who have faced challenges in academics and social-emotional learning. Our teacher applies trauma-informed practices within a positive, healthy, and fair learning environment. Our students strengthen character, refine personal skills, and build academic stamina while receiving consistent feedback on their daily progress. One paraprofessional provides additional support to community day school students. All students establish and work toward individual goals. The staff offers differentiated instruction to meet each student's specific needs. The community day students attend class in a setting that provides space for individual and small group learning. Various instructional strategies are utilized to implement standards-based instruction while targeting areas of specific need. Specialized instruction includes technology, literacy, inquiry, and formative assessment to guide further student learning.

Our focus at the community day school is to work with students, families, community, and local agencies to provide interventions and supports to guide each student's academic journey. Our teacher uses a curriculum, when applicable, that is aligned with the practices of our teachers on our general education sites. Though strategies are adapted, and the learning environment differs in size, using a standard curriculum fosters a positive transition for those who return to the general education population. Students and families are provided a detailed daily progress report describing the desired student outcomes and an account of the student's behavior that day. This system provides support and allows for a school-family-student team approach to encourage positive behavior and inspire growth and improvement in student behavior. The level system sets high expectations for behavior, establishes boundaries, and holds students accountable for behavior. This system is couched in loving, supportive encouragement from the teaching staff. There is mutual respect between educators and CDS students.

Often, the teacher can guide students to work as partners to achieve academic results, build character, and strengthen social-emotional interaction. Students learn strategies for self-regulation, restorative practices, and redirection from an escalated situation to re-calibrate and engage in learning. Through these challenges, students build life skills that strengthen character and citizenship. Students socialize minimally with other students in the school cafeteria, where they eat breakfast and lunch daily.

Staff professional learning experiences have addressed social skill building, Adverse Childhood Experiences (ACEs), trauma-

2023-24 School Description and Mission Statement

informed practices, alignment to our Triple P Parenting Program, and curriculum and instruction training. The CDS teacher attends staff meetings and collaborates during our staff meetings. Our district is implementing a district-wide effort to provide Positive Behavior Interventions and Supports (PBIS) as a framework for sustaining student-centered learning opportunities and academic and social growth. The staff will continue to build and strengthen current practices through collaborative conversation and seeking input from parents and students.

Individual counseling services are provided to our community day students. Our school psychologist and Board Certified Behavior Analyst (BCBA) also observes our students to prescribe additional support to our students. Our students participate in a weekly small group social-emotional learning lesson provided by one of our counselors. Our Happy Valley Community Day School staff is dedicated to providing quality education and opportunities for social and emotional growth to our students.

About this School

2022-23 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 1	1
Grade 5	1
Grade 7	1
Total Enrollment	3

2022-23 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Male	100%
White	100%
Socioeconomically Disadvantaged	100%

A. Conditions of Learning **State Priority: Basic**

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

2020-21 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	1.00	100.00	23.20	89.42	228366.10	83.12
Intern Credential Holders Properly Assigned	0.00	0.00	0.00	0.00	4205.90	1.53
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	1.90	7.65	11216.70	4.08
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	0.00	0.00	12115.80	4.41
Unknown	0.00	0.00	0.70	2.88	18854.30	6.86
Total Teaching Positions	1.00	100.00	26.00	100.00	274759.10	100.00

Note: The data in this table is based on Full Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	1.00	100.00	19.90	82.31	234405.20	84.00
Intern Credential Holders Properly Assigned	0.00	0.00	1.00	4.13	4853.00	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	0.00	0.00	2.00	8.27	12001.50	4.30
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	0.00	0.00	1.00	4.13	11953.10	4.28
Unknown	0.00	0.00	0.20	1.16	15831.90	5.67
Total Teaching Positions	1.00	100.00	24.10	100.00	279044.80	100.00

The CDE published the first year of available teacher data for the 2020-21 SARC in June 2022, and the CDE published the second year of data for the 2021-22 SARC in June 2023. The EC Section 33126(b)(5) requires the most recent three years of teacher data to be requested in the SARC, as data is available. The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: The data in this table is based on Full-Time Equivalent (FTE) status. One FTE equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2020-21	2021-22
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2020-21	2021-22
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	0.00	0.00

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Class Assignments

Indicator	2020-21	2021-22
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)		0
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0	0

The teacher data for the 2022-23 SARC will not be available prior to February 1, 2024, and therefore is not included in the template.

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2023-24 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Math
 Everyday Math (TK-3)
 Everyday Math (4-5)
 CPM (6-8)
 History /Social Science
 Impact (3rd-grade adopting curriculum) 2022
 Scott Foresman (4-5) 2006
 Impact (4th-8th adopting curriculum) 2022
 McDougal Littell (6-8) 2006
 Science
 Mystery Science (K-3) 2020
 Mystery Science (4-5) 2020
 STEMscopes (6-8) 2020
 English Language Arts
 Wonders (4-5)
 StudySync - McGraw-Hill (6-8)
 Wonders (TK-3)

Year and month in which the data were collected

1/2022

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption ?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Wonders (K-5) 2016 Study Sync (6-8) 2016	Yes	0%
Mathematics	Everyday Math (K-5) 2015 CPM (6-8) 2015	Yes	0%
Science	Macmillan/McGraw-Hill (K-1) 2007 Pearson Scott Foresman (2-3) 2007 McGraw/Hill (4-6) 2007 Glencoe (7-8) 2007 Mystery Science (2020)	Yes	0%
History-Social Science	Scott Foresman (K-5) 2006 McDougal/Littell (6-8) 2006	Yes	0%

School Facility Conditions and Planned Improvements

Happy Valley Primary School, built between 1976 and 1979, went through the modernization process in the summer of 2006. The oldest parts of the school were completely remodeled: electrical, data lines for computers, plumbing, carpets, wall treatments, doors, cupboards, bathrooms, and fixtures. All rooms have central air-conditioning, and the school was recently painted. The other half of the school was completed in the summer of 2007. Happy Valley Primary School which houses our CDS has an excellent janitorial staff. The campus is kept clean and is well maintained. All sinks, toilets, and drinking fountains are in working condition. The grounds are kept mowed and free of trash. A custodian is always available to ensure a tidy and well-maintained campus. The Community Day School building porch was rebuilt this year.

The CDS students use a playground that is located on a large piece of property with lots of room for the children to run and play. Basketball courts, playground equipment, and a recently resurfaced blacktop area provide play opportunities to our CDS students. The blacktop was painted by parents and community members to provide a positive play environment for our students.

Year and month of the most recent FIT report

08/2021

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			
Interior: Interior Surfaces	X			
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			
Electrical	X			
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

Percentages are not calculated when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

ELA and mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
English Language Arts/Literacy (grades 3-8 and 11)	--	--	32	29	47	46
Mathematics (grades 3-8 and 11)	--	--	25	27	33	34

2022-23 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	--	--	--	--	--
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	0	0	0	0	0
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	--	--	--	--	--
English Learners	0	0	0	0	0
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	0	0	0	0	0

2022-23 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	--	--	--	--	--
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	0	0	0	0	0
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	--	--	--	--	--
English Learners	0	0	0	0	0
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	0	0	0	0	0

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAAs divided by the total number of students who participated in both assessments.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2021-22	School 2022-23	District 2021-22	District 2022-23	State 2021-22	State 2022-23
Science (grades 5, 8 and high school)	--	--	25.24	24.47	29.47	30.29

2022-23 CAASPP Test Results in Science by Student Group

This table displays CAASPP test results in Science by student group for students grades five, eight, and High School. Double dashes (--) appear in the table when the number of students is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	--	--	--	--	--
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0	0	0
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	0	0	0	0	0
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	0	0	0	0	0
White	--	--	--	--	--
English Learners	0	0	0	0	0
Foster Youth	0	0	0	0	0
Homeless	0	0	0	0	0
Military	0	0	0	0	0
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	0	0	0	0	0

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2022-23 California Physical Fitness Test Results

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT during 2021-22 and 2022-23 school years, only participation results are required for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
-------------	----------------------------------	--	---	---	-----------------------------

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2023-24 Opportunities for Parental Involvement

Upon enrollment, parents, administrators, teachers, and students meet to discuss the goals and processes of the student and the community day school. Parents are invited to participate in an ongoing conversation regarding student progress. The teacher has daily interaction with parents regarding student progress. The teacher and instructional aide use a point system to identify student progress in academics, social and emotional learning, and building a sense of belonging in the classroom community. The teacher communicates with parents daily to identify students' daily progress using a written document to show student outcomes. Many parents meet with the teacher on a daily basis. The teacher and administrator meet monthly to discuss current goals and student needs. As parents have concerns or input, they are included in the Student Support Plan. The teacher and classroom aide design and implement an intervention plan for each student. These are used to help parents understand the student's ongoing progress.

2022-23 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	15	10	5	50.0
Female	5	2	2	100.0
Male	10	8	3	37.5
Non-Binary	0	0	0	0.0
American Indian or Alaska Native	1	1	1	100.0
Asian	1	0	0	0.0
Black or African American	0	0	0	0.0
Filipino	0	0	0	0.0
Hispanic or Latino	1	1	1	100.0
Native Hawaiian or Pacific Islander	0	0	0	0.0
Two or More Races	0	0	0	0.0
White	12	8	3	37.5
English Learners	0	0	0	0.0
Foster Youth	1	1	1	100.0
Homeless	0	0	0	0.0
Socioeconomically Disadvantaged	14	9	4	44.4
Students Receiving Migrant Education Services	0	0	0	0.0
Students with Disabilities	4	4	2	50.0

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions and expulsions data.

Rate	School 2020-21	School 2021-22	School 2022-23	District 2020-21	District 2021-22	District 2022-23	State 2020-21	State 2021-22	State 2022-23
Suspensions	6.67	20.00	6.67	4.43	6.10	7.50	0.20	3.17	3.60
Expulsions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	0.08

2022-23 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	6.67	0
Female	0	0
Male	0	0
Non-Binary		
American Indian or Alaska Native	0	0
Asian	0	0
Black or African American	0	0
Filipino	0	0
Hispanic or Latino	0	0
Native Hawaiian or Pacific Islander	0	0
Two or More Races	0	0
White	0	0
English Learners	0	0
Foster Youth	0	0
Homeless	0	0
Socioeconomically Disadvantaged	0	0
Students Receiving Migrant Education Services	0	0
Students with Disabilities	0	0

2023-24 School Safety Plan

The safety of students and the security of the campus are the highest priorities of Happy Valley Community Day School (CDS). We have an Emergency Operations Plan (EOP) synthesized with current Readiness and Emergency Management Systems (REMS) practices and our local needs. The plan identifies protocols and responsible parties for numerous types of emergencies. School personnel and students participate in preparedness drills, including procedures for fire, earthquake, lockdown, and civil disturbance. The plan identifies roles, responsibilities, functional annexes, how to address the situations before, during, and after an emergency situation. Maintenance and upkeep are monitored, and the Deferred Maintenance Plan is developed and reviewed yearly. The staff is trained annually in emergency procedures and has practice drills on a regular basis. We have a School Safety Plan. Fire, lockdown, and earthquake drills are routinely practiced. The Emergency Procedures Manual identifies protocols and responsible parties for numerous types of emergencies. The plan identifies roles, responsibilities, functional annexes, how to address the situations before, during, and after an emergency situation. The Emergency Operations Plan/School Safety Plan is updated and reviewed each year.

The school works closely with the local volunteer fire department and the Shasta County Sheriff's Department to ensure open communication and up-to-date protocol. The Happy Valley Fire Department is located within one block of our CDS and is always available to assist in medical emergencies. The staff was trained on specific health practices at the beginning of the school year. CPR/first-aid classes are offered on a regular basis. Our schools work under the guidance of our county public health department in conjunction with the California Department of Public Health to address COVID-19 protocols and safety practices. COVID-19 safety protocols and practices have been clearly communicated with our students, staff, families, and community. It is our goal to provide a clear understanding of the protocols and safety practices and share updated information with all educational partners. We rely on the most current guidance from COVID-19 Industry Guidance and Shasta County Office of Education Guide for Reopening to establish the Happy Valley Student and Family Reopening Guide.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2020-21 Elementary Average Class Size and Class Size Distribution

This table displays the 2020-21 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
Other	3	1		

2021-22 Elementary Average Class Size and Class Size Distribution

This table displays the 2021-22 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
Other	3	1		

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled "Number of Classes" indicates how many classes fall into each size category (a range of total students per class). The "Other" category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students

2022-23 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	0

2022-23 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2021-22 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2021-22 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	24660.00	\$0	24660.00	84440.00
District	N/A	N/A	1521.00	\$61,318
Percent Difference - School Site and District	N/A	N/A	176.8	34.4
State	N/A	N/A	\$7,607	\$75,753
Percent Difference - School Site and State	N/A	N/A	105.7	10.8

Fiscal Year 2022-23 Types of Services Funded

I Behavioral Intervention
 Title II (Teacher & Principal Training & Recruiting)
 Hourly Programs (extended day/year education)

Fiscal Year 2021-22 Teacher and Administrative Salaries

This table displays the 2021-22 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/cs/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary	\$35,538	\$48,481
Mid-Range Teacher Salary	\$63,904	\$73,129
Highest Teacher Salary	\$83,156	\$99,406
Average Principal Salary (Elementary)	\$103,968	\$117,381
Average Principal Salary (Middle)	\$0	\$128,158
Average Principal Salary (High)	\$0	
Superintendent Salary	\$127,308	\$138,991
Percent of Budget for Teacher Salaries	27.57%	29.34%
Percent of Budget for Administrative Salaries	5.37%	5.99%

Professional Development

The Happy Valley Union Elementary School District provides many ongoing professional development opportunities that support the goals of our LCAP. We have two full days dedicated to district-wide professional development and utilizing our minimum day Monday schedule for one hour of professional development each week. We also provide three modified minimum days for additional collaboration and training. In addition, many of our faculty are involved in ongoing after-school training focused on our mission and three improvement areas. Our CDS staff has participated in the following professional learning opportunities this year: Capturing Kids Hearts and Trauma-Informed Practices and Self Care and training for increased learning and literacy for each student.

The primary emphasis of our professional development focuses on the three areas of improvement. We focus on improving student achievement using data, developing individual plans to support student learning, and monitoring student progress. Our district is committed to staff development. In addition to three staff development days, we utilize teacher release time, school workshops, and conferences to support ongoing learning. Teachers are supported in their professional development by participating in Differentiated Assistance, literacy training, trauma-informed practices, social and emotional learning, and a vertical collaboration process.

This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2021-22	2022-23	2023-24
Number of school days dedicated to Staff Development and Continuous Improvement	2	2	

RESOLUTION #24-08

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
TO ESTABLISH A COUNTY SCHOOLS FACILITIES FUND**

WHEREAS, school districts are authorized by Education Code section 17070.43 to establish a restricted fund known as the County School Facilities Fund, Fund 35; and

WHEREAS, such fund is required for the purpose of depositing funds apportioned to the Happy Valley Union Elementary School District for new construction/retrofit funding as provided under the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program; and

WHEREAS, the District has submitted form SAB 70-01, Application for Funding for the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program;

THEREFORE, BE IT RESOLVED, that the Governing Board hereby authorizes the Shasta County Auditor’s Office to establish a restricted fund to be known as the County School Facilities Fund, Fund 35, in accordance with Education Code section 17070.43.

PASSED AND ADOPTED by the Governing Board on January 17, 2024 by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

ATTEST: _____

President, Board of Trustees

I, _____, Clerk/Secretary of the Governing Board, do hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.

Clerk/Secretary HVUSD Board of Trustees



December 15, 2023

To the Governing Board
Happy Valley Union Elementary School District
Anderson, California

We have audited the financial statements of Happy Valley Union Elementary School District (the District) as of and for the year ended June 30, 2023, and have issued our report thereon dated December 15, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated June 1, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the District complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the District's major federal program compliance, is to express an opinion on the compliance for each of District's major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the District's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our 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* dated December 15, 2023. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated December 15, 2023.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

As stated in our auditor's report, professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks". We have identified the following as significant risks.

- Management Override of Controls – Professional standards require auditors to address the possibility of management overriding controls. Accordingly, we identified as a significant risk that management of the District may have the ability to override controls that the District has implemented. Management may override the District's controls in order to modify the financial records with the intent of manipulating the financial statements to overstate the District's financial performance or with the intent of concealing fraudulent transactions.
- Revenue Recognition – We identified revenue recognition as a significant risk due to financial and operational incentives for the District to overstate revenues.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. As described in Note 1, the District changed accounting policies related to accounting for leases to adopt the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods

used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Governmental Accounting Standards Board (GASB) requires the District to calculate, recognize, and report the costs and obligations associated with pensions and Other Postemployment Benefits (OPEB) in their financial statements. These amounts were all determined based on the District's proportionate share of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) estimated net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, which utilized projections of future contributions and future earnings, actuarial assumptions such as inflation, salary increases, mortality rates, and investment rate of return and discount rates in the determination of the final balances reported in the CalSTRS and CalPERS audited financial statements. The District's proportionate share was determined by calculating the District's share of contributions to the pension plan relative to the contributions of all participating entities in the plan.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to Other Postemployment Benefits (OPEB) Liability (Note 10) and Employee Retirement Systems (Note 13).

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

There were no corrected misstatements.

