

**HAPPY VALLEY SCHOOL DISTRICT
BOARD OF TRUSTEES
June 21, 2023
3:30 pm, Multi-Purpose Room
Agenda**

A. Approval of Agenda

B. Approval of Minutes- Regular Board Meeting, June 14, 2023

C. Community Input

Members of the audience are welcome to address the Board of Trustees at this time during the meeting regarding items not listed on this agenda. The Trustees may ask questions for clarity but cannot take action on those matters, if desired, until such matters are appropriately placed on a future agenda, according to law. Three minutes may be allotted to each speaker and a maximum of twenty minutes to each subject matter (Board bylaws 9323).

D. Board Report

E. Superintendent's Report

F. Public Hearing

A public hearing will be held to allow for public comment regarding the Increased Statutory School Facility Fees Imposed on New Residential and Commercial/Industrial Construction Pursuant to Education Code Section 17620 and Government Code Section 65995.

G. Information Items

1. Enrollment

The Board will receive information regarding projected 2023/2024 enrollment.

H. Action Items

1. 2023-2024 Local Control and Accountability Plan (LCAP)

The Board will consider approval of the 2023-2024 Local Control and Accountability Plan.

2. 2023-2024 Budget

The Board will consider approval of the 2023-2024 Budget

3. Resolution 22-23-10, Updated Statutory School Fees Imposed on New Residential and Commercial/Industrial Development Projects Pursuant to Education Code Section 17620.

The Board will consider approval of Resolution 22-23-10, Updated Statutory School Fees Imposed on New Residential and Commercial/Industrial Development Projects Pursuant to Education Code Section 17620.

4. Contract Agreement

The Board will consider approval of the updated Collective Bargaining Agreement with the Happy Valley Education Association.

5. Contract with Ohlsen Foods

The Board will consider for approval a Contract with Ohlsen Foods to provide lunch at Happy Valley School for the 2023/2024 school year.

6 Proposal for New Modular Buildings

The Board will consider approval of a proposal from Enviroplex for new modular buildings based on the Cooperative Purchasing Agreement (Piggyback Contract) that ENV holds with the Merced River School District. This is part of the modernization/financial hardship project.

I. Consent Items

1. The Board will consider approval of vendor warrants paid since the last meeting.

J. Communications and Announcements

1. Aug. 10- First Day of School
2. Aug. 16- Board Meeting, 3:30 pm, Multi-Purpose Room
3. Sept. 4- No School, Labor Day

K. Closed Session

Superintendent Contract

L. Open Session

1. Oral recommendation regarding superintendent salary and/or fringe benefits
- 2 Ratification of superintendent's employment agreement per Ed Code 53262

M. Adjournment

Happy Valley School District
Regular Board Meeting
June 14, 2023
MINUTES

The meeting was called to order by the Board President at 3:30pm

BOARD MEMBERS PRESENT: Freeman, Frandle, Willet, Hodges

BOARD MEMBERS ABSENT: Click Richardson

STAFF MEMBERS PRESENT: Stewart, Lynd

A. APPROVAL OF THE AGENDA

MSC FREEMAN/FRANDLE to approve the Board Meeting agenda as written.
Unanimous.

B. APPROVAL OF THE MINUTES

MSC WILLET/FREEMAN to approve the minutes from the Regular Board Meeting May 10, 2023. Unanimous.

C. COMMUNITY INPUT

None.

D. BOARD REPORT

1. Katie Freeman reported graduation was beautiful and a great end to the year.

E. SUPERINTENDENT'S REPORT

Michelle Stewart informed the Board of the following:

1. Great last week of school that included a school wide field trip to the roller rink and a field day.
2. Happy Valley performed well on the CAASPP test. Official results will come out at the end of the summer, but all of our grades improved in Math, ELA and Science.
3. CalFire worked on the campus last week to do landscaping maintenance. Over the summer deep cleaning, painting the restrooms, and repairing the Art and Music room will be completed. If we receive an Ocean Guardian Grant, there will be native plants purchased for the upper parking lot where trees were removed.
4. Over 40 students are participating in summer camp through Sprouts at their Santa Cruz site in June, which is funded with ELOP funds.

F. STAFF REPORT

None.

G. PUBLIC HEARING

MSC FRANDLE/FREEMAN to close the meeting for a Public Hearing at 3:35pm allowing for comment on the following items:

1. PUBLIC HEARING - 2023-2024 LOCAL CONTROL AND ACCOUNTABILITY

PLAN (LCAP)

No public comment.

