"Our Community is Committed to Success for Every Child, Every Day"

HAPPY VALLEY Est.1956
UNION SCHOOL DISTRICT

Happy Valley Elementary School District
Board of Trustees

Regular Board Meeting Agenda

January 14, 2025
Happy Valley Elementary Library – Open Session – 5:00 p.m.
Happy Valley Elementary Library – Closed Session – 5:05 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 Library

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.

5.0 Adjourn Open Session and Convene Closed Session

CLOSED SESSION - 5:05 PM Elementary Library

6.0 Closed Session

6.1 Public Employee Discipline/Dismissal Release (§54957)
6.2 Conference Regarding Labor Negotiations (GC §54957.6) Certificated & Classified
6.3 Public Employee Performance Evaluation (§54957) Title: Superintendent/Principal

7.0 Adjourn Closed Session and Convene Open Session

OPEN SESSION – 6:00 PM Elementary Cafeteria

8.0 Call to Order

9.0 Pledge of Allegiance

10.0 Report from Closed Session

11.0 Approval of Open Session Agenda

12.0 Presentation – Students/Staff

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

13.1 Community/Staff/District

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

14.0 Communication to the Board – Annual Certification Regarding Workers' Compensation **(Pg.4)**

15.0 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.

15.1 Public Comment Session Opened
15.2 Items on the Agenda
15.3 Items not on the Agenda
15.4 Public Comment Session Closed

16.0 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**.

16.1 Approval of Minutes for Regular Board Meeting December 17, 2024 **(Pg.5)**
16.2 Approval of Warrants Dec. 14, 2024 – Jan. 10, 2025 **(Pg.10)**
16.3 Approve Williams Quarterly Report – Oct. – Dec. 2024 **(Pg.14)**

17.0 Personnel:

17.1 Approve Personnel Action Report **(Pg.15)**

18.0 Discussion/Action Items

18.1 Discussion/Action: Approval of Items Removed from the Consent Agenda
18.2 Discussion: LCAP Mid-year Report **(Pg.16)**
18.3 Discussion/Action: Approve 2023/2024 SARC (Elem., Prim., CDS) **(Pg.36)**
18.4 Discussion/Action: Approve 2023/24 Annual Developer Fee Resolution #25-09 & Report **(Pg.97)**
18.5 Discussion/Action: Approve 23/24 Audited Financial Statements **(Pg.104)**

19.0 Superintendent Update

20.0 Business Manager Update

21.0 Enrollment Update as of January 10, 2025: 492 - Grades TK – 8 (includes CDS and Independent Study/Homeschool) **(Pg.199)**

22.0 Next Meetings

February 12, 2025
March 12, 2025
April 09, 2025
May 14, 2025

Board Meeting Times:
5:00 p.m. – 5:05 p.m. – Open Session – Community Comments on Closed Session – Elem. Library
5:05 p.m. – 6:00 p.m. – Closed Session – Elementary Library
6:00 p.m. – Open Session – Regular Board Meeting – Elementary Cafeteria

23.0 Adjourn Open Session

SHASTA-TRINITY SCHOOLS
INSURANCE GROUP
Serving Schools Since 1980

MEMORANDUM

DATE: January 1, 2025
TO: WORKERS' COMPENSATION PROGRAM MEMBERS
FROM: Brooks Rice, Executive Director
SUBJECT: ANNUAL CERTIFICATION (EC42141) REGARDING WORKERS' COMPENSATION

Pursuant to EC 42141, each member district shall advise its Governing Board if there is an estimated unfunded liability for Workers' Compensation.

STATEMENT

The Shasta-Trinity Schools Insurance Group JPA has total assets sufficient to pay the Workers' Compensation self-insured claims and, therefore, has no unfunded liabilities.

Please advise your Governing Board of Compliance with the Education Code by reporting the above statement.

If you have any questions, please do not hesitate to contact the JPA at 530-221-6444.

Thank you,

Brooks Rice
Executive Director

85 Hartnell Ave., Suite 200 · Redding, CA 96002 · T 530-221-6444 · F 530-221-6225 · www.stsigjpa.com

HAPPY VALLEY UNION SCHOOL DISTRICT Est. 1964

Happy Valley Elementary School District
Board of Trustees

Regular Board Meeting Minutes

December 17, 2024
Happy Valley Elementary Principal's Office – Open Session – 5:00 p.m.
Happy Valley Elementary Principal's Office – Closed Session – 5:05 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 Principal's Office

1.0 Call to Order @ 5:00 p.m.

2.0 New Board Member Swearing-in

Gina Murphy swore in new board members Erin Ciapponi and Josh Hancock

3.0 Roll Call – Jodi Shearman, Cheryl Best, Mike Arey, Erin Ciapponi, Josh Hancock – Present

4.0 Approval of Closed Session Agenda –

On a motion by Cheryl Best, seconded by Mike Arey the board voted 5-0 to approve the Closed Session agenda.

5.0 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.

5.1 Public Comment Session Opened @ 5:04 p.m.
5.2 Person wishing to address the Board – None
5.3 Public Comment Session Closed @ 5:04 p.m.

6.0 Adjourn Open Session & Convene Closed Session

On a motion by Cheryl Best, seconded by Mike Arey, the board voted 5-0 to adjourn Open Session and convene Closed Session at 5:04 p.m.

CLOSED SESSION - 5:05 PM Elementary Principal's Office

7.0 Closed Session

7.1 Public Employee Discipline/Dismissal Release (GC §54957)

7.2 Conference Regarding Labor Negotiations (GC §54957.6) Certificated

8.0 Adjourn Closed Session and Convene Open Session

On a motion by Cheryl Best, seconded by Mike Arey, the board voted 5-0 to adjourn Closed Session and convene Open Session at 5:48 p.m.

OPEN SESSION – 6:00 PM Elementary Cafeteria

9.0 Call to Order at 6:00 p.m.

10.0 Pledge of Allegiance – Led by Jodi Shearman

11.0 Report from Closed Session

Nothing to report

12.0 Approval of Open Session Agenda –

On a motion by Cheryl Best, seconded by Mike Arey, the board voted 5-0 to approve the Open Session agenda.

13.0 Presentation – Students & Staff

Students: Cash Heilman, Cash Avila, Kimber Papcke, Camile Kay
Staff: Shannon Spencer, Shelby Thomas, Joey Weekley, Jen Sanford

14.0 Information/Discussion Items

14.1 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 Mandarin Orange sale went well. The top three sellers sold: 1st place - $600; 2nd place - $400; 3rd place - $300; 4-H students also sang at the Christmas Tree lighting at the fire department in November.
Jodi Shearman addressed new board member Josh Hancock in regards to past comments he has made against the school board on his social media pages. She addressed and responded to five specific posts Mr. Hancock has made about the school board to dispute his comments and accusations.
e) Primary Site Update – Gina Murphy reported the following: The Dashboard has been made public. Academics at the Primary went up 35-40 points in ELA and attendance went up 5.8%; the primary school has been joining the elementary school in participating in Spirit weeks; tomorrow, December 18th is story night; the pickup line is working much better and is less congested.
f) Elementary Site Update – Chris Nelson reported the following: Girls basketball has ended and their end of season banquet was held last week; boys basketball is gearing up for their season; the Winter dance was held this last Friday and everyone had a lot of fun; many traditions are being carried on including the

Angel Tree, hot chocolate/mandarin give out to parents in the drop off line on the last day of school before break, staff potlucks, stockings in the staff room and many more. It has been exciting to learn the traditions at Happy Valley.

15.0 Communications to the Board – Letter from Gateway School District re: CBO Services

16.0 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.

16.1 Public Comment Session Opened @ 6:30 p.m.
16.2 Items on the Agenda – None
16.3 Items not on the Agenda – None
16.4 Public Comment Session Closed @ 6:30 p.m.

17.0 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.**

17.1 Approval of Minutes for Regular Board Meeting November 13, 2024
17.2 Approval of Warrants Nov. 9 – Dec. 13, 2024

On a motion by Cheryl Best, seconded by Mike Arey, the board voted 5-0 to approve the Consent Agenda.

18.0 Personnel:

18.1 Approve Personnel Action Report

On a motion by Cheryl Best, seconded by Mike Arey, the board voted 5-0 to approve the the Personnel Action Report.

19.0 Discussion/Action Items

19.1 Discussion/Action: Approve Items Removed from Consent Agenda

None

19.2 Discussion/Action: Approve 2024/25 First Interim Budget

Beth Roberts gave an overview of the budget to the board members and asked that they approve the 2024/25 First Interim Budget with a positive certification.

On a motion by Cheryl Best, seconded by Mike Arey, the board voted 5-0 to approve the 2024/25 First Interim Budget with a positive certification.

19.3 Discussion/Action: Approve Demolition of Independent Study Building

Gina Murphy gave a brief overview to the new board members of the history of the building and why it needs to be demolished. The demolition will take place over Christmas break. The HVAC system will be repurposed along with some of the other items in the building.

On a motion by Jodi Shearman, seconded by Cheryl Best, the board voted 5-0 to approve the demolition of the Independent Study Building.

19.4 Discussion/Action: Approve Increased Work Days for CBO position

On a motion by Cheryl Best, seconded by Mike Arey, the board voted 5-0 to increase the CBO work days from 250 to 260/61.

19.5 Discussion/Action: Approve Increased Work Days for Business Services Clerk Position

On a motion by Cheryl Best, seconded by Mike Arey, the board voted 5-0 to increase the Business Services Clerk work days from 241 to 260/61.

19.6 Discussion/Action: Approve Updated Confidential/Management Salary Schedule – Minimum Wage Requirement/Addition of ELOP Coordinator

On a motion by Cheryl Best, seconded by Mike Arey, the board voted 5-0 to approve the Updated Confidential/Management Salary Schedule – Minimum Wage Requirement/ Addition of ELOP Coordinator

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20.0 Superintendent Update – Gina Murphy reported the following: the TK/K facility plans are at DSA for approval; the school Site Council is working on discipline input and the Wellness Policy; work continues to finish the scoreboard at the baseball field; Gina asked for guidance from the board regarding the property line between the school and the neighbor's house to the North. There are a few options and all of them will come with a cost, although the estimates are rough. Jodi asked Gina to get more exact numbers and bring them to the board before they make a decision. Jodi also asked Gina to reach out to the family that donated the property to see if they are agreeable to the transfer of property to the homeowners.

21.0 Business Manager Update – Beth Roberts reported the following: the district qualified for the 75% rebate for the generators and we are now moving forward with the purchase. Robin Barrie is working with DSA to place the permanent pads at the primary and elementary sites; position control discussions for the 25/26 school year is ongoing with Gina.

22.0 Enrollment Update as of December 13, 2024 – 477 Students including Community Day School and Independent Study

23.0 Next Meetings

January 2025 (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

24.0 <u>ORGANIZATIONAL MEETING:</u>

A. Nomination/Election of Officers

Cheryl Best nominates Jodi Shearman for Board President. Mike Arey seconds the nomination. By a vote of 5-0, the board approves Jodi Shearman as Board President.

Jodi Shearman nominates Cheryl Best for Board Vice-President. Erin Ciapponi seconds the nomination. By a vote of 5-0, the board approves Cheryl Best as Board Vice-President.

Cheryl Best nominates Erin Ciapponi for Board Clerk. Mike Arey seconds the nomination. By a vote of 5-0, the board approves Erin Ciapponi as Board Clerk.

Jodi Shearman nominates Gina Murphy as Board Secretary. Cheryl Best seconds the nomination. By a vote of 5-0, the board approves Gina Murphy as Board Secretary.

B. Board Meeting Date, Time, and Place – Approve Resolution #25-08 Fixing Date, Time, Location of Regular Meetings (consider January meeting due to Winter Break)

On a motion by Cheryl Best, seconded by Mike Arey, the board voted 5-0 to approve Resolution #25-08 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 14th. Closed Session will be held in the Elementary School library starting with the January meeting.

25.0 Adjourn Open Session

On a motion by Cheryl Best, seconded by Erin Ciapponi, the board voted 5-0 to adjourn open session @ 7:24 p.m.

Approved January 14, 2025

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Clerk of the Board

Checks Dated 12/14/2024 through 01/10/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9011024263	12/19/2024	Amazon Capital Services	01-1340	GINA(PRINCIPAL)/S. THOMAS SUPPLIES	164.07	
			01-4310	ELEM. SPLY/ENRICHMENT CLASS SPLY/RSP	64.69	
				ES- CHROMEBOOK TRACKPADS	203.70	
			01-4510	10142024- P/E LANTERNS	214.40	
				ELEM. ATHLETIC SUPPLY	482.20	
				ELEM. SPLY/ENRICHMENT CLASS SPLY/RSP	1,475.26	
				ES & PS- USB FLASH DRIVES	42.89	
				ES- CB HINGE COVERS	139.30	
				ES- KITCHEN SURFACE TYPECOVER	73.99	
				ES-CNELSON WEBCAM	34.31	
				ES/PS- BRACKETS	40.74	
				GINA(PRINCIPAL)/S. THOMAS SUPPLIES	169.82	
				HV- ADAPTERS FOR STOCK	119.16	
				HVPS- GURWELL PC DVD PLAYER	49.32	
				L. NEESMITH-AWARD MEDALS	126.99	
				PS PARKINSON- HEADSET	155.49	
				PS-SPEAKER (RPARKINSON)	125.75	
				SUPERINT. & GINA (PRINCIPAL) SUPLY	339.66	4,021.74
9011024264	12/19/2024	AT&T	01-5910	PHONE SVCS		730.50
9011024265	12/19/2024	BLUE STAR GAS	01-5525	EAST WING TANK RENTAL-ELEM	1.07	
				ELEM. TANK RENTAL	1.07	
				MANIFOLD TANK RENTAL-ELEM	1.07	
				TANK RENTAL GREENHOUSE TANK-ELEM	1.07	4.28
9011024266	12/19/2024	BUSWEST, LLC	01-4510	BUS #96 POLYFOAM	179.26	
				BUS #96 ROOF HATCH	593.29	
				BUS #96 SEAT CUSHIONS	84.45	857.00
9011024267	12/19/2024	COLUMBIA ESD	01-5101	HVUESD-PRO ED 23/24		486.59
9011024268	12/19/2024	DEBBIE BARKER	01-5801	24' BUS DRIVER TRAINING		1,500.00
9011024269	12/19/2024	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5801	DOJ LIVE SCAN FEES		64.00
9011024270	12/19/2024	ELECTRIC GENERATORS DIRECT	01-6410	EMERGENCY POWER GENERATORS		90,143.63
9011024271	12/19/2024	GILES LOCK & SEC SYSTEMS INC	01-4510	MAINT. GREENHOUSE LOCK/KEYS		406.83
9011024272	12/19/2024	GRAINGER	01-4510	MAINT. SUPPLIES		1,164.94
9011024273	12/19/2024	HAPPY VALLEY FRESH FTS	13-4510	FOOD SVCS-FRUIT		282.00
9011024274	12/19/2024	MENDES SUPPLY COMPANY	01-4510	JANITORIAL SUPPLIES/KITCHEN	823.38	
			13-4710	JANITORIAL SUPPLIES/KITCHEN	121.90	945.28

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 12/14/2024 through 01/10/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9011024275	12/19/2024	MOUNTAIN VALLEY SPED JPA	01-5101	ERICS CLASS	13,539.83	
				K-8 ALL SDC	17,026.47	
				OT SVCS	7,904.07	
				PRESCHOOL MOD SEVERE	3,588.95	
				PSYCH SVCS (50/50)	4,846.97	
				SPEECH SVCS	16,237.55	
			01-5805	ERMHS COUNSELOR	2,252.20	
				FACILITY FEE	225.74-	
				NURSING SVCS (50/50)	1,681.86	
				SPECIAL ED ADMIN COSTS	3,031.77	
				STUDENT SUPPORT SVCS-BCBA	1,360.80	
			01-7221	ADA PASS THRU	2,356.90	73,601.63
9011024276	12/19/2024	NORTHWOOD BACKFLOW SERVICES	01-5630	ELEM. GYM BACK FLOW TEST		485.00
9011024277	12/19/2024	PAYLESS BUILDING SUPPLY	01-4510	MAINT. SUPPLIES/ELEM. CONTAINER SHELVES		653.73
9011024278	12/19/2024	POULTON, KARA A	01-5211	MONTHLY MILEAGE CLAIM		32.16
9011024279	12/19/2024	PRODUCERS DAIRY FOODS, INC.	13-4510	ELEM. CAFE/KITCHEN SPLY	637.39	
				PRIM CAFE/KITCHEN SPLY	795.16	1,432.55
9011024280	12/19/2024	PROPACIFIC FRESH	13-4510	FOOD SVCS-MEAL SUPPLY		879.06
9011024281	12/19/2024	SEMINGSON ARCHITECTS INC.	35-6211	24242 HV GENERATOR	829.00	
				TK/K PROJECT-CEQA EXEMPTION	96.00	925.00
9011024282	12/19/2024	SHASTA CO OFFICE OF EDUCATION	01-5630	OCT 24 VEHICLE MAINT.	634.95	
				SEPT 24 VEHICLE MAINT	12,904.42	
			01-7142	23/24 TRANSPORTATION CHARGEBACK	58,154.00	71,693.37
9011024283	12/19/2024	SHASTA TRINITY SCHLS INS GROUP	01-9552	JAN 25' VISION	742.50	
			01-9559	JAN 25' VISION	112.50	855.00
9011024284	12/19/2024	SYSCO - SACRAMENTO	13-4510	STUDENT MEAL SUPPLY	1,469.44	
			13-4710	STUDENT MEAL SUPPLY	308.37	1,777.81
9011024285	12/19/2024	THE DANIELSEN COMPANY	13-4510	STUDENT MEAL SUPPLY		1,447.41
9011024286	12/19/2024	TPX COMMUNICATIONS	01-5910	PHONE SVCS		473.84
9011024287	12/19/2024	TTF HOLDINGS LOCKBOX	01-5805	SIGN LANGUAGE INTERPRETER		131.23
9011024288	12/19/2024	U.S. BANK CORP PAYMENT SYSTEMS	01-4510	EMISSION FEES-TRANSPORTATION	150.00	
				EMISSION PAYMENT SVC FEE	4.49	
				HOMELESS FUNDS/ITEMS	40.56	195.05
9011024289	12/19/2024	VALLEY PACIFIC PETROLEUM SVCS	01-4601	BUS FUEL		1,146.01
9011025639	01/09/2025	ACCU-PRINT	01-5801	FINGERPRINTING		18.00
9011025640	01/09/2025	ALHAMBRA	01-4510	WATER SVCS		31.97
9011025641	01/09/2025	Amazon Capital Services	01-4310	HVP LIBRARY-DISTRICT FUNDS	120.36	