The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

(1) General Fund: To adjust the Cash in County amount to the Confirmation provided by Shasta County Office of Education		
Revenues		\$47,046
Cash in County Treasury		\$47,046
(2) Aggregate Remaining Funds: To adjust the Student Activity Fund cash balance to agree to the bank reconciliation		
Expenditures		\$3,862
Cash in Banks		\$3,862

The effect of these uncorrected misstatements, including the effect of the reversal of prior year uncorrected misstatements as of and for the year ended June 30, 2023, is an overstatement of the fund balance of \$47,046 for the General Fund, an overstatement of the fund balance of \$3,862 for the Non-Major Governmental Funds, and an overstatement of net position of \$50,908 for the Government-wide financial statements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor’s report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor’s Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor’s report.

Modification of the Auditor’s Report

We have made the following modification to our auditor’s report:

Adoption of New Accounting Standard

As discussed in Note 1 to the financial statements, the District has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 96, Subscription-Based Information Technology Arrangements, for the year ended June 30, 2023. Our opinions are not modified with respect to this matter.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated December 15, 2023.

Management’s Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the governing board, and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Eide Bailly LLP

Rancho Cucamonga, California



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June 30, 2023

Happy Valley Union Elementary School District

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Independent Auditor's Report

To the Governing Board
Happy Valley Union Elementary School District
Anderson, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Happy Valley Union Elementary School District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Happy Valley Union Elementary School District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the District's total OPEB liability and related ratios, schedule of the District's proportionate share of the net OPEB liability – MPP program, schedule of the District's proportionate share of the net pension liability - CalSTRS, schedule of the District's proportionate share of the net pension liability - CalPERS, schedule of the District's contributions – CalSTRS, and schedule of the District's contributions – CalPERS, 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 GAAS, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Rancho Cucamonga, California
December 15, 2023



Happy Valley District Office: (530)357-2134
17480 Palm Avenue, Anderson, CA 96007
Happy Valley Elementary School : (530)357-2111
17480 Palm Avenue, Anderson, CA 96007
Happy Valley Primary School: (530)357-2131
16300 Cloverdale Lane, Anderson, CA 96007

Primary School Principal- Gina Murphy
Elementary School Acting Principal- Tim Drury

Governing Board: Nate Echols, Cheryl Best, Carla Perry, Jodi Shearman, Billy Soksoda

This section of Happy Valley Union Elementary School District's (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2023, with comparative information for the year ending June 30, 2022. Please read it in conjunction with the District's financial statements, notes and other supplemental information, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all of the activities of the Happy Valley Union Elementary School District using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The *Government-Wide Financial Statements* present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the District (including capital assets and right-to-use leased assets), deferred outflows of resources, as well as all liabilities (including long-term liabilities) and deferred inflows of resources. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The *Fund Financial Statements* include statements for governmental activities.

- The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

The primary unit of the government is the Happy Valley Union Elementary School District.

REPORTING THE DISTRICT AS A WHOLE

The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's Net Position and changes in them. Net Position is the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position will serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's operating results. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, we present the District activities as follows:

Governmental Activities - The District reports all of its services in this category. This includes the education of kindergarten through grade eight students, and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State, and local grants, as well as general obligation bonds, finance these activities.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

Governmental Funds - The District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following the governmental fund financial statements.

FINANCIAL HIGHLIGHTS OF THE PAST YEAR

The statement of activities includes overall revenues of \$10,347,665 and overall expenses of \$7,762,254. Revenues exceeded expenses by \$2,585,141.

Total net position in governmental activities was \$2,777,242.

The General Fund reported a total fund balance of \$4,757,217.

The District's General Fund incurred an operating surplus of \$3,022,083 in the current year.

THE DISTRICT AS A WHOLE

Net Position

The District's Net Position was \$2,777,242 for the fiscal year ended June 30, 2023. Of this amount, \$(3,291,435) was unrestricted deficit. Restricted Net Position are reported separately to show legal constraints from debt covenants, grantors, constitutional provisions, and enabling legislation that limit the governing board's ability to use that Net Position for day-to-day operations. Our analysis below, in summary form, focuses on the Net Position (Table 1) and change in Net Position (Table 2) of the District's governmental activities.

Table 1

	Governmental Activities	
	2023	2022
Assets		
Current and other assets	\$ 6,201,565	\$ 3,174,340
Capital assets and right-to-use leased assets	<u>7,998,318</u>	<u>7,874,691</u>
Total assets	<u>14,199,883</u>	<u>11,049,031</u>
Deferred outflows of resources	<u>1,906,378</u>	<u>1,515,812</u>
Liabilities		
Current liabilities	737,074	842,764
Long-term liabilities other than OPEB and pension	6,159,084	5,353,106
Net other postemployment benefit (OPEB) liability	281,454	341,112
Aggregate net pension liability	<u>5,090,266</u>	<u>3,234,924</u>
Total liabilities	<u>12,267,878</u>	<u>9,771,906</u>
Deferred inflows of resources	<u>1,061,141</u>	<u>2,600,836</u>
Net Position		
Net investment in capital assets	3,286,306	4,432,505
Restricted	2,782,371	1,113,759
Unrestricted (deficit)	<u>(3,291,435)</u>	<u>(5,354,163)</u>
Total net position	<u>\$ 2,777,242</u>	<u>\$ 192,101</u>

The \$(3,291,435) in unrestricted deficit Net Position of all governmental activities represents the accumulated results of all past years' operations. Unrestricted (deficit) net position is the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements. The unrestricted (deficit) net position decreased by 38.5% (\$3,291,435 deficit compared to \$5,354,163 deficit in the prior year).

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the *Statement of Activities* on page 13. (Table 2) takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.

Table 2

	Governmental Activities	
	2023	2022
Revenues		
Program revenues		
Charges for services and sales	\$ 31,972	\$ 41,278
Operating grants and contributions	4,042,934	2,644,166
General revenues		
Federal and State aid not restricted	4,844,158	4,155,739
Property taxes	1,344,118	1,255,977
Other general revenues	84,483	83,469
Total revenues	10,347,665	8,180,629
Expenses		
Instruction-related	4,914,281	4,764,630
Pupil services	1,106,746	958,551
Administration	510,758	523,554
Plant services	873,111	744,067
All other services	357,628	333,274
Total expenses	7,762,524	7,324,076
Change in net position	\$ 2,585,141	\$ 856,553

Governmental Activities

As reported in the *Statement of Activities* on page 13, the cost of all of our governmental activities this year was \$7,762,524. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$1,344,118 because the cost of (\$31,972) was paid by those who benefited from the programs, or by other governments and organizations who subsidized certain programs with grants and contributions of (\$4,042,934). We paid for the remaining "public benefit" portion of our governmental activities with \$4,928,641 in Federal and State funds and other revenues, like interest and general entitlements.

Happy Valley Union Elementary School District

Management's Discussion and Analysis

June 30, 2023

In Table 3, we have presented the cost and net cost of each of the District's largest functions: instruction-related, pupil services, administration, plant services, and all other services. As discussed above, net cost shows the financial burden that was placed on the District's taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3

	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
Instruction-related	\$ 4,914,281	\$ 4,764,630	\$ (2,160,269)	\$ (2,895,909)
Pupil services	1,106,746	958,551	(25,592)	(310,120)
Administration	510,758	523,554	(426,383)	(462,292)
Plant services	873,111	744,067	(866,376)	(683,137)
All other services	357,628	333,274	(208,998)	(287,174)
Total	\$ 7,762,524	\$ 7,324,076	\$ (3,687,618)	\$ (4,638,632)

THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$5,512,439 which is an increase of \$3,142,707, or 132.6% from last year. (Table 4)

Table 4

Governmental Fund	Balances and Activity			
	July 1, 2022	Revenues and Other Financing Sources	Expenditures	June 30, 2023
General Fund	\$ 1,735,134	\$ 10,523,714	\$ 7,501,631	\$ 4,757,217
Student Activity Fund	30,033	42,948	35,798	37,183
Cafeteria Fund	25,440	474,066	395,079	104,427
Building Fund	39	-	-	39
Capital Facilities Fund	186,949	19,972	5,028	201,893
Special Reserve Fund for Capital Outlay Projects	19	-	-	19
Bond Interest and Redemption Fund	392,118	371,699	352,156	411,661
Total	\$ 2,369,732	\$ 11,432,399	\$ 8,289,692	\$ 5,512,439

The primary reasons for these increases/decreases are:

- The increase in the General Fund is mainly due to new State income for Learning Recovery, ELOP, and Art & Music grant, plus energy projects that won’t be complete until next year.
- The increase in the Student Activities fund is due to fundraisers.
- The increase in the Cafeteria Fund is due to increase in income. State income increased \$125,000.00, and Universal Meals federal income increased \$100,000.00.
- The increase in the Capital Facilities Fund is due to developer fee collections.

General Fund Budgetary Highlights

Over the course of the year, the District revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was adopted on June 16, 2023. (A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on page 57).

The District revises its budget during the year to reflect new information as it becomes available. Budgeted revenues were approximately \$244,607 more than budgeted due to new local grants and interest coming in higher. Expenditures were approximately \$1,332,485 than budgeted mainly due to the shade structure.

CAPITAL ASSETS, RIGHT-TO-USE LEASED ASSETS, AND LONG-TERM LIABILITIES

Capital Assets and Right-to-Use Leased Assets

At June 30, 2023, the District had \$7,998,318 in a broad range of capital assets and right-to-use leased assets (net of depreciation and amortization), including land and construction in process, land and buildings improvements, furniture and equipment. This amount represents a net increase (including additions, deductions, depreciation and amortization) of \$123,627, or 1.57% from last year (Table 5).

Table 5

	Governmental Activities	
	2023	2022
Land and construction in progress	\$ 445,386	\$ 15,180
Land improvements	193,158	220,404
Buildings and improvements	6,979,472	7,222,015
Furniture and equipment	317,738	412,265
Right-to-use leased assets	62,564	4,827
Total	\$ 7,998,318	\$ 7,874,691

We present more detailed information about our capital assets and right-to-use leased assets in Notes to the financial statements.

Long-Term Liabilities other than OPEB and Pensions

At the end of this year, the District had \$6,159,084 in long-term liabilities other than OPEB and pension versus \$5,353,106, an increase of \$805,978, or 15.1% from last year. The long-term liabilities consisted of the following:

Table 6

	Governmental Activities	
	2023	2022
Long-Term Liabilities		
General obligation bonds	\$ 4,774,910	\$ 4,885,290
Premium on bond issuance	140,995	153,635
Leases	64,626	4,868
Financed purchases	1,112,391	243,518
Compensated absences	66,162	65,795
	<u>6,159,084</u>	<u>5,353,106</u>
Total	<u>\$ 6,159,084</u>	<u>\$ 5,353,106</u>

OPEB and Pensions

At year-end, the District had a net other postemployment benefit (OPEB) liability of \$281,454 versus \$341,112 for the previous year, a decrease of \$59,658, or 17.5%.

In addition, at year-end, the District had an aggregate net pension liability of \$5,090,266 versus \$3,234,924 for the previous year, an increase of \$1,855,342, or 57.4%.

We present more detailed information regarding our long-term liabilities in the Notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the District Budget for the 2023-2024 year, the governing board and management used the following criteria:

- Step and Column increases.
- PERS contribution increases.
- Maintain the educational programs and support to help our students overcome emotional and education loss during pandemic.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Superintendent, at Happy Valley Union Elementary School District, 17480 Palm Ave, Anderson, California, 96007 or e-mail at rvorhees@hvsud.net

Happy Valley Union Elementary School District
Statement of Net Position
June 30, 2023

	Governmental Activities
Assets	
Deposits and investments	\$ 5,479,825
Receivables	694,657
Prepaid expense	18,219
Stores inventories	8,864
Capital assets not depreciated	445,386
Capital assets, net of accumulated depreciation	7,490,368
Right-to-use leased assets, net of accumulated amortization	62,564
Total assets	14,199,883
Deferred Outflows of Resources	
Deferred outflows of resources related to OPEB	65,430
Deferred outflows of resources related to pensions	1,840,948
Total deferred outflows of resources	1,906,378
Liabilities	
Accounts payable	398,304
Accrued interest payable	47,948
Unearned revenue	290,822
Long-term liabilities	
Long-term liabilities other than OPEB and pensions due within one year	404,957
Long-term liabilities other than OPEB and pensions due in more than one year	5,754,127
Net other postemployment benefits (OPEB) liability	281,454
Aggregate net pension liability	5,090,266
Total liabilities	12,267,878
Deferred Inflows of Resources	
Deferred inflows of resources related to OPEB	145,305
Deferred inflows of resources related to pensions	915,836
Total deferred inflows of resources	1,061,141
Net Position	
Net investment in capital assets	3,286,306
Restricted for	
Debt service	363,713
Capital projects	201,893
Educational programs	2,084,019
Other activities	132,746
Unrestricted (deficit)	(3,291,435)
Total net position	\$ 2,777,242

Happy Valley Union Elementary School District

Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Change in Net Position
		Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	\$ 4,175,011	\$ 1,257	\$ 2,660,911	\$ (1,512,843)
Instruction-related activities				
Supervision of instruction	73,926	87	39,662	(34,177)
Instructional library, media, and technology	61,785	-	8,845	(52,940)
School site administration	603,559	8	43,242	(560,309)
Pupil services				
Home-to-school transportation	276,702	2	151,006	(125,694)
Food services	421,799	-	626,449	204,650
All other pupil services	408,245	23,437	280,260	(104,548)
Administration				
Data processing	4,967	-	-	(4,967)
All other administration	505,791	5,468	78,907	(421,416)
Plant services	873,111	-	6,735	(866,376)
Ancillary services	37,460	-	94,967	57,507
Community services	38,860	1,686	45,217	8,043
Interest on long-term liabilities	263,652	-	-	(263,652)
Other outgo	17,656	27	6,733	(10,896)
Total governmental activities	<u>\$ 7,762,524</u>	<u>\$ 31,972</u>	<u>\$ 4,042,934</u>	<u>(3,687,618)</u>
General Revenues and Subventions				
Property taxes, levied for general purposes				974,815
Property taxes, levied for debt service				369,303
Federal and State aid not restricted to specific purposes				4,844,158
Interest, investment earnings and change in fair market valuations				(333,492)
Interagency revenues				42,478
Miscellaneous				375,497
Subtotal, general revenues and subventions				<u>6,272,759</u>
Change in Net Position				2,585,141
Net Position - Beginning				<u>192,101</u>
Net Position - Ending				<u>\$ 2,777,242</u>

Happy Valley Union Elementary School District

Balance Sheet – Governmental Funds

June 30, 2023

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
Assets			
Deposits and investments	\$ 4,801,724	\$ 678,101	\$ 5,479,825
Receivables	603,922	90,735	694,657
Due from other funds	20,428	-	20,428
Prepaid expenditures	18,219	-	18,219
Stores inventories	-	8,864	8,864
	<u>5,444,293</u>	<u>777,700</u>	<u>6,221,993</u>
Total assets	<u>\$ 5,444,293</u>	<u>\$ 777,700</u>	<u>\$ 6,221,993</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 396,254	\$ 2,050	\$ 398,304
Due to other funds	-	20,428	20,428
Unearned revenue	290,822	-	290,822
	<u>687,076</u>	<u>22,478</u>	<u>709,554</u>
Total liabilities	<u>687,076</u>	<u>22,478</u>	<u>709,554</u>
Fund Balances			
Nonspendable	20,719	8,864	29,583
Restricted	2,084,019	746,339	2,830,358
Assigned	2,038,753	19	2,038,772
Unassigned	613,726	-	613,726
	<u>4,757,217</u>	<u>755,222</u>	<u>5,512,439</u>
Total fund balances	<u>4,757,217</u>	<u>755,222</u>	<u>5,512,439</u>
Total liabilities and fund balances	<u>\$ 5,444,293</u>	<u>\$ 777,700</u>	<u>\$ 6,221,993</u>

Happy Valley Union Elementary School District
 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
 June 30, 2023

Total Fund Balance - Governmental Funds		\$ 5,512,439
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	\$ 14,901,212	
Accumulated depreciation is	<u>(6,965,458)</u>	
Net capital assets		7,935,754
Right-to-use leased assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of right-to-use leased assets is	73,326	
Accumulated amortization is	<u>(10,762)</u>	
Net right-to-use leased assets		62,564
In governmental funds, unmatured interest on long-term liabilities is recognized in the period when it is due. On the government-wide financial statements, unmatured interest on long-term liabilities is recognized when it is incurred.		
		(47,948)
Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to		
Net other postemployment benefits (OPEB) liability	65,430	
Aggregate net pension liability	<u>1,840,948</u>	
Total deferred outflows of resources		1,906,378
Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to		
Net other postemployment benefits (OPEB) liability	(145,305)	
Aggregate net pension liability	<u>(915,836)</u>	
Total deferred inflows of resources		(1,061,141)
Aggregate net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.		
		(5,090,266)

Happy Valley Union Elementary School District
 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
 June 30, 2023

The District's net OPEB liability is not due and payable in the current period, and is not reported as a liability in the funds.		\$ (281,454)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of		
General obligation bonds	\$ (3,394,039)	
Premium on bond issuance	(140,995)	
Leases	(64,626)	
Financed purchases	(1,112,391)	
Compensated absences	(66,162)	
In addition, capital appreciation general obligation bonds were issued. The accretion of interest to date on the general obligation bonds is	<u>(1,380,871)</u>	
Total long-term liabilities		<u>(6,159,084)</u>
Total net position - governmental activities		<u><u>\$ 2,777,242</u></u>

Happy Valley Union Elementary School District
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2023

	General Fund	Total Non-Major Governmental Funds	Total Governmental Funds
Revenues			
Local Control Funding Formula	\$ 5,685,468	\$ -	\$ 5,685,468
Federal sources	916,529	327,808	1,244,337
Other State sources	2,316,193	143,816	2,460,009
Other local sources	517,198	437,061	954,259
Total revenues	<u>9,435,388</u>	<u>908,685</u>	<u>10,344,073</u>
Expenditures			
Current			
Instruction	3,954,634	-	3,954,634
Instruction-related activities			
Supervision of instruction	73,908	-	73,908
Instructional library, media, and technology	62,580	-	62,580
School site administration	640,715	-	640,715
Pupil services			
Home-to-school transportation	327,062	-	327,062
Food services	6,462	393,405	399,867
All other pupil services	411,717	-	411,717
Administration			
Data processing	8,928	-	8,928
All other administration	541,918	5,028	546,946
Plant services	789,366	1,674	791,040
Ancillary services	37,453	-	37,453
Community services	3,062	35,798	38,860
Other outgo	17,656	-	17,656
Facility acquisition and construction	441,751	-	441,751
Debt service			
Principal	159,695	260,000	419,695
Interest and other	24,724	92,156	116,880
Total expenditures	<u>7,501,631</u>	<u>788,061</u>	<u>8,289,692</u>
Excess of Revenues Over Expenditures	<u>1,933,757</u>	<u>120,624</u>	<u>2,054,381</u>
Other Financing Sources			
Other sources - leases	73,326	-	73,326
Other sources - financed purchases	1,015,000	-	1,015,000
Net Financing Sources	<u>1,088,326</u>	<u>-</u>	<u>1,088,326</u>
Net Change in Fund Balances	3,022,083	120,624	3,142,707
Fund Balance - Beginning	<u>1,735,134</u>	<u>634,598</u>	<u>2,369,732</u>
Fund Balance - Ending	<u>\$ 4,757,217</u>	<u>\$ 755,222</u>	<u>\$ 5,512,439</u>

See Notes to Financial Statements

Happy Valley Union Elementary School District
 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental
 Funds to the Statement of Activities
 Year Ended June 30, 2023

Total Net Change in Fund Balances - Governmental Funds \$ 3,142,707

Amounts Reported for Governmental Activities in the Statement of Activities are Different Because

Capital outlay to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation and amortization expense in the Statement of Activities. This is the amount by which capital outlay exceeds depreciation and amortization expense in the period.