2. PUBLIC HEARING - 2023-2024 BUDGET

No public comment.

3. PUBLIC HEARING - 2022-2023 PROPOSITION 30 FUNDING USAGE AND REPORTING

No public comment.

MSC FREEMAN/WILLET to reopen the meeting at 3:38pm there being no public comment.

H. INFORMATION ITEMS

1. 2023-2024 LCFF BUDGET OVERVIEW FOR PARENTS

The Board received information regarding the 2023-2024 LCFF Budget Overview for Parents.

2. FIRST READING 2023-2024 LOCAL CONTROL AND ACCOUNTABILITY PLAN

The Board received a first reading of the 2023-2024 Local Control and Accountability Plan. There were no questions or further input.

3. LCAP FEDERAL ADDENDUM

The Board received information regarding the LCAP Federal Addendum and the CONAPP.

4. LCAP LOCAL INDICATORS - CALIFORNIA SCHOOL DASHBOARD

The Board received information regarding Local Indicators for Happy Valley School.

5. FIRST READING 2023-2024 BUDGET

The Board received the first reading of the 2023-2024 Budget. Michelle Stewart explained to the Board, Happy Valley's reserves in excess of the minimum and the reasons for the reserves. The 2023-2024 Budget Adoption Statement of Reasons Over Minimum was gone over stating the uses for these reserves. There were no questions or further input.

6. ENROLLMENT

The Board received information regarding projected 2023-2024 enrollment, no significant changes since the last enrollment report.

I. ACTION ITEMS

1. SPECIAL ASSESSMENT BALLOT FROM THE BRANCIFORTE FIRE DEPARTMENT

The Board to consider voting on the Special Assessment Ballot from the Branciforte Fire Department.

Community Members spoke to the Board on the following:

- The school Board's highest priority is the education and safety of the students and school community. Appreciative of the ongoing support the Branciforte Fire Department has given the school over the years and recognizes that keeping the fire department open is a highly charged issue. Reminded the Board that one of their options is to abstain.

- Thanked the Board for everything they do. Asking the Board to vote no because

of the financial impact to the school and the trickle down effect on residents being able to afford to live in Happy Valley.

- The school is in good hands with the Branciforte Fire Department and all they do do to help the school, but keeping the Fire Department open comes at a cost, and is torn by the vote.

- Branciforte Fire Department Board President discussed the weighted vote, the justification of the discounts the school would receive and that because of Prop 218 there are no exemptions for public entities.

The Board discussed abstaining and leaving the decision to the residents who they represent.

MSC HODGES/FREEMAN to abstain from voting for the Special Assessment Ballot from the Branciforte Fire Department. Unanimous.

**2. BOARD POLICY 5117/ADMINISTRATIVE REGULATIONS 5117
INTER-DISTRICT TRANSFER POLICY**

MSC to approve Board Policy 5117 and Administrative Regulation 5117 Inter-District Transfer Procedures. Unanimous.

3. 2023-2024 BOARD CALENDAR

MSC WILLET/FRANDLE to approve the 2023-2024 Board Calendar. Unanimous.

4. UPDATED CERTIFICATED TE SALARY SCHEDULE

MSC FRANDLE/FREEMAN to approve the updated 2023-2024 Certificated TE Salary Schedule due to a rounding error on the schedule brought last meeting. Unanimous.

**5. BOARD RESOLUTION #22-23-05 PROPOSITION 30 FUNDING USAGE
AND REPORTING**

MSC HODGES/FRANDLE to approve Resolution #22-23-05, 2022-2023 Proposition 30 Funding Usage and Reporting. Unanimous.

6. BOARD RESOLUTION #22-23-06 YEAR END TRANSFERS

MSC HODGES/FRANDLE to approve Resolution #22-23-06, Authorizing Necessary end of year transfers. Unanimous.

**7. BOARD RESOLUTION #22-23-07 AUTHORIZING ANNUAL TRANSFER OF
COUNTY ENDOWMENT FUND 57 FUND TO FUND 01 GENERAL FUND**

MSC HODGES/FRANDLE to approve Resolution #22-23-07, Authorization the Annual transfer of money from Fund 57 to Fund 01. Unanimous.