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 12/14/2024 through 01/10/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9011025641	01/09/2025	Amazon Capital Services	01-4310	RSP CALENDAR-ALLISON HALL	10.67	
				RSP ITEMS-ALLISON HALL	41.21	
			01-4510	103024 D.O. SUPPLIES	73.90	
				D.O. SUPPLIES	475.56	
				D.O. SUPPLIES-AWARD FOLDERS	81.35	
				HV- SECURING STRAPS	37.92	
				HVE- IT ROOM	54.65	
				HVPS-OFFICE RADIO EARPIECES	93.25	
				PS/ES USB DUO EXTENDERS	107.10	1,095.97
9011025642	01/09/2025	BLUE STAR GAS	01-5525	PRIM. EAST PROPANE	2,995.71	
				PRIM. PROPANE	463.76	3,459.47
9011025643	01/09/2025	CALIF SAFETY - ANNA SCHWA RTZ	01-5801	ALARM MONITORING	572.71	
				ELEM. FIRE ALARM TESTING	467.29	
				ELEM. GYM FIRE ALARM TEST	285.76	
				PRE-SCHOOL & DIST. OFFICE BATTERY REPLACEMENT	180.76	
				PRIM. EAST/WEST BLDGS SYSTEM MALFUNC.	137.50	
				PRIM. FIRE ALARM TESTING	691.53	2,335.55
9011025644	01/09/2025	CALIFORNIA'S VALUED TRUST ATTN: FIN DEPT	01-9550	JAN 25' MED. & DENT.	40,729.00	
			01-9551	JAN 25' MED. & DENT.	3,107.89	
			01-9559	JAN 25' MED. & DENT.	1,729.67	45,566.56
9011025645	01/09/2025	CINTAS	01-5801	LIFELINE VIEW AED AGREEMENT	109.40	
				REVIVER AED VIEW AGREEMENT	212.36	321.76
9011025646	01/09/2025	ELEVATOR TECHNOLOGY, INC	01-5630	SEMI-ANNUAL PREVENTATIVE MAINT. ELEM		401.00
9011025647	01/09/2025	FRANCESCUT, COREY	01-4510	STAFF APPRECIATION		66.38
9011025648	01/09/2025	GATEWAY UNIFIED SCHOOL DIST	01-5801	BUSINESS SVCS PAYROLL/CBO SUPPORT 24/25		15,500.00
9011025649	01/09/2025	HAPPY STOP MARKET	01-4601	TRANSPORTATION/BUS/MAINT FUEL	1,401.70	
			13-4510	TRANSPORTATION/BUS/MAINT FUEL	35.60	1,437.30
9011025650	01/09/2025	JACK SCHREDER & ASSOC., INC.	35-6245	TK FUNDING PROGRAM CDE/DSA PLAN APPROVAL		138.75
9011025651	01/09/2025	JOEY WEEKLEY	01-4510	BASKETBALL CAMP FOOD-ELOP	40.26	
			01-4710	BASKETBALL CAMP FOOD-ELOP	59.37	99.63
9011025652	01/09/2025	JW PEPPER	01-4310	BAND MATERIALS		322.47
9011025653	01/09/2025	MMA Happy Valley Power, L.P. c /o EDPR NA Distr. Gen	01-5515	ELEM. ENERGY PRODUCTION	1,472.49	
				PRIM. ENERGY PRODUCTION	1,488.90	2,961.39

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 12/14/2024 through 01/10/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9011025654	01/09/2025	NORTHWEST LIFT SERVICE, INC.	01-5610	ELEM. GREENHOUSE LIFT RENTAL-ELOP		963.79
9011025655	01/09/2025	PAYLESS BUILDING SUPPLY	01-4510	SHELVES FOR CONTAINERS-ELEM		127.87
9011025656	01/09/2025	PG&E	01-5515	ELEM. ST LIGHTING		21.97
9011025657	01/09/2025	PITNEY BOWES	01-5620	POSTAGE REFILL		455.92
9011025658	01/09/2025	Professional Exterminators	01-5510	ELEM. PEST TREATMENT	90.00	
				PRIM. PEST TREATMENT	70.00	160.00
9011025659	01/09/2025	PROPACIFIC FRESH	13-4510	FOOD SVCS- MEAL SUPPLY		939.63
9011025660	01/09/2025	SCHOLASTIC BOOK FAIRS	01-4310	ELEM. BOOK FAIR		2,081.06
9011025661	01/09/2025	SEMINGSON ARCHITECTS INC.	35-6211	10% COMPLETED COST TK/K PROJECT		30,375.00
9011025662	01/09/2025	SHASTA CO OFFICE OF EDUCATION	01-5805	24-25 CONTRACTED LIBRARY SVCS	325.00	
				24/25 ASSESSMENT SERVICES	5,000.00	5,325.00
9011025663	01/09/2025	STEVIE LOTT	01-5805	PRIM. BRAIN BUSTERS CLUB/SETUP & CARE		225.00
9011025664	01/09/2025	SYSCO - SACRAMENTO	13-4510	STUDENT MEAL SUPPLY	1,193.52	
			13-4710	STUDENT MEAL SUPPLY	285.32	1,478.84
9011025665	01/09/2025	US BANK EQUIPMENT FINANCE	01-5801	COPIER SVCS/LEASES	968.88	
			01-7439	COPIER SVCS/LEASES	1,431.84	2,400.72
9011025666	01/09/2025	US OMNI & TSACG COMPL SVCS INC	01-5801	RETIREMENT PLAN SVCS		15.00
9011025667	01/09/2025	VALLEY PACIFIC PETROLEUM SVCS	01-4601	BUS FUEL		477.10
9011025668	01/09/2025	WCP SOLUTIONS	01-4510	POLISH PADS PRIM/ELEM	199.12	
				REMAIN. BALANCE/TAX OWING	139.50	338.62
				Total Number of Checks	**57**	**375,477.36**

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General	47	335,643.81
13	CafeFoodSvc	9	8,394.80
35	CountySchoolFacilities	3	31,438.75
	Total Number of Checks	**57**	375,477.36
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		**375,477.36**

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.

Academic School Year 2024-2025

Quarterly Report on Williams Uniform Complaints

[Education Code § 35186]

District: Happy Valley Union Elementary School District

Form Completed By: Rhonda Grijalva Title: Executive Assistant

Quarterly Report Submission Date: *(Please check one)*

- ☐ October 2024
- ☐ April 2025
- ☑ January 2025
- ☐ July 2025

Date for information to be reported publicly at governing board meeting: 01/14/2025

Please check the box that applies:

☑ No complaints were filed with any school in the district during the quarter indicated above.

☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials	0	0	0
Teacher Vacancy or Misassignments	0	0	0
Facilities Conditions	0	0	0
TOTALS	0	0	0

Gina Murphy

Print Name of District Superintendent

Signature of District Superintendent

01/14/2025

Date

Submit by the 15th of the month to: Barbara Erlei at berlei@shastacoe.org

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT

PERSONNEL ACTION REPORT – AGENDA ITEM #17.1

NAME OF EMPLOYEE	EMPLOYEE POSITION	EMPLOYMENT STATUS	EFFECTIVE DATE
Breanna Nickens	Family/Community Liaison	New Hire	01/07/2025
Hanna Jellison	School Counselor	New Hire	01/06/2025

HAPPY VALLEY Est. 1954
UNION ELEMENTARY SCHOOL DISTRICT

Monitoring Goals, Actions, and Resources for the 2024-25 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2024-25 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	Helen Herd Interim Superintendent	hherd@hvusd.net (530)357-2134

Goal 1

Goal Description
All students will be provided a safe and engaging learning environment in order to grow academically and socially.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data
Student performance CAASPP English Language Arts	2022-2023 CAASPP Results 29.60% students met or exceeded standard for ELA 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 The CA School Dashboard: Orange progress indicator 51.4 points below standard Declined 9.9 Points District Data Student groups in red performance level: English Learners 87.6 points below standard Declined 40.8 Points Number of Students: 41 Hispanic 82.6 points below standard Declined 38.4 Points Number of Students: 64 Happy Valley Elementary Data Student groups in red performance level in	2023-2024 CAASPP Results 29.50% students met or exceeded standard for ELA 47.27% of 3rd graders at or above standard 21.74% of 4th graders at or above standard 33.34% of 5th graders at or above standard 31.71% of 6th graders at or above standard 27.58% of 7th graders at or above standard 15.79% of 8th graders at or above standard The CA School Dashboard: Orange progress indicator 57.4 points below standard Declined 6.1 Points District Data Student groups in red performance level: Students with Disabilities 98.9 points below standard Declined 29.7 points Number of Students: 46 Happy Valley Elementary Data Student groups in red performance level in English Language Arts Socioeconomically disadvantaged students 77.2 points below standard. Declined 12.5 points		2023-2024 CAASPP Results 29.50% students met or exceeded standard for ELA 47.27% of 3rd graders at or above standard 21.74% of 4th graders at or above standard 33.34% of 5th graders at or above standard 31.71% of 6th graders at or above standard 27.58% of 7th graders at or above standard 15.79% of 8th graders at or above standard The CA School Dashboard: Orange progress indicator 57.4 points below standard Declined 6.1 Points District Data Student groups in red performance level: Students with Disabilities 98.9 points below standard Declined 29.7 points Number of Students: 46 Happy Valley Elementary Data Student groups in red performance level in English Language Arts Socioeconomically disadvantaged students 77.2 points below standard. Declined 12.5 points

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data
	English Language Arts English learner students 116.1 points below standard Hispanic students 95.7 points below standard	White students 73.2 points below standard. Declined by 23.5 points		White students 73.2 points below standard. Declined by 23.5 points
Student performance CAASPP Mathematics	2022-2023 CAASPP Results 27.30% students met or exceeded standard for math 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 The CA School Dashboard: Yellow progress indicator 53.6 points below standard Increased 8.5 Points	2023-2024 CAASPP Results 28.20% students met or exceeded standard for math 38.18% of 3rd graders at or above standard 26.09% of 4th graders at or above standard 29.17% of 5th graders at or above standard 29.27% of 6th graders at or above standard 31.03% of 7th graders at or above standard 15.79% of 8th graders at or above standard The CA School Dashboard: Orange progress indicator 54.8 points below standard Declined 3.7 Points No Red Performance Student Groups		2023-2024 CAASPP Results 28.20% students met or exceeded standard for math 38.18% of 3rd graders at or above standard 26.09% of 4th graders at or above standard 29.17% of 5th graders at or above standard 29.27% of 6th graders at or above standard 31.03% of 7th graders at or above standard 15.79% of 8th graders at or above standard The CA School Dashboard: Orange progress indicator 54.8 points below standard Declined 3.7 Points No Red Performance Student Groups
Student performance CAASPP Science	2022-2023 24.47% students met or exceeded standard for science	2023-2024 15.24% students met or exceeded standard for science		2023-2024 15.24% students met or exceeded standard for science
Student performance English Learner Progress Indicator- ELPAC Proficiency	2022-2023 CA School Dashboard indicates: Red performance indicator 34.1% making progress Declined 20.2% Number of EL Students: 41	2023-2024 CA School Dashboard indicates: Green performance indicator 53.1% making progress Increased 19% Number of EL Students: 32		2023-2024 CA School Dashboard indicates: Green performance indicator 53.1% making progress Increased 19% Number of EL Students: 32

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data
	31.7% ELs progressed at least one ELPI level 2.4% ELs who maintained ELPI Level 4 26.8% ELs who maintained ELPI Levels 1, 2L, 2H, 3L, 3H 39% ELs who decreased at least one ELPI level	53.1% ELs progressed at least one ELPI level 0% ELs who maintained ELPI Level 4 28.1% ELs who maintained ELPI Levels 1, 2L, 2H, 3L, 3H 18.8% ELs who decreased at least one ELPI level		53.1% ELs progressed at least one ELPI level 0% ELs who maintained ELPI Level 4 28.1% ELs who maintained ELPI Levels 1, 2L, 2H, 3L, 3H 18.8% ELs who decreased at least one ELPI level
Student performance English Learner Progress Indicator Reclassification Rate	2022-2023 Districtwide 0.8% Happy Valley Elementary 0.8% Happy Valley Primary 0%	2023-2024 Districtwide 3.4% Happy Valley Elementary 6.6% Happy Valley Primary 0.4%		2023-2024 Districtwide 3.4% Happy Valley Elementary 6.6% Happy Valley Primary 0.4%
Student Attendance Rates	2023-2024 92.59% attendance rate as of March 22, 2024	2024-2025 96.51% attendance rate as of November 15, 2024		2024-2025 96.51% attendance rate as of November 15, 2024
Student Chronic Absenteeism Rate	2022-2023 CA School Dashboard: 15.4% students are chronically absent Red performance student groups: Low income 19.2% Students with Disabilities 20.8% Homeless Students 44.4%	2023-2024 CA School Dashboard: 15.4% students are chronically absent Red performance student groups: American Indian 25% Foster Youth 22.5% Students with Disabilities 23.9% Homeless Students 46.4% School with Red Performance Indicators Happy Valley Elementary 16.2% All students 21.4% Low Income 22.5% Students with Disabilities		2023-2024 CA School Dashboard: 15.4% students are chronically absent Red performance student groups: American Indian 25% Foster Youth 22.5% Students with Disabilities 23.9% Homeless Students 46.4% School with Red Performance Indicators Happy Valley Elementary 16.2% All students 21.4% Low Income 22.5% Students with Disabilities
Middle School Drop Out Rate	2022-2023 0% middle school drop out rate	2023-2024 0% middle school drop out rate		2023-2024 0% middle school drop out rate

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data
Student Suspension Rates	2022-2023 CA School Dashboard: Red performance student groups: Two or more races 10.2% suspended at least one day Low Income 10.2% suspended at least one day White 10.2% suspended at least one day	2023-2024 CA School Dashboard: 5.8% of All students suspended at least one day Yellow Performance Indicator Red performance student groups (District): Students with Disabilities 8.6% suspended at least one day English Learners 6.3% suspended at least one day School with Red Performance Indicators Happy Valley Elementary 16.7% Students with Disabilities suspended at least one day		2023-2024 CA School Dashboard: 5.8% of All students suspended at least one day Yellow Performance Indicator Red performance student groups (District): Students with Disabilities 8.6% suspended at least one day English Learners 6.3% suspended at least one day School with Red Performance Indicators Happy Valley Elementary 16.7%
Student Expulsion Rates	2022-2023 0% expulsion rates	2023-2024 0% expulsion rates		2023-2024 0% expulsion rates
Teacher Credential	2023-2024 19.7 Clear Credentials 4 Interns 1.2 Ineffective	2024-2025 22 Clear Credentials 3 Interns 1 Ineffective		2024-2025 22 Clear Credentials 3 Interns 1 Ineffective
State Priorities 1, 2, 3, 7, and 8 are reported in the Local Indicator Report that accompanies the LCAP. (These include the results of the student, parent and staff surveys as well as staff credentialing, facilities, standards aligned instructional materials, parent engagement, etc.)				

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	**Red Performance Student Groups** **English Learners & Long Term English Learners** **Hispanic Students** Bilingual paraprofessionals will support English learners ELPAC Coordinator Translate for students and families Provide English Learners and Hispanics with small group instruction with purposeful English development and mathematics. Encourage English learners and Long Term English Learners to use language to interact meaningfully in school and beyond. Provide tiered intervention for students not progressing in the English Language Development standards and modify instruction based on student needs. Language development will occur in and through subject matter learning and is integrated across the curriculum, including integrated English Language Development and designated English Language Development using the English Language Arts/English Learner Standards. Students are provided a rigorous, intellectually rich, standards-based curriculum with instructional scaffolding that increases comprehension and participation and develops student autonomy and mastery. Monitor English Learner students and Long Term English Learners	Yes	Partially Implemented		$38,520.00	$20143.45

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	frequently to adjust instruction based on identified need. Supplemental instructional materials to support English development. We see parents as critical partners in their child's education and provide parents with strategies to support their child. English learners will be reclassified based on our district protocol. Professional development in language acquisition strategies for staff. Professional development in math strategies.					
1.2	**Red performance student groups Suspension** Behaviorist Provide alternatives to suspension especially for our low income, white and two or more student groups. Structured days Refocus room Reflection sheet and goal setting with students SWISS data to identify hot spot areas in the school Behavior team consisting of Principals, Counselor, Behaviorist, and classroom teacher when available meet weekly to discuss options for students After school support for students struggling with completing work Restorative circles/chats	Yes	Partially Implemented		$71,496.00	$32494.88

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Positive Behavior Intervention and Supports Behavior Intervention Reports Teach students strategies for managing emotions and problem solving solutions Counseling, as needed.					
1.3	**Red performance student groups Chronic Absenteeism** Increase attendance with the following student groups: Homeless, Low Income and Students with Disabilities. Asian, Hispanic and White students are also struggling to attend school. Goal set with students who are at risk of missing more than one day of school a month. Parent engagement campaign to reduce absences Community School Coordinator works with family to reduce barriers to learning through identifying student and family needs. School wide classroom attendance campaign to encourage attendance by classroom instead of individuals. Target kindergarteners and explain to parents the importance of attendance.	No	Partially Implemented		$85,641.00	$42458.12

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.4	**Red performance student groups English Learners & Hispanic** Small group instruction for English language arts support for Hispanic and English learners. English Learner Strategies The Project GLAD® Elementary English training is a rigorous professional development model based on a collection of research-based, effective classroom strategies. It focuses on an integrated approach aimed at supporting language acquisition and proficiency in K-6 grade level content standards. Teachers will learn with other professionals in the field about the research that supports the model, observe students utilizing the strategies with Project GLAD® Agency Trainers, and plan and prepare materials to use in their classroom right away to effectively support application and implementation. Funds are addressed in Action 1.10	Yes	Planned		$0.00	$0.
1.5	**School Counselor and School Psychologist** Student supports for emotional, social, behavioral engagement	Yes	Partially Implemented		$113,858.00	$40995

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	School Counselor (shared between sites) will be maintained to support at-risk students. Certificated Counselor salary and benefits School Psychologist salary and benefits Behavior team will meet to discuss individual student needs. Teach students problem solving skills, soft skills, and character development. Bullying prevention Provide students with strategies to regulate emotions and mend relationships.					
1.6	**Foster Youth Services/Homeless Youth Services** We provide the following support for Foster and Homeless Youth: Coordinate with the case worker 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. Intervene early when they are missing a lot of school. Provide youth and families with community resources such as: Clothing closet Food banks Health clinics	Yes	Fully Implemented		$33,504.00	$7565.06

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Laundry services Hygiene kits Annually train our classified and certificated staff to have an understanding of homelessness and Foster Youth rights and specific needs. Refer students to before/after-school intervention activities, etc. Coordinate with the Homeless and Foster Youth liaison in the district. Reach out to homeless families on a continuous basis. Make sure that the student is enrolled in a free and reduced meal program. Assign students a “buddy” to help them learn their way around school. Give the student necessary school supplies, to take home. Keep some nutritional snacks for those students who might need additional nutrition. We see parents as critical partners in their child’s education and provide parent outreach with our families on an ongoing basis. Alternatives to suspension					
1.7	**Special Education** Special Education Teachers and support General and special educators work together to implement programs and services that enable students with disabilities to access the state academic content standards.	No	Fully Implemented		$405,884.00	$220060.86

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	Special Education students are provided with Tier 1, 2 , and 3 supports both academically and socially. Staff meet regularly to adjust goals and discuss each individual student's needs. Special Education staff will ensure Individualized Education Plans (IEP) are implemented and that each student understands the goals that they are working towards. Progress monitoring					
1.8	**Professional Development** Professional development to support social emotional learning, academics and safety.	No	Fully Implemented		$60,146.00	$10559.60
1.9	**Facilities** Routine facilities maintenance Summer facilities projects	No	Fully Implemented		$0.00	$0
1.10	**Multi-tiered System of Support** Certificated instructor and paraprofessionals to assess, diagnose and provide targeted instruction to students in small group to help close the achievement gap in reading and to assist with our goal	Yes	Fully Implemented		$522,820.00	$126190.29

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	that 95% of students will be reading on grade level by the end of third grade. Each site will provide quality intervention programs Tier 1, 2, and 3. Teachers will progress monitor students and differentiate instruction based on need. Library Support Monitor California Assessment for Student Progress and Performance (CAASPP) results annually for continual improvement by grade level. Review results with Governing Board, staff, and School Site Council. Progress Monitoring software-to assist with documenting progress of students receiving intervention based on national normed tests. Certificated staff will communicate weekly with administration in the form of Professional Learning Community notes. These notes will document discussions primarily about the answers to at least one of these questions: What do we want students to learn? How will we know if they did? What are we going to do if they don't? Supplemental materials Books and supplies Progress monitor students to identify current needs. Adjust instruction based on identified needs. Positive Behavior Intervention and Supports-Identify areas of focus based on data and team input.					