Capital outlay	\$ 503,532
Depreciation and amortization expense	<u>(379,905)</u>

Net expense adjustment 123,627

Right-to-use leased assets acquired this year were financed with leases. The amount financed by the leases is reported in the governmental funds as a source of financing. On the other hand, the leases are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.

(73,326)

In the Statement of Activities, certain operating expenses, such as compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This amount is the difference between vacation earned and used.

(367)

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and aggregate net pension liability during the year.

129,007

In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows, and net OPEB liability during the year.

5,570

The energy efficiency project was financed with a purchase agreement. The amount financed is reported in the governmental funds as a source of financing. On the other hand, the proceeds are not revenues in the Statement of Activities, but rather constitute long-term liabilities in the Statement of Net Position.

(1,015,000)

Happy Valley Union Elementary School District
 Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental
 Funds to the Statement of Activities
 Year Ended June 30, 2023

Governmental funds report the effect of premiums, discounts, and the deferred charge on refunding when the debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities.

Premium amortization	\$ 12,640
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Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

General obligation bonds	260,000
Leases	13,568
Financed purchases	146,127

Interest on long-term liabilities in the Statement of Activities differs from the amount reported in the governmental funds because interest is recorded as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. The additional interest reported in the Statement of Activities is the result of two factors. Accrued interest on the general obligation bonds increased by \$9,792, and \$149,620 interest was accreted on the District's "capital appreciation" general obligation bonds.

	<u>(159,412)</u>
Change in net position of governmental activities	<u>\$ 2,585,141</u>

Note 1 - Summary of Significant Accounting Policies**Financial Reporting Entity**

The Happy Valley Union Elementary School District (the District) was established in 1954, under the laws of the State of California. The District operates under a locally elected five-member Board form of government and provides educational services to grades K - 8 as mandated by the State agencies. The District operates two elementary schools and one community day school.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For Happy Valley Union Elementary School District, this includes general operations, food service, and student related activities of the District.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into the governmental category.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

Major Governmental Funds

General Fund The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

Two funds currently defined as special revenue funds in the California State Accounting Manual (CSAM) do not meet the GASB Statement No. 54 special revenue fund definition. Specifically, Fund 14, Deferred Maintenance Fund, and Fund 20, Special Reserve Fund for Postemployment Benefits, are not substantially composed of restricted or committed revenue sources. While these funds are authorized by statute and will remain open for internal reporting purposes, these funds function effectively as extensions of the General Fund, and accordingly have been combined with the General Fund for presentation in these audited financial statements.

As a result, the General Fund reflects an increase in fund balance of \$159,960.

Non-Major Governmental Funds

Special Revenue Funds The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

- **Student Activity Fund** The Student Activity Fund is used to account separately for the operating activities of the associated student body accounts that are not fiduciary in nature, including student clubs, general operations, athletics, and other student body activities.
- **Cafeteria Fund** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).

Capital Project Funds The Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

- **Building Fund** The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.
- **Capital Facilities Fund** The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approval (*Education Code* Sections 17620-17626 and *Government Code* Section 65995 et seq.). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).
- **Special Reserve Fund for Capital Outlay Projects** The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

Debt Service Funds The Debt Service funds are used to account for the accumulation of resources for the payment of principal and interest on general long-term liabilities.

- **Bond Interest and Redemption Fund** The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a local education agency (*Education Code* Sections 15125-15262).

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, of the District and for each governmental function. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the *Statement of Activities*, except for depreciation and amortization of leased assets. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net Position should be reported as restricted when constraints placed on net position are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their use.

Fund Financial Statements Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major governmental funds are aggregated and presented in a single column.

- **Governmental Funds** All governmental funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. 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 fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year.

The District considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include 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 is 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.

Unearned Revenue Unearned revenues arise when resources are received by the District before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. 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. Principal and interest on general long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the government-wide statements.

Investments

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in the County investment pool are determined by the program sponsor.

Prepaid Expenditures (Expenses)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Stores Inventories

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the weighted average basis. The costs of inventory items are recorded as expenditures in the governmental funds when consumed rather than when purchased.

Capital Assets, Depreciation, and Amortization

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated, if applicable.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements/infrastructure, five to 50 years; equipment, two to 15 years.

The District records impairments of capital assets when it becomes probable that the carrying value of the assets will not be fully recovered over their estimated useful life. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances in existence at the time of the determination. No impairments were recorded during the year ended June 30, 2023.

The District records the value of intangible right-to-use assets based on the underlying leased asset in accordance with GASB Statement No. 87, *Leases*. The right-to-use intangible asset is amortized each year for the term of the contract or useful life of the underlying asset.

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated in the governmental activities column of the statement of net position.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated liability is reported on the government-wide statement of net position. For governmental funds, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in

the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

Accrued Liabilities and Long-Term Liabilities

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

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, leases, and long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for pension related items and for OPEB related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items and for OPEB related items.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid by the fund in which the employee worked.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the District Plan and the MPP's fiduciary net position have been determined on the same basis as they are reported by the District Plan and the MPP. For this purpose, the District Plan and the MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The total OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

Premiums

In the government-wide financial statements, long-term liabilities are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums are deferred and amortized over the life of the bonds using the straight-line method, which approximates the effective interest method.

In the fund financial statements, governmental funds recognize bond premiums as other financing sources.

Leases

The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The District measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the lease term or useful life of the underlying asset.

Fund Balances - Governmental Funds

As of June 30, 2023, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board. The District currently does not have any committed funds.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or chief business officer may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

Spending Order Policy

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

Minimum Fund Balance Policy

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted on-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than four percent of General Fund expenditures and other financing uses.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net Position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net Position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted Net Position is available. The government-wide financial statements report \$2,782,371 of net position restricted by enabling legislation.

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.

Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Shasta bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

Note 2 - Deposits and Investments

Summary of Deposits and Investments

Deposits and investments as of June 30, 2023, are classified in the accompanying financial statements as follows:

Governmental funds	\$ 5,479,825
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Deposits and investments as of June 30, 2023, consist of the following:

Cash on hand and in banks	\$ 37,183
Cash in revolving	2,500
Investments	<u>5,440,142</u>
Total deposits and investments	<u>\$ 5,479,825</u>

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

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

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
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 (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by holding its investments in the Shasta County Investment Pool. The Pool purchases shorter term investments and attempts to time cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The District maintains an investment of \$5,440,142 with the Shasta County Treasury Investment Pool. The average weighted maturity for this pool was 673 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investment with the Shasta County Treasury Investment Pool is not currently rated, nor is it required to be rated.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, 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 agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits. As of June 30, 2023, the District had no bank balances that were exposed to custodial credit risk.

Note 3 - Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

- Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.
- Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.
- Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

As of June 30, 2023, the District's investments of \$5,440,142 in the Shasta County Treasury Investment Pool are uncategorized.

Note 4 - Receivables

Receivables at June 30, 2023, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

	<u>General Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Activities</u>
Federal Government			
Categorical aid	\$ 351,656	\$ 64,414	\$ 416,070
State Government			
Categorical aid	135,985	23,731	159,716
Lottery	72,713	-	72,713
Local Government			
Interest	251	-	251
Other local sources	43,317	2,590	45,907
	<u>43,317</u>	<u>2,590</u>	<u>45,907</u>
Total	<u>\$ 603,922</u>	<u>\$ 90,735</u>	<u>\$ 694,657</u>

Note 5 - Capital Assets and Right-to-Use Leased Assets

Capital assets and right-to-use leased assets activity for the fiscal year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 5,180	\$ -	\$ -	\$ 5,180
Construction in progress	10,000	430,206	-	440,206
Total capital assets not being depreciated	15,180	430,206	-	445,386
Capital assets being depreciated				
Land improvements	642,134	-	-	642,134
Buildings and improvements	12,218,005	-	-	12,218,005
Furniture and equipment	1,657,431	-	(61,744)	1,595,687
Total capital assets being depreciated	14,517,570	-	(61,744)	14,455,826
Total capital assets	14,532,750	430,206	(61,744)	14,901,212
Accumulated depreciation				
Land improvements	(421,730)	(27,246)	-	(448,976)
Buildings and improvements	(4,995,990)	(242,543)	-	(5,238,533)
Furniture and equipment	(1,245,166)	(94,527)	61,744	(1,277,949)
Total accumulated depreciation	(6,662,886)	(364,316)	61,744	(6,965,458)
Net depreciable capital assets	7,854,684	(364,316)	-	7,490,368
Right-to-use leased assets being amortized				
Furniture and equipment	24,136	73,326	(24,136)	73,326
Accumulated amortization				
Furniture and equipment	(19,309)	(15,589)	24,136	(10,762)
Net right-to-use leased assets	4,827	57,737	-	62,564
Governmental activities capital assets and right-to-use leased assets, net	\$ 7,874,691	\$ 123,627	\$ -	\$ 7,998,318

Depreciation and amortization expense was charged to governmental functions as follows:

Governmental Activities	
Instruction	\$ 335,842
School site administration	7,258
Home-to-school transportation	1,113
Food services	26,333
All other administration	9,359
	<hr/>
Total depreciation and amortization expense governmental activities	<u>\$ 379,905</u>

Note 6 - Interfund Transactions

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2023, between major and non-governmental funds are as follows:

A balance of \$20,428 is due from the Cafeteria Non-Major Governmental Fund to the General Fund for the Universal Design for Living grant.

Note 7 - Accounts Payable

Accounts payable at June 30, 2023, consisted of the following:

	General Fund	Non-Major Governmental Funds	Total Governmental Activities
	<hr/>	<hr/>	<hr/>
Salaries and benefits	\$ 79,237	\$ 471	\$ 79,708
LCFF apportionment	14,443	-	14,443
State categorical aid	31,324	-	31,324
Supplies	164,458	-	164,458
Vendor payables	106,792	1,579	108,371
	<hr/>	<hr/>	<hr/>
Total	<u>\$ 396,254</u>	<u>\$ 2,050</u>	<u>\$ 398,304</u>

Note 8 - Unearned Revenue

Unearned revenue at June 30, 2023, consisted of the following:

	General Fund
Federal financial assistance	\$ 201,694
State categorical aid	89,128
Total	<u>\$ 290,822</u>

Note 9 - Long-Term Liabilities Other than OPEB and Pensions

Summary

The changes in the District's long-term liabilities other than OPEB and pensions during the year consisted of the following:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023	Due in One Year
Long-Term Liabilities					
General obligation bonds	\$ 4,885,290	\$ 149,620	\$ (260,000)	\$ 4,774,910	\$ 280,000
Premium on bond issuance	153,635	-	(12,640)	140,995	-
Leases	4,868	73,326	(13,568)	64,626	12,566
Financed purchases	243,518	1,015,000	(146,127)	1,112,391	112,391
Compensated absences	65,795	367	-	66,162	-
Total	<u>\$ 5,353,106</u>	<u>\$ 1,238,313</u>	<u>\$ (432,335)</u>	<u>\$ 6,159,084</u>	<u>\$ 404,957</u>

Payments for the General Obligation Bonds will be made by the Bond Interest and Redemption Fund with local revenues. Lease payments and payments on the financed purchases are made by the General Fund. Compensated absences will be paid by the General Fund and the Cafeteria Fund.

General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

Issuance Date	Final Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2022	Interest Accreted	Redeemed	Bonds Outstanding June 30, 2023
6/2/2009	8/1/2033	5.45-8.00%	\$ 1,996,812	\$ 2,540,290	\$ 149,620	\$ (220,000)	\$ 2,469,910
9/10/2014	8/1/2039	2.00-5.25%	2,490,000	2,345,000	-	(40,000)	2,305,000
				<u>\$ 4,885,290</u>	<u>\$ 149,620</u>	<u>\$ (260,000)</u>	<u>\$ 4,774,910</u>

2008 General Obligation Bonds, Series A

On June 2, 2009, the District issued \$1,996,812 of 2008 General Obligation Bonds, Series A. The bonds were issued as capital appreciation bonds, accreting to a final value of \$5,255,000. The bonds have a final maturity to occur on August 1, 2033, with interest rates ranging from 5.45 to 8.00%. Proceeds from sale were used to finance the addition and modernization of school facilities for the District. At June 30, 2023, the principal balance outstanding of the 2008 General Obligation Bonds, Series A was \$2,469,910 and unamortized premium on issuance was \$102,102.

2014 General Obligation Bonds, Series A

On September 10, 2014, the District issued \$2,490,000 of 2014 General Obligation Bonds, Series A. The bonds were issued as current interest bonds. The bonds have a final maturity to occur on August 1, 2039, with interest rates ranging from 2.00 to 5.25%. Proceeds from sale of bonds were used to pay the District's 2011 General Obligation Bond Anticipation Notes, which were issued to finance school construction and improvements to school facilities as approved by the voters at an election held in the District on June 3, 2014. At June 30, 2023, the principal balance outstanding of the 2014 General Obligation Bonds, Series A was \$2,305,000 and unamortized premium on issuance was \$38,893.

The general obligation bonds mature through 2040 as follows:

Fiscal Year	Principal	Accreted Interest	Current Interest to Maturity	Total
2024	\$ 273,620	\$ 6,380	\$ 90,100	\$ 370,100
2025	279,752	20,248	89,000	389,000
2026	289,479	35,521	87,619	412,619
2027	293,052	51,948	85,938	430,938
2028	300,696	69,304	83,919	453,919
2029-2033	1,668,313	666,687	373,097	2,708,097
2034-2038	1,144,998	205,002	245,031	1,595,031
2039-2040	525,000	-	28,219	553,219
Total	<u>\$ 4,774,910</u>	<u>\$ 1,055,090</u>	<u>\$ 1,082,923</u>	<u>\$ 6,912,923</u>

Happy Valley Union Elementary School District

Notes to Financial Statements

June 30, 2023

Lease

The District has entered into an agreement to lease equipment. The District's liability on the lease agreement is summarized below:

Lease	July 1, 2022	Addition	Payments	June 30, 2023
US Bank Copier Lease	\$ 4,868	\$ 70,640	\$ (12,923)	\$ 62,585
Pitney Bowes Postage Lease	-	2,686	(645)	2,041
Total	<u>\$ 4,868</u>	<u>\$ 73,326</u>	<u>\$ (13,568)</u>	<u>\$ 64,626</u>

US Bank Copier Lease

The District entered an agreement to lease copiers for 63 of months, beginning October 2022. The lease terminates September 2028. Under the terms of the lease, the District pays a monthly base fee of \$1,432. At June 30, 2023, the District has recognized a right-to-use asset of \$60,550 and a lease liability of \$62,585 related to this agreement. During the fiscal year, the District recorded \$14,918 in amortization expense and \$4,832 in interest expense for the right-to-use the copier lease. The District used a discount rate of 9.60%, which was based on the lease agreement.

Pitney Bowes Postage Lease

The District entered an agreement to lease a postage machine for 36 of months, beginning October 2022. The lease terminates October 2025. Under the terms of the lease, the District pays a monthly base fee of \$78.68. At June 30, 2023, the District has recognized a right-to-use asset of \$2,014 and a lease liability of \$2,041 related to this agreement. During the fiscal year, the District recorded \$671 in amortization expense and \$63 in interest expense for the right-to-use the copier lease. The District used a discount rate of 3.5%, which was based on the District's credit rating.