**8. BOARD RESOLUTION #22-23-08 AUTHORIZING ANNUAL TRANSFER OF
GENERAL FUND 01 FUNDS TO FUND 17 SPECIAL RESERVE FUND FOR OTHER
THAN CAPITAL OUTLAY PROJECTS**

MSC HODGES/FRANDLE to approve Resolution #22-23-08, Authorizing Annual Transfer Of General Fund 01 to Fund 17 Special Reserve Fund for Other Than Capital Outlay Projects. Unanimous.

**9. BOARD RESOLUTION #22-23-09 AUTHORIZING USE OF BRIDGE FINANCING
2023-2024**

MSC HODGES/FRANDLE to approve Resolution #22-23-09, Authorizing Use of Bridge Financing 2023-2024. Unanimous.

10. TEMPORARY CLASSIFIED INSTRUCTIONAL AIDE POSITION

MSC FREEMAN/HODGES to approve a .46875 FTE Temporary Classified Instructional Aide position for the 2023-2024 school year. Unanimous.

11. 5 YEAR FACILITY PLAN

MSC FREEMAN/WILLET to approve Happy Valley School's 5 Year Facility Plan. Unanimous.

J. CONSENT AGENDA

MSC HODGES/FRANDLE to approve the following consent items:

1. Vendor warrants paid since the last meeting. Unanimous.

K. COMMUNICATION AND ANNOUNCEMENTS

1. June 21, 2023 - Board Meeting, 3:30pm, MPR

2. August 10, 2023 - First Day of School

L. CLOSED SESSION

The Board adjourned into closed session at 4:37pm to discuss Superintendent Evaluation.

M. REPORT OUT OF CLOSED SESSION

The Board reported out of closed session, at 5:00pm, completed Superintendent evaluation.

N. ADJOURNMENT

MSC WILLET/FRANDLE to adjourn the meeting, there being no further business, 5:03pm. Unanimous.

pl

Posted: 5-22-23

District Office, Branciforte Fire Dept. and
Happy Valley Conference Center

**NOTICE OF PUBLIC HEARING OF THE HAPPY VALLEY
ELEMENTARY SCHOOL DISTRICT APPROVING TO INCREASE
STATUTORY SCHOOL FACILITY FEES IMPOSED ON NEW
RESIDENTIAL AND COMMERCIAL/INDUSTRIAL
CONSTRUCTION PURSUANT TO EDUCATION CODE SECTION
17620 AND GOVERNMENT CODE SECTION 65995**

NOTICE IS HEREBY GIVEN that the Board of Trustees ("Board") of the Happy Valley Elementary School District ("School District") will hold a Public Hearing at its Regular Meeting to be held on 6/21/2023 to allow for public comment prior to consideration of its report titled "Residential and Commercial/Industrial Development School Fee Justification Study for Happy Valley Elementary School District" ("Fee Study"), and consider adopting a resolution of the Board of the School District to increase Statutory School Facility Fees Imposed on New Residential and Commercial/Industrial Construction Pursuant to Education Code Section 17620 and Government Code Section 65995. The Fee Studies justifying such increases, which are incorporated herein by this reference, are on file at the School District's offices, located at 3125 Branciforte Dr, Santa Cruz, CA 95065, and are available for public review from 6/9/2023 through 6/21/2023.

The Public Hearing of the School District, to be held 6/21/2023 will begin at 3:30pm or as soon thereafter as practicable, at the Happy Valley School Multi-Purpose Room, located at 3125 Branciforte Dr, Santa Cruz, CA 95065. These matters will be considered at such time as this agenda item is considered by the Board of the School District.

Any questions regarding the Fee Studies or the public hearing should be directed to Michelle Stewart, Superintendent at (831) 429-1456.

Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Happy Valley Elementary School District	Michelle Stewart Superintendent	mstewart@hvesd.com (831)429-1456

Plan Summary [2023-24]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

The Happy Valley School District, established in 1864, is a single school, Basic Aid district with a well established history of community and parent involvement. The Local Control and Accountability Plan (LCAP) fits into this small school culture as stakeholder input is both valued and appreciated. The Board, LCAP Parent Advisory Committee, Parent Club, and Staff routinely have open meeting discussions regarding student achievement, Common core standards aligned implementation, and alignment of spending priorities. Happy Valley School District serves the students and community with a mission and vision of continuous improvement, dedication to the arts and music, developing the whole child, and providing students with an academic setting that will ensure success both in secondary and college settings. Happy Valley has a long standing reputation for excellence and has traditionally been one of the top ranked schools in Santa Cruz County, and in the top 10% of schools in the state for over the past 10 years.