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	IT Support for instruction (SUHSD contract)					
1.11	**Saturday School or After School for Make-Up Intervention** Saturday School and After School make-up intervention-providing more time and opportunity for students to increase work completion Independent Study Contracts to students who are missing school for more than 3 days at a time Small group instruction through high dose tutoring Districtwide expectation that students will complete ALL work when they have missed school Funds are addressed in Action 1.2	Yes	Partially Implemented		$0.00	$0
1.12	**Curriculum & Instruction** Adoption of curriculum based on state framework adoptions and curriculum recommendations Pilot programs based on cycle Books and supplies Supplemental curriculum and instructional resources	No	Fully Implemented		$78,356.00	$58637.04

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.13	**Parent Engagement** Parents 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, LCAP Meetings, Site Council, PTO Parent outreach includes weekly outreach by principal and staff through Parent Square, phone calls, emails, text, and monthly newsletters. Provide parents and families with ways to support learning at home. Facilitate family engagement events All parents are encouraged to make decisions for the district and school through serving on Site Council and providing feedback through Board meetings and surveys. Parents of unduplicated students and individuals with exceptional needs are contacted by the teachers, support staff, counselors, and administration to encourage their participation in their children's education. Recruit more Parent Club members Provide food and childcare for parents at school events to increase family engagement. Final Site	Yes	Partially Implemented		$4,900.00	$8421

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.14	**Broad Course of Study** Physical Education Visual and Performing Arts Electives-books & supplies Electives-Band, PE, Science Technology Engineering and Mathematics (STEM), College Career, and intervention class based on identified area of need Field trip entrance fees/transportation Athletics	No	Fully Implemented		$49,039.00	$19796.30
1.15	**Transportation** Purchase a 84 passenger diesel bus.	Yes	Fully Implemented		$320,000.00	$0

Goal 2

Goal Description
By the spring of 2025, all students in the Community Day School and District Program will be provided differentiated instruction to make at least one years growth in mathematics and English language arts annually as measured by the metrics listed below.

Expected Annual Measurable Objectives

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data
Suspension Rate Indicator	2022-2023 CA School Dashboard	2023-2024 CA School Dashboard		2023-2024 CA School Dashboard

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data
	No performance level due to limited number of students 6.7% suspended at least one day Declined 13.3% Number of Students: 15	No performance level due to limited number of students 0% suspended at least one day Declined 6.7% Number of Students: 18		No performance level due to limited number of students % suspended at least one day Declined % Number of Students:
CAASPP English Language Arts	2022-2023 CA School Dashboard No Performance Color Less than 11 students - data not displayed for privacy	2023-2024 CA School Dashboard No Performance Color Less than 11 students - data not displayed for privacy		2023-2024 CA School Dashboard No Performance Color Less than 11 students - data not displayed for privacy
CAASPP Mathematics	2022-2023 CA School Dashboard CA School Dashboard No Performance Color Less than 11 students - data not displayed for privacy	2023-2024 CA School Dashboard No Performance Color Less than 11 students - data not displayed for privacy		2023-2024 CA School Dashboard No Performance Color Less than 11 students - data not displayed for privacy
Credentialing	District Program-100% appropriately credentialed Community Day School-100% appropriately credentialed	District Program-100% teachers are on a Short Term Staff Permit Community Day School-100% teachers are on a Short Term Staff Permit		District Program-100% teachers are on a Short Term Staff Permit Community Day School-100% teachers are on a Short Term Staff Permit

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	**English language arts** Community Day School Teacher Instructional aide to support small groups English language arts interventions-SIPPS instruction daily-pre and post tests with SIPPS and California Reading Literature Project (CRLP) assessments. Staff will review each	No			$156,022.00	$41814.45

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	week to determine individual student needs. Reading curriculum to support students that struggle with literacy Supplemental instructional materials Heggerty Phonemic Awareness reading strategies daily Daily writing instruction Getting Reading Right professional development through the Shasta County Office of Education Small group instruction to increase phonics, fluency, comprehension, spelling, writing Target students who are below grade level in English language arts					
2.2	**Mathematics** Community Day School Teacher Mathematics interventions- Small group instruction with differentiated instruction. Assessments-Staff will review each week to determine individual student needs. Math curriculum Supplemental instructional materials Mathematics strategies daily Daily fact fluency games Math engagement strategies Small group instruction to increase fact fluency, problem solving, and concepts to bring students to up to grade level Funds are addressed in in Action 2.1	No			$0.00	

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.3	**Alternatives to suspension** Behaviorist 6 hours Bus Aide 1 hr Supplies Contract Services-Mountain Valley JPA or SCOE for Behavior Coach, Psych, other.) Indirect Refocus room and reflection forms Restorative justice projects Restorative chats Structured day After school refocus time/make up Positive Behavior intervention and Supports Matrix Incentive activities for positive behavior Check in/check out system Mentor from another student or adult Counselor	No			$100,000.00	$9186.98
2.4	**Teacher Credentialing** Administration will work with the union to ensure there is consistent staff in these programs. Funds are addressed in Action 1.8	No			$0.00	
2.5	**Counseling** ERMHS counselor will be 1 day/week	No			$0.00	

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	BCBA will be 2 days/month Funds are addressed in Action 2.3					

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

2023-2024 School Accountability Report Card
(Published During the 2024-2025 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.

A hard copy of the School Accountability Report Card is available at your School Office, upon request.

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.
Admission Requirements for the University of California (UC)	Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at https://admission.universityofcalifornia.edu/.
Admission Requirements for the California State University (CSU)	Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at https://www2.calstate.edu/.

2024-25 School Contact Information

School Name	Happy Valley Elementary School (Waiver for Combined Site Council for all Happy
Street	17480 Palm Ave.
City, State, Zip	Anderson
Phone Number	5303572134
Principal	Chris Nelson
Email Address	cnelson@hvusd.net
School Website	www.hvusd.net
Grade Span	4-8
County-District-School (CDS) Code	California

2024-25 District Contact Information

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

2024-25 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 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 support 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

2023-24 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 4	45
Grade 5	48
Grade 6	41
Grade 7	54
Grade 8	54
Total Enrollment	242

2023-24 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	49.6
Male	50.4
American Indian or Alaska Native	3.7
Asian	10.3
Black or African American	2.1
Hispanic or Latino	21.1
Native Hawaiian or Pacific Islander	0.4
Two or More Races	1.7
White	56.6
English Learners	8.3
Foster Youth	0.8
Homeless	2.5
Socioeconomically Disadvantaged	67.8
Students with Disabilities	14

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/Incomplete/NA	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/Incomplete/NA	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

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.

2022-23 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)	8.70	72.89	19.70	75.95	231142.40	100.00
Intern Credential Holders Properly Assigned	0.90	8.26	3.90	15.35	5566.40	2.00
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	1.20	10.09	1.20	4.66	14938.30	5.38
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	11746.90	4.23
Unknown/Incomplete/NA	1.00	8.67	1.00	4.00	14303.80	5.15
Total Teaching Positions	11.90	100.00	25.90	100.00	277698	100

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	2022-23
Permits and Waivers	0.90	0.00	0
Misassignments	0.00	1.00	1.2
Vacant Positions	0.00	0.00	0
Total Teachers Without Credentials and	0.90	1.00	1.2

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

Indicator	2020-21	2021-22	2022-23
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00	0
Local Assignment Options	0.00	1.00	0
Total Out-of-Field Teachers	0.00	1.00	0

Class Assignments

Indicator	2020-21	2021-22	2022-23
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0.00	8.3	11.9
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	13.30	7.2	0

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

2024-25 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 will participate in the upcoming state adoption process through the COE lead. 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:
Savvas eVisions Math (4-8)
Science:
Scott Foresman (4-5) 2006
Mystery Science (4-5) 2020
STEMscopes (6-8) 2020
History:
Savaas (4-8th)
English Language Arts
Wonders (4-5)
Common Lit 360 (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 laso 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 Common Lit 360 (6-8)	Yes	0%
Mathematics	Savvas eVisions Math (4-8)	Yes	0%
Science	Mystery Science (4-5) 2020 STEMscopes (6-8) 2020	Yes	0%
History-Social Science	Savvas My World (4-8)	Yes	0%

Note: Cells with N/A values do not require data.

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	8/18/2024

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			fountain needs repair
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs	X			Cafeteria eave boards need replaced
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.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
English Language Arts/Literacy (grades 3-8 and 11)	28	26	29	30	46	47
Mathematics (grades 3-8 and 11)	28	27	27	28	34	35

2023-24 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 CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: 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	239	238	99.58	0.42	26.05
Female	119	119	100.00	0.00	24.37
Male	120	119	99.17	0.83	27.73
American Indian or Alaska Native	--	--	--	--	--
Asian	25	25	100.00	0.00	48.00
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	53	53	100.00	0.00	20.75
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	14	14	100.00	0.00	28.57
White	133	132	99.25	0.75	24.24
English Learners	18	18	100.00	0.00	5.56
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	157	157	100.00	0.00	24.20
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	35	35	100.00	0.00	8.57

2023-24 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 CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: 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	239	238	99.58	0.42	27.31
Female	119	119	100.00	0.00	21.85
Male	120	119	99.17	0.83	32.77
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	53	53	100.00	0.00	22.64
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	14	14	100.00	0.00	21.43
White	133	132	99.25	0.75	28.79
English Learners	18	18	100.00	0.00	11.11
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	157	157	100.00	0.00	22.29
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	35	35	100.00	0.00	11.43

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 for Science. 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 CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
Science (grades 5, 8 and high school)	22.99	15.79	24.47	15.24	30.29	30.73

2023-24 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	98	96	97.96	2.04	16.67
Female	49	48	97.96	2.04	16.67
Male	49	48	97.96	2.04	16.67
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	18	18	100.00	0.00	11.11
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	--	--	--	--	--
White	61	60	98.36	1.64	16.67
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	61	61	100.00	0.00	16.39
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	21	20	95.24	4.76	10.00

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.

2023-24 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 requires only participation results 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	97.9	95.8	97.9	97.9	97.9
Grade 7	98.2	98.2	100	98.2	100

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.

2024-25 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.

2023-24 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	284	266	43	16.2
Female	139	130	19	14.6
Male	145	136	24	17.6
Non-Binary	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	26	26	2	7.7
Black or African American	--	--	--	--
Filipino	--	--	--	--
Hispanic or Latino	62	57	11	19.3
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	--	--	--	--
White	157	146	23	15.8
English Learners	26	23	3	13.0
Foster Youth	--	--	--	--
Homeless	12	11	6	54.5
Socioeconomically Disadvantaged	207	192	41	21.4
Students Receiving Migrant Education Services	--	--	--	--
Students with Disabilities	42	40	9	22.5

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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 data.

Suspensions								
School 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
10.38	13.26	10.92	6.1	7.5	5.6	3.17	3.6	3.28

This table displays expulsions data.

Expulsions								
School 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
0	0	0	0	0	0	0.07	0.08	0.07

2023-24 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	10.92	0.00
Female	3.60	0.00
Male	17.93	0.00
Non-Binary	0.00	0.00
American Indian or Alaska Native	0.00	0.00
Asian	0.00	0.00
Black or African American	0.00	0.00
Filipino	0.00	0.00
Hispanic or Latino	8.06	0.00
Native Hawaiian or Pacific Islander	0.00	0.00
Two or More Races	0.00	0.00
White	15.29	0.00
English Learners	11.54	0.00
Foster Youth	0.00	0.00
Homeless	8.33	0.00
Socioeconomically Disadvantaged	13.53	0.00
Students Receiving Migrant Education Services	0.00	0.00
Students with Disabilities	16.67	0.00

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 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

2024-25 School Safety Plan

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.

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		5	
Mathematics	25		6	
Science	26		4	
Social Science	26		4	

2023-24 Secondary Average Class Size and Class Size Distribution

This table displays the 2023-24 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	26		6	
Mathematics	26		8	
Science	27		4	
Social Science	27		4	

2023-24 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	242

2023-24 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. The "Other" category is for all other student support services staff positions not listed.

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	2

Fiscal Year 2022-23 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2022-23 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	$10,519	$3,717	$6,802	$62,137
District	N/A	N/A	$9,361	$60,840
Percent Difference - School Site and District	N/A	N/A	-31.7	2.1
State	N/A	N/A	$10,771	$79,413
Percent Difference - School Site and State	N/A	N/A	-45.2	-24.4

Fiscal Year 2023-24 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 2022-23 Teacher and Administrative Salaries

This table displays the 2022-23 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	$40,550	$51,352
Mid-Range Teacher Salary	$66,660	$80,424
Highest Teacher Salary	$86,682	$103,442
Average Principal Salary (Elementary)	$99,646	$124,852
Average Principal Salary (Middle)	$0	$135,030
Average Principal Salary (High)	$0	
Superintendent Salary	$130,544	$145,237
Percent of Budget for Teacher Salaries	25%	26%
Percent of Budget for Administrative Salaries	6%	6%

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: Training that focuses on literacy such as the Shasta County Literacy Conference, Getting Reading Right, Readable English; training that focuses on Social Emotional Learning and culture building such as EdTomorrow, Restorative Practices and Circle Groups; and collaboration to support student learning of new curricula such as alignment/mapping and assessment.

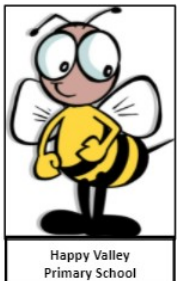
The primary emphasis of our professional development focuses on the four areas of improvement. We focus on improving student achievement using data, developing individual plans to support student learning, and monitoring student progress. Our district is committed to staff development. In addition to 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.

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

Subject	2022-23	2023-24	2024-25
Number of school days dedicated to Staff Development and Continuous Improvement	2	2	

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

2023-2024 School Accountability Report Card (Published During the 2024-2025 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.

A hard copy of the School Accountability Report Card is available at your School Office, upon request.

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.
Admission Requirements for the University of California (UC)	Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at https://admission.universityofcalifornia.edu/.
Admission Requirements for the California State University (CSU)	Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at https://www2.calstate.edu/.

2024-25 School Contact Information

School Name	Happy Valley Elementary School (Waiver for Combined Site Council for all Happy
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
Grade Span	K-3
County-District-School (CDS) Code	45700116097703

2024-25 District Contact Information

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

2024-25 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, 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 approximately 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

2024-25 School Description and Mission Statement

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

2023-24 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	72
Grade 1	55
Grade 2	53
Grade 3	55
Total Enrollment	235

2023-24 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	49.4
Male	50.6
American Indian or Alaska Native	9.4
Asian	5.5
Black or African American	1.3
Filipino	0.9
Hispanic or Latino	17.9
Two or More Races	6
White	49.8
English Learners	7.2
Foster Youth	3
Homeless	4.7
Socioeconomically Disadvantaged	67.2
Students with Disabilities	15.3

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/Incomplete/NA	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/Incomplete/NA	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

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.

2022-23 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)	9.00	75.00	19.70	75.95	231142.40	100.00
Intern Credential Holders Properly Assigned	3.00	25.00	3.90	15.35	5566.40	2.00
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	1.20	4.66	14938.30	5.38
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	11746.90	4.23
Unknown/Incomplete/NA	0.00	0.00	1.00	4.00	14303.80	5.15
Total Teaching Positions	12.00	100.00	25.90	100.00	277698	100

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	2022-23
Permits and Waivers	0.00	1.00	0
Misassignments	1.00	0.00	0
Vacant Positions	0.00	0.00	0
Total Teachers Without Credentials and	1.00	1.00	0

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

Indicator	2020-21	2021-22	2022-23
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00	0
Local Assignment Options	0.00	0.00	0
Total Out-of-Field Teachers	0.00	0.00	0

Class Assignments

Indicator	2020-21	2021-22	2022-23
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	16.60	0	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)	10.00	0	0

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

2024-25 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	1/2025

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 (K-3rd piloting currciulum)	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	Savaas 2021	Yes	0%

Note: Cells with N/A values do not require data.

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. . We are on a large piece of property with lots of room for the children to run and play. 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.

The school was approved to build a TK/K center and plan to have the project completed by Spring of 2026.

Year and month of the most recent FIT report	8/8/2024

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.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
English Language Arts/Literacy (grades 3-8 and 11)	27	49	29	30	46	47
Mathematics (grades 3-8 and 11)	25	40	27	28	34	35

2023-24 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 CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: 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	54	53	98.15	1.85	49.06
Female	31	30	96.77	3.23	50.00
Male	23	23	100.00	0.00	47.83
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	29	28	96.55	3.45	46.43
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	35	34	97.14	2.86	47.06
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	11	11	100.00	0.00	27.27

2023-24 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 CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: 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	54	53	98.15	1.85	39.62
Female	31	30	96.77	3.23	46.67
Male	23	23	100.00	0.00	30.43
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0	0	0
Two or More Races	--	--	--	--	--
White	29	28	96.55	3.45	42.86
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	35	34	97.14	2.86	41.18
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	11	11	100.00	0.00	36.36

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 for Science. 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 CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
Science (grades 5, 8 and high school)			24.47	15.24	30.29	30.73

2023-24 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.

2023-24 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 requires only participation results 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.

2024-25 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, 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. We address specific topics and seek input from families at these events. . 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. We utilize our Family Liaison and Community School Coordinator to provide family outreach and support.

2023-24 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	254	249	38	15.3
Female	123	121	16	13.2
Male	131	128	22	17.2
Non-Binary	--	--	--	--
American Indian or Alaska Native	22	22	7	31.8
Asian	15	13	1	7.7
Black or African American	--	--	--	--
Filipino	--	--	--	--
Hispanic or Latino	49	49	10	20.4
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	15	15	3	20.0
White	122	119	14	11.8
English Learners	21	21	2	9.5
Foster Youth	39	39	10	25.6
Homeless	17	17	7	41.2
Socioeconomically Disadvantaged	197	194	34	17.5
Students Receiving Migrant Education Services	--	--	--	--
Students with Disabilities	49	49	11	22.4

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
Suspensions	0.44	1.51	0	6.1	7.5	5.6	3.17	3.6	3.28
Expulsions	0	0	0	0	0	0	0.07	0.08	0.07

2023-24 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	0.00	0.00
Female	0.00	0.00
Male	0.00	0.00
Non-Binary	0.00	0.00
American Indian or Alaska Native	0.00	0.00
Asian	0.00	0.00
Black or African American	0.00	0.00
Filipino	0.00	0.00
Hispanic or Latino	0.00	0.00
Native Hawaiian or Pacific Islander	0.00	0.00
Two or More Races	0.00	0.00
White	0.00	0.00
English Learners	0.00	0.00
Foster Youth	0.00	0.00
Homeless	0.00	0.00
Socioeconomically Disadvantaged	0.00	0.00
Students Receiving Migrant Education Services	0.00	0.00
Students with Disabilities	0.00	0.00

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 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.