The remaining principal and interest payment requirements for the lease obligation debt as of June 30, 2023 are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 12,566	\$ 5,560	\$ 18,126
2025	13,770	4,357	18,127
2026	14,375	3,043	17,418
2027	15,559	1,623	17,182
2028	8,356	236	8,592
Total	<u>\$ 64,626</u>	<u>\$ 14,819</u>	<u>\$ 79,445</u>

Financed Purchases

The District entered into agreements to finance a purchase of buses and a bus barn to house the buses, as well as an energy efficiency agreement (private placement debt). The District's liability on finance purchase agreements is summarized below:

	<u>Buses/Bus Barn</u>	<u>Energy Efficiency</u>	<u>Total</u>
Balance, July 1, 2022	\$ 243,518	\$ -	\$ 243,518
Additions	-	1,015,000	1,015,000
Payments	<u>(146,127)</u>	<u>-</u>	<u>(146,127)</u>
Balance, June 30, 2023	<u>\$ 97,391</u>	<u>\$ 1,015,000</u>	<u>\$ 1,112,391</u>

The financed purchases has minimum lease payments as follows:

<u>Year Ending June 30,</u>	<u>Payments</u>
2024	\$ 112,391
2025	14,000
2026	19,000
2027	23,000
2028	45,000
2029-2033	323,000
2034-2038	323,000
2039-2043	<u>253,000</u>
Total	<u>\$ 1,112,391</u>

Compensated Absences

The compensated absences (unpaid employee vacation) for the District at June 30, 2023, amounted to \$66,162.

Note 10 - Net Other Postemployment Benefits (OPEB) Liability

For the fiscal year ended June 30, 2023, the District reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
District Plan	\$ 264,666	\$ 65,430	\$ 145,305	\$ 24,036
Medicare Premium Payment (MPP) Program	16,788	-	-	(5,806)
Total	<u>\$ 281,454</u>	<u>\$ 65,430</u>	<u>\$ 145,305</u>	<u>\$ 18,230</u>

The details of each plan are as follows:

District Plan

Plan Administration

The District's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Plan Membership

At June 30, 2023, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	3
Active employees	44
Total	<u>47</u>

Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

Contributions

The benefit payment requirements of the Plan members and the District are established and may be amended by the District, the Happy Valley Teacher Association (HVTA), the local California Service Employees Association (CSEA), and unrepresented groups. The benefit payment is based on projected pay-as-you-go financing requirements as determined annually through the agreements with the District, HVTA, CSEA, and the unrepresented groups.

Total OPEB Liability of the District

The District's total OPEB liability of \$264,666 was measured as of June 30, 2023, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2023.

Actuarial Assumptions

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	2.75%, average, including inflation
Discount rate	3.65%
Healthcare cost trend rates	4.00% for 2023

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

Mortality rates were based on the 2020 CalSTRS mortality tables for Certificated and 2021 CalPERS Mortality tables for Classified.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actual experience study for the period July 1, 2022 to June 30, 2023.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance, June 30, 2022	\$ 318,518
Service cost	22,510
Interest	11,253
Differences between expected and actual experience	(64,156)
Changes of assumptions	341
Benefit payments	(23,800)
Net change in total OPEB liability	(53,852)
Balance, June 30, 2023	\$ 264,666

Changes of benefit terms: No changes to the benefit terms from prior valuation.

Changes of assumptions and other inputs reflect a change in the discount rate from 3.54% in 2022 to 3.65% in 2023.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Total OPEB Liability</u>
1% decrease (2.65%)	\$ 280,362
Current discount rate (3.65%)	264,666
1% increase (4.65%)	249,729

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

<u>Healthcare Cost Trend Rate</u>	<u>Total OPEB Liability</u>
1% decrease (3.00%)	\$ 238,986
Current healthcare cost trend rate (4.00%)	264,666
1% increase (5.00%)	294,862

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the District recognized OPEB expense of \$24,036. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 50,524	\$ 95,977
Changes of assumptions	14,906	49,328
Total	\$ 65,430	\$ 145,305

The deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ (9,727)
2025	(9,727)
2026	(9,724)
2027	(8,352)
2028	(7,547)
Thereafter	(34,798)
Total	<u>\$ (79,875)</u>

Medicare Premium Payment (MPP) Program

Plan Description

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers’ Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers’ Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021 annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly District benefit payments. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

Net OPEB Liability and OPEB Expense

At June 30, 2023, the District reported a liability of \$16,788 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, was 0.0051%, and 0.0057%, resulting in a net decrease in the proportionate share of 0.0006%.

For the year ended June 30, 2023, the District recognized OPEB expense of \$(5,806).

Actuarial Methods and Assumptions

The June 30, 2022 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total OPEB liability to June 30, 2022, using the assumptions listed in the following table:

Measurement Date	June 30, 2022	June 30, 2021
Valuation Date	June 30, 2021	June 30, 2020
Experience Study	July 1, 2015 through June 30, 2018	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.54%	2.16%
Medicare Part A Premium Cost Trend Rate	4.50%	4.50%
Medicare Part B Premium Cost Trend Rate	5.40%	5.40%

For the valuation as of June 30, 2021, CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 209 or an average of 0.14% of the potentially eligible population (145,282).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2022, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2022, is 3.54%. As the MPP Program is funded on a pay-as-you-go basis as previously noted, the OPEB Plan’s fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 3.54%, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2022, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate increased 1.38% from 2.16% as of June 30, 2021.

Sensitivity of the District’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

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

<u>Discount Rate</u>	<u>Net OPEB Liability</u>
1% decrease (2.54%)	\$ 18,302
Current discount rate (3.54%)	16,788
1% increase (4.54%)	15,477

Sensitivity of the District’s Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates

The following presents the District’s proportionate share of the net OPEB liability calculated using the Medicare costs trend rates, as well as what the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

<u>Medicare Costs Trend Rates</u>	<u>Net OPEB Liability</u>
1% decrease (3.50% Part A and 4.40% Part B)	\$ 15,404
Current Medicare costs trend rates (4.50% Part A and 5.40% Part B)	16,788
1% increase (5.50% Part A and 6.40% Part B)	18,358

Note 11 - Fund Balances

Fund balances are composed of the following elements:

	General Fund	Non-Major Governmental Funds	Total
Nonspendable			
Revolving cash	\$ 2,500	\$ -	\$ 2,500
Stores inventories	-	8,864	8,864
Prepaid expenditures	18,219	-	18,219
Total nonspendable	<u>20,719</u>	<u>8,864</u>	<u>29,583</u>
Restricted			
Legally restricted programs	2,084,019	132,746	2,216,765
Capital projects	-	201,932	201,932
Debt service	-	411,661	411,661
Total restricted	<u>2,084,019</u>	<u>746,339</u>	<u>2,830,358</u>
Assigned			
Deferred maintenance	100,424	-	100,424
Technology	100,000	-	100,000
Declining enrollment	138,247	-	138,247
LCAP supplemental	483,231	-	483,231
LCAP additions concentration	18,535	-	18,535
CEI - local grant	52,428	-	52,428
Independent study audit	75,000	-	75,000
Fundraising	22,359	-	22,359
Donations	2,520	-	2,520
Energy project from loan proceeds	631,161	-	631,161
Special Ed	125,000	-	125,000
Postemployment benefits	159,536	-	159,536
Other assigned	130,312	-	130,312
Capital projects	-	19	19
Total assigned	<u>2,038,753</u>	<u>19</u>	<u>2,038,772</u>
Unassigned			
Reserve for economic uncertainties	375,000	-	375,000
Remaining unassigned	238,726	-	238,726
Total unassigned	<u>613,726</u>	<u>-</u>	<u>613,726</u>
Total	<u>\$ 4,757,217</u>	<u>\$ 755,222</u>	<u>\$ 5,512,439</u>

Note 12 - Risk Management

Property and Liability

The District is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2023, the District contracted with Northern California Schools Insurance Group (NCSIG) for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Workers' Compensation

For fiscal year 2023, the District participated in the Shasta-Trinity Schools Insurance Group (STSIG), an insurance purchasing pool. The intent of the STSIG is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the STSIG. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in the STSIG. Each participant pays its workers' compensation premium based on its individual rate. Participation in the STSIG is limited to districts that can meet the STSIG selection criteria.

Employee Medical Benefits

The District has contracted with the California Valued Trust Insurance Group (CVT) to provide employee health benefits. CVT is a shared risk pool comprised of several local education agencies. Rates are set through an annual calculation process. The District pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating districts.

Note 13 - Employee Retirement Systems

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

For the fiscal year ended June 30, 2023, the District reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
CalSTRS	\$ 2,359,627	\$ 695,478	\$ 847,894	\$ 111,081
CalPERS	2,730,639	1,145,470	67,942	498,813
Total	\$ 5,090,266	\$ 1,840,948	\$ 915,836	\$ 609,894

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at:

<http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability, and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor of the STRP and obligor of the trust. In addition, the state is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program; thus, disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2023, are summarized as follows:

	<u>STRP Defined Benefit Program</u>	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	10.25%	10.205%
Required employer contribution rate	19.10%	19.10%
Required state contribution rate	10.828%	10.828%

Contributions

Required member, District, and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the District's total contributions were \$369,902.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share	
Proportionate share of net pension liability	\$ 2,359,627
State's proportionate share of the net pension liability	<u>1,181,692</u>
Total	<u><u>\$ 3,541,319</u></u>

The net pension liability was measured as of June 30, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, was 0.0034% and 0.0038%, resulting in a net decrease in the proportionate share of 0.0004%.

Happy Valley Union Elementary School District

Notes to Financial Statements

June 30, 2023

For the year ended June 30, 2023, the District recognized pension expense of \$111,081. In addition, the District recognized pension expense and revenue of \$95,303 for support provided by the State. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 369,902	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	206,620	555,580
Differences between projected and actual earnings on pension plan investments	-	115,391
Differences between expected and actual experience in the measurement of the total pension liability	1,936	176,923
Changes of assumptions	117,020	-
Total	\$ 695,478	\$ 847,894

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ (84,763)
2025	(91,827)
2026	(137,941)
2027	199,140
Total	\$ (115,391)

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District’s proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2024	\$ (28,113)
2025	(61,320)
2026	(60,753)
2027	(87,992)
2028	(112,830)
Thereafter	<u>(55,919)</u>
Total	<u>\$ (406,927)</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021 and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Experience study	July 1, 2015 through June 30, 2018
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the

process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2022, are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public equity	42%	4.8%
Real estate	15%	3.6%
Private equity	13%	6.3%
Fixed income	12%	1.3%
Risk mitigating strategies	10%	1.8%
Inflation sensitive	6%	3.3%
Cash/liquidity	2%	(0.4%)

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's Fiduciary Net Position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

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

<u>Discount Rate</u>	<u>Net Pension Liability</u>
1% decrease (6.10%)	\$ 4,007,522
Current discount rate (7.10%)	2,359,627
1% increase (8.10%)	991,379

California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at:

<https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2023, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	8.00%
Required employer contribution rate	25.370%	25.370%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the total District contributions were \$368,999.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2023, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$2,730,639. The net pension liability was measured as of June 30, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2022 and June 30, 2021, respectively, was 0.0079% and 0.0075%, resulting in a net increase in the proportionate share of 0.0004%.

For the year ended June 30, 2023, the District recognized pension expense of \$498,813. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 368,999	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	239,719	-
Differences between projected and actual earnings on pension plan investments	322,415	-
Differences between expected and actual experience in the measurement of the total pension liability	12,340	67,942
Changes of assumptions	201,997	-
	<u>1,145,470</u>	<u>67,942</u>
Total	<u>\$ 1,145,470</u>	<u>\$ 67,942</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

Happy Valley Union Elementary School District

Notes to Financial Statements

June 30, 2023

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 53,769
2025	47,689
2026	24,361
2027	196,596
Total	\$ 322,415

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and change in assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 160,658
2025	145,417
2026	79,048
2027	991
Total	\$ 386,114

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021 and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	6.90%
Investment rate of return	6.90%
Consumer price inflation	2.30%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global Equity - cap-weighted	30%	4.45%
Global Equity non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	(5%)	(0.59%)

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on the School Employer Pool investments was applied to all periods of projected benefit payments to determine total pension liability.

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

<u>Discount Rate</u>	<u>Net Pension Liability</u>
1% decrease (5.90%)	\$ 3,944,546
Current discount rate (6.90%)	2,730,639
1% increase (7.90%)	1,727,389

Social Security

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

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$189,551 (10.828% of annual payroll). Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

Note 14 - Commitments and Contingencies**Grants**

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2023.

Litigation

The District is not currently a party to any legal proceedings.

Note 15 - Participation in Public Entity Risk Pools and Joint Power Authorities

The District is a member of the Northern California Schools Insurance Group (NCSIG), Shasta-Trinity Schools Insurance Group (STSIG), and California Valued Trust (CVT) public entity risk pools. The District pays premium to the entities for its property and liability, workers' compensation, and employee medical benefits coverage, respectively. The relationship between the District and the pools is such that they are not component units of the District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, fund transactions between the entities and the District are included in these statements. Audited financial statements are generally available from the entity.

During the year ended June 30, 2023, the District made payments of \$25,255 to NCSIG, \$96,289 to STSIG, and \$568,922 to CVT for property and liability, workers' compensation and employee medical benefits coverage, respectively.



Required Supplementary Information
June 30, 2023

Happy Valley Union Elementary School District

Happy Valley Union Elementary School District
 Budgetary Comparison Schedule – General Fund
 Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
Revenues				
Local Control Funding Formula	\$ 5,306,602	\$ 5,603,607	\$ 5,685,468	\$ 81,861
Federal sources	1,162,467	1,121,167	916,529	(204,638)
Other State sources	1,925,504	2,391,248	2,316,193	(75,055)
Other local sources	39,147	74,759	517,198	442,439
Total revenues ¹	<u>8,433,720</u>	<u>9,190,781</u>	<u>9,435,388</u>	<u>244,607</u>
Expenditures				
Current				
Certificated salaries	2,329,252	2,353,669	2,225,588	128,081
Classified salaries	1,352,135	1,359,761	1,227,261	132,500
Employee benefits	1,856,527	1,824,846	1,664,497	160,349
Books and supplies	384,581	520,401	300,194	220,207
Services and operating expenditures	1,449,946	1,769,138	1,351,745	417,393
Other outgo	30,783	30,167	85,741	(55,574)
Capital outlay	249,105	793,105	462,186	330,919
Debt service				
Debt service - principal	144,625	173,503	159,695	13,808
Debt service - interest and other	11,697	9,526	24,724	(15,198)
Total expenditures ¹	<u>7,808,651</u>	<u>8,834,116</u>	<u>7,501,631</u>	<u>1,332,485</u>
Excess of Revenues Over Expenditures	<u>625,069</u>	<u>356,665</u>	<u>1,933,757</u>	<u>1,577,092</u>
Other Financing Sources (Uses)				
Other sources - leases	-	-	73,326	73,326
Other sources - financed purchase	-	1,015,000	1,015,000	-
Transfers out	(145,005)	(27,209)	-	27,209
Net Financing Sources (Uses)	<u>(145,005)</u>	<u>987,791</u>	<u>1,088,326</u>	<u>100,535</u>
Net Change in Fund Balances	480,064	1,344,456	3,022,083	1,677,627
Fund Balance - Beginning	<u>1,735,134</u>	<u>1,735,134</u>	<u>1,735,134</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 2,215,198</u>	<u>\$ 3,079,590</u>	<u>\$ 4,757,217</u>	<u>\$ 1,677,627</u>

¹ Due to the consolidation of Fund 14, Deferred Maintenance Fund, and Fund 20, Special Reserve Fund for Postemployment Benefits or reporting purposes into the General Fund, additional revenues and expenditures pertaining to this fund is included in the Actual (GAAP Basis) revenues and expenditures, however, are not included in the original and final General Fund budgets.

Happy Valley Union Elementary School District
Schedule of Changes in the District's Total OPEB Liability and Related Ratios
Year Ended June 30, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total OPEB Liability			
Service cost	\$ 22,510	\$ 26,523	\$ 27,130
Interest	11,253	7,424	21,876
Difference between expected and actual experience	(64,156)	-	67,555
Changes of assumptions	341	(25,879)	(35,020)
Benefit payments	<u>(23,800)</u>	<u>(39,980)</u>	<u>(19,685)</u>
Net change in total OPEB liability	(53,852)	(31,912)	61,856
Total OPEB Liability - Beginning	<u>318,518</u>	<u>350,430</u>	<u>288,574</u>
Total OPEB Liability - Ending	<u>\$ 264,666</u>	<u>\$ 318,518</u>	<u>\$ 350,430</u>
Covered Payroll	<u>N/A¹</u>	<u>N/A¹</u>	<u>N/A¹</u>
Total OPEB Liability as a Percentage of Covered Payroll	<u>N/A¹</u>	<u>N/A¹</u>	<u>N/A¹</u>
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021
	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability			
Service cost	\$ 20,515	\$ 18,914	\$ 19,153
Interest	11,758	12,637	11,669
Difference between expected and actual experience	(48,079)	(13,781)	(7,542)
Changes of assumptions	-	6,519	(4,830)
Benefit payments	<u>(22,080)</u>	<u>(19,685)</u>	<u>(10,710)</u>
Net change in total OPEB liability	(37,886)	4,604	7,740
Total OPEB Liability - Beginning	<u>326,460</u>	<u>321,856</u>	<u>314,116</u>
Total OPEB Liability - Ending	<u>\$ 288,574</u>	<u>\$ 326,460</u>	<u>\$ 321,856</u>
Covered Payroll	<u>N/A¹</u>	<u>N/A¹</u>	<u>N/A¹</u>
Total OPEB Liability as a Percentage of Covered Payroll	<u>N/A¹</u>	<u>N/A¹</u>	<u>N/A¹</u>
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018

¹ The OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay. Therefore, no measure of payroll is presented.