With a current enrollment of 120, Happy Valley School District has been awarded the Ocean Guardian grant and is a Green School. The District is K-6 and is comprised of inter-district and in district students. However, the school district rarely accepts new inter-district transfer students. Parents fundraise to maintain art, music, garden, and library. The goal of the Parent Club is to raise \$100,000 a year with the ability to put a percentage of the money into the Happy Valley Endowment Fund that is held at the Community Foundation. Started in 1990, the Endowment Fund currently has a balance of over \$1.7 million, thanks to a \$571,000 gift from a community member who left HVS as a beneficiary. This funds the instructional aides each year. The short term goal was to raise the fund to a \$1 million and that has been reached, with a long term goal of \$3 million, thus lessening the burden on the parents to fundraise at the current level. In June of 2018, a parcel tax was passed to "support academic excellence, maintain quality art and music programs, integrate technology into the classrooms, retain high quality teachers and provide local funding that cannot be taken away by the state." In the 2022-23 school year, HVS utilized the parcel tax for teacher stipends, a Tech Design and Science teacher, Tech Support and materials, and curriculum support resources.

All required metrics outlined by the CDE have been included with the exception of those listed that do not apply to our K-6 District: Advanced Placement scores, Career and Technical Ed (CTE) preparation, Early Assessment Program (EAP) scores, Middle or High School dropout

rates, and High School graduation rates. In addition, there are no statistically significant Racial/Ethnic subgroups, or Foster Youth attending school in our District. In 2015-2016, 10 goals were implemented to meet the needs of all students including Special Education students with identified learning targets on their Individualized Educational Plans (IEP) and unduplicated students. There are now three overarching goals: Engagement, Access and Opportunity, and Pupil Achievement. Since Happy Valley School is a small school district, and because HVS is an LEA that doesn't have significant subgroups, we principally direct the use of the supplemental funds to have instructional aides in each and every class. Although all students benefit from a classroom aide, this model was put in place to intentionally meet the needs of our unduplicated students as well as at risk students.

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

Happy Valley is committed to support the safety, academic, and social-emotional needs of students and staff. This was especially important when the school returned to in-person learning following the pandemic. Although there are a small number of students who are socio-economically disadvantaged, English Learners and Foster Youth, Happy Valley ensures that the students in these groups are considered first when planning resources and actions. Local benchmarks and CAASPP scores show that students are making progress in both English Language Arts (ELA) and Math, and their scores are "Very High" in ELA, and "High" in Math. Staff, Parent and Student surveys are given yearly and it is apparent that the community is happy with the current focus areas and support that are outlined in the LCAP.

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

The greatest need for Happy Valley still is the aging facility and the need for Modernization. At this time, the school district has a restroom approval plan submitted to DSA. The Modernization of the Administrative office will follow with added scope to maximize funding opportunities. Two portable replacements have been added to the plan. In response to parent and staff surveys, the District determined that training for Tiered intervention, equity training, and a focus on SEL for families and children to build community were top priorities during the 2021-2022 school year. Although students showed sufficient progress throughout the year, the scores appear lower than the baseline benchmarks. However, with distance learning, it was difficult to find a true assessment of all students. The data collected in 2021-22 gave us a clearer picture of student progress. For 2022-23, continued support has been given in both academics and Social Emotional Learning, and will continue into next year. On the Dashboard, the largest area of need was Chronic Absenteeism. Many of these absences continue to be attributed to the Pandemic, although the percentage is much higher than it should be. The District will continue to focus on outreach and communication to families in the area of attendance.

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

Because of the small size of Happy Valley School, and the lack of significant subgroups, the LCAP is written to meet the needs of all students, with supplemental funds principally directed towards unduplicated students. All strategies and staffing decisions made are designed to support those students, including staffing for small class sizes and instructional aides. In 2021-2022 and 2022-2023, a 1.0 FTE Academic Coach and Intervention Specialist was hired to assist teachers with assessments, intervention, SST's, 504's and Tiered Support. Another focus has been on community wide SEL (Social Emotional Learning), equity training and continued in class Peacebuilder programs. All programs that were shut down due to the pandemic fully reopened.

LCAP Goals are:

Goal 1: ENGAGEMENT: Happy Valley School District will provide a safe and engaging environment for students and families will be actively involved in the educational process.