2024-25 School Safety Plan

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.

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
K	23	1	2	
1	27		2	
2	23		2	
3	25		2	
Other	6	2		

2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 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	23	1	2	
1	27		2	
2	22		2	
3	20	2		
Other	15	1	1	

2023-24 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	235

2023-24 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. The "Other" category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	1
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	.5
Psychologist	
Social Worker	
Nurse	
Speech/Language/Hearing Specialist	
Resource Specialist (non-teaching)	1
Other	2

Fiscal Year 2022-23 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2022-23 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	$9,940	$3,522	$6,418	$54,749
District	N/A	N/A	$9,361	$60,840
Percent Difference - School Site and District	N/A	N/A	-37.3	-10.5
State	N/A	N/A	$10,771	$79,413
Percent Difference - School Site and State	N/A	N/A	-50.6	-36.8

Fiscal Year 2023-24 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 2022-23 Teacher and Administrative Salaries

This table displays the 2022-23 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	$40,550	$51,352
Mid-Range Teacher Salary	$66,660	$80,424
Highest Teacher Salary	$86,682	$103,442
Average Principal Salary (Elementary)	$99,646	$124,852
Average Principal Salary (Middle)	$0	$135,030
Average Principal Salary (High)	$0	
Superintendent Salary	$130,544	$145,237
Percent of Budget for Teacher Salaries	25%	26%
Percent of Budget for Administrative Salaries	6%	6%

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. We also partner with the Mountain Valley JPA for professional development and curriculum implementation for social emotional learning and Special Education. 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	2022-23	2023-24	2024-25
Number of school days dedicated to Staff Development and Continuous Improvement	6		

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

2023-2024 School Accountability Report Card (Published During the 2024-2025 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.

A hard copy of the School Accountability Report Card is available at your School Office, upon request.

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.
Admission Requirements for the University of California (UC)	Admission requirements for the UC follow guidelines set forth in the Master Plan, which requires that the top one-eighth of the state's high school graduates, as well as those transfer students who have successfully completed specified college course work, be eligible for admission to the UC. These requirements are designed to ensure that all eligible students are adequately prepared for University-level work. For general admissions requirements, please visit the UC Admissions Information website at https://admission.universityofcalifornia.edu/.
Admission Requirements for the California State University (CSU)	Eligibility for admission to the CSU is determined by three factors: (1) Specific high school courses, (2) Grades in specified courses and test scores, and (3) Graduation from high school. Some campuses have higher standards for particular majors or students who live outside the local campus area. Because of the number of students who apply, a few campuses have higher standards (supplementary admission criteria) for all applicants. Most CSU campuses have local admission guarantee policies for students who graduate or transfer from high schools and colleges that are historically served by a CSU campus in that region. For admission, application, and fee information, see the CSU website at https://www2.calstate.edu/.

2024-25 School Contact Information

School Name	Happy Valley Elementary School (Waiver for Combined Site Council for all Happy
Street	16300 Cloverdale Road
City, State, Zip	Anderson, CA 96007-8209
Phone Number	5303572131
Principal	Gina Murphy
Email Address	gmurphy@hvusd.net
School Website	www.hvusd.net
Grade Span	K-8
County-District-School (CDS) Code	45 70011 0112656

2024-25 District Contact Information

District Name	Happy Valley Elementary School District
Phone Number	5303572134
Superintendent	Gina Murphy
Email Address	gmurphy@hvusd.net
District Website	www.hvusd.net

2024-25 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-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 and group counseling services are provided to our community day students. Our 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

2023-24 Student Enrollment by Grade Level

Grade Level	Number of Students
Grade 1	2
Grade 3	1
Grade 5	1
Grade 6	3
Grade 7	1
Grade 8	1
Total Enrollment	9

2023-24 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	1
Male	99
White	85.7
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/Incomplete/NA	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/Incomplete/NA	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

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.

2022-23 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	19.70	75.95	231142.40	100.00
Intern Credential Holders Properly Assigned	0.00	0.00	3.90	15.35	5566.40	2.00
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00	1.20	4.66	14938.30	5.38
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00	0.00	0.00	11746.90	4.23
Unknown/Incomplete/NA	0.00	0.00	1.00	4.00	14303.80	5.15
Total Teaching Positions	1.00	100.00	25.90	100.00	277698	100

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	2022-23
Permits and Waivers	0.00	0.00	0
Misassignments	0.00	0.00	0
Vacant Positions	0.00	0.00	0
Total Teachers Without Credentials and	0.00	0.00	0

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

Indicator	2020-21	2021-22	2022-23
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00	0
Local Assignment Options	0.00	0.00	0
Total Out-of-Field Teachers	0.00	0.00	0

Class Assignments

Indicator	2020-21	2021-22	2022-23
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)	0.00	0	0

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

2024-25 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Math: Savvas enVisions (K-8)
History /Social Science
Savaas My world (K-8)

Scott Foresman (4-5) 2006
Impact (4th-8th adopting curriculum) 2022
McDougal Littell (6-8) 2006
Science
Mystery Science (K-3) 2020
Mystery Science (4-8) 2020
STEMscopes (6-8) 2020
English Language Arts
Wonders (4-5)
Common Lit 360 (6-8)
Wonders (K-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	Savvas enVisions	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%

Note: Cells with N/A values do not require data.

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		restroom not ADA compliant
Safety: Fire Safety, Hazardous Materials	X			
Structural: Structural Damage, Roofs		X		termite damage
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.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
English Language Arts/Literacy (grades 3-8 and 11)	--	--	29	30	46	47
Mathematics (grades 3-8 and 11)	--	--	27	28	34	35

2023-24 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 CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: 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	--	--	--	--	--
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
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

2023-24 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 CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: 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	--	--	--	--	--
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	0	0	0	0	0
Hispanic or Latino	--	--	--	--	--
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 for Science. 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 CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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 2022-23	School 2023-24	District 2022-23	District 2023-24	State 2022-23	State 2023-24
Science (grades 5, 8 and high school)	--	--	24.47	15.24	30.29	30.73

2023-24 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	0	0	0	0	0
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.

2023-24 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 requires only participation results 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.

2024-25 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. The teacher, BCBA and classroom aide design and implement an intervention plan for each student. These are used to help parents understand the student's ongoing progress.

2023-24 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	18	15	7	46.7
Female	--	--	--	--
Male	16	14	6	42.9
Non-Binary	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Black or African American	--	--	--	--
Filipino	--	--	--	--
Hispanic or Latino	--	--	--	--
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	--	--	--	--
White	12	--	--	--
English Learners	--	--	--	--
Foster Youth	--	--	--	--
Homeless	--	--	--	--
Socioeconomically Disadvantaged	17	14	6	42.9
Students Receiving Migrant Education Services	--	--	--	--
Students with Disabilities	--	--	--	--

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

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 data.

Suspensions								
School 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
20	6.67	0	6.1	7.5	5.6	3.17	3.6	3.28

This table displays expulsions data.

Expulsions								
School 2021-22	School 2022-23	School 2023-24	District 2021-22	District 2022-23	District 2023-24	State 2021-22	State 2022-23	State 2023-24
0	0	0	0	0	0	0.07	0.08	0.07

2023-24 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	0.00	0.00
Female	0.00	0.00
Male	0.00	0.00
Non-Binary	0.00	0.00
American Indian or Alaska Native	0.00	0.00
Asian	0.00	0.00
Black or African American	0.00	0.00
Filipino	0.00	0.00
Hispanic or Latino	0.00	0.00
Native Hawaiian or Pacific Islander	0.00	0.00
Two or More Races	0.00	0.00
White	0.00	0.00
English Learners	0.00	0.00
Foster Youth	0.00	0.00
Homeless	0.00	0.00
Socioeconomically Disadvantaged	0.00	0.00
Students Receiving Migrant Education Services	0.00	0.00
Students with Disabilities	0.00	0.00

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 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

2024-25 School Safety Plan

(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.

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
Other	2	1		

2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 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	5	1		

2023-24 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

2023-24 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. The "Other" category is for all other student support services staff positions not listed.

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	.10

Fiscal Year 2022-23 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2022-23 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	$49,320	$0	$49,320	$84,440
District	N/A	N/A	$9,361	$60,840
Percent Difference - School Site and District	N/A	N/A	136.2	32.5
State	N/A	N/A	$10,771	$79,413
Percent Difference - School Site and State	N/A	N/A	128.3	6.1

Fiscal Year 2023-24 Types of Services Funded

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

Fiscal Year 2022-23 Teacher and Administrative Salaries

This table displays the 2022-23 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	$40,550	$51,352
Mid-Range Teacher Salary	$66,660	$80,424
Highest Teacher Salary	$86,682	$103,442
Average Principal Salary (Elementary)	$99,646	$124,852
Average Principal Salary (Middle)	$0	$135,030
Average Principal Salary (High)	$0	
Superintendent Salary	$130,544	$145,237
Percent of Budget for Teacher Salaries	25%	26%
Percent of Budget for Administrative Salaries	6%	6%

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 improvement areas.

Professional Development

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	2022-23	2023-24	2024-25
Number of school days dedicated to Staff Development and Continuous Improvement	2		

RESOLUTION #25-09 OF THE GOVERNING BOARD OF THE
HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
REGARDING ACCOUNTING OF DEVELOPMENT FEES
FOR 2023-24 FISCAL YEAR IN THE FOLLOWING FUND OR ACCOUNT:

Capital Facilities Fund (Fund 25)

1. Authority and Reasons for Adopting this Resolution

A. This District has levied school facilities fees pursuant to a resolution dated April 10, 2024 and is referred to herein as the "School Facilities Fee Resolution" and is hereby incorporated by reference into this Resolution. This resolution was adopted under the authority of Education Code section 17620 (formerly Government code section 53080). These fees have been deposited in the following fund or account: Capital Facilities Fund (the "Fund");

B. Government Code sections 66001 (d) and 66006(b) require this District to make an annual accounting of the Fund and to make additional findings every five years if there are any funds remaining in the Fund at the end of the prior fiscal year;

C. Government Code sections 66001(d) and 66006(b) require that the annual accounting of the Fund and those findings be made available to the public no later than December 27, 2024, that this information be reviewed by this Board at its next regular scheduled board meeting held no earlier than 15 days after they become available to the public, and that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) be mailed at least 15 days prior to this meeting to anyone who has requested it.

D. The Superintendent has informed the Board that a draft copy of this Resolution (along with Exhibits A and B which are hereby incorporated by reference into this Resolution) was made available to the public on December 17, 2024. The Superintendent has further informed the Board that notice of the time and place of this meeting (as well as the address at which this information may be reviewed) was mailed at least 15 days prior to this meeting to anyone who had requested it.

E. The Superintendent has also informed this Board that there is no new information which would adversely affect the validity of any of the findings made by this Board in its School Facilities Fee Resolution.

2. What This Resolution Does

This Resolution makes various findings and takes various actions regarding the Fund as required by and in accordance with government code sections 66001(d) and 66006(b).

3. Findings Regarding the Fund

Based on all findings and evidence contained in, referred to, or incorporated into this Resolution, as well as the evidence presented to this Board at this meeting, the Board finds each of the following with respect to the Fund for the 2023-24 Fiscal Year.

A. In reference to government code section 66006(b)(2), the information identified in section 1 above is correct;

B. In further reference to government code section 66006(b)(2), this board has reviewed the annual accounting for the Fund as contained in Exhibit A and determined that it meets the requirements set forth in Government Code section 66006(b)(1);

C. In reference to Government Code section 66001(d)(1), and with respect only to that portion of the Fund remaining unexpended at the end of the 2023-24 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to provide adequate school facilities for the student population, which facilities are more specifically identified in Exhibit B;

D. In reference to Government Code section 66001(d)(2), and with respect only to that portion of the Fund remaining unexpended at the end of the 2023-24 Fiscal Year, the findings and evidence referenced above demonstrate that there is a reasonable relationship between the fees and the purpose for which it is charged;

E. In reference to Government Code section 66001(d)(3), and with respect only to that portion of the Fund remaining unexpended at the end of the 2023-24 Fiscal Year, all of the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified as the use to which the fees are to be put is identified in Exhibit B;

F. In reference to Government Code section 66001(d)(4), and with respect only to that portion of the Fund remaining unexpended at the end of the 2023-24 Fiscal Year, the approximate dates on which the funding referred to in paragraph E above is expected to be deposited into the appropriate account or fund is designated in Exhibit B; and

G. In reference to the last sentence of Government Code section 66006(d), because all of the findings required by that subdivision have been made in the fees that were levied in paragraphs C-F above, the District is not required to refund any moneys in the Fund as provided in Government Code section 66001 (e).

4. Superintendent Authorized to Take Necessary and Appropriate Action

The Board further directs and authorizes the Superintendent to take on its behalf such further action as may be necessary and appropriate to effectuate this Resolution.

5. Certificate of Resolution.

I, Gina Murphy, Secretary of the Governing Board of the Happy Valley Union Elementary School District of Shasta County, State of California, certify that this Resolution was duly passed and adopted by the Board, at an official and public meeting this 14th day of January, 2024, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

_____
Superintendent and Secretary of the Board
Happy Valley Union Elementary School District
of Shasta County, California

EXHIBIT A
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2023-24
FOR THE FOLLOWING FUND OR ACCOUNT:

Capital Facilities Fund (Fund 25)

Per Government Code section 66006(b)(1)(A-H) as indicated:

A. A brief description of the type of fee in the Fund:

Statutory school facilities fees

B. The amount of the fee.

$3.10 per square foot of assessable space for new residential construction and for residential reconstruction to the extent of the resulting increase in assessable areas; and to the amount of $.50 per square foot for new commercial or industrial construction. The mini-storage category of commercial/industrial justification has less impact than the statutory $.50 per square foot commercial/industrial justification and should be collected at the justified rate of $.08 per square foot.

C. The beginning and ending balance of the Fund.

See Developer Fees Report (Attachment A)

D. The amount of the fees collected and the interest earned.

See Developer Fees Report (Attachment A)

E. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

See Developer Fees Report (Attachment A)

F. An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) subdivision (a) of section 66001, and the public improvement remains incomplete:

N/A. The District has not made this determination.

G. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan:

N/A. The District has not made any such interfund transfers or loans.

H. The amount of refunds made pursuant to subdivision (e) of section 66001 and any allocations pursuant to subdivision (f) of section 66001:

$7,083

Happy Valley Union Elementary School District
Annual Developer Fees Report
2023-2024
ATTACHMENT A

Type of Fee: Statutory Developer Fees **Amount of Fee:** $ 3.10 Residential ES
$ .50 Commercial ES

Beginning Balance 07/01/2023			$ 191,820
Revenue:			
RDA Revenue			$ -
Developer Fees Collected			$ 7,011
Refunds		(1 refund = $7,082.95)	$ (7,083)
Interest			$ 4,657
FMV Adjustment			$ 15,015
Total Revenues			$ 19,600

		ADMIN.	Happy Valley Primary School	Happy Valley Elementary School	TOTAL EXP's
Date Project Started:	UTK Facility	Estimated to start:	05/01/25	n/a	
Date Project Complete:			n/a	n/a	
Other Sources to Complete this project:			n/a		
Expenditures:					
Salaries		$ -	$ -	$ -	$ -
Benefits		$ -	$ -	$ -	$ -
Supplies		$ -	$ -	$ -	$ -
Rents/Leases		$ -	$ -	$ -	$ -
Operating Services-UTK Facility Planning		$ 5,419	$ -	$ -	$ 5,419
Operating Services-Justificaiton Study		$ 4,502	$ -	$ -	$ 4,502
Admin. Fees		$ 288	$ -	$ -	$ 288
Capital Outlay					
Site Improvement		$ -	$ -	$ -	$ -
Building Improvement		$ -	$ -	$ -	$ -
Debt Service		$ -	$ -	$ -	$ -
Total Expenditures		$ 10,209	$ -	$ -	$ 10,209
Transfers In					$ -
Transfers Out					$ -
Ending Balance 06/30/2024					$ 201,211

EXHIBIT B
TO RESOLUTION REGARDING
ACCOUNTING OF DEVELOPMENT FEES
FOR FISCAL YEAR 2023-24
FOR THE FOLLOWING FUND OR ACCOUNT:

Capital Facilities Fund (Fund 25)

Per Government Code section 66001(d)(1)-(4) as indicated:

A. With respect to only that portion of the Fund remaining unexpended at the end of the 2023-24 Fiscal Year, the purpose of the fees is to finance the construction or reconstruction of school facilities necessary to provide adequate school facilities to serve the district's student population, which facilities are more specifically identified as follows:

Unexpended funds will be used for projects to maintain adequate school facilities

B. See section 3.D of the Resolution.

C. With respect to only that portion of the Fund remaining unexpended at the end of the 2023-24 Fiscal Year, the sources and amounts of funding anticipated to complete financing in any incomplete improvements identified in paragraph A above are as follows:

N/A

D. With respect to only that portion of the Fund remaining unexpended at the end of the 2023-24 Fiscal Year, the following are the approximate dates on which the funding referred to in paragraph C above is expected to be deposited into the appropriate account or fund:

N/A

CHRISTY WHITE
Certified Public Accountants serving K-12 School Districts and Charter Schools throughout California

November 18, 2024

Governing Board
Happy Valley Union Elementary School District
Anderson, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Happy Valley Union Elementary School District for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 20, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Happy Valley Union Elementary School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by Happy Valley Union Elementary School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain 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 significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

Management's estimate of depreciation of capital assets is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows of resources and deferred inflows of resources are based on actuarial valuations and pension contributions made during the year. We evaluated the key factors, assumptions, and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of total other postemployment benefits (OPEB) obligation is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the total OPEB obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

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

> The disclosure of capital assets in Note 4 to the financial statements is based on historical information which could differ from actual useful lives of each capitalized item.
>
> The disclosure of the pension plans, net pension liability and related deferred outflows of resources and deferred inflows of resources in Note 10 to the financial statements represents management's estimates based on actuarial valuations and pension contributions made during the year. Actual results could differ depending on the key factors, and assumptions and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources.
>
> The disclosure of other postemployment benefits and the total OPEB obligation in Note 9 to the financial statements represents management's estimate based on an actuarial valuation. Actual results could differ depending on the key factors and assumptions used for the actuarial valuation.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 18, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

We were engaged to report on the supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Local Education Agency Organization Structure, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Very truly yours,

Christy White, Inc.

Christy White, Inc.
San Diego, California

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT

AUDIT REPORT
JUNE 30, 2024

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
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FINANCIAL SECTION

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Independent Auditors' Report

Governing Board
Happy Valley Union Elementary School District
Anderson, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Happy Valley Union Elementary School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Happy Valley Union Elementary School District's basic financial statements as listed in the table of contents.

In our opinion, the 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, 2024, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Happy Valley Union Elementary School 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 Happy Valley Union Elementary School 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.

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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 generally accepted auditing standards 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 of the financial statements.

In performing an audit in accordance with generally accepted auditing standards 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 Happy Valley Union Elementary School 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 Happy Valley Union Elementary School 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 required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of changes in total OPEB liability and related ratios, schedules of proportionate share of net pension liability, and schedules of district contributions for pensions 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 appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Happy Valley Union Elementary School District's basic financial statements. The supplementary information listed in the table of contents, including the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2024 on our consideration of the Happy Valley Union Elementary School 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 Happy Valley Union Elementary School 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 Happy Valley Union Elementary School District's internal control over financial reporting and compliance.