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

Happy Valley Union Elementary School District
Schedule of the District's Proportionate Share of the Net OPEB Liability – MPP Program
Year Ended June 30, 2023

Year ended June 30,	2023	2022	2021
Proportion of the net OPEB liability	0.0051%	0.0057%	0.0057%
Proportionate share of the net OPEB liability	\$ 16,788	\$ 22,594	\$ 29,781
Covered payroll	N/A ¹	N/A ¹	N/A ¹
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A ¹	N/A ¹	N/A ¹
Plan fiduciary net position as a percentage of the total OPEB liability	(0.94%)	(0.80%)	(0.71%)
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020
Year ended June 30,	2020	2019	2018
Proportion of the net OPEB liability	0.0067%	0.0063%	0.6300%
Proportionate share of the net OPEB liability	\$ 25,084	\$ 24,062	\$ 26,681
Covered payroll	N/A ¹	N/A ¹	N/A ¹
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A ¹	N/A ¹	N/A ¹
Plan fiduciary net position as a percentage of the total OPEB liability	(0.81%)	(0.40%)	0.01%
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017

¹ As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

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

Happy Valley Union Elementary School District
Schedule of the District's Proportionate Share of the Net Pension Liability - CalSTRS
Year Ended June 30, 2023

CalSTRS	2023	2022	2021	2020	2019
Proportion of the net pension liability	0.0034%	0.0038%	0.0040%	0.0038%	0.0035%
Proportionate share of the net pension liability	\$ 2,359,627	\$ 1,714,970	\$ 3,908,390	\$ 3,438,912	\$ 3,218,872
State's proportionate share of the net pension liability	1,181,692	862,906	2,014,775	1,876,156	1,842,955
Total	<u>\$ 3,541,319</u>	<u>\$ 2,577,876</u>	<u>\$ 5,923,165</u>	<u>\$ 5,315,068</u>	<u>\$ 5,061,827</u>
Covered payroll	<u>\$ 2,002,967</u>	<u>\$ 2,072,217</u>	<u>\$ 2,195,778</u>	<u>\$ 2,060,891</u>	<u>\$ 1,915,260</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	<u>117.81%</u>	<u>82.76%</u>	<u>178.00%</u>	<u>166.87%</u>	<u>168.06%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>81%</u>	<u>87%</u>	<u>72%</u>	<u>73%</u>	<u>71%</u>
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
		<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability		0.0035%	0.0041%	0.0041%	0.0040%
Proportionate share of the net pension liability		\$ 3,239,544	\$ 3,320,572	\$ 2,692,960	\$ 2,237,480
State's proportionate share of the net pension liability		1,916,487	1,890,343	931,576	880,061
Total		<u>\$ 5,156,031</u>	<u>\$ 5,210,915</u>	<u>\$ 3,624,536</u>	<u>\$ 3,117,541</u>
Covered payroll		<u>\$ 1,881,971</u>	<u>\$ 2,003,747</u>	<u>\$ 1,907,432</u>	<u>1,745,667</u>
Proportionate share of the net pension liability as a percentage of its covered payroll		<u>172.14%</u>	<u>165.72%</u>	<u>141.18%</u>	<u>128.17%</u>
Plan fiduciary net position as a percentage of the total pension liability		<u>69%</u>	<u>70%</u>	<u>74%</u>	<u>77%</u>
Measurement Date		June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

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

Happy Valley Union Elementary School District
Schedule of the District's Proportionate Share of the Net Pension Liability - CalPERS
Year Ended June 30, 2023

CalPERS	2023	2022	2021	2020	2019
Proportion of the net pension liability	0.0079%	0.0075%	0.0065%	0.0062%	0.0055%
Proportionate share of the net pension liability	\$ 2,730,639	\$ 1,519,954	\$ 2,002,731	\$ 1,812,270	\$ 1,455,967
Covered payroll	\$ 1,216,294	\$ 1,072,401	\$ 941,124	\$ 867,805	\$ 724,004
Proportionate share of the net pension liability as a percentage of its covered payroll	224.50%	141.73%	212.80%	208.83%	201.10%
Plan fiduciary net position as a percentage of the total pension liability	70%	81%	70%	70%	71%
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
		2018	2017	2016	2015
Proportion of the net pension liability		0.0059%	0.0058%	0.0060%	0.0058%
Proportionate share of the net pension liability		\$ 1,415,090	\$ 1,144,118	\$ 884,406	\$ 658,441
Covered payroll		\$ 754,889	\$ 693,838	\$ 667,072	612,612
Proportionate share of the net pension liability as a percentage of its covered payroll		187.46%	164.90%	132.58%	107.48%
Plan fiduciary net position as a percentage of the total pension liability		72%	74%	79%	83%
Measurement Date		June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

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

Happy Valley Union Elementary School District
Schedule of the District's Contributions - CalSTRS
Year Ended June 30, 2023

CalSTRS	2023	2022	2021	2020	2019
Contractually required contribution	\$ 369,902	\$ 338,902	\$ 334,663	\$ 375,478	\$ 335,513
Less contributions in relation to the contractually required contribution	<u>369,902</u>	<u>338,902</u>	<u>334,663</u>	<u>375,478</u>	<u>335,513</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 1,936,660</u>	<u>\$ 2,002,967</u>	<u>\$ 2,072,217</u>	<u>\$ 2,195,778</u>	<u>\$ 2,060,891</u>
Contributions as a percentage of covered payroll	<u>19.10%</u>	<u>16.92%</u>	<u>16.15%</u>	<u>17.10%</u>	<u>16.28%</u>
		2018	2017	2016	2015
Contractually required contribution		\$ 276,372	\$ 236,752	\$ 215,002	\$ 169,380
Less contributions in relation to the contractually required contribution		<u>276,372</u>	<u>236,752</u>	<u>215,002</u>	<u>169,380</u>
Contribution deficiency (excess)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll		<u>\$ 1,915,260</u>	<u>\$ 1,881,971</u>	<u>\$ 2,003,747</u>	<u>\$ 1,907,432</u>
Contributions as a percentage of covered payroll		<u>14.43%</u>	<u>12.58%</u>	<u>10.73%</u>	<u>8.88%</u>

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

Happy Valley Union Elementary School District
Schedule of the District's Contributions – CalPERS
Year Ended June 30, 2023

CalPERS	2023	2022	2021	2020	2019
Contractually required contribution	\$ 368,999	\$ 278,653	\$ 221,987	\$ 185,599	\$ 156,743
Less contributions in relation to the contractually required contribution	<u>368,999</u>	<u>278,653</u>	<u>221,987</u>	<u>185,599</u>	<u>156,743</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 1,454,470</u>	<u>\$ 1,216,294</u>	<u>\$ 1,072,401</u>	<u>\$ 941,124</u>	<u>\$ 867,805</u>
Contributions as a percentage of covered payroll	<u>25.370%</u>	<u>22.910%</u>	<u>20.700%</u>	<u>19.721%</u>	<u>18.062%</u>
		2018	2017	2016	2015
Contractually required contribution		\$ 112,445	\$ 104,839	\$ 82,199	\$ 78,521
Less contributions in relation to the contractually required contribution		<u>112,445</u>	<u>104,839</u>	<u>82,199</u>	<u>78,521</u>
Contribution deficiency (excess)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll		<u>\$ 724,004</u>	<u>\$ 754,889</u>	<u>\$ 693,838</u>	<u>\$ 667,072</u>
Contributions as a percentage of covered payroll		<u>15.531%</u>	<u>13.888%</u>	<u>11.847%</u>	<u>11.771%</u>

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

Note 1 - Purpose of Schedules**Budgetary Comparison Schedules**

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

Schedule of Changes in the District's Total OPEB Liability and Related Ratios

This schedule presents information on the District's changes in the total OPEB liability, including beginning and ending balances, and the total OPEB liability. In the future, as data becomes available, ten years of information will be presented.

- *Change in Benefit Terms* – No changes to the benefit terms from the prior valuation.
- *Change of Assumptions* – The discount rate was changed from 3.54% in 2022 to 3.65% in 2023.

Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program

This schedule presents information on the District's proportionate share of the net OPEB Liability – MPP Program and the plans' fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* – There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* – The plan rate of investment return assumption was changed from 2.16% to 3.54% since the previous valuation.

Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* – There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.
- *Changes of Assumptions* – There were no changes in economic assumptions for the CalSTRS plan from the previous valuations. The CalPERS plan rate of investment return assumption was changed from 7.15% to 6.90% since the previous valuation.

Schedule of the District's Contributions

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



Supplementary Information
June 30, 2023

Happy Valley Union Elementary School District

Happy Valley Union Elementary School District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Rural Education Achievement Program (REAP)	84.358	[1]	\$ 25,243
Passed Through California Department of Education (CDE)			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	159,637
Title II, Part A, Supporting Effective Instruction	84.367	14341	23,150
Title III, English Learner Student Program	84.365	14346	6,120
Title IV, Part A, Student Support and Academic Enrichment Program	84.424	15396	12,250
Passed Through Shasta County Office of Education SELPA			
Special Education (IDEA) Cluster			
Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379	110,235
Total Special Education (IDEA) Cluster			<u>110,235</u>
COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	278,853
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	180,408
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	54,936
COVID-19: Expanded Learning Opportunities (ELO) Grant (ESSER II) State Reserve	84.425D	15618	41,332
COVID-19: Expanded Learning Opportunities (ELO) Grant GEER II	84.425C	15619	12,166
COVID-19: American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	84.425W	15566	1,512
Subtotal			<u>569,207</u>
Total U.S. Department of Education			<u>905,842</u>
U.S. Department of Agriculture			
Passed Through CDE			
Child Nutrition Cluster			
School Programs (School Breakfast Needy)	10.553	13526	58,270
National School Lunch Program (Sec 4)	10.555	13523	49,341
National School Lunch Program (Sec 11)	10.555	13524	153,276
Food Distribution	10.555	13524	47,632
Supply Chain Assistance (SCA) Funds	10.555	15655	15,921
Subtotal			<u>266,170</u>
Total Child Nutrition Cluster			<u>324,440</u>
Forest Service Schools and Roads Cluster			
Forest Reserve	10.665	10044	10,687
Total Forest Service Schools and Roads Cluster			<u>10,687</u>
Total U.S. Department of Agriculture			<u>335,127</u>
Total Federal Financial Assistance			<u>\$ 1,240,969</u>

[1] Direct Award

Organization

The Happy Valley Union Elementary School District was established in 1954, and comprises an area located in Shasta County. There were no boundary changes during the current year. The District operates two elementary schools and one community day school.

Governing Board

MEMBER	OFFICE	TERM EXPIRES
Nate Echols	President	2024
Jodi Shearman	Vice President	2026
Carla Perry	Clerk	2026
Cheryl Best	Member	2026
Billy Soksoda	Member	2024

Administration

Shelley Craig	Superintendent
Roxanne Voorhees	Chief Business Officer

Happy Valley Union Elementary School District

Schedule of Average Daily Attendance

Year Ended June 30, 2023

	Final Report	
	Second Period Report	Annual Report
Regular ADA		
Transitional kindergarten through third	211.61	212.69
Fourth through sixth	147.81	146.97
Seventh and eighth	101.70	99.93
Total Regular ADA	461.12	459.59
Special Education, Nonpublic, Nonsectarian Schools		
Fourth through sixth	0.62	0.48
Seventh and eighth	0.60	0.47
Total Special Education, Nonpublic, Nonsectarian Schools	1.22	0.95
Extended Year Special Education, Nonpublic, and Nonsectarian Schools		
Fourth through sixth	0.22	0.22
Community Day School		
Transitional kindergarten through third	0.60	0.58
Fourth through sixth	1.11	1.70
Seventh and eighth	1.61	1.46
Total Community Day School	3.32	3.74
Total ADA	465.88	464.50

Happy Valley Union Elementary School District

Schedule of Instructional Time

Year Ended June 30, 2023

Grade Level	1986-1987 Minutes Requirement	2022-2023 Actual Minutes	Number of Minutes Credited Form J-13A	Total Minutes Offered	Traditional Calendar			Multitrack Calendar			Status
					Number of Actual Days	Number of Days Credited Form J-13A	Total Days Offered	Number of Actual Days	Number of Days Credited Form J-13A	Total Days Offered	
Kindergarten	36,000	52,320	-	52,320	180	-	180	-	-	-	Complied
Grades 1 - 3	50,400										
Grade 1		52,320	-	52,320	180	-	180	-	-	-	Complied
Grade 2		52,320	-	52,320	180	-	180	-	-	-	Complied
Grade 3		52,320	-	52,320	180	-	180	-	-	-	Complied
Grades 4 - 8	54,000										
Grade 4		57,180	-	57,180	180	-	180	-	-	-	Complied
Grade 5		57,180	-	57,180	180	-	180	-	-	-	Complied
Grade 6		57,180	-	57,180	180	-	180	-	-	-	Complied
Grade 7		57,180	-	57,180	180	-	180	-	-	-	Complied
Grade 8		57,180	-	57,180	180	-	180	-	-	-	Complied

Happy Valley Union Elementary School District
 Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
 Year Ended June 30, 2023

Summarized below are the fund balance reconciliations between the Unaudited Actual Financial Report and the audited financial statements. The amounts result from a post-closing entry provided by the District.

	General Fund	Non-Major Governmental Funds
Fund Balance		
Balance, June 30, 2023, Unaudited Actuals	\$ 4,518,491	\$ 714,970
Increase in		
Fair market value adjustment to cash in county treasury	238,726	40,252
Balance, June 30, 2023, Audited Financial Statements	\$ 4,757,217	\$ 755,222

Happy Valley Union Elementary School District

Schedule of Financial Trends and Analysis

Year Ended June 30, 2023

	(Budget) 2024 ¹	2023	2022 ¹	2021 ¹
General Fund ³				
Revenues	\$ 8,178,871	\$ 9,441,834	\$ 7,478,256	\$ 6,834,928
Other sources	-	1,083,086	92,677	54,281
Total revenues and other sources	<u>8,178,871</u>	<u>10,524,920</u>	<u>7,570,933</u>	<u>6,889,209</u>
Expenditures	8,739,554	7,496,391	7,073,487	6,522,886
Other uses	-	-	62,240	65,000
Total expenditures and other uses	<u>8,739,554</u>	<u>7,496,391</u>	<u>7,135,727</u>	<u>6,587,886</u>
Increase/(Decrease) in Fund Balance	<u>(560,683)</u>	<u>3,028,529</u>	<u>435,206</u>	<u>301,323</u>
Ending Fund Balance	<u>\$ 4,036,574</u>	<u>\$ 4,597,257</u>	<u>\$ 1,568,728</u>	<u>\$ 1,133,522</u>
Available Reserves ²	<u>\$ 439,000</u>	<u>\$ 613,726</u>	<u>\$ 356,787</u>	<u>\$ 809,757</u>
Available Reserves as a Percentage of Total Outgo	<u>5.02%</u>	<u>8.19%</u>	<u>5.00%</u>	<u>12.29%</u>
Long-Term Liabilities including OPEB and Pensions	<u>N/A</u>	<u>\$ 11,530,804</u>	<u>\$ 8,929,142</u>	<u>\$ 11,822,559</u>
K-12 Average Daily Attendance at P-2	<u>452</u>	<u>465</u>	<u>397</u>	<u>462</u>

The General Fund balance has increased by \$3,463,735 over the past two years. The fiscal year 2023-2024 budget projects a decrease of \$560,683 (12.2%). For a district this size, the State recommends available reserves of at least four percent of total General Fund expenditures and other uses (total outgo).

The District has incurred operating surpluses in three of the past three years but anticipates incurring an operating deficit during the 2023-2024 fiscal year. Total long-term liabilities have decreased by \$291,755 over the past two years.

Average daily attendance has increased by 3 over the past two years. However, a decrease of 13 ADA is anticipated during fiscal year 2023-2024.

¹ Financial information for 2024, 2022, and 2021 are included for analytical purposes only and has not been subjected to audit.

² Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the General Fund.

³ General Fund amounts do not include activity related to the consolidation of the Fund 14, Deferred Maintenance Fund and the Fund 20, Special Reserve Fund for Postemployment Benefits as required by GASB Statement No. 54.