Goal 2: PUPIL ACHIEVEMENT: Happy Valley School District will fully implement Common Core Standards. The teachers will be fully trained and provided with appropriate, aligned materials and technology integration to ensure all students are college and career ready. Social and emotional well being of the students will be a priority.

Goal 3: ACCESS AND OPPORTUNITY Happy Valley School District will ensure facilities, communication, and course access are responsive to the needs of all of our students.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

Happy Valley ESD is not identified for CSI

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

Happy Valley ESD is not identified for CSI

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

N/A

Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Happy Valley School District works hard to keep our community informed, up-to-date, and engaged in the educational process. Multiple Stakeholders have been engaged with both remote and face to face meetings. Surveys to parents, staff, and students were given to receive input regarding programs, identified needs, areas of growth, success and needs going forward. The Santa Cruz County SELPA is a direct partner with HVS. The SELPA director works hand in hand with the HVS Superintendent and on a continuous basis to collaborate with regards to Special Education placements, and best practices. This plan was reviewed by the SELPA in late May of 2023.

STAFF: 8/8/2022, 3/15/2023

BOARD: 9/17/2022, 4/20/2022

SCHOOL SITE COUNCIL and PARENT CLUB: 9/15/2022, 4/12/2023

AIDE MEETING: 3/1/2023

SURVEYS: Staff, Parents, and Students April, 2023

SELPA Meeting: 5/8/2023

A summary of the feedback provided by specific educational partners.

2022-23

The Staff, Student and Parent surveys were all very positive. The parent response rate was 69%, an increase of 17% from the previous year. Most questions had higher responses than the previous year. The highest response was that 99% of parents feel teachers and staff respond appropriately to concerns or questions, and 100% of staff feel that when they have a concern, the response from the administration is sincere and timely. School safety decreased slightly, to 91% feeling their child feels safe at school. When surveying students, students say they are worried that kids might be mean, or that they might fall and get hurt on the playground. The areas of concern from last year's parents were opportunities to volunteer and communications from room parents, which were not a concern this year. The parents appreciate that lunch is served daily, and the District is extremely thankful that parents have donated generously to the lunch program so that district monies can pay for other things. Parents are thrilled with the new after school activities, and they and their children love the teachers, staff and community. While extra-curricular activities are appreciated and supported, the online Spanish program was not very successful. The Board expressed their support for ongoing communication and engagement with the community. There were no suggestions about changes in action steps.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

In 2022-23, there was a continued focus on Social-Emotional Learning. With the adoption of a new Social Studies Curriculum, teachers were trained in implementing diverse lessons into their curriculum. There will be a new library and the adoption of Reader's Workshop, and new books will be purchased that are specifically focused on inclusion, diversity and kindness. The District was not able to hire a Spanish

teacher, and so used an online program. We will offer Spanish as after school option in 2023-24. We are also excited to offer after school care beginning next year. Most of the actions in the LCAP will continue.

This year the Board created a Strategic Plan with many of the same goals and action steps as the LCAP.

Goals and Actions

Goal

Goal #	Description
1	ENGAGEMENT: Happy Valley School District will provide a safe and engaging environment for students and families will be actively involved in the educational process.

An explanation of why the LEA has developed this goal.

HVSED recognizes that a supportive and safe, engaging environment is necessary for active learning.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Classified and Certificated support for the arts and classrooms.	All classes have access to art and music library and garden. Aides are provided in every classroom.	All classes have access to art and music library and garden. Aides are provided in every classroom.	All classes have access to art and music library and garden. Aides are provided in every classroom.		Maintain access to the arts for all students. Maintain aides in classrooms.
Attendance rates Tardies and late rates	95.6% attendance rate in 2018-2019 7.5% tardy rate in 2018-19	2021-22 Attendance 92% Tardy rate 1%	2022-23 Attendance 91.18% Tardy rate 4.8%		Maintain or increase high attendance rate as compared with rate established in the 2018-19 baseline. Maintain or decrease low tardy rate.
Suspension and expulsion rates	0% in 2020-2021.	0% in 2021-22.	.099% in 2022-23		Maintain suspension rate of less than 1%.
Volunteer Sign in	2018-19 750 volunteer hours	We could not have volunteers for most of the year due to the Pandemic.	820 hours in 2022-23.		At least 500 volunteer hours will be logged. (Lower than baseline, as volunteers will