Christy White, Inc.

San Diego, California
November 18, 2024

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

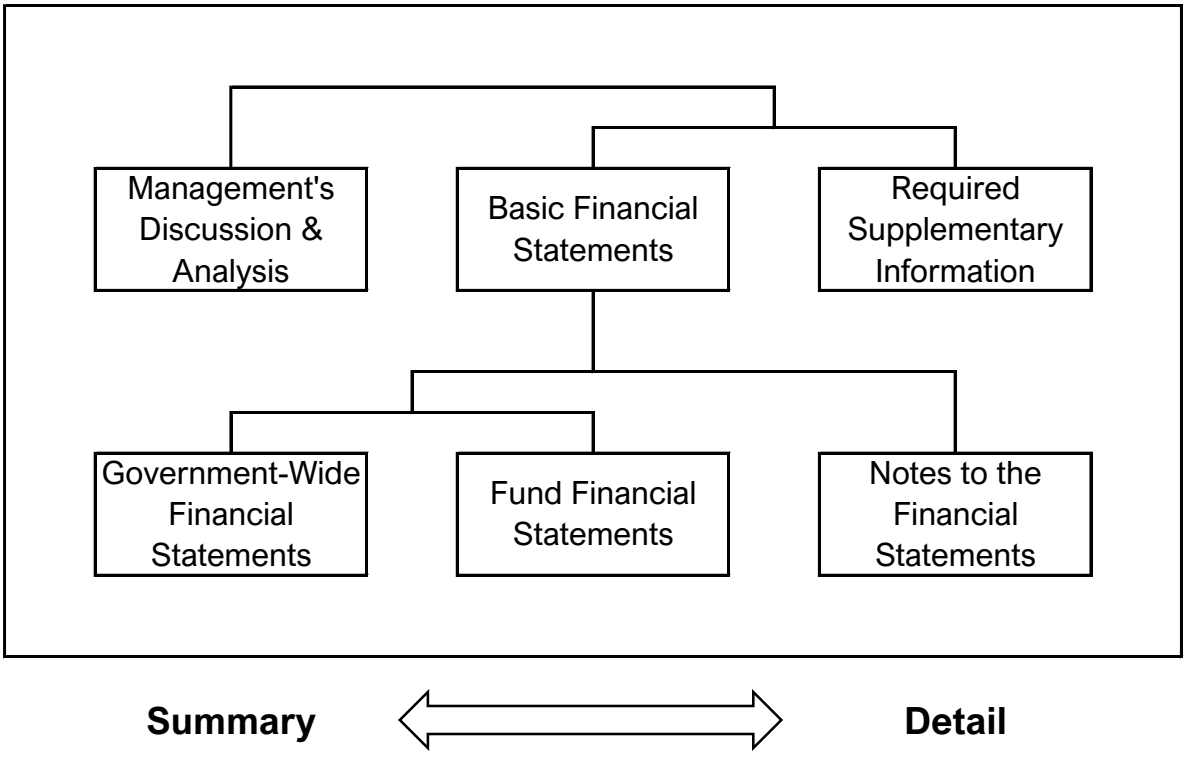
Our discussion and analysis of Happy Valley Union Elementary School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2024. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position was $4,246,215 at June 30, 2024. This was an increase of $1,452,185 from the prior year, after restatement.
- Overall revenues were $10,817,518, which exceeded expenses of $9,365,333.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financial Section



OVERVIEW OF FINANCIAL STATEMENTS (continued)

Components of the Financial Section (continued)

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

- **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.

- **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.

    - **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

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

Government-Wide Statements

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

The two government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

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

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's net position was $4,246,215 at June 30, 2024, as reflected in the table below. Of this amount, $(2,039,340) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	Governmental Activities		
	2024	2023	Net Change
ASSETS			
Current and other assets	$ 6,659,941	$ 6,201,565	$ 458,376
Capital assets	8,747,205	7,998,318	748,887
Total Assets	15,407,146	14,199,883	1,207,263
DEFERRED OUTFLOWS OF RESOURCES	2,055,091	1,906,378	148,713
LIABILITIES			
Current liabilities	1,104,562	737,074	367,488
Long-term liabilities	11,194,855	11,530,804	(335,949)
Total Liabilities	12,299,417	12,267,878	31,539
DEFERRED INFLOWS OF RESOURCES	916,605	1,061,141	(144,536)
NET POSITION			
Net investment in capital assets	2,866,077	3,286,306	(420,229)
Restricted	3,419,478	2,782,371	637,107
Unrestricted	(2,039,340)	(3,291,435)	1,252,095
Total Net Position	$ 4,246,215	$ 2,777,242	$ 1,468,973

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges it slightly, so you can see our total revenues and expenses for the year.

	Governmental Activities		
	2024	2023	Net Change
REVENUES			
Program revenues			
Charges for services	$ 143,203	$ 31,972	$ 111,231
Operating grants and contributions	3,564,803	4,042,934	(478,131)
General revenues			
Property taxes	1,382,377	1,344,118	38,259
Unrestricted federal and state aid	5,406,044	4,844,158	561,886
Other	321,091	84,483	236,608
Total Revenues	10,817,518	10,347,665	469,853
EXPENSES			
Instruction	4,840,101	3,839,169	1,000,932
Instruction-related services	891,743	732,012	159,731
Pupil services	1,267,369	1,079,300	188,069
General administration	621,970	501,399	120,571
Plant services	778,776	873,111	(94,335)
Ancillary and community services	173,166	76,320	96,846
Debt service	327,864	263,652	64,212
Other outgo	49,722	17,656	32,066
Depreciation and amortization	414,622	379,905	34,717
Total Expenses	9,365,333	7,762,524	1,602,809
Change in net position	1,452,185	2,585,141	(1,132,956)
Net Position - Beginning, as Restated*	2,794,030	192,101	2,601,929
Net Position - Ending	$ 4,246,215	$ 2,777,242	$ 1,468,973

**Beginning net position was restated for the 2024 year only.*

The cost of all our governmental activities this year was $9,365,533. The amount that our taxpayers ultimately financed for these activities through taxes was only $1,382,377 because a portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position (continued)

In the table below, we have presented the net cost of each of the District's functions. 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.

	Net Cost of Services	
	2024	2023
Instruction	$ 2,228,683	$ 1,177,001
Instruction-related services	854,818	640,168
Pupil services	541,182	(1,854)
General administration	556,628	417,024
Plant services	745,950	866,376
Ancillary and community services	(48,630)	(65,550)
Debt service	327,864	263,652
Transfers to other agencies	36,210	10,896
Depreciation and amortization	389,490	379,905
Total	$ 5,632,195	$ 3,687,618

FINANCIAL ANALYSIS OF THE DISTRICT'S MAJOR FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of $5,929,035, which is more than last year's ending fund balance of $5,512,439. The District's General Fund had $376,925 less in operating revenues than expenditures for the year ended June 30, 2024. The District's County School Facilities Fund had $680,349 more in operating revenues than expenditures for the year ended June 30, 2024.

CURRENT YEAR BUDGET 2023-2024

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval on a regular basis to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District's financial projections and current budget based on State and local financial information.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of 2023-2024 the District had invested $8,747,205 in capital assets, net of accumulated depreciation and amortization.

	Governmental Activities		
	2024	2023	Net Change
CAPITAL ASSETS			
Land	$ 5,180	$ 5,180	$ -
Construction in progress	175,112	440,206	(265,094)
Land improvements	915,867	642,134	273,733
Buildings & improvements	12,218,005	12,218,005	-
Furniture & equipment	2,750,557	1,595,687	1,154,870
Less: accumulated depreciation	(7,367,514)	(6,965,458)	(402,056)
Lease assets - furniture & equipment	73,326	73,326	-
Less: accumulated amortization	(23,328)	(10,762)	(12,566)
Total	$ 8,747,205	$ 7,998,318	$ 748,887

Long-Term Liabilities

At year-end, the District had $11,194,855 in long-term liabilities. This was an increase of 0.77% from last year, as shown in the table below. More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.

	Governmental Activities		
	2024	2023	Net Change
LONG-TERM LIABILITIES			
Total general obligation bonds	$ 4,818,108	$ 4,915,905	$ (97,797)
Financed purchases	1,011,000	1,112,391	(101,391)
Leases	52,060	64,626	(12,566)
Compensated absences	49,800	66,162	(16,362)
Total OPEB liability	278,743	264,666	14,077
Net pension liability	5,314,003	5,090,266	223,737
Less: current portion of long-term liabilities	(328,859)	(404,957)	76,098
Total	$ 11,194,855	$ 11,109,059	$ 85,796

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Several economic factors could impact California school district funding and the District's budget in the next fiscal year:

Long-term Declining Enrollment: Lower birth rates and increased migration out of state have resulted in long-term declining enrollment across California schools. Enrollment can fluctuate due to factors such as population growth, competition from private and parochial schools, inter-district transfers in or out, economic conditions, and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to adjust fixed operating costs.

Revenue Uncertainties: Proposition 98 guarantees have improved over the 2023-24 fiscal year, but the prior 2022-23 revenues fell short of estimates, reducing the guarantee and resulting in the use of Proposition 98 reserves. California faced a significant budget deficit due to a severe revenue decline in 2022-23, driven mainly by lower income tax collections and economic downturns. However, recent tax forecasts show that actual revenues surpass projections. Surpluses could help fund more Proposition 98 revenue for school districts.

Underfunded Pension Liabilities: The District participates in state employee pension plans, California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2024. The amount of the liability is material to the District's financial position. The CalSTRS projected employer contribution rate for 2024-25 is 19.10 percent. The CalPERS projected employer contribution rate for 2024-25 is 27.05 percent. The projected increased pension costs to school employers remain a significant fiscal factor.

Economic Downturn: Higher borrowing costs and reduced investment have slowed economic activity, particularly affecting sectors like technology and startups, which are crucial to California's economy. The unemployment rate is up but might reverse with future jobs in the technology and aerospace industries.

Federal Reserve Actions: The Federal Reserve's interest rate hikes have increased borrowing costs, reducing investment and economic growth.

Stock Market Performance: The steep decline in the stock market in prior years has negatively impacted income tax collections from high-income Californians and corporations. Overall, market performance in 2024 is trending in a positive direction.

These factors contribute to a challenging fiscal environment, potentially affecting the state's ability to maintain or increase funding for school districts. All these factors were considered in preparing the District's 2024-25 fiscal year budget.

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 17480 Palm Avenue, Anderson, California, 96007.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2024

	Governmental Activities
ASSETS	
Cash and investments	$ 6,123,125
Accounts receivable	523,868
Inventory	3,270
Prepaid expenses	9,678
Capital assets:	
Capital assets, not depreciated	180,292
Capital assets, net of accumulated depreciation	8,516,915
Lease assets, net of accumulated amortization	49,998
Total Assets	15,407,146
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	1,998,427
Deferred outflows related to OPEB	56,664
Total Deferred Outflows of Resources	2,055,091
LIABILITIES	
Accrued liabilities	724,220
Unearned revenue	51,483
Long-term liabilities, current portion	328,859
Long-term liabilities, non-current portion	11,194,855
Total Liabilities	12,299,417
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	784,930
Deferred inflows related to OPEB	131,675
Total Deferred Inflows of Resources	916,605
NET POSITION	
Net investment in capital assets	2,866,077
Restricted:	
Capital projects	881,560
Debt service	403,865
Educational programs	1,917,977
Food service	192,200
Associated student body	23,876
Unrestricted	(2,039,340)
Total Net Position	$ 4,246,215

The accompanying notes are an integral part of these financial statements.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Function/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities
GOVERNMENTAL ACTIVITIES				
Instruction	$ 4,840,101	$ 721	$ 2,610,697	$ (2,228,683)
Instruction-related services				
Instructional supervision and administration	74,341	-	25,869	(48,472)
Instructional library, media, and technology	79,134	-	-	(79,134)
School site administration	738,268	-	11,056	(727,212)
Pupil services				
Home-to-school transportation	378,116	-	44,801	(333,315)
Food services	455,581	-	510,513	54,932
All other pupil services	433,672	12,708	158,165	(262,799)
General administration				
Centralized data processing	8,507	-	-	(8,507)
All other general administration	613,463	8,680	56,662	(548,121)
Plant services	778,776	-	32,826	(745,950)
Ancillary services	90,492	-	62,388	(28,104)
Community services	82,674	121,094	38,314	76,734
Interest on long-term debt	327,864	-	-	(327,864)
Other outgo	49,722	-	13,512	(36,210)
Depreciation (unallocated)	402,056	-	-	(402,056)
Amortization (unallocated)	12,566	-	-	(12,566)
Total Governmental Activities	$ 9,365,333	$ 143,203	$ 3,564,803	(5,657,327)
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				990,059
Property taxes, levied for debt service				392,318
Federal and state aid not restricted for specific purposes				5,406,044
Interest and investment earnings				236,737
Interagency revenues				1,172
Miscellaneous				83,182
Subtotal, General Revenue				7,109,512
CHANGE IN NET POSITION				1,452,185
Net Position - Beginning, as Restated				2,794,030
Net Position - Ending				$ 4,246,215

The accompanying notes are an integral part of these financial statements.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2024

	General Fund	County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	$ 4,661,949	$ 685,580	$ 775,596	$ 6,123,125
Accounts receivable	430,847	-	93,021	523,868
Stores inventory	-	-	3,270	3,270
Prepaid expenditures	9,678	-	-	9,678
Total Assets	$ 5,102,474	$ 685,580	$ 871,887	$ 6,659,941
LIABILITIES				
Accrued liabilities	$ 671,584	$ 5,231	$ 2,608	$ 679,423
Unearned revenue	51,483	-	-	51,483
Total Liabilities	723,067	5,231	2,608	730,906
FUND BALANCES				
Nonspendable	12,178	-	3,270	15,448
Restricted	1,917,977	680,349	865,989	3,464,315
Assigned	1,791,060	-	20	1,791,080
Unassigned	658,192	-	-	658,192
Total Fund Balances	4,379,407	680,349	869,279	5,929,035
Total Liabilities and Fund Balances	$ 5,102,474	$ 685,580	$ 871,887	$ 6,659,941

The accompanying notes are an integral part of these financial statements.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2024

Total Fund Balance - Governmental Funds		$ 5,929,035
Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:		
Capital assets:		
In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets, lease assets, accumulated depreciation and accumulated amortization:		
Capital assets	$ 16,064,721	
Lease assets	73,326	
Accumulated depreciation	(7,367,514)	
Accumulated amortization (lease assets)	(23,328)	8,747,205
Unmatured interest on long-term debt:		
In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was:		(44,797)
Long-term liabilities:		
In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:		
Total general obligation bonds	$ 4,818,108	
Financed purchases	1,011,000	
Leases	52,060	
Compensated absences	49,800	
Total OPEB liability	278,743	
Net pension liability	5,314,003	(11,523,714)
Deferred outflows and inflows of resources relating to pensions:		
In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.		
Deferred outflows of resources related to pensions	$ 1,998,427	
Deferred inflows of resources related to pensions	(784,930)	1,213,497
Deferred outflows and inflows of resources relating to OPEB:		
In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.		
Deferred outflows of resources related to OPEB	$ 56,664	
Deferred inflows of resources related to OPEB	(131,675)	(75,011)
Total Net Position - Governmental Activities		$ 4,246,215

The accompanying notes are an integral part of these financial statements.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES				
LCFF sources	$ 6,261,466	$ -	$ -	$ 6,261,466
Federal sources	919,054	-	297,532	1,216,586
Other state sources	1,146,346	799,150	209,862	2,155,358
Other local sources	913,123	(55)	465,254	1,378,322
Total Revenues	9,239,989	799,095	972,648	11,011,732
EXPENDITURES				
Current				
Instruction	5,079,564	-	-	5,079,564
Instruction-related services				
Instructional supervision and administration	74,695	-	-	74,695
Instructional library, media, and technology	78,276	-	-	78,276
School site administration	773,861	-	-	773,861
Pupil services				
Home-to-school transportation	436,324	-	-	436,324
Food services	30,364	-	423,049	453,413
All other pupil services	436,503	-	-	436,503
General administration				
Centralized data processing	8,507	-	-	8,507
All other general administration	607,111	-	10,209	617,320
Plant services	882,486	-	249	882,735
Facilities acquisition and construction	802,743	118,746	-	921,489
Ancillary services	37,514	-	55,119	92,633
Community services	147,325	-	-	147,325
Transfers to other agencies	49,722	-	-	49,722
Debt service				
Principal	113,957	-	152,776	266,733
Interest and other	57,962	-	218,074	276,036
Total Expenditures	9,616,914	118,746	859,476	10,595,136
Excess (Deficiency) of Revenues Over Expenditures	(376,925)	680,349	113,172	416,596
Other Financing Sources (Uses)				
Transfers in	-	-	885	885
Transfers out	(885)	-	-	(885)
Net Financing Sources (Uses)	(885)	-	885	-
NET CHANGE IN FUND BALANCE	(377,810)	680,349	114,057	416,596
Fund Balance - Beginning	4,757,217	-	755,222	5,512,439
Fund Balance - Ending	$ 4,379,407	$ 680,349	$ 869,279	$ 5,929,035

The accompanying notes are an integral part of these financial statements.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

Net Change in Fund Balances - Governmental Funds		$ 416,596
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:		
Capital outlay:		
In governmental funds, the costs of capital assets, including lease assets, are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets, including lease assets, are allocated over their estimated useful lives as depreciation expense and amortization expense, respectively. The difference between capital outlay expenditures and depreciation expense and amortization expense for the period is:		
Expenditures for capital outlay:	$ 1,163,509	
Depreciation expense:	(402,056)	
Amortization expense (lease assets):	(12,566)	748,887
Debt service:		
In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:		266,733
Unmatured interest on long-term debt:		
In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:		3,151
Accreted interest on long-term debt:		
In governmental funds, accreted interest on capital appreciation bonds is not recorded as an expenditure from current sources. In the government-wide statement of activities, however, this is recorded as interest expense for the period.		(59,068)
Compensated absences:		
In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was:		16,362
Postemployment benefits other than pensions (OPEB):		
In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was:		(9,213)

(continued on the following page)

The accompanying notes are an integral part of these financial statements.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES, continued
FOR THE YEAR ENDED JUNE 30, 2024

Pensions:		
In governmental funds, pension costs are recognized when employer contributions are made. In the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was:		64,648
Amortization of debt issuance premium or discount:		
In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized over the life of the debt. Amortization of premium or discount for the period is:		4,089
Change in Net Position of Governmental Activities	$	1,452,185

The accompanying notes are an integral part of these financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Happy Valley Union Elementary School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual.* The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District operates under a locally elected Board form of government and provides educational services to grades K-8 as mandated by the state. 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 and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

B. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. The District has no such component units.

C. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. 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 of 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Fund Financial Statements. The fund financial statements provide information about the District's funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Major Governmental Funds

General Fund: The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

County School Facilities Fund: This fund is established pursuant to *Education Code Section* 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code Section* 17070 et seq.).

Non-Major Governmental Funds

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following special revenue funds:

Student Activity Fund: This fund may be used to account for student body activities that do not meet the fiduciary criteria established in GASB Statement No. 84.