Happy Valley Union Elementary School District
Combining Balance Sheet – Non-Major Governmental Funds
June 30, 2023

	Student Activity Fund	Cafeteria Fund	Building Fund	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
Assets							
Deposits and investments	\$ 37,183	\$ 26,705	\$ 39	\$ 202,494	\$ 19	\$ 411,661	\$ 678,101
Receivables	-	90,735	-	-	-	-	90,735
Stores inventories	-	8,864	-	-	-	-	8,864
Total assets	\$ 37,183	\$ 126,304	\$ 39	\$ 202,494	\$ 19	\$ 411,661	\$ 777,700
Liabilities and Fund Balances							
Liabilities							
Accounts payable	\$ -	\$ 1,449	\$ -	\$ 601	\$ -	\$ -	\$ 2,050
Due to other funds	-	20,428	-	-	-	-	20,428
Total liabilities	-	21,877	-	601	-	-	22,478
Fund Balances							
Nonspendable	-	8,864	-	-	-	-	8,864
Restricted	37,183	95,563	39	201,893	-	411,661	746,339
Assigned	-	-	-	-	19	-	19
Total fund balances	37,183	104,427	39	201,893	19	411,661	755,222
Total liabilities and fund balances	\$ 37,183	\$ 126,304	\$ 39	\$ 202,494	\$ 19	\$ 411,661	\$ 777,700

Happy Valley Union Elementary School District
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds
Year Ended June 30, 2023

	Student Activity Fund	Cafeteria Fund	Building Fund	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
Revenues							
Federal sources	\$ -	\$ 327,808	\$ -	\$ -	\$ -	-	\$ 327,808
Other State sources	-	137,852	-	-	-	5,964	143,816
Other local sources	42,948	8,406	-	19,972	-	365,735	437,061
Total revenues	42,948	474,066	-	19,972	-	371,699	908,685
Expenditures							
Current							
Food services	-	393,405	-	-	-	-	393,405
Administration	-	-	-	5,028	-	-	5,028
All other administration	-	1,674	-	-	-	-	1,674
Plant services	-	-	-	-	-	-	-
Community services	35,798	-	-	-	-	-	35,798
Debt service							
Principal	-	-	-	-	-	260,000	260,000
Interest and other	-	-	-	-	-	92,156	92,156
Total expenditures	35,798	395,079	-	5,028	-	352,156	788,061
Net Change in Fund Balances	7,150	78,987	-	14,944	-	19,543	120,624
Fund Balance - Beginning	30,033	25,440	39	186,949	19	392,118	634,598
Fund Balance - Ending	<u>\$ 37,183</u>	<u>\$ 104,427</u>	<u>\$ 39</u>	<u>\$ 201,893</u>	<u>\$ 19</u>	<u>\$ 411,661</u>	<u>\$ 755,222</u>

Note 1 - Purpose of Schedules

Schedule of Expenditures of Federal Awards (SEFA)

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the Happy Valley Union Elementary School District (the District) under programs of the federal government for the year ended June 30, 2023. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the net position or changes in net position and fund balance of the district.

Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the *modified accrual* basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Indirect Cost Rate

The District has not elected to use the ten percent de minimis cost rate.

Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. At June 30, 2023, the District did not report food commodities in inventory.

SEFA Reconciliation

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Changes in Fund Balances, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amount consists of the COVID-19: Supply Chain Assistance (SCA) Funds that were not expended as of June 30, 2023. These unspent balances are recorded in restricted ending balance at year-end.

	<u>Federal Financial Assistance Listing Number</u>	<u>Amount</u>
Total Federal Revenues reported on the financial statements		\$ 1,244,337
COVID-19: Supply Chain Assistance (SCA) Funds	10.555	<u>(3,368)</u>
Total federal financial assistance		<u>\$ 1,240,969</u>

Local Education Agency Organization Structure

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

Schedule of Average Daily Attendance (ADA)

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

Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District has met its target funding. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 through 46207.

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

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

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

Schedule of Financial Trends and Analysis

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

Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances

These schedules are included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.



Independent Auditor's Reports
June 30, 2023

Happy Valley Union Elementary School District



**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 Governing Board
Happy Valley Union Elementary School District
Anderson, California

We have audited, in accordance with 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Happy Valley Union Elementary School District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements and have issued our report thereon dated December 15, 2023.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

We noted certain matters that we reported to management of the District in a separate letter dated December 15, 2023.

Purpose of this Report

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

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Rancho Cucamonga, California
December 15, 2023



Independent Auditor’s Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Governing Board
Happy Valley Union Elementary School District
Anderson, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Happy Valley Union Elementary School District’s (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2023. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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 District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over*

compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Rancho Cucamonga, California
December 15, 2023



Independent Auditor's Report on State Compliance

To the Governing Board
Happy Valley Union Elementary School District
Anderson, California

Report on Compliance

Opinion on State Compliance

We have audited Happy Valley Union Elementary School District's (the District) compliance with the requirements specified in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the District's state program requirements identified below for the year ended June 30, 2023.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

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 District's state programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District’s compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District’s compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the District’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District’s compliance with the state laws and regulations applicable to the following items:

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, see below
Independent Study	Yes
Continuation Education	No, see below
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below
Home to School Transportation Reimbursement	No, see below
Independent Study Certification for ADA Loss Mitigation	Yes
 School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	No, see below
After/Before School Education and Safety Program	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	No, see below
Immunizations	No, see below
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	No, see below
Transitional Kindergarten	Yes
 Charter Schools	
Attendance	No, see below
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study	No, see below
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instructional Minutes - Classroom Based	No, see below
Charter School Facility Grant Program	No, see below

The District did not have any retained kindergarteners; therefore, we did not perform procedures related to Kindergarten Continuance.

We did not perform Continuation Education procedures because the program is not offered by the District.

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

We did not perform Juvenile Court Schools procedures because the program is not offered by the District.

We did not perform Middle or Early College High Schools procedures because the program is not offered by the District.

We did not perform Apprenticeship: Related and Supplemental Instruction procedures because the program is not offered by the District.

The District did not elect to operate as a school district of choice; therefore, we did not perform procedures related to District of Choice.

The District did not receive Home-to-School Transportation Reimbursement; therefore, we did not perform procedures related to Home-to-School Transportation Reimbursement.

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

We did not perform After/Before School Education and Safety Program procedures because the program is not offered by the District.

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

The District was not listed on the immunization assessment reports; therefore, we did not perform the remaining procedures.

We did not perform Career Technical Education Incentive Grant procedures because the District did not receive funding for this grant.

The District does not operate any Charter Schools; therefore, we did not perform procedures for Charter School Programs.

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 identify during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001.

Governmental Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2023-001 to be a significant deficiency.

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

Governmental Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



Rancho Cucamonga, California
December 15, 2023



Schedule of Findings and Questioned Costs
June 30, 2023

Happy Valley Union Elementary School District

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	No

Identification of major programs

<u>Name of Federal Program or Cluster</u>	<u>Federal Financial Assistance Listing Number</u>
COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U
COVID-19: Expanded Learning Opportunities (ELO) Grant (ESSER II) State Reserve	84.425D
COVID-19: Expanded Learning Opportunities (ELO) Grant GEER II	84.425C
COVID-19: American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	84.425W
Dollar threshold used to distinguish between type A and type B programs	\$750,000
Auditee qualified as low-risk auditee?	Yes

State Compliance

Internal control over state compliance programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Other matters to be reported	Yes
Type of auditor's report issued on compliance for programs	Unmodified

None reported.

None reported.

The following represents a significant deficiency of internal control and an instance of noncompliance including questioned costs that are required to be reported by the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. The finding has been coded as follows:

Five Digit Code	AB3627 Finding Type
61000	Classroom Teacher Salaries

2023-001 61000 – Classroom Teacher Salaries

Criteria or Specific Requirements

California *Education Code* Section 41372 requires that the payment of classroom teacher salaries and benefits meet or exceed 60% (for elementary school district) of total expenditures of the District.

Condition

The District spent 53.84% of their current expenditures of education (\$5,846,837) on classroom teacher salaries and benefits, failing to meet the 60% requirement.

Questioned Costs

The deficiency was calculated to be \$360,165.

Context

The condition identified resulted from our review of the District's Form CEA during state compliance testing.

Effect

As a result of our testing, the District was not compliant with the *Education Code* Section 41372 due to being deficient in the amount of \$360,165.

Cause

The District's contracted instructional services and family center services did not incur any teacher salary expenditures and had to be removed from the calculation in the Form CEA.

Repeat Finding

Yes. Refer to 2022-002 for prior year findings.

Recommendation

We recommend the District evaluate its expenditures and develop a plan to ensure compliance with the above noted requirement.

Corrective Action Plan and Views of Responsible Officials

Due to one-time monies that skew current revenues and are not a planned source for ongoing expenses, the District has submitted a CEA Waiver Request to the County Office of Education.

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year’s Schedule of Findings and Questioned Costs.

State Compliance Findings

2022-001 10000 – Attendance and Independent Study

Criteria or Specific Requirements

California *Education Code* Section 51747 states that a local education agency shall not be eligible to receive apportionments for independent study by pupils, unless it has provided each pupil with a written learning agreement that contains the required elements identified in California *Education Code* Section 51747.

Condition

The Happy Valley Union Elementary School District (the District) tracks and monitors independent study through two separate programs. One program consists of independent study that is tracked and documented at the site level, which generally consists of pupils who are enrolled in short-term independent study (14 days or less). The second program consists of a district wide program containing students who are enrolled entirely in long-term independent study. The District has implemented written learning agreements for each pupil enrolled in independent study; however, our testing procedures identified pervasive issues related to the short-term independent study agreements used by the school sites. The agreements were identified as missing certain elements required by California *Education Code* Section 51749.6. Due to the pervasiveness of the identified condition, the entire population of the short-term independent study agreements, as well as the corresponding Average Daily Attendance claimed in relation to those agreements, have been deemed to be unallowable.

Questioned Costs

The District has claimed 46.78 units of short-term Independent Study Average Daily Attendance (ADA) for apportionment on its Second Period Attendance Report. The penalty results in a decrease of approximately \$478,543.86. The estimated penalty was calculated using the CDE’s LCFF Derived Value of ADA by Grade Span. However, there is no current year fiscal impact since the District was funded on ADA from fiscal year 2019-2020. Additionally, California *Education Code* Section 42238.023 authorizes the California Department of Education to adjust the 2021-2022 reported ADA for school districts if the 2019-2020 ADA to enrollment ratio exceeds the 2021-2022 ADA to enrollment ratio. The effect of this regulation nullifies the questioned costs component of the condition identified.

Context

The condition was identified through review of Independent Study records, including written agreements.

Effect

The District overclaimed 46.78 ADA on its Second Period Report of Attendance, resulting in an estimated penalty as follows:

<u>Grade Span</u>	<u>Independent Study ADA Disallowed</u>	<u>Derived Value of ADA by Grade Span</u>	<u>Penalty</u>
TK-3	27.78	\$ 10,528.47	\$ 292,480.90
4-6	11.52	9,680.06	111,514.29
7-8	7.48	9,966.40	74,548.67
Total	<u>46.78</u>		<u>\$ 478,543.86</u>

Cause

It appears the condition has materialized as a result of school sites not updating their independent study agreements.

Recommendation

The District should update the independent study agreements to conform with existing statute and implement a process to confirm all sites are utilizing the updated and most current version of the independent study agreements.

Current Status

Implemented.

2022-002 61000 – Classroom Teacher Salaries

Criteria or Specific Requirements

California *Education Code* Section 41372 requires that the payment of classroom teacher salaries and benefits meet or exceed 60% (for elementary districts) of total expenditures of the District.

Condition

The District spent 54.57% of their current expenditures of education (\$5,882,412) on classroom teacher salaries and benefits, failing to meet the 60% requirement.

Questioned Costs

The deficiency was calculated to be \$319,415.

Context

The condition identified resulted from our review of District's form CEA during state compliance testing.

Effect

As a result of our testing, the District was not compliant with *Education Code* Section 41372 due to being deficient in the amount of \$319,415.

Cause

The District's contracted instructional services and family center services did not incur any teacher salary expenditures and had to be removed from the calculation in the form CEA.

Recommendation

We recommend the District evaluate its expenditures and develop a plan to ensure compliance with the above noted requirement.

Current Status

Not implemented. See current year finding at 2023-001.

2022-003 40000 – (Expanded Learning Opportunities Grant (ELO-G))

Criteria or Specific Requirements

Per California *Education Code* section 43522(e), the District is required to submit the Expanded Learning Opportunities Grant (ELO-G) plan to the County within 5 days of adoption.

Condition

The District did not submit the ELO-G Plan to the County Office of Education within the required timeframe.

Questioned Costs

There were no questioned costs associated with the condition identified.

Context

The condition identified was determined through analysis and testing of the ELO-G plan and communications with the District. The plan was not submitted to the County.

Effect

The District has not complied with the requirements of California *Education Code* Section 43522(e).

Cause

The District was unaware the plan needed to be submitted to the County within the required timeframe.

Recommendation

It is recommended the District implement procedures to ensure the District personnel review requirements and submit plans within the timeframe as noted in *Education Code* section 43522(e).

Current Status

Implemented.



Management
Happy Valley Union Elementary School District
Anderson, California

In planning and performing our audit of the financial statements of Happy Valley Union Elementary School District (the District) for the year ended June 30, 2023, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted matters that are opportunities for strengthening internal controls and operating efficiency. The following items represent conditions noted by our audit that we consider important enough to bring to your attention. This letter does not affect our report dated December 15, 2023, on the government-wide financial statements of the District.

Associated Student Body (ASB)

Happy Valley Elementary School

Observations

1. Based on review of the cash receipting procedures, it was noted that three of five deposits tested were not deposited in a timely manner. The delay in deposits ranged from approximately 14 to 80 days from the date of receipt. This could result in large balances being maintained at the sites which can hinder the safeguarding of ASB assets.
2. Based on review of the cash receipting procedures, it was noted that five deposits tested did not have prenumbered receipts. Prenumbered receipts assist in ensuring that funds collected are being deposited to the District.
3. Based on review of the fundraising procedures, it was noted that one of the five deposits tested had a fundraiser and there was not adequate supporting documentation, such as a revenue potential form, to substantiate the amount of revenues associated with the fundraising event.

Recommendations

1. The ASB should at a minimum, make their deposits once a week to minimize the amount of cash held at the sites. During the weeks of high cash activity, there may be a need to make more than one deposit.
2. Those collecting cash should ensure that receipts are prenumbered, this will allow the District to ensure all cash receipts received are being deposited.

3. The revenue potential form is a vital internal control tool; it should be used to document revenues, expenditures, potential revenue and actual revenue. This allows an analysis of the fundraiser to be conducted, indicating the staff the success or failure of the completed project. ASB personnel should ensure that all revenue potential forms contain supporting documentation and the revenue amount indicated on the form agrees to the amount indicated on supporting documentation.

We will review the status of the current year comments during our next audit engagement.

Eide Bailly LLP

Rancho Cucamonga, California
December 15, 2023

**CERTIFICATION OF CORRECTIVE ACTION
2022/23 AUDIT FINDINGS AND RECOMMENDATIONS**

DISTRICT NAME: Happy Valley Union Elementary School District

The superintendent certifies that all corrective action(s) specified in the attached pages(s) have been reviewed by the district's Governing Board and assures that corrective procedures have been implemented and will be used in the ensuing years.

<hr/>	<u>01/17/2024</u>
District Superintendent	Date

For additional information:

Contact: <u>Roxanne Voorhees</u>	Phone: <u>(530) 357-2134</u>
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Submit one Certification of Correction Action covering all findings together with an Audit Finding Corrective Action form and corresponding documentation for each finding to:

**Shasta County Office of Education
External Business Services
Attention: Jacqueline Parker, Accounting Manager**

Shasta County Schools

2022/23 Audit Finding Corrective Action

*Please complete and submit by March 15, 2024

District	Happy Valley Union Elementary School District
Finding No.	2023-001 61000-Classroom Teacher Salaries
Page(s)	89-90
# of attachments	1
District Contact	Roxanne Voorhees

Describe below specific corrective action used in resolving the audit finding

Please address each individual item with the finding. You will need to provide all documentation which supports the specific action taken toward resolving the finding; i.e. copies of amended reports, corrective action plans, written procedures, agendas, and staff in-services, etc.

If the State requested a response on this finding, please attach a copy of their documents and your response.

Response (or attach memo):

The District is continually looking at expenses to ensure proper classifications.

Due to one-time monies that skew current revenues and are not a planned source for ongoing expenses, the District has submitted a CEA Waiver Request to the County Office of Education.

The following represents a significant deficiency of internal control and an instance of noncompliance including questioned costs that are required to be reported by the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. The finding has been coded as follows:

Five Digit Code	AB3627 Finding Type
61000	Classroom Teacher Salaries

2023-001 61000 – Classroom Teacher Salaries

Criteria or Specific Requirements

California *Education Code* Section 41372 requires that the payment of classroom teacher salaries and benefits meet or exceed 60% (for elementary school district) of total expenditures of the District.

Condition

The District spent 53.84% of their current expenditures of education (\$5,846,837) on classroom teacher salaries and benefits, failing to meet the 60% requirement.

Questioned Costs

The deficiency was calculated to be \$360,165.

Context

The condition identified resulted from our review of the District's Form CEA during state compliance testing.

Effect

As a result of our testing, the District was not compliant with the *Education Code* Section 41372 due to being deficient in the amount of \$360,165.

Cause

The District's contracted instructional services and family center services did not incur any teacher salary expenditures and had to be removed from the calculation in the Form CEA.

Repeat Finding

Yes. Refer to 2022-002 for prior year findings.

Recommendation

We recommend the District evaluate its expenditures and develop a plan to ensure compliance with the above noted requirement.

Corrective Action Plan and Views of Responsible Officials

Due to one-time monies that skew current revenues and are not a planned source for ongoing expenses, the District has submitted a CEA Waiver Request to the County Office of Education.