Cafeteria Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections* 38090–38093). The Cafeteria Fund shall be 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).

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Non-Major Governmental Funds (continued)

Capital Project Funds: Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities.

Building Fund: This 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. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code Section* 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code Section* 41003).

Capital Facilities Fund: This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections* 17620–17626). The authority for these levies may be county/city ordinances (*Government Code Sections* 65970–65981) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section* 66006).

Special Reserve Fund for Capital Outlay Projects: This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (*Education Code Section* 42840).

Debt Service Funds: Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

Bond Interest and Redemption Fund: This fund is used for the repayment of bonds issued for the District (*Education Code Sections* 15125–15262). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund of the District. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the District. The county auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Accounting – Measurement Focus

Government-Wide Financial Statements
The government-wide financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Net position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net 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. The net position should be reported as restricted when constraints placed on its use 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 results from special revenue funds and the restrictions on their use.

Governmental Funds
Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use 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 under 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 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. Generally, "available" means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus (continued)

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

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

Cash and Cash Equivalents

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

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 county and State investment pools are determined by the program sponsor.

Inventories

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of $5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. 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. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets.

Included in capital assets are right to use lease assets as a result of implementing GASB Statement No. 87. The right to use lease assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, plus ancillary charges necessary to place the lease into service. The right to use lease assets are amortized on a straight-line basis over the life of the related lease.

Depreciation is computed using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Useful Life
Buildings	20 – 50 years
Improvements and Infrastructure	5 – 50 years
Equipment	2 – 15 years

Interfund Balances

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

Compensated Absences

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

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

Postemployment Benefits Other Than Pensions (OPEB)
For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

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

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 – June 30, 2024

Gains and losses related to changes in total OPEB liability are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

Premiums and Discounts
In the government-wide financial statements, long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Pensions

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

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, lease receivables (net of related deferred inflows), prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

Restricted - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Fund Balance (continued)

Assigned - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

Unassigned - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

F. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. 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.

H. Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. 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. For purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

I. 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 Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

J. New Accounting Pronouncements

GASB Statement No. 99 – In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The statement addresses various practice issues, including: (a) clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives, (b) disclosures related to nonmonetary transactions; clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements, (c) terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and (d) terminology used in Statement 53 to refer to resource flows statements. A portion of this statement was effective upon issuance, while the remaining portions of this statement were effective for periods beginning after June 15, 2022 and for periods beginning after June 15, 2023. The District has fully implemented this Statement as of June 30, 2024.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements (continued)

GASB Statement No. 100 – In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections* – an amendment of GASB Statement No. 62. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This statement is effective for periods beginning after June 15, 2023. The District has fully implemented this Statement as of June 30, 2024.

GASB Statement No. 101 – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement is effective for periods beginning after December 15, 2023. The District has not yet determined the impact on the financial statements.

GASB Statement No. 102 – In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures.* This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. This statement is effective for periods beginning after June 15, 2024. The District has not yet determined the impact on the financial statements.

GASB Statement No. 103 – In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues. The statement is effective for periods beginning after June 15, 2025. The District has not yet determined the impact on the financial statements.

NOTE 2 – CASH AND INVESTMENTS

A. Summary of Cash and Investments

	Governmental Activities
Investment in county treasury	$ 6,153,735
Fair value adjustment	(56,986)
Cash on hand and in banks	23,876
Cash in revolving fund	2,500
Total	$ 6,123,125

NOTE 2 – CASH AND INVESTMENTS (continued)

B. 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; collateralized mortgage obligations; and the County Investment Pool.

Investment in County Treasury – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section* 41001. The Shasta County Treasurer's pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County's investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District's investment in the pool is 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.

C. General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

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

NOTE 2 – CASH AND INVESTMENTS (continued)

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of $6,096,749. The average weighted maturity for this pool is 613 days.

E. 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 investments in the County Treasury are not required to be rated.

F. Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a 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. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2024, the District's bank balance was not exposed to custodial credit risk.

G. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy 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 (unadjusted) in active markets for identical assets.

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, either directly or indirectly.

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 reasonable 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.

Uncategorized - Investments in the Shasta County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at $1.00 net asset value per share.

The District's fair value measurement of $6,096,749 in the county treasury at June 30, 2024 is classified as uncategorized.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2024 consisted of the following:

	General Fund	Non-Major Governmental Funds	Governmental Activities
Federal Government			
Categorical aid	$ 143,031	$ 56,765	$ 199,796
State Government			
Apportionment	7,577	-	7,577
Categorical aid	91,978	33,170	125,148
Lottery	72,727	-	72,727
Local Government			
Other local sources	115,534	3,086	118,620
Total	$ 430,847	$ 93,021	$ 523,868

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance July 01, 2023	Additions	Deletions	Balance June 30, 2024
Governmental Activities				
Capital assets not being depreciated				
Land	$ 5,180	$ -	$ -	$ 5,180
Construction in progress	440,206	118,746	383,840	175,112
Total capital assets not being depreciated	445,386	118,746	383,840	180,292
Capital assets being depreciated				
Land improvements	642,134	273,733	-	915,867
Buildings & improvements	12,218,005	-	-	12,218,005
Furniture & equipment	1,595,687	1,154,870	-	2,750,557
Total capital assets being depreciated	14,455,826	1,428,603	-	15,884,429
Less: Accumulated depreciation				
Land improvements	448,976	28,946	-	477,922
Buildings & improvements	5,238,533	238,049	-	5,476,582
Furniture & equipment	1,277,949	135,061	-	1,413,010
Total accumulated depreciation	6,965,458	402,056	-	7,367,514
Total capital assets being depreciated, net	7,490,368	1,026,547	-	8,516,915
Lease assets being amortized				
Furniture & equipment	73,326	-	-	73,326
Total lease assets being amortized	73,326	-	-	73,326
Less: Accumulated amortization for lease assets				
Furniture & equipment	10,762	12,566	-	23,328
Total accumulated amortization for lease assets	10,762	12,566	-	23,328
Total lease assets being amortized, net	62,564	(12,566)	-	49,998
Governmental Activities				
Capital Assets, net	$ 7,998,318	$ 1,132,727	$ 383,840	$ 8,747,205

NOTE 5 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2024 consisted of the following:

	General Fund	County School Facilities Fund	Non-Major Governmental Funds	District-Wide	Governmental Activities
Payroll	$ 55,488	$ -	$ -	$ -	$ 55,488
Construction	-	5,231	-	-	5,231
Vendors payable	611,179	-	2,608	-	613,787
Due to grantor government	4,917	-	-	-	4,917
Unmatured interest	-	-	-	44,797	44,797
Total	$ 671,584	$ 5,231	$ 2,608	$ 44,797	$ 724,220

NOTE 6 – UNEARNED REVENUE

Unearned revenue at June 30, 2024 consisted of $51,483 in federal sources in the General Fund.

NOTE 7 – LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2024 consisted of the following:

	Restated Balance July 01, 2023	Additions	Deductions	Balance June 30, 2024	Balance Due In One Year
Governmental Activities					
General obligation bonds	$ 4,774,910	$ 186,292	$ 280,000	$ 4,681,202	$ 300,000
Unamortized premium	140,995	-	4,089	136,906	4,089
Total general obligation bonds	4,915,905	186,292	284,089	4,818,108	304,089
Financed purchases	1,112,391	-	101,391	1,011,000	11,000
Leases	64,626	-	12,566	52,060	13,770
Compensated absences	66,162	-	16,362	49,800	-
Total OPEB liability	264,666	14,077	-	278,743	-
Net pension liability	5,090,266	223,737	-	5,314,003	-
Total	$ 11,514,016	$ 424,106	$ 414,408	$ 11,523,714	$ 328,859

- Payments for general obligation bonds are made in the Bond Interest and Redemption Fund.
- Payments for leases are made in the General Fund.
- Payments for financed purchases are made in the General Fund.
- Payments for compensated absences are typically liquidated in the General Fund and the Non-Major Governmental Funds.

NOTE 7 – LONG-TERM LIABILITIES (continued)

A. General Obligation Bonds (continued)

The following schedule summarizes the District's outstanding general obligation bonds as of June 30, 2024:

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 01, 2023	Additions	Deductions	Bonds Outstanding June 30, 2024
2008 Series A	6/2/2009	8/1/2033	5.45% - 8.00%	$ 1,996,812	$ 2,469,910	$ 186,292	$ 235,000	$ 2,421,202
2014 Series A	9/10/2014	8/1/2039	2.00% - 5.25%	2,490,000	2,305,000	-	45,000	2,260,000
Total					$ 4,774,910	$ 186,292	$ 280,000	$ 4,681,202

The annual requirements to amortize the District's general obligation bonds as of June 30, 2024 were as follows:

Year Ended June 30,	Principal	Interest	Total
2025	$ 156,455	$ 232,545	$ 389,000
2026	164,508	248,111	412,619
2027	167,351	263,587	430,938
2028	175,094	278,825	453,919
2029	184,033	297,433	481,466
2030 - 2034	1,088,823	1,769,723	2,858,546
2035 - 2039	1,030,000	204,119	1,234,119
2040	275,000	7,219	282,219
Accretion	1,439,938	(1,439,938)	-
Total	$ 4,681,202	$ 1,861,624	$ 6,542,826

B. 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 final payments on the buses and bus barn were made during the year ended June 30, 2024. The District's remaining liability on the energy efficiency agreement is summarized below:

Year Ended June 30,	Principal	Interest	Total
2025	$ 11,000	$ 40,340	$ 51,340
2026	14,000	39,860	53,860
2027	19,000	39,240	58,240
2028	23,000	38,440	61,440
2029	45,000	37,460	82,460
2030 - 2034	323,000	151,280	474,280
2035 - 2039	333,000	85,440	418,440
2040 - 2043	243,000	19,620	262,620
Total	$ 1,011,000	$ 451,680	$ 1,462,680

NOTE 7 – LONG-TERM LIABILITIES (continued)

C. Leases

The District entered into various agreements to lease certain equipment. The lease agreements qualify as other than short-term leases under GASB No. 87 and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

At the time of the initial measurement, there was no interest rate specified in the original lease agreement. The District has used estimated interest rates for borrowing ranging from 3.50% to 9.60%, which were used to discount the annual lease payments to recognize the intangible right to use of this asset and the lease liability as of the inception of the lease. Per the agreements, monthly lease payments may be adjusted based on usage of the equipment in excess of originally contracted amounts. The leases are not renewable and the District will not acquire the equipment at the end of the lease term. Annual requirements to amortize lease obligations and related interest are as follows:

Year Ended June 30,	Principal	Interest	Total
2025	$ 13,770	$ 4,357	$ 18,127
2026	14,375	3,043	17,418
2027	15,559	162	15,721
2028	8,356	236	8,592
Total	$ 52,060	$ 7,798	$ 59,858

D. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2024 amounted to $49,800. This amount is included as part of long-term liabilities in the government-wide financial statements.

E. Other Postemployment Benefits

The District's restated beginning total OPEB liability was $264,666 and increased by $14,077 during the year ended June 30, 2024. The ending total OPEB liability at June 30, 2024 was $278,743. See Note 9 for additional information regarding the total OPEB liability.

F. Net Pension Liability

The District's beginning net pension liability was $5,090,266 and increased by $223,737 during the year ended June 30, 2024. The ending net pension liability at June 30, 2024 was $5,314,003. See Note 10 for additional information regarding the net pension liability.

NOTE 8 – FUND BALANCES

Fund balances were composed of the following elements at June 30, 2024:

	General Fund	County School Facilities Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable				
Revolving cash	$ 2,500	$ -	$ -	$ 2,500
Stores inventory	-	-	3,270	3,270
Prepaid expenditures	9,678	-	-	9,678
Total non-spendable	12,178	-	3,270	15,448
Restricted				
Educational programs	1,917,977	-	-	1,917,977
Food service	-	-	192,200	192,200
Associated student body	-	-	23,876	23,876
Capital projects	-	680,349	201,251	881,600
Debt service	-	-	448,662	448,662
Total restricted	1,917,977	680,349	865,989	3,464,315
Assigned				
District economic uncertainty	720,981	-	-	720,981
LCAP carryover	577,395	-	-	577,395
Deferred maintenance	250,468	-	-	250,468
Special reserve	175,886	-	-	175,886
Other assignments	66,330	-	20	66,350
Total assigned	1,791,060	-	20	1,791,080
Unassigned	658,192	-	-	658,192
Total	$ 4,379,407	$ 680,349	$ 869,279	$ 5,929,035

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District's Minimum Fund Balance 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.

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

A. Plan Description

The Happy Valley Union Elementary School District's defined benefit OPEB plan, Happy Valley Union Elementary School District Retiree Benefit Plan (the Plan) is described below. The Plan is a single-employer defined benefit plan administered by the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

B. Benefits Provided

The eligibility requirements and benefits provided by the Plan are described below.

	Certificated	Classified	Management
Benefit types provided	Medical only	Medical only	Medical only
Duration of Benefits	To age 65*	To age 65	To age 65
Required Service	10 years	10 years	10 years
Minimum Age	55	60	55
Dependent Coverage	Yes	Yes	Yes
District Contribution %	100% to District cap	100% to District cap	100% to District cap
District Cap**	Varies ***	$100/month plus an additional $20 per month for each year after age 60	$700/month

* There is one retiree in the census data who receives a District contribution until age 69.

** Benefits are frozen in the year of retirement and end at age 65.

*** The annual District contribution cap is based on the following formula: (1) Divide active cap in year of retirement by 12; (2) Subtract $300; (3)Divide by 9; (4) Multiply by age at retirement less 55; (5) Add $300; (6) Multiply by 12. This formula has the effect of reproducing the entire active cap for retirement at age 64, with reduced amounts for earlier retirement ages. The active cap as of the valuation date is $11,600 per year.

C. Contributions

For the measurement period, the District contributed $17,795 to the Plan, all of which was used for current premiums.

D. Plan Membership

Membership of the Plan consisted of the following:

	Number of participants
Inactive employees receiving benefits	3
Inactive employees entitled to but not receiving benefits*	-
Participating active employees	44
Total number of participants**	47

*Information not provided

**As of the June 30, 2023 valuation date

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

E. Total OPEB Liability

The Happy Valley Union Elementary School District's total OPEB liability of $278,743 was measured as of June 30, 2024 and was determined by an actuarial valuation as of June 30, 2023.

F. Actuarial Assumptions and Other Inputs

The total OPEB liability as of June 30, 2024 was determined by an actuarial valuation as of June 30, 2023 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2024.

Economic assumptions:	
Inflation	2.50%
Salary increases	2.75%
Discount rate	3.93%
Healthcare cost trend rate	4.00%
Non-economic assumptions:	
Mortality:	
Certificated	2020 CalSTRS Mortality
Classified	2021 CalPERS Active Mortality for Miscellaneous and Schools Employees
Retirement rates:	
Certificated	2020 CalSTRS Retirement Rates Tables
Classified	2021 CalPERS Retirement Rates for School Employees Tables
Management	2021 CalPERS Retirement Rates for School Employees Tables

The actuarial assumptions used in the June 30, 2023 valuation were based on a review of plan experience during the period July 1, 2021 to June 30, 2023.

The discount rate was based on the Bond Buyer 20 Bond Index. The actuary assumed contributions would be sufficient to fully fund the obligation over a period not to exceed 21 years.

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

G. Changes in Total OPEB Liability

	June 30, 2024
Total OPEB Liability	
Service cost	$ 27,300
Interest on total OPEB liability	9,834
Changes of assumptions	(5,262)
Benefits payments	(17,795)
Net change in total OPEB liability	14,077
Total OPEB liability - beginning	264,666
Total OPEB liability - ending	$ 278,743

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

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

	1% Decrease (2.93%)	Valuation Discount Rate (3.93%)	1% Increase (4.93%)
Total OPEB liability	$ 296,500	$ 278,743	$ 263,057

I. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the Happy Valley Union Elementary School District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current healthcare cost trend rate:

	1% Decrease (3.00%)	Healthcare Cost Trend Rate (4.00%)	1% Increase (5.00%)
Total OPEB liability	$ 248,584	$ 278,743	$ 314,002

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

J. OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the Happy Valley Union Elementary School District recognized OPEB expense of $27,008. At June 30, 2024, the Happy Valley Union Elementary School District reported deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual earnings on plan investments	$ 44,847	$ 83,139
Changes in assumptions	11,817	48,536
Total	$ 56,664	$ 131,675

Amounts reported as 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 of Resources	Deferred Inflows of Resources
2025	$ 8,766	$ 18,892
2026	8,766	18,889
2027	8,766	17,517
2028	8,042	15,988
2029	5,703	10,380
Thereafter	16,621	50,009
Total	$ 56,664	$ 131,675

NOTE 10 – PENSION PLANS

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	Net pension liability	Deferred outflows related to pensions	Deferred inflows related to pensions	Pension expense
CalSTRS Pension	$ 2,323,333	$ 687,306	$ 739,142	$ 220,303
CalPERS Pension	2,990,670	1,311,121	45,788	532,964
Total	$ 5,314,003	$ 1,998,427	$ 784,930	$ 753,267

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

Benefits Provided

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.

2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

NOTE 10 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Contributions

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2024, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2024 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were $357,177 for the year ended June 30, 2024.

On-Behalf Payments

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately $178,048 to CalSTRS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, 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:

District's proportionate share of the net pension liability	$	2,323,333
State's proportionate share of the net pension liability associated with the District		1,113,194
Total	$	3,436,527

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022 and rolling forward the total pension liability to June 30, 2023. 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. At June 30, 2023, the District's proportion was 0.0031 percent, which was a decrease of 0.0003 percent from its proportion measured as of June 30, 2022.

NOTE 10 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2024, the District recognized pension expense of $220,303. In addition, the District recognized pension expense and revenue of $(16,166) for support provided by the State. At June 30, 2024, 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
Differences between projected and actual earnings on plan investments	$ -	$ 9,945
Differences between expected and actual experience	182,576	124,310
Changes in assumptions	13,453	-
Changes in proportion and differences between District contributions and proportionate share of contributions	134,100	604,887
District contributions subsequent to the measurement date	357,177	-
Total	$ 687,306	$ 739,142

The $357,177 reported as 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 year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2025	$ 90,394	$ 230,232
2026	91,611	271,039
2027	56,838	(39,905)
2028	29,501	154,842
2029	31,434	89,012
2030	30,351	33,922
Total	$ 330,129	$ 739,142

NOTE 10 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Inflation	3.50%

* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2016 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2018.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance–PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2023 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 expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2022, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return*
Public Equity	38%	5.25%
Real Estate	15%	4.05%
Private Equity	14%	6.75%
Fixed Income	14%	2.45%
Risk Mitigating Strategies	10%	2.25%
Inflation Sensitive	7%	3.65%
Cash/Liquidity	2%	0.05%
	100%	

*Real return is net of assumed 2.75% inflation.

NOTE 10 – PENSION PLANS (continued)

A. California State Teachers' Retirement System (CalSTRS) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan'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 the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability	$ 3,897,206	$ 2,323,333	$ 1,016,048

Pension Plan Fiduciary Net Position

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

NOTE 10 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS)

Plan Description
The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

Benefits Provided
The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Contributions
Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 8.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2024 was 26.68% of annual payroll. Contributions to the plan from the District were $460,738 for the year ended June 30, 2024.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions
At June 30, 2024, the District reported a liability of $2,990,670 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022 and rolling forward the total pension liability to June 30, 2023. 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. At June 30, 2023, the District's proportion was 0.0083 percent, which was an increase of 0.0004 percent from its proportion measured as of June 30, 2022.

NOTE 10 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2024, the District recognized pension expense of $532,964. At June 30, 2024, 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
Differences between projected and actual earnings on plan investments	$ 319,446	$ -
Differences between expected and actual experience	109,138	45,788
Changes in assumptions	137,779	-
Changes in proportion and differences between District contributions and proportionate share of contributions	284,020	-
District contributions subsequent to the measurement date	460,738	-
Total	$ 1,311,121	$ 45,788

The $460,738 reported as 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 year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2025	$ 323,487	$ 24,580
2026	223,172	21,208
2027	293,783	-
2028	9,941	-
Total	$ 850,383	$ 45,788

NOTE 10 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2022, and rolling forward the total pension liability to June 30, 2023 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.30%
Discount Rate	6.90%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS' membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 80% of scale MP 2020.

The actuarial assumptions used in the June 30, 2022, valuation were based on the results of an actuarial experience study for the period from 2000 through 2019.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

NOTE 10 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS) (continued)

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

Asset Class	Assumed Asset Allocation	Real Return Years 1 – 10*
Global Equity – cap-weighted	30.0%	4.54%
Global Equity – non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment grade corporates	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.57%
Real assets	15.0%	3.21%
Leverage	(5.0)%	(0.59)%
	100.0%	

*An expected inflation of 2.30% used for this period. Figures are based on the 2021-22 CalPERS Asset Liability Management Study

Discount Rate
The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS' website.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate
The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	$ 4,323,736	$ 2,990,670	$ 1,888,922

Pension Plan Fiduciary Net Position
Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

A. 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, 2024.

B. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2024.

C. Construction Commitments

As of June 30, 2024, the District had commitments with respect to unfinished capital projects of $116,386.

NOTE 12 – PARTICIPATION IN JOINT POWERS 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 respective entities.

NOTE 13 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

A. Pension Plans

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions,* the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 10. At June 30, 2024, total deferred outflows related to pensions was $1,998,427 and total deferred inflows related to pensions was $784,930.

B. Other Postemployment Benefits

Pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions,* the District recognized deferred outflows of resources related to other postemployment benefits and deferred inflows of resources related to other postemployment benefits in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 9. At June 30, 2024, total deferred outflows related to other postemployment benefits was $56,664 and total deferred inflows related to other postemployment benefits was $131,675.

NOTE 14 – RESTATEMENT OF NET POSITION

The beginning net position for Governmental Activities was restated to accurately reflect the substance of the underlying transactions that occurred in the prior year. The effect on beginning net position is presented as follows:

	Governmental Activities
Net Position - Beginning, as Previously Reported	$ 2,777,242
Restatement	16,788
Net Position - Beginning, as Restated	$ 2,794,030

REQUIRED SUPPLEMENTARY INFORMATION

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual*	Variances -
	Original	Final	(Budgetary Basis)	Final to Actual
REVENUES				
LCFF sources	$ 6,034,858	$ 6,209,966	$ 6,261,466	$ 51,500
Federal sources	714,213	936,893	919,054	(17,839)
Other state sources	994,678	910,022	1,146,346	236,324
Other local sources	435,122	595,504	1,135,455	539,951
Total Revenues	8,178,871	8,652,385	9,462,321	809,936
EXPENDITURES				
Certificated salaries	2,584,757	2,622,073	2,509,736	112,337
Classified salaries	1,362,492	1,421,554	1,396,931	24,623
Employee benefits	1,849,161	1,876,422	1,781,237	95,185
Books and supplies	540,104	740,290	559,216	181,074
Services and other operating expenditures	1,656,657	1,942,984	1,971,762	(28,778)
Capital outlay	537,455	1,128,814	1,176,391	(47,577)
Other outgo				
Excluding transfers of indirect costs	208,928	258,720	221,641	37,079
Total Expenditures	8,739,554	9,990,857	9,616,914	373,943
Excess (Deficiency) of Revenues Over Expenditures	(560,683)	(1,338,472)	(154,593)	1,183,879
Other Financing Sources (Uses)				
Transfers out	(30,000)	(776)	(885)	(109)
Net Financing Sources (Uses)	(30,000)	(776)	(885)	(109)
NET CHANGE IN FUND BALANCE	(590,683)	(1,339,248)	(155,478)	1,183,770
Fund Balance - Beginning	2,913,186	4,358,531	4,358,531	-
Fund Balance - Ending	$ 2,322,503	$ 3,019,283	$ 4,203,053	$ 1,183,770

* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reasons:

- The amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances include the financial activity of the Deferred Maintenance Fund and the Special Reserve Fund for Postemployment Benefits, in accordance with the fund type definitions promulgated by GASB Statement No. 54.

See accompanying notes to required supplementary information.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2024

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB Liability							
Service cost	$ 27,300	$ 22,510	$ 26,523	$ 27,130	$ 20,515	$ 18,914	$ 19,153
Interest on total OPEB liability	9,834	11,253	7,424	21,876	11,758	12,637	11,669
Difference between expected and actual experience	-	(64,156)	-	67,555	(48,079)	(13,781)	(7,542)
Changes of assumptions	(5,262)	341	(25,879)	(35,020)	-	6,519	(4,830)
Benefits payments	(17,795)	(23,800)	(39,980)	(19,685)	(22,080)	(19,685)	(10,710)
Net change in total OPEB liability	14,077	(53,852)	(31,912)	61,856	(37,886)	4,604	7,740
Total OPEB liability - beginning	264,666	318,518	350,430	288,574	326,460	321,856	314,116
Total OPEB liability - ending	$ 278,743	$ 264,666	$ 318,518	$ 350,430	$ 288,574	$ 326,460	$ 321,856
Covered-employee payroll	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*
District's total OPEB liability as a percentage of covered-employee payroll	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*	N/A*

* 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.

See accompanying notes to required supplementary information.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2024

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.0031%	0.0034%	0.0038%	0.0040%	0.0038%	0.0035%	0.0035%	0.0041%	0.0041%	0.0040%
District's proportionate share of the net pension liability	$ 2,323,333	$ 2,359,627	$ 1,714,970	$ 3,908,390	$ 3,438,912	$ 3,218,872	$ 3,239,544	$ 3,320,572	$ 2,692,960	$ 2,237,480
State's proportionate share of the net pension liability associated with the District	1,113,194	1,181,692	862,906	2,014,775	1,876,156	1,842,955	1,916,487	1,890,343	931,576	880,061
Total	$ 3,436,527	$ 3,541,319	$ 2,577,876	$ 5,923,165	$ 5,315,068	$ 5,061,827	$ 5,156,031	$ 5,210,915	$ 3,624,536	$ 3,117,541
District's covered payroll	$ 1,936,660	$ 2,002,967	$ 2,072,217	$ 2,195,778	$ 2,060,891	$ 1,915,260	$ 1,881,971	$ 2,003,747	$ 1,907,432	$ 1,745,667
District's proportionate share of the net pension liability as a percentage of its covered payroll	119.97%	117.81%	82.76%	178.00%	166.87%	168.06%	172.14%	165.72%	141.18%	128.17%
Plan fiduciary net position as a percentage of the total pension liability	80.60%	81.20%	87.20%	71.80%	72.60%	71.00%	69.46%	70.04%	74.02%	76.52%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

See accompanying notes to required supplementary information.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS
FOR THE YEAR ENDED JUNE 30, 2024

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.0083%	0.0079%	0.0075%	0.0065%	0.0062%	0.0055%	0.0059%	0.0058%	0.0060%	0.0058%
District's proportionate share of the net pension liability	$ 2,990,670	$ 2,730,639	$ 1,519,954	$ 2,002,731	$ 1,812,270	$ 1,455,967	$ 1,415,090	$ 1,144,118	$ 884,406	$ 658,441
District's covered payroll	$ 1,454,470	$ 1,216,294	$ 1,072,401	$ 941,124	$ 867,805	$ 724,004	$ 754,889	$ 693,838	$ 667,072	$ 612,612
District's proportionate share of the net pension liability as a percentage of its covered payroll	205.62%	224.50%	141.73%	212.80%	208.83%	201.10%	187.46%	164.90%	132.58%	107.48%
Plan fiduciary net position as a percentage of the total pension liability	70.00%	69.80%	81.00%	70.00%	70.00%	70.80%	71.87%	73.90%	79.43%	83.38%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

See accompanying notes to required supplementary information.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2024

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	$ 357,177	$ 369,902	$ 338,902	$ 334,663	$ 375,478	$ 335,513	$ 276,372	$ 236,752	$ 215,002	$ 169,380
Contributions in relation to the contractually required contribution*	(357,177)	(369,902)	(338,902)	(334,663)	(375,478)	(335,513)	(276,372)	(236,752)	(215,002)	(169,380)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 1,918,482	$ 1,936,660	$ 2,002,967	$ 2,072,217	$ 2,195,778	$ 2,060,891	$ 1,915,260	$ 1,881,971	$ 2,003,747	$ 1,907,432
Contributions as a percentage of covered payroll	18.62%	19.10%	16.92%	16.15%	17.10%	16.28%	14.43%	12.58%	10.73%	8.88%

*Amounts do not include on-behalf contributions

See accompanying notes to required supplementary information.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS
FOR THE YEAR ENDED JUNE 30, 2024

	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	$ 460,738	$ 368,999	$ 278,653	$ 221,987	$ 185,599	$ 156,743	$ 112,445	$ 104,839	$ 82,199	$ 78,521
Contributions in relation to the contractually required contribution*	(460,738)	(368,999)	(278,653)	(221,987)	(185,599)	(156,743)	(112,445)	(104,839)	(82,199)	(78,521)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 1,726,990	$ 1,454,470	$ 1,216,294	$ 1,072,401	$ 941,124	$ 867,805	$ 724,004	$ 754,889	$ 693,838	$ 667,072
Contributions as a percentage of covered payroll	26.68%	25.37%	22.91%	20.70%	19.72%	18.06%	15.53%	13.89%	11.85%	11.77%

*Amounts do not include on-behalf contributions

See accompanying notes to required supplementary information.

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

Schedule of Changes in Total OPEB Liability and Related Ratios

This 10-year schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 75 was applicable. The schedule presents the sources of change in the total OPEB liability, and the components of the total OPEB liability and related ratios, including the total OPEB liability as a percentage of covered-employee payroll.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuation.

Changes in Assumptions

The interest assumption changed from 3.65% to 3.93% since the previous valuation.

Schedule of the District's Proportionate Share of the Net Pension Liability

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuations for CalSTRS or CalPERS.

Changes in Assumptions

There were no changes in economic assumptions since the previous valuations for CalSTRS or CalPERS.

Schedule of District Contributions

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered payroll.

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2024, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund			
Services and other operating expenditures	$ 1,942,984	$ 1,971,762	$ 28,778
Capital outlay	$ 1,128,814	$ 1,176,391	$ 47,577

SUPPLEMENTARY INFORMATION

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster	AL Number	Pass-Through Entity Identifying Number	Federal Expenditures
U. S. DEPARTMENT OF EDUCATION:			
Passed through California Department of Education:			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	$ 141,116
Rural Education Achievement Program (REAP)	84.358	*	29,602
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	20,725
Title III			
Title III, English Learner Student Program	84.365	14346	6,316
Title III, Immigrant Education Program	84.365	15146	1,134
Subtotal Title III			7,450
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	11,955
Special Education Cluster			
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	118,491
IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	84.027A	15197	5,950
Subtotal Special Education Cluster			124,441
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants: **[1]**			
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425	15559	406,642
Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	67,263
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425	15620	33,965
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425	15621	59,167
American Rescue Plan - Homeless Children and Youth II (ARP HYC II) Program	84.425	15566	5,734
Subtotal Education Stabilization Fund Discretionary Grants			572,771
Total U. S. Department of Education			908,060
U. S. DEPARTMENT OF AGRICULTURE:			
Passed through California Department of Education:			
Child Nutrition Cluster			
School Breakfast Program - Needy	10.553	13526	50,860
National School Lunch Program	10.555	13391	192,743
USDA Commodities	10.555	*	36,187
Supply Chain Assistance (SCA) Funds	10.555	15655	37,031
Subtotal Child Nutrition Cluster			316,821
Forest Reserve Funds	10.665	10044	10,995
Total U. S. Department of Agriculture			327,816
Total Federal Expenditures			$ 1,235,876

[1] - Major Program

***** - Pass-Through Entity Identifying Number not available or not applicable

See accompanying notes to supplementary information.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE (ADA)
FOR THE YEAR ENDED JUNE 30, 2024

	Second Period Report Data ID B889E47F	Annual Report Data ID 5EE51431	Annual Report N/A*
SCHOOL DISTRICT			
TK/K through Third			
Regular ADA	222.28	221.82	221.82
Special Education - Nonpublic Schools	0.55	-	0.62
Community Day School	2.15	2.67	2.67
Total TK/K through Third	224.98	224.49	225.11
Fourth through Sixth			
Regular ADA	133.02	132.55	132.55
Community Day School	2.13	1.76	1.76
Total Fourth through Sixth	135.15	134.31	134.31
Seventh through Eighth			
Regular ADA	109.15	108.61	108.61
Community Day School	1.11	1.52	1.52
Total Seventh through Eighth	110.26	110.13	110.13
TOTAL SCHOOL DISTRICT	470.39	468.93	469.55

* There is no certificate number associated with the revised attendance report as the amounts are derived from a finding. See Finding #2024-003 for additional information.

See accompanying notes to supplementary information.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2024

Grade Level	Minutes Requirement	2023-24 Actual Minutes	Number of Days	Status
Kindergarten	36,000	58,218	180	Complied
Grade 1	50,400	52,620	180	Complied
Grade 2	50,400	52,620	180	Complied
Grade 3	50,400	52,620	180	Complied
Grade 4	54,000	56,895	180	Complied
Grade 5	54,000	56,895	180	Complied
Grade 6	54,000	56,895	180	Complied
Grade 7	54,000	56,895	180	Complied
Grade 8	54,000	56,895	180	Complied

See accompanying notes to supplementary information.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024

	2025 (Budget)	2024	2023	2022
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	$ 8,354,057	$ 9,462,321	$ 10,524,920	$ 7,570,933
Expenditures And Other Financing Uses	9,092,162	9,617,799	7,496,391	7,135,727
Net change in Fund Balance	$ (738,105)	$ (155,478)	$ 3,028,529	$ 435,206
Ending Fund Balance	$ 3,464,948	$ 4,203,053	$ 4,597,257	$ 1,568,728
Available Reserves*	$ 455,000	$ 658,192	$ 613,726	$ 356,787
Available Reserves As A Percentage Of Outgo	5.00%	6.84%	8.19%	5.00%
Long-term Liabilities	$ 11,194,855	$ 11,523,714	$ 11,530,804	$ 8,929,142
Average Daily Attendance At P-2	457	470	465	397

The General Fund ending fund balance has increased by $2,634,325 over the past two years. However, the fiscal year 2024-25 budget projects a decrease of $738,105. For a District this size, the State recommends available reserves of at least four percent of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years but anticipates incurring an operating deficit during the 2024-25 fiscal year. Total long-term obligations have increased by $2,594,572 over the past two years.

Average daily attendance has increased by 73 ADA over the past two years. However, a decrease of 13 ADA is anticipated during the 2024-25 fiscal year.

*Available reserves consist of all unassigned fund balance within the General Fund.

**The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Deferred Maintenance Fund and the Special Reserve Fund for Postemployment Benefits, in accordance with the fund type definitions promulgated by GASB Statement No. 54.

See accompanying notes to supplementary information.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	Student Activity Fund	Deferred Maintenance Fund	Special Reserve Fund for Postemployment Benefits
June 30, 2024, annual financial and budget report fund balance	$ 4,203,053	$ 37,183	$ 468	$ 175,886
Adjustments and reclassifications:				
Increase (decrease) in total fund balances:				
Cash in banks	-	(13,307)	-	-
Fund balance transfer (GASB 54)	176,354	-	(468)	(175,886)
Net adjustments and reclassifications	176,354	(13,307)	(468)	(175,886)
June 30, 2024, audited financial statement fund balance	$ 4,379,407	$ 23,876	$ -	$ -

See accompanying notes to supplementary information.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
COMBINING BALANCE SHEET
JUNE 30, 2024

	Student Activity Fund	Cafeteria Fund	Building Fund	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Non-Major Governmental Funds
ASSETS							
Cash and investments	$ 23,876	$ 101,787	$ 40	$ 201,211	$ 20	$ 448,662	$ 775,596
Accounts receivable	-	93,021	-	-	-	-	93,021
Stores inventory	-	3,270	-	-	-	-	3,270
Total Assets	$ 23,876	$ 198,078	$ 40	$ 201,211	$ 20	$ 448,662	$ 871,887
LIABILITIES							
Accrued liabilities	$ -	$ 2,608	$ -	$ -	$ -	$ -	$ 2,608
Total Liabilities	-	2,608	-	-	-	-	2,608
FUND BALANCES							
Non-spendable	-	3,270	-	-	-	-	3,270
Restricted	23,876	192,200	40	201,211	-	448,662	865,989
Assigned	-	-	-	-	20	-	20
Total Fund Balances	23,876	195,470	40	201,211	20	448,662	869,279
Total Liabilities and Fund Balances	$ 23,876	$ 198,078	$ 40	$ 201,211	$ 20	$ 448,662	$ 871,887

See accompanying notes to supplementary information.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2024

	Student Activity Fund	Cafeteria Fund	Building Fund	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Non-Major Governmental Funds
REVENUES							
Federal sources	$ -	$ 297,532	$ -	$ -	$ -	$ -	$ 297,532
Other state sources	-	203,886	-	-	-	5,976	209,862
Other local sources	41,812	12,038	1	9,527	1	401,875	465,254
Total Revenues	41,812	513,456	1	9,527	1	407,851	972,648
EXPENDITURES							
Current							
Pupil services							
Food services	-	423,049	-	-	-	-	423,049
General administration							
All other general administration	-	-	-	10,209	-	-	10,209
Plant services	-	249	-	-	-	-	249
Ancillary services	55,119	-	-	-	-	-	55,119
Debt service							
Principal	-	-	-	-	-	152,776	152,776
Interest and other	-	-	-	-	-	218,074	218,074
Total Expenditures	55,119	423,298	-	10,209	-	370,850	859,476
Excess (Deficiency) of Revenues Over Expenditures	(13,307)	90,158	1	(682)	1	37,001	113,172
Other Financing Sources (Uses)							
Transfers in	-	885	-	-	-	-	885
Net Financing Sources (Uses)	-	885	-	-	-	-	885
NET CHANGE IN FUND BALANCE	(13,307)	91,043	1	(682)	1	37,001	114,057
Fund Balance - Beginning	37,183	104,427	39	201,893	19	411,661	755,222
Fund Balance - Ending	$ 23,876	$ 195,470	$ 40	$ 201,211	$ 20	$ 448,662	$ 869,279

See accompanying notes to supplementary information.

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The following schedule provides reconciliation between revenues reported on the Statement of Revenue, Expenditures, and Changes in Fund Balance, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues in a prior year that have been expended by June 30, 2024 or Federal funds that have been recorded as revenues in the current year and were not expended by June 30, 2024.