SCHOOL DISTRICT WARRANT SIGNATURE CARD

School District: _____ Org #: _____

In accordance with Education Code Sections *42631, 42632, and 42633, the Board of Trustees of the School District authorizes the following persons to sign for approval of warrants and fund transfers of the above-named district:

<u>Typed Name</u>	<u>Original Signature</u>	<u>Facsimile (if authorized)</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Allow Electronic Authorization for Accounts Payable Batch Approval (check one): YES NO

Passed and adopted this _____ day of _____, 20_____

By _____
Clerk of the Board

***Return to Shasta County Office of Education
Attn: Superintendent's Office***

Education Code Section 42631: All payments from the funds of a school district shall be made by written order of the governing board of the district. Orders shall be on forms prescribed by the county superintendent of schools unless the warrants are processed by an on-line data processing system. Forms may be printed and furnished by the board of supervisors or the county superintendent of schools.

Education Code Section 42632: Each order drawn on the funds of a school district shall be signed by at least a majority of the members of the governing board of the district, or by a person or persons authorized by the governing board to sign orders in its name. No persons other than an officer or employee of the district shall be authorized to sign orders.

Education Code Section 42633: The governing board of each school district shall be responsible for filing or causing to be filed with the county superintendent of schools the verified signature of each person, including members of the governing board, authorized to sign orders in its name. Except for districts determined to be fiscally accountable pursuant to Section 42650, no order on the funds of any school district shall be approved by the county superintendent of school unless the signatures are on file in his office and he is satisfied that the signatures on the order are those of persons authorized to sign the order.

Shasta County Substitute Teacher Rates for 2023-24

School District	Single Day Rate	Long Term Rate Begins	Current Rate
Anderson Union High School District	\$150/175 for retirees		
Bella Vista School District	\$150	\$190 after 20 days	
Black Butte School District	\$165	\$235 after 20 days	
Cascade School District	\$150	\$279 after 20 days	
Castle Rock School District	\$180		
Columbia School District	\$150	A1 beginning 21st consecutive day	48,358- \$259.99/day
Cottonwood School District	\$150	\$180 21st consecutive day	
Enterprise School District	\$150	Begins 31st day	\$308.82/day
Fall River Joint Unified School District	\$200 plus mileage stipend of \$25 to travel between district schools	\$250 starting on 21st day	
French Gulch-Whiskeytown District			
Gateway Unified School District	\$150	\$291.30 beginning on 21st day	
Grant School District	\$150	After 20 days	\$160
Happy Valley School District	\$175	\$182.50 starting 21st Day	
Igo-Ono-Platina School District	\$150	A1 beginning 21st day	\$283
Junction School District	\$150	A1 beginning 21st consecutive day	49,969- \$270.10/day
Millville School District	\$175	\$190 after 20 days	
Mountain Union School District	\$175		
North Cow Creek School District	\$150	\$175 after 20 days in the District	\$175
Oak Run School District			
Pacheco School District	\$150	\$175 after 20 days in the District	
Redding School District	\$150	A1 on 21st day	\$292.08

Shasta County Office of Education	\$175		
Shasta Union Elem. School District	\$150	A1 on 21st day	\$243.31
Shasta Union High School District	\$150	A1 on 21st day	TBD
Whitmore School District	\$175		

Regulation 5141.31: Immunizations

Status: ADOPTED

Original Adopted Date: 02/20/2013 | **Last Revised Date:** 02/09/2021

Required Immunizations

Upon a student's registration at a district school, the Superintendent or designee shall provide the student's parents/guardians a written notice summarizing the state's immunization requirements.

The Superintendent or designee shall not unconditionally admit any student to a district school, preschool, or child care and development program for the first time nor admit or advance any student to grade 7, unless the student has been fully immunized. The student shall present documentation of full immunization, in accordance with the age/grade and dose required by the California Department of Public Health (CDPH), against the following diseases: (Health and Safety Code 120335; 17 CCR 6025)

1. Measles, mumps, and rubella
2. Diphtheria, tetanus, and pertussis (whooping cough)
3. Poliomyelitis (polio)
4. Hepatitis B
5. Varicella (chickenpox)
6. Haemophilus influenza type b (Hib meningitis)
7. Any other disease deemed appropriate by CDPH

However, full immunization against hepatitis B shall not be a condition by which the Superintendent or designee shall admit or advance any student to grade 7. (Health and Safety Code 120335)

A student who qualifies for an individualized education program (IEP), unless otherwise exempt, shall be fully immunized in accordance with Health and Safety Code 120335 and this regulation. However, the district shall continue to implement the student's IEP and shall not prohibit the student from accessing any special education and related services required by the student's IEP regardless of whether the student is fully immunized. (Health and Safety Code 120335)

School personnel shall record information for each student regarding all doses of required immunizations and the status of all requirements in accordance with 17 CCR 6070. The school records shall be based on the student's immunization record provided by the student's health care provider, from the student's previous school immunization record, or through the California Immunization Registry (CAIR). (17 CCR 6070)

Exemptions

Exemption from one or more immunization requirements shall be granted under any of the following circumstances:

1. A medical exemption is submitted using the standardized form developed by CDPH and transmitted using CAIR which includes, but is not limited to, a description of the medical basis for which the exemption for each individual immunization is sought and whether the medical exemption is permanent or temporary. (Health and Safety Code 120372)

A student who has a medical exemption issued prior to January 1, 2020 shall be allowed to continue enrollment until the next grade span, except that after July 1, 2021, a student may not be admitted or advanced to grade 7 unless the student has been immunized or a medical exemption form filed as stated above. (Health and Safety Code 120370)

A temporary exemption shall not exceed one year, and all medical exemptions shall not extend beyond the grade span. (Health and Safety Code 120372)

If a student's medical exemption is revoked by CDPH on the basis that the exemption does not meet applicable criteria for medical exemptions, the student shall continue in attendance and, within 30 calendar days of the revocation, commence the immunization schedule required for conditional admittance pursuant to 17 CCR 6050, as described below. (Health and Safety Code 120372)

The student's parent/guardian may appeal a revocation to the Secretary of California Health and Human Services. If a revocation is appealed, the student shall continue in attendance and shall not be required to commence the immunization schedule required for conditional admittance provided the appeal is filed within 30 calendar days of the revocation. (Health and Safety Code 120372, 120372.05)

2. The student's parent/guardian filed with the district, before January 1, 2016, a letter or written affidavit stating that an immunization is contrary to the student's personal beliefs, in which case the student shall be exempted from the immunization until the student enrolls in the next applicable grade span requiring immunization (birth to preschool, grades K-6, grades 7-8). (Health and Safety Code 120335)

When a student transfers to a different school within the district or transfers into the district from another school district in California, the student's personal beliefs exemption filed before January 1, 2016, shall remain in effect until the next applicable grade span. A student transferring from a school outside the district shall present a copy of the personal beliefs exemption upon enrollment. When a student transfers into the district from outside California and presents a personal beliefs exemption issued by another state or country prior to January 1, 2016, the Superintendent or designee may consult with legal counsel regarding the applicable immunization requirements.

3. The student is enrolled in an independent study program pursuant to Education Code 51745-51749.6 and does not receive classroom-based instruction. (Health and Safety Code 120335)

Conditional Enrollment

The Superintendent or designee may conditionally admit a student with documentation from an authorized health care provider that the student has not received all the immunizations required for the student's age group, but has commenced receiving doses of all required vaccines and is not due for any other doses at the time of admission. The Superintendent or designee shall notify the student's parents/guardians of the date by which the student must complete all the remaining doses as specified in 17 CCR 6035. (Health and Safety Code 120340; 17 CCR 6035)

In addition, a transfer student may be conditionally admitted for up to 30 school days while the student's immunization records are being transferred from the previous school. If such documentation is not presented within 30 days, the student shall be excluded from school until the required immunizations have been administered. (17 CCR 6035)

The Superintendent or designee shall immediately enroll homeless students, foster youth, and students of military families even if their immunization records are missing or unavailable at the time of enrollment. School or district staff shall work with the student's prior school to obtain the student's immunization records or shall ensure that the student is properly immunized. (Education Code 48853.5, 49701; Health and Safety Code 120341; 42 USC 11432)

The Superintendent or designee shall review the immunization record of each student admitted conditionally every 30 days until that student has received all the required immunizations. If the student does not receive the required immunizations within the specified time limits, the student shall be excluded from further attendance until the immunizations are received. (Health and Safety Code 120375; 17 CCR 6040, 6070)

Exclusions Due to Lack of Immunizations

If an enrolled student who was previously believed to be in compliance with immunization requirements is subsequently discovered to not be in compliance with requirements for unconditional or conditional admission, the Superintendent or designee shall notify the parent/guardian that evidence of proper immunization or an appropriate exemption must be provided within 10 school days. This notice shall refer the parent/guardian to the student's usual source of medical care or, if the student has no usual source of medical care, then to the county health department or school immunization program, if any. (Education Code 48216; 17 CCR 6040)

The Superintendent or designee shall exclude from further attendance an enrolled student who fails to obtain the required immunization within 10 school days following the parent/guardian's receipt of the notice specified above. The student shall remain excluded from school until documentation is provided indicating that the student has received a dose of each required vaccine due at that time. (17 CCR 6040, 6055)

The student shall also be reported to the attendance supervisor or principal.

Exclusion Due to Exposure to Disease

If the district has good cause to believe that a student has been exposed to a disease listed in the section "Required Immunizations" above and the student's documentation of immunization does not show proof of immunization against that disease, that student may be temporarily excluded from the school until the local health officer is satisfied that the student is no longer at risk of developing or transmitting the disease. (Health and Safety Code 120370)

Records

Each student's immunization record shall be retained as part of the student's mandatory permanent student record. District staff shall maintain the confidentiality of immunization records and may disclose such information to state and local health departments only in accordance with law. (Health and Safety Code 120375, 120440; 17 CCR 6070)

The district shall also retain in the mandatory student record any physician or health officer statement, personal beliefs letter or affidavit, reason for conditional enrollment, or any other documentation related to the student's immunization record or exemptions.

At least annually, the Superintendent or designee shall file a written report on the immunization status of new students with CDPH and the local department of public health on forms prescribed by CDPH. (Health and Safety Code 120375; 17 CCR 6075)

Audits

If an audit reveals deficiencies in the district's reporting procedures, the Superintendent or designee shall present the Board with a plan to remedy such deficiencies.

Regulation 5141.21: Administering Medication And Monitoring Health Conditions

Status: ADOPTED

Original Adopted Date: 12/01/2013 | Last Revised Date: 12/01/2023 | Last Reviewed Date: 12/01/2023

Definitions

Authorized health care provider means an individual who is licensed by the State of California to prescribe or order medication, including, but not limited to, a physician or physician assistant. (Education Code 49423; 5 CCR 601)

Other designated school personnel means any individual employed by the district, including a nonmedical school employee, who has volunteered or consented to administer medication or otherwise assist the student and who may legally administer the medication to the student or assist the student in the administration of the medication. (5 CCR 601, 621)

Medication may include not only a substance dispensed in the United States by prescription, but also a substance that does not require a prescription, such as over-the-counter remedies, nutritional supplements, and herbal remedies. (5 CCR 601)

Epinephrine auto-injector means a disposable delivery device designed for the automatic injection of a premeasured dose of epinephrine into the human body to prevent or treat a life-threatening allergic reaction. (Education Code 49414)

Anaphylaxis means a potentially life-threatening hypersensitivity to a substance, which may result from an insect sting, food allergy, drug reaction, exercise, or other cause. Symptoms may include shortness of breath, wheezing, difficulty breathing, difficulty talking or swallowing, hives, itching, swelling, shock, or asthma. (Education Code 49414)

Opioid antagonist means naloxone hydrochloride or another drug approved by the federal Food and Drug Administration that, when administered, negates or neutralizes in whole or in part the pharmacological effects of an opioid in the body and that has been approved for the treatment of an opioid overdose. (Education Code 49414.3)

Albuterol means a bronchodilator used to open the airways by relaxing the muscles around the bronchial tubes. (Education Code 49414.7)

Inhaler means a device used for the delivery of prescribed asthma medication that is inhaled. (Education Code 49414.7)

Notifications to Parents/Guardians

At the beginning of each school year, the Superintendent or designee shall notify parents/guardians of the options available to students who need to take prescribed medication during the school day and the rights and responsibilities of parents/guardians regarding those options. (Education Code 49480)

In addition, the Superintendent or designee shall inform the parents/guardians of any student on a continuing medication regimen for a nonepisodic condition of the following: (Education Code 49480)

1. The parent/guardian is required to inform the school nurse or other designated employee of the medication being taken, the current dosage, and the name of the supervising physician.
2. With the parent/guardian's consent, the school nurse or other designated employee may communicate with the student's physician regarding the medication and its effects and may counsel school personnel regarding the possible effects of the medication on the student's physical, intellectual, and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission, or overdose.

When a student requires medication during the school day in order to participate in the educational program, the Superintendent or designee shall, as appropriate, inform the student's parents/guardians that the student may qualify for services or accommodations pursuant to the Individuals with Disabilities Education Act (20 USC 1400-1482) or Section 504 of the federal Rehabilitation Act of 1973 (29 USC 794).

Parent/Guardian Responsibilities

The responsibilities of the parent/guardian of any student who may need medication during the school day shall include, but are not limited to:

1. Submitting the parent/guardian written statement and the authorized health care provider's written statement each school year as described in the sections "Parent/Guardian Statement" and "Health Care Provider Statement" below. The parent/guardian shall provide a new authorized health care provider's statement if the medication, dosage, frequency of administration, or reason for administration changes. (Education Code 49414.5, 49423, 49423.1; 5 CCR 600, 626)
2. If the student is on a continuing medication regimen for a nonepisodic condition, informing the school nurse or other designated certificated employee of the medication being taken, the current dosage, and the name of the supervising physician, and updating the information when needed. (Education Code 49480)
3. Providing medications in properly labeled, original containers along with the authorized health care provider's instructions. For prescribed or ordered medication, the container also shall bear the name and telephone number of the pharmacy, the student's identification, and the name and phone number of the authorized health care provider. (5 CCR 606)

Parent/Guardian Statement

When district employees are to administer medication to a student, the parent/guardian's written statement shall:

1. Identify the student
2. Grant permission for an authorized district representative to communicate directly with the student's authorized health care provider and pharmacist, as may be necessary, regarding the health care provider's written statement or any other questions that may arise with regard to the medication
3. Contain an acknowledgment that the parent/guardian understands how district employees will administer the medication or otherwise assist the student in its administration
4. Contain an acknowledgment that the parent/guardian understands the responsibilities to provide a written statement from the authorized health care provider, to ensure that the medication is delivered to the school in a proper container by an individual legally authorized to be in possession of the medication, and to provide all necessary supplies and equipment
5. Contain an acknowledgment that the parent/guardian understands the right to terminate the consent for the administration of the medication or for otherwise assisting the student in the administration of medication at any time

In addition to the requirements in Items #1-5 above, if a parent/guardian has requested that the student be allowed to carry and self-administer prescription auto-injectable epinephrine or prescription inhaled asthma medication, the parent/guardian's written statement shall: (Education Code 49423, 49423.1)

1. Consent to the self-administration
2. Release the district and school personnel from civil liability if the student suffers an adverse reaction as a result of self-administering the medication

In addition to the requirements in Items #1-5 above, if a parent/guardian wishes to designate an individual who is not an employee of the district to administer medication to the student, the parent/guardian's written statement shall clearly identify the individual and shall state:

1. The individual's willingness to accept the designation
2. That the individual is permitted to be on the school site
3. Any limitations on the individual's authority

Health Care Provider Statement

When any district employee is to administer prescribed medication to a student, or when a student is to be allowed to carry and self-administer prescribed medication during school hours, the authorized health care provider's written statement shall include:

1. Clear identification of the student (Education Code 49423, 49423.1; 5 CCR 602)
2. The name of the medication (Education Code 49423, 49423.1; 5 CCR 602)
3. The method, amount, and time schedules by which the medication is to be taken (Education Code 49423, 49423.1; 5 CCR 602)
4. If a parent/guardian has requested that the student be allowed to self-administer medication, confirmation that the student is able to self-administer the medication (Education Code 49414.5, 49423, 49423.1; 5 CCR 602)
5. For medication that is to be administered by unlicensed personnel, confirmation by the student's health care provider that the medication may safely and appropriately be administered by unlicensed personnel (Education Code 49423, 49423.1; 5 CCR 602)
6. For medication that is to be administered on an as-needed basis, the specific symptoms that would necessitate administration of the medication, allowable frequency for administration, and indications for referral for medical evaluation
7. Possible side effects of the medication
8. Name, address, telephone number, and signature of the student's authorized health care provider

For self-administration of inhaled asthma medication, the district shall accept a written statement from a physician or surgeon contracted with a health plan licensed pursuant to Health and Safety Code 1351.2. Such written statement shall be in English and Spanish and shall include the name and contact information for the physician or surgeon. (Education Code 49423.1)

District Responsibilities

The Superintendent or designee shall ensure that any unlicensed school personnel authorized to administer medication to a student receives appropriate training from the school nurse or other qualified medical personnel.