	AL Number	Amount
Total Federal Revenues reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance		$ 1,216,586
SCA Funds	10.555	19,290
Total Expenditures reported in the Schedule of Expenditures of Federal Awards		$ 1,235,876

The District has not elected to use the 10 percent de minimis indirect cost rate.

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

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the article 8 (commencing with section 46200) of chapter 2 of part 26 of the *Education Code*.

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.

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 Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

Combining Statements – Non-Major Funds

These statements provide information on the District’s non-major funds.

OTHER INFORMATION

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2024

The Happy Valley Union Elementary School District was established in 1954 and comprises an area located in Shasta County. There were no changes in the boundaries of the District 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

DISTRICT ADMINISTRATORS

Helen Herd
Interim Superintendent

Beth Roberts
Chief Business Official

OTHER INDEPENDENT AUDITORS' REPORTS

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*

Independent Auditors' Report

Governing Board
Happy Valley Union Elementary School District
Anderson, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Happy Valley Union Elementary School District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Happy Valley Union Elementary School District's basic financial statements, and have issued our report thereon dated November 18, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Happy Valley Union Elementary School 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 Happy Valley Union Elementary School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Happy Valley Union Elementary School District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as Finding #2024-001 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Happy Valley Union Elementary School 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*.

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Happy Valley Union Elementary School District's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
November 18, 2024

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Independent Auditors' Report

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 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 Happy Valley Union Elementary School District's major federal programs for the year ended June 30, 2024. Happy Valley Union Elementary School 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, Happy Valley Union Elementary School District complied, in all material respects, with the types of 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, 2024.

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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* 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 Happy Valley Union Elementary School 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 audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of Happy Valley Union Elementary School 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 the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Happy Valley Union Elementary School District's federal programs.

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Auditor's Responsibilities for the Audit for 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 Happy Valley Union Elementary School 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance 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. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the report on compliance about Happy Valley Union Elementary School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards and *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 Happy Valley Union Elementary School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Happy Valley Union Elementary School 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 Happy Valley Union Elementary School 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 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.

Report on Internal Control Over Compliance (continued)

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.

Christy White, Inc.

San Diego, California
November 18, 2024

REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS

Independent Auditors' Report

Governing Board
Happy Valley Union Elementary School District
Anderson, California

Report on State Compliance

Opinion on State Compliance

We have audited Happy Valley Union Elementary School District's compliance with the requirements specified in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to Happy Valley Union Elementary School District's state program requirements as identified in the table in the Auditor's Responsibilities for the Audit of State Compliance section of our report for the year ended June 30, 2024.

In our opinion, Happy Valley Union Elementary School District complied, in all material respects, with the laws and regulations of the applicable laws and regulations of the applicable state programs for the year ended June 30, 2024.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of Happy Valley Union Elementary School 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. Our audit does not provide a legal determination of Happy Valley Union Elementary School 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 the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Happy Valley Union Elementary School District's state programs.

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Auditor's Responsibilities for the Audit of State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Happy Valley Union Elementary School 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 generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide 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 Happy Valley Union Elementary School District's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards,* and the K-12 Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Happy Valley Union Elementary School District's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of Happy Valley Union Elementary School 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 K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Happy Valley Union Elementary School District's internal control over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine Happy Valley Union Elementary School District's compliance with the state laws and regulations applicable to the following items:

PROGRAM NAME	PROCEDURES PERFORMED
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	Not Applicable
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
Home to School Transportation Reimbursement	Yes

Auditor's Responsibilities for the Audit of State Compliance (continued)

PROGRAM NAME	PROCEDURES PERFORMED
School Districts, County Offices of Education, and Charter Schools	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
Expanded Learning Opportunities Program	Yes
Transitional Kindergarten	Yes
Charter Schools	
Attendance; for charter schools	Not Applicable
Mode of Instruction; for charter schools	Not Applicable
Nonclassroom-Based Instruction/Independent Study; for charter schools	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Not Applicable
Annual Instructional Minutes - Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

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

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 instances of noncompliance, which are described in the accompanying schedule of findings and questioned costs as Findings #2024-002, #2024-003, and #2024-004. Our opinion on state compliance is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on Happy Valley Union Elementary School District's response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Happy Valley Union Elementary School 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

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 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 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 State Compliance section 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 K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
November 18, 2024

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2024

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	Yes
Non-compliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None Reported
Type of auditors' report issued:	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:	

AL Number(s)	Name of Federal Program or Cluster
84.425	Education Stabilization Fund Discretionary Grants

Dollar threshold used to distinguish between Type A and Type B programs:	$ 750,000
Auditee qualified as low-risk auditee?	Yes

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	No
Significant deficiency(ies) identified?	None Reported
Any audit findings disclosed that are required to be reported in accordance with *2023-24 Guide for Annual Audits of California K-12 Local Education Agencies* ?	Yes
Type of auditors' report issued on compliance for state programs:	Unmodified

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024

FIVE DIGIT CODE	AB 3627 FINDING TYPE
20000	Inventory of Equipment
30000	Internal Control

FINDING #2024-001: INTERNAL CONTROL OVER FINANCIAL REPORTING – STUDENT ACTIVITY FUND (30000)

Criteria: Management is responsible for the design, implementation, and maintenance of internal controls to ensure the financial statements are free from material misstatement, whether due to error or fraud. Such internal controls should include a review of all adjusting entries, reclassifying entries, and conversion entries used in the preparation of the District's financial statements. The District should ensure that all applicable accounting principles are adhered to when preparing the financial statements.

Condition: During our substantive testing of balances reported in the District's financial statements, we noted that the revenues and expenditures of the Student Activity Fund were not recorded in the unaudited actuals for the year ended June 30, 2024. This error resulted in the District not preparing financial statements in accordance with generally accepted accounting principles.

Effect: The potential for material misstatements with respect to the reported fund balance of the Student Activity Fund.

Cause: The conditions appear to be due to deficiencies in processes related to the preparation of the District's financial statements, caused by general oversight.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend management evaluate the internal control structure and consider changes as necessary that will ensure that the financial statements are free from potential misstatements and include the financial activity of the Student Activity Fund.

Corrective Action Plan: All funds were properly balanced and reconciled. The entry within Shasta County Treasury Fund 08 indicating the total debits and credits for the ASB Fund held at Tri-Counties bank was missed during the closing process. Checklists have been created to ensure this step is not missed in the future closing process.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2024

FIVE DIGIT CODE	AB 3627 FINDING TYPE
50000	Federal Compliance

There were no federal award findings or questioned costs for the year ended June 30, 2024.

FIVE DIGIT CODE	AB 3627 FINDING TYPE
10000	Attendance
40000	State Compliance
42000	Charter School Facilities Programs
43000	Apprenticeship: Related and Supplemental Instruction
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

FINDING #2024-002: CLASSROOM TEACHER SALARIES (61000)

Criteria: As set forth in Education Code section 41372, an elementary school district must expend a minimum of 60% of the District's current expenses of education towards salaries and benefits of classroom teachers.

Condition: For the year ended June 30, 2024, the District did not meet the minimum percentage requirement of 60%. As shown in the SACS Form CEA, the District spent only 56.54% of current education expenses on classroom teacher salaries and benefits for the year ended June 30, 2024.

Effect: The District's current expense of education for the year ended June 30, 2024, was $5,948,885 and the total salaries and benefits for classroom teachers was $3,363,520. The District was below the minimum required percentage of 60% by 1.06%, which calculates out to a deficiency of $865,988.

Cause: Administrative oversight.

Questioned Costs: The questioned costs are the deficiency of $205,831.

Repeat Finding: This is a repeat finding of Finding #2023-001.

Recommendation: We recommend that the District monitor their expenses towards salaries and benefits of classroom teachers against their total current education expenses in future year to ensure compliance with the minimum requirement. The District should also consider requesting an exemption from the County Superintendent if certain criteria outlined under Education Code 41372 can be demonstrated.

Corrective Action Plan: A waiver request has been submitted to Shasta County Office of Education in regards to not making the 60% required minimum. The District is also continuing to work with labor partners to close the gap in meeting this requirement.

FINDING #2024-003: ATTENDANCE REPORTING (10000)

Criteria: The Annual Attendance Reports submitted to the California Department of Education (CDE) should reconcile to the supporting documents that support the local education agency's Average Daily Attendance (ADA) in accordance with California Education Code Section 46000 et seq.

Condition: During the testing of average daily attendance for the District, the auditor noted misstatements in the ADA reported on the Annual Attendance Report. The reporting errors resulted in a total understatement of 0.62 ADA in the annual attendance report, as summarized below:

	Annual Period Reported ADA	Audited ADA	Understated (Overstated) ADA
SCHOOL DISTRICT			
TK/K through Third			
Regular ADA	221.82	221.82	-
Special Education - Nonpublic Schools	-	0.62	0.62
Community Day School	2.67	2.67	-
Total TK/K through Third	224.49	225.11	0.62
Fourth through Sixth			
Regular ADA	132.55	132.55	-
Community Day School	1.76	1.76	-
Total Fourth through Sixth	134.31	134.31	-
Seventh through Eighth			
Regular ADA	108.61	108.61	-
Community Day School	1.52	1.52	-
Total Seventh through Eighth	110.13	110.13	-
TOTAL SCHOOL DISTRICT	468.93	469.55	0.62

Cause: Clerical error.

Questioned Costs: There is no questioned cost for this error since the District is funded based on the ADA reported for the Second Principal (P-2) Apportionment period. The District's Annual Attendance Report has not been revised to reflect the Revised Annual column shown in the Schedule of Average Daily Attendance.

Effect: Incorrect reporting of ADA can result in noncompliance with State regulations and potential loss of funding.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend the District review attendance summaries to verify the proper divisor is used to calculate ADA. The District should then verify amounts agree with the Annual Attendance report. In addition, the District should also revise the Annual Attendance report to reflect these corrections.

Corrective Action Plan: With the changing of staff and deadline for the Annual Attendance Reporting, the 0.62 ADA for NPS students was missed. This additional ADA will be corrected during 2024-25 P1 reporting. Attendance spreadsheets have been updated to current to reflect current attendance in all programs in the event of future staff changes.

FINDING #2024-004: SCHOOL ACCOUNTABILITY REPORT CARDS (72000)

Criteria: School Accountability Report Cards (SARCs), prepared on annual basis for each school site within the District and posted in February, should contain information regarding school facilities conditions, as indicated in the most recently prepared facility inspection tool (FIT) form developed by the Office of Public School Construction and approved by the State Allocation Board, or local evaluation instruments that meet the same criteria, as per Education Code Sections 33126(b)(8) and 17002(d). Additionally, the information regarding the availability of sufficient textbooks and other instructional materials included in the SARC should be properly supported by the current year sufficiency of instructional materials resolution and the determinations made pursuant to Education Code section 60119.

Condition: Additionally, information regarding the availability of sufficient textbooks and other instructional materials included in the SARC did not appear to be prepared using the current year sufficiency of instructional materials resolution and the determinations made pursuant to Education Code section 60119. In our review, it was noted that information on availability of textbooks and other instructional materials was collected in December 2020 for Happy Valley Primary, and January 2022 for Happy Valley Elementary.

Effect: The District is not in compliance with the related sections of California Education Code.

Cause: Administrative oversight.

Questioned Costs: None. There is no State funding source directly related to SARCs.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend that the District implement procedures to ensure that all information presented on the SARCs is contemporaneous and complete. Review procedures should be implemented to ensure that SARCs are adequately supported by the appropriate documentation.

Corrective Action Plan: Within the SARC reports, dates were not updated to reflect the most recent FIT reports and the availability of textbooks. Future administrators and staff will go through all requirements of the SARC to ensure all fields have been updated to the most current data/dates to be reflected in the SARC.

HAPPY VALLEY UNION ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024

FINDING #2023-001: CLASSROOM TEACHER SALARIES (61000)

Criteria: 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: 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.

Current Status: Not implemented. See Finding #2024-002.

HAPPY VALLEY UNION SCHOOL DISTRICT

ENROLLMENT HISTORY

As of January 10, 2025

For the School Year of:	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	2024/ 2025
August	503	514	505	528	509	499	548	526	484	443	470	490	498	476
September	507	512	496	529	497	499	525	508	477	456	474	482	501	468
October	505	510	492	535	502	500	522	511	480	465	470	487	496	471
November	507	517	497	538	502	494	528	512	483	469	468	490	496	470
December	500	513	493	538	498	493	528	505	481	462	458	502	497	477
January	509	520	498	532	503	496	530	500	491	460	462	505	500	492
February	503	518	501	539	504	498	533	494	492	460	459	504	497	
March	504	520	511	536	501	503	530	494	493	462	458	502	500	
April	501	527	516	538	498	500	531	493	491	467	470	505	501	
May	501	532	512	537	499	507	541	500	490	476	464	510	495	
June	496	531	511	535	495	504	535	497	490	472	466	510	495	

HAPPY VALLEY UNION SCHOOL DISTRICT

ENROLLMENT HISTORY - ELEMENTARY

As of January 10, 2025

For the School Year of:	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/24	2024/25
August	278	284	263	248	237	254	252	246
September	279	279	266	205	237	245	252	245
October	279	281	263	212	229	247	242	242
November	275	282	264	215	224	246	240	239
December	280	282	266	215	223	251	239	242
January	282	285 as of 1/16	275	215	222	252	245	247
February	284	285	275	214	223	254	244	
March	281	284	276	216	228	246	245	
April	289	284	275	221	226	246	244	
May	286	284	274	226	226	248	239	
June	286	283	274	224	226	245	240	

Happy Valley Elementary School

01/10/2025
01:07 PM

2024-2025

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
172 Baldwin 3	-	-	-	-	-	-	-	-	-	13	7	20	-	-	-	13	7	20
116 Bassett 1	-	-	-	-	-	-	10	13	23	-	-	-	-	-	-	10	13	23
127 Francescut 9	-	-	-	-	-	-	-	-	-	-	-	-	13	16	29	13	16	29
				-	-	-	-	-	-	-	-	-						
164 Goodman 19	-	-	-	9	13	22	-	-	-	-	-	-	-	-	-	9	13	22
111 Hutchison 17	-	-	-	16	7	23	-	-	-	-	-	-	-	-	-	16	7	23
141 Keown 8	-	-	-	-	-	-	13	15	28	-	-	-	-	-	-	13	15	28
114 Kinsey 21	8	17	25	-	-	-	-	-	-	-	-	-	-	-	-	8	17	25
173 Morgan 2	-	-	-	-	-	-	-	1	1	1	-	1	-	-	-	1	1	2
113 Price 11	-	-	-	-	-	-	-	-	-	12	9	21	-	-	-	12	9	21
110 Sanford 20	10	15	25	-	-	-	-	-	-	-	-	-	-	-	-	10	15	25
001 Unassigned 1 11	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-	1	1
153 Youman 7	-	-	-	-	-	-	-	-	-	-	-	-	15	13	28	15	13	28
School Total:	**18**	32	5**0**	25	21	46	23	29	52	26	16	42	2**8**	29	5**7**	12**0**	127	2**47**

HAPPY VALLEY UNION SCHOOL DISTRICT

ENROLLMENT HISTORY - PRIMARY

As of January 10, 2025

For the School Year of:	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/25
August	193	207	215	198	185	216	224	231	214
September	200	213	217	205	165	216	224	232	215
October	201	210	217	207	172	212	227	235	218
November	197	216	210	209	179	215	230	235	218
December	195	218	206	207	186	210	235	234	219
January	198	219	203	210	188	213	235	233	227
February	201	226	205	209	191	210	231	230	
March	203	228	202	208	196	208	228	230	
April	205	238	205	208	195	211	235	229	
May	210	237	208	208	200	208	240	229	
June	211	238	205	208	200	207	239	229	

Happy Valley Primary School

01/10/2025
01:04 PM

2024-2025

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	-	-	-	2	-	2	-	1	1	1	-	1	3	-	3	6	1	7
140 Cook 8	-	-	-	1	-	1	3	-	3	-	-	-	-	-	-	4	-	4
	-	-	-	-	-	-				-	-	-	-	-	-			
132 Gurwell 2	9	9	18	-	-	-	-	-	-	-	-	-	-	-	-	9	9	18
135 Jaramillo 6	-	-	-	-	-	-	11	11	22	-	-	-	-	-	-	11	11	22
130 McEvoy 10	-	-	-	2	-	2	1	-	1	1	-	1	1	-	1	5	-	5
121 Piazza 5	-	-	-	-	-	-	11	13	24	-	-	-	-	-	-	11	13	24
126 Roach 13	-	-	-	-	-	-	-	-	-	13	12	25	-	-	-	13	12	25
123 Russell 4	-	-	-	11	11	22	-	-	-	-	-	-	-	-	-	11	11	22
134 Salcido 16	-	-	-	-	-	-	-	-	-	-	-	-	13	13	26	13	13	26
136 Sanders 12	-	-	-	-	-	-	-	-	-	12	13	25	-	-	-	12	13	25
120 Spencer 15	-	-	-	-	-	-	-	-	-	-	-	-	19	7	26	19	7	26
129 Stotka 3	-	-	-	13	10	23	-	-	-	-	-	-	-	-	-	13	10	23
000 Unassigned				-	-	-	-	-	-	-	-	-	-	-	-			
School Total:	**9**	9	1**8**	29	21	50	2**6**	25	5**1**	27	25	52	36	20	56	12**7**	100	22**7**

HAPPY VALLEY UNION SCHOOL DISTRICT

ENROLLMENT HISTORY - CDS

As of January 10, 2025

For the School Year of:	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/23	2023/24	2024/25
August	6	4	7	8	5	4	3	5	1
September	7	5	10	9	5	3	4	5	1
October	7	7	7	10	4	6	3	7	5
November	8	7	5	10	5	4	3	7	4
December	10	8	5	8	6	4	3	4	4
January	10	10	4	6	8	5	3	4	5
February	9	11	4	8	6	5	5	6	
March	9	9	6	9	6	5	3	6	
April	8	9	4	8	6	5	6	9	
May	10	9	7	8	6	7	5	9	
June	10	10	9	8	6	10	6	8	

Happy Valley Community Day School

2024-2025

Enrollment by Teacher and Grade

Teacher	------- 1 -------			------- 4 -------			------- 8 -------			--------- ALL ---------		
	M	F	Total	M	F	Total	M	F	Total	M	F	Total
001 Gandolfo	1	-	1	2	-	2	2	-	2	5	-	5
School Total:	1		1	2		2	2		2	5		5

HAPPY VALLEY UNION SCHOOL DISTRICT

ENROLLMENT HISTORY – INDEPENDENT STUDY

As of January 10, 2025

For the School Year of:	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025			
August	5	13	9	10	7			
September	81	18	9	11	7			
October	77	21	10	12	6			
November	70	20	11	14	9			
December	56	20	15	20	12			
January	51	21	16	18	13			
February	52	22	16	18				
March	49	22	17	19				
April	44	21	18	19				
May	44	23	17	18				
June	43	23	20	18				

Enrollment by Teacher and Grade

Teacher	K			1			2			3			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	M	F	Total	M	F	Total
004 Blevins	-	1	1	1	-	1	-	1	1	1	-	1	1	-	1	2	1	3	1	-	1	1	1	2	-	2	2	7	6	13
School Total:		1	1	1		1		1	1	1		1	1		1	2	1	3	1		1	1	1	2		2	2	7	6	13