The school nurse or other designated school personnel shall:

1. Administer or assist in administering medication in accordance with the authorized health care provider's written statement
2. Accept delivery of medications from parents/guardians and count and record them upon receipt
3. Maintain a list of students needing medication during the school day, including those authorized to self-administer medication, and maintain on the list the type of medication and the times and dosage to be administered
4. Maintain for each student a medication log which may:
 - a. Specify the student's name, medication, dose, method of administration, time of administration during the regular school day, date(s) on which the student is required to take the medication, and the authorized health care provider's name and contact information
 - b. Contain space for daily recording of the date, time, and amount of medication administered, and the signature of the individual administering the medication
5. Maintain for each student a medication record which may include the authorized health care provider's written

statement, the parent/guardian's written statement, the medication log, and any other written documentation related to the administration of medication to the student

6. Ensure that student confidentiality is appropriately maintained
7. Coordinate and, as appropriate, ensure the administration of medication during field trips and other school-related activities
8. Report to a student's parent/guardian and the site administrator any refusal by the student to take the medication
9. Keep all medication to be administered by the district in a locked drawer or cabinet
10. As needed, communicate with a student's authorized health care provider and/or pharmacist regarding the medication and its effects
11. Counsel other designated school personnel regarding the possible effects of a medication on a student's physical, intellectual, and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission, or overdose
12. Ensure that any unused, discontinued, or outdated medication is returned to the student's parent/guardian at the end of the school year or, if the medication cannot be returned, dispose of it in accordance with state laws and local ordinances
13. In the event of a medical emergency requiring administration of medication, provide immediate medical assistance, directly observe the student following the administration of medication, contact the student's parent/guardian, and determine whether the student should return to class, rest in the school office, or receive further medical assistance
14. Report to the site administrator, the student's parent/guardian, and, if necessary, the student's authorized health care provider any instance when a medication is not administered properly, including administration of the wrong medication or failure to administer the medication in accordance with authorized health care provider's written statement

Emergency Epinephrine Auto-Injectors and Emergency Albuterol Inhalers

The Superintendent or designee shall provide epinephrine auto-injectors to school nurses or other trained personnel who have volunteered to administer them in an emergency and have received training. The school nurse, or when a school nurse or physician is unavailable, a trained volunteer may administer an epinephrine auto-injector to provide emergency medical aid to any person suffering, or reasonably believed to be suffering, from potentially life-threatening symptoms of anaphylaxis at school or a school activity. A trained volunteer may include the holder of an Activity Supervisor Clearance Certificate who has received specified training. (Education Code 49414)

Additionally, the Superintendent or designee may make emergency stock albuterol inhalers available to school nurses and trained personnel who have volunteered to be used to provide medical aid to person(s) suffering, or reasonably believed to be suffering, from respiratory distress. (Education Code 49414.7)

At least once per school year, the Superintendent or designee shall distribute to all employees a notice requesting volunteers to be trained to administer epinephrine auto-injectors and/or stock albuterol inhalers for emergency aid to individuals exhibiting signs of anaphylaxis reaction or respiratory distress. Such notice shall also describe the training that the volunteers will receive. (Education Code 49414, 49414.7)

The principal or designee at each school may designate one or more volunteers to receive initial and annual refresher training, which shall be provided by a school nurse or other qualified person designated by a physician and surgeon authorized pursuant to Education Code 49414 or 49414.7, and shall be based on the standards developed by the Superintendent of Public Instruction (SPI). Written materials covering the required topics for training shall be retained by the school for reference. (Education Code 49414, 49414.7)

A school nurse or other qualified supervisor of health, or a district administrator if the district does not have a qualified supervisor of health, shall obtain a prescription for epinephrine auto-injectors or stock albuterol inhalers for each school from an authorized physician and surgeon. Such prescription may be filled by local or mail order pharmacies or manufacturers. (Education Code 49414, 49414.7)

Elementary schools shall, at a minimum, be provided one adult (regular) and one junior epinephrine auto-injector. Secondary schools shall be provided at least one adult (regular) epinephrine auto-injector, unless there are any students at the school who require a junior epinephrine auto-injector. (Education Code 49414)

The district shall store emergency epinephrine auto-injectors and stock albuterol inhalers in an accessible location, and shall specify such location in annual notices to staff.

If either medication is used, the school nurse or other qualified supervisor of health shall restock the medication as soon as reasonably possible, but no later than two weeks after it is used. In addition, all medications shall be restocked before their expiration date. (Education Code 49414, 49414.7)

Any volunteer or trained personnel who administers either medication shall initiate emergency medical services or other appropriate medical follow up in accordance with the training materials retained by the school. (Education Code 49414, 49414.7)

Information regarding defense and indemnification provided by the district for any and all civil liability for volunteers administering epinephrine auto-injectors and/or stock albuterol inhalers shall be provided to each volunteer and retained in the employee's personnel file. (Education Code 49414, 49414.7)

A school may accept gifts, grants, and donations from any source for the support of the school in carrying out the requirements of Education Code 49414 or 49414.7, including, but not limited to, the acceptance of epinephrine auto-injectors and/or emergency albuterol inhalers from a manufacturer or wholesaler. (Education Code 49414, 49414.7)

The Superintendent or designee shall maintain records regarding the acquisition and disposition of the described medications for a period of three years from the date the records were created. (Business and Professions Code 4119.2)

Emergency Medication for Opioid Overdose

The district may elect to make emergency naloxone hydrochloride or another opioid antagonist available at schools for the purpose of providing emergency medical aid to persons suffering, or reasonably believed to be suffering, from an opioid overdose. In determining whether to make this medication available, the Superintendent or designee shall evaluate the emergency medical response time to the school and determine whether initiating emergency medical services is an acceptable alternative to providing an opioid antagonist and training personnel to administer the medication. (Education Code 49414.3)

Additionally, if the district accepts emergency naloxone hydrochloride or another opioid antagonist from the county office of education (COE), the Superintendent or designee shall maintain at least two units of the medication at each district middle, junior high, high, and adult school. (Education Code 49414.8)

When available at the school site, the school nurse shall provide emergency naloxone hydrochloride or another opioid antagonist for emergency medical aid to any person exhibiting potentially life-threatening symptoms of an opioid overdose at school or a school activity. Other designated personnel who have volunteered and have received training may administer such medication when a school nurse or physician is unavailable and shall only administer the medication by nasal spray or auto-injector. (Education Code 49414.3)

At least once per school year, the Superintendent or designee shall distribute to all staff a notice requesting volunteers to be trained to administer naloxone hydrochloride or another opioid antagonist, describing the training

that the volunteer will receive, and explaining the right of the volunteer to rescind the offer to volunteer at any time, including after receiving training. The notice shall also include a statement that no benefit will be granted to or withheld from any employee based on the offer to volunteer and that there will be no retaliation against any employee for rescinding the offer to volunteer. (Education Code 49414.3)

The principal or designee shall designate two or more volunteer employees to receive initial and annual refresher training, based on standards adopted by the SPI, regarding the storage and emergency use of naloxone hydrochloride or another opioid antagonist. The training shall be provided at no cost to the employee, conducted during regular working hours, and be provided by a school nurse or other qualified person designated by an authorizing physician and surgeon. Written materials provided during the training shall be retained at the school for reference. (Education Code 49414.3, 49414.8)

Each volunteer shall meet the minimum standards of training for the administration of an emergency opioid antagonist as specified in Education Code 49414.3 or shall have undergone opioid overdose prevention and treatment training and reviewed material available on the California Department of Public Health's website. (Education Code 49414.8)

Any prescription for naloxone hydrochloride or another opioid antagonist shall be obtained by a school nurse, other qualified supervisor of health, or, if the district does not have a qualified supervisor of health, a district administrator from an authorized physician and surgeon. Such prescription may be filled by local or mail order pharmacies or manufacturers. (Education Code 49414.3)

If the medication is used, the school nurse, other qualified supervisor of health, or district administrator, as applicable, shall restock the medication as soon as reasonably possible, but no later than two weeks after it is used. In addition, the medication shall be restocked before its expiration date. (Education Code 49414.3, 49414.8)

Employees and volunteers that render emergency treatment at the scene of an opioid overdose or suspected opioid overdose by administering an opioid antagonist shall not be liable for civil damages resulting from an act or omission, unless such act constitutes gross negligence or willful or wanton misconduct. (Health and Safety Code 1799.113)

Information regarding defense and indemnification provided by the district for any and all civil liability for volunteers administering naloxone hydrochloride or another opioid antagonist for emergency aid shall be provided to each volunteer in writing and retained in the employee's personnel file. (Education Code 49414.3)

A school may accept gifts, grants, and donations from any source for the support of the school in carrying out the requirements of Education Code 49414.3, including, but not limited to, the acceptance of the naloxone hydrochloride or another opioid antagonist from a COE, manufacturer, or wholesaler. (Education Code 49414.3)

The Superintendent or designee shall maintain records regarding the acquisition and disposition of naloxone hydrochloride or another opioid antagonist for a period of three years from the date the records were created. (Business and Professions Code 4119.8)

Anti-Seizure Medication

A school nurse or, if a school nurse is not onsite or available, a volunteer designated by the district may administer emergency anti-seizure medication to a student diagnosed with seizures, a seizure disorder, or epilepsy who has been prescribed such medication from the student's health care provider and is suffering from a seizure. (Education Code 49468.2)

Upon receipt of a request from the parent/guardian of a student diagnosed with seizures, a seizure disorder, or epilepsy who has been prescribed emergency anti-seizure medication, the Superintendent or designee may designate one or more volunteer(s) at the student's school to receive initial and annual refresher training regarding the emergency use of anti-seizure medication. (Education Code 49468.2)

In order to solicit volunteers, the district shall distribute a notice at least once, but no more than two times per school year, to all staff that includes the following information: (Education Code 49468.2)

1. A description of the volunteer request stating that the request is for volunteers to be trained to recognize and respond to seizures, including training to administer emergency anti-seizure medication to a student diagnosed

with seizures, a seizure disorder, or epilepsy if the student is suffering from a seizure

2. A description of the training that the volunteer will receive
3. The right of an employee to rescind the offer to volunteer
4. A statement that there will be no retaliation against any individual for rescinding the offer to volunteer, including after receiving training

A volunteer may rescind the offer to administer emergency anti-seizure medication at any time, including after receipt of training. (Education Code 49468.2)

If a volunteer rescinds the offer to volunteer or is no longer able to act as a volunteer for any reason, or if the placement of a student changes and the student no longer has access to a trained volunteer, the district may distribute an additional two notices per school year to all staff. (Education Code 49468.2)

Volunteer employees shall receive initial and annual refresher training, based on standards adopted by the SPI, regarding the recognition and response to seizures and the administration of emergency anti-seizure medication. The training shall be provided at no cost to the employee, conducted during regular working hours, and be provided by a school nurse or other qualified person designated by an authorizing physician and surgeon. Written materials provided during the training shall be retained at the school for reference. (Education Code 49468.2)

Before administering emergency anti-seizure medication or therapy prescribed to treat seizures in a student diagnosed with seizures, a seizure disorder, or epilepsy, the district shall obtain from the student's parent/guardian a seizure action plan as specified in Education Code 49468.3. The school or district nurse shall collaborate with the parent/guardian of each student diagnosed with seizures, a seizure disorder, or epilepsy in the development of a plan if the student does not have an individualized education plan or Section 504 plan. (Education Code 49468.3)

If the school obtains written consent from the student's parent/guardian, in accordance with 34 CFR 99.30, the seizure action plan shall be distributed to any school staff or volunteers responsible for the supervision or care of the student. (Education Code 49468.3)

Upon receipt of a request from a parent/guardian of a student diagnosed with seizure, a seizure disorder, or epilepsy, the district shall notify the parent/guardian that the student may qualify for services or accommodations pursuant to Section 504 of the federal Rehabilitation Act of 1973 or an individualized education program and shall assist the parent/guardian with the exploration of that option. (Education Code 49468.2)

Additionally, if there are no volunteers at the student's school, the Superintendent or designee shall notify the student's parent/guardian of the student's right to be assessed for services and accommodations guaranteed under Section 504 of the federal Rehabilitation Act of 1973 and the federal Individuals with Disabilities Education Act, and may ask the parent/guardian to sign such notices. (Education Code 49468.2)

The principal or designee shall notify the school nurse assigned to the school, or if a school nurse is not assigned to the school or district, the Superintendent or designee, if an employee administers an emergency anti-seizure medication. (Education Code 49468.3)

The notification described above and the seizure action plan shall be kept on file in the office of the school nurse or a school administrator, in compliance with all applicable state and federal privacy laws. (Education Code 49468.3)

The district shall provide volunteers defense and indemnification for any and all civil liability, with information stating such being provided to the volunteer in writing and retained in the volunteer's personnel file. (Education Code 49468.5)

Trained volunteers who administer emergency anti-seizure medication or medication prescribed for seizure disorder symptoms to a student diagnosed with seizures, a seizure disorder, or epilepsy who appears to be experiencing a seizure shall not be subject to professional review, be liable in a civil action, or be subject to criminal prosecution for acts or omissions in administering the emergency anti-seizure medication. (Education Code 49468.5)

Surplus Texts/Curriculum

- 40 - Holt Math (Course 2)
- 30 - Webster's Dictionaries
- 30 - Webster's Thesaurus
- 60 - McMillan Lit Based Reading Series
- 40 - Inquiry Journal World History - WBS
- McGraw Hill Readers (4th-6th Grades)
- World History - Ancient Civilizations
- 10 - Standards Plus Math Binders
- Wonders Curriculum
- Accelerated Math Learning Card
- 12 - SRA Reading Texts/Boxes

HAPPY VALLEY UNION SCHOOL DISTRICT

ENROLLMENT HISTORY

As of January 12, 2024

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

HAPPY VALLEY UNION SCHOOL DISTRICT

ENROLLMENT HISTORY - CDS

As of January 12, 2024

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

Happy Valley Community Day School

2023-2024 Enrollment by Teacher and Grade Page 1

Teacher	----- 1 -----			----- 3 -----			----- 6 -----			----- 8 -----			----- ALL -----		
	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total
004 Mendoza SRC	1	-	1	1	-	1	1	-	1	1	-	1	4	-	4
School Total:	1		1	1		1	1		1	1		1	4		4

HAPPY VALLEY UNION SCHOOL DISTRICT

ENROLLMENT HISTORY - ELEMENTARY

As of January 12, 2024

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

Happy Valley Elementary School

2023-2024

Enrollment by Teacher and Grade

Teacher	----- 4 -----			----- 5 -----			----- 6 -----			----- 7 -----			----- 8 -----			----- ALL -----		
	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total
000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
172 Baldwin 3	-	-	-	-	-	-	-	-	-	10	15	25	-	-	-	10	15	25
112 Freund 21	10	12	22	-	-	-	-	-	-	-	-	-	-	-	-	10	12	22
164 Goodman 19	-	-	-	15	11	26	-	-	-	-	-	-	-	-	-	15	11	26
111 Hutchison 17	-	-	-	13	12	25	-	-	-	-	-	-	-	-	-	13	12	25
141 Keown 4	-	-	-	-	-	-	12	8	20	-	-	-	-	-	-	12	8	20
109 Moon 1	-	-	-	-	-	-	-	-	-	12	17	29	-	-	-	12	17	29
113 Price 11	-	-	-	-	-	-	11	9	20	-	-	-	-	-	-	11	9	20
110 Sanford 20	15	11	26	-	-	-	-	-	-	-	-	-	-	-	-	15	11	26
155 Westaby 8	-	-	-	-	-	-	-	-	-	-	-	-	13	13	26	13	13	26
153 Youman 7	-	-	-	-	-	-	-	-	-	-	-	-	13	13	26	13	13	26
School Total:	25	23	48	28	23	51	23	17	40	22	32	54	26	26	52	124	121	245

HAPPY VALLEY UNION SCHOOL DISTRICT

ENROLLMENT HISTORY – INDEPENDENT STUDY

As of January 12, 2024

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

HVIPL

2023-2024

Enrollment by Teacher and Grade

Teacher	----- TK -----			----- 1 -----			----- 4 -----			----- 5 -----			----- 6 -----			----- 7 -----			----- 8 -----			----- ALL -----		
	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total
004 Blevins	-	1	1	2	1	3	2	-	2	1	1	2	1	-	1	2	1	3	2	4	6	10	8	18
School Total:		1	1	2	1	3	2		2	1	1	2	1		1	2	1	3	2	4	6	10	8	18

HAPPY VALLEY UNION SCHOOL DISTRICT

ENROLLMENT HISTORY - PRIMARY

As of January 12, 2024

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

Happy Valley Primary School

2023-2024

Enrollment by Teacher and Grade

Teacher	----- TK -----			----- K -----			----- 1 -----			----- 2 -----			----- 3 -----			----- ALL -----		
	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total	M	F	Total
141 Collver 7	-	-	-	1	2	3	1	-	1	3	-	3	1	-	1	6	2	8
132 Gurwell 2	8	10	18	-	-	-	-	-	-	-	-	-	-	-	-	8	10	18
135 Jaramillo 6	-	-	-	-	-	-	8	11	19	-	-	-	-	-	-	8	11	19
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124 Mix 12	-	-	-	-	-	-	-	-	-	13	9	22	-	-	-	13	9	22
121 Piazza 5	-	-	-	-	-	-	12	10	22	-	-	-	-	-	-	12	10	22
126 Roach 13	-	-	-	-	-	-	-	-	-	14	8	22	-	-	-	14	8	22
123 Russell 4	-	-	-	11	11	22	-	-	-	-	-	-	-	-	-	11	11	22
134 Salcido 16	-	-	-	-	-	-	-	-	-	-	-	-	8	11	19	8	11	19
136 Sanders 14	-	-	-	-	-	-	-	-	-	-	-	-	10	11	21	10	11	21
120 Spencer 15	-	-	-	-	-	-	-	-	-	4	3	7	7	8	15	11	11	22
129 Stotka 3	-	-	-	10	10	20	-	-	-	-	-	-	-	-	-	10	10	20
139 Tripp	-	-	-	3	5	8	3	7	10	-	-	-	-	-	-	6	12	18
School Total:	8	10	18	25	28	53	24	28	52	34	20	54	26	30	56	117	116	233