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Training for staff in social justice and equity awareness	No training has been given in the areas of social justice or equity awareness.	All staff received social justice training in October and purchased kits for every classroom of curriculum.	Some staff attended social justice trainings through the County Office of Education.		need to adhere to unknown future COVID restrictions.) All staff will be trained in social justice and equity awareness.
Social-Emotional Learning (SEL) program	Peacebuilders Program given to all staff, mental health counselor available 10 hours a week.	The mental health counseling hours were increased. The parent and staff handbooks were updated, and every teacher used the PeaceBuilder program. A student council was elected.	The counselor offered group counseling to small groups. The PeaceBuilder program was maintained. All 6 graders held leadership roles and there were representatives from every classroom on Student Council.		Parent and staff handbook will outline Discipline, SEL and Peacebuilders Program, including student leadership. All classes will regularly implement the PeaceBuilders program and students will support the program on the playground. A mental health counselor will be available to all students as needed.

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	All classes have access to art and music library and garden, and there are	Instructional aides will be integrated into the instructional program to provide small group support, a VAPA arts and music program to provide teachers with valuable time to prepare and collaborate, Garden so the students can learn about native plants and implement	\$160,000.00	No

Action #	Title	Description	Total Funds	Contributing
	aides provided in every classroom.	the Ocean Guardian Grant, and the Library to accessed each week with a librarian.		
1.2	Attendance	Maintain current attendance. Continue letters home to maintain awareness of tardies and lates. Communicate the importance of good attendance through emails, phone calls and newsletters. Send out letters to parents regarding chronic absences and the importance of seat time at the beginning of school.	\$0.00	No
1.3	Social Emotional Learning	A Social Emotional counselor will be available for students who are identified needing support. The identification process will be through SST, or parent or staff referral. In addition, the staff will re-engage in the existing Peacebuilder SEL program as well as to investigate a more robust program. Unduplicated students will be considered first for counseling hours.	\$9,750.00	Yes
1.4	School Positive Discipline Program	Maintain a less than 1% suspension rate by maintaining awareness of school rules, how to resolve conflict, safe play, and provide a place for in school consequences instead of sending a student home for disciplinary action.		No
1.5	Volunteer Activity Log	Teachers will actively involve parents as volunteers as evidenced by parent volunteer logs which track numbers of parents at events and classroom participation.		No
1.6	Social Justice and Equity Training	The staff will work with social justice and equity trainers to provide professional development and to implement this curriculum into their classrooms.		No

Action #	Title	Description	Total Funds	Contributing
1.7	School Website	The school website has a page for resources that parents can access for programs in math, science, ELA, history, coding and more. The parents can access this and use it as a tool for enrichment and/or remediation at home. In 2021-22, the website will be upgraded and become more parent friendly.		No

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Happy Valley was proud that we were able to invite parents back to the classrooms this year. There were over 820 hours of logged activities, which does not even include events that parents attended during and beyond the school day. Additional aides were added to the schedule to support students with disabilities. Additional counseling support was provided (not included in LCAP funding) from Learning Recovery dollars to support students and their social/emotional needs.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

In action 1.3 (SEL), more money was spent on materials than counseling, as the counselor was partially funded with outside funds. Since there was not a need for additional social justice training, the money was transferred to the intervention teacher. (It should be noted that the teacher participated in free equity training through the Santa Cruz County Office of Education.) The dollar amount for aides, art, music, garden, and library has increased, as they are now funded from an Endowment Fund rather than parent donations.

An explanation of how effective the specific actions were in making progress toward the goal.

All of the actions in Goal 1 contribute to the well being and engagement of students. Most students say that art, music, counseling, and/or garden are their most favorite things about Happy Valley.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

There does not seem to be a need for future social justice training. The website is not incurring additional costs.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
2	PUPIL ACHIEVEMENT: Happy Valley School District will fully implement Common Core Standards. The teachers will be fully trained and provided with appropriate, aligned materials and technology integration to ensure all students are college and career ready.
An explanation of why the LEA has developed this goal.	
HVS developed this goal to maintain academic status and to ensure continuous growth.	

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Results of CAASPP tests.	2019 SBAC results 3rd-6th ELA: 87% Math: 79% Science 87%	2022 SBAC results 3rd-6th grades ELA: 87% Math: 63% Science 33%	2023 SBAC results 3rd-6th grades ELA: 90% Math: 75% Science 75%		Students will achieve at least 80% on the SBAC results 3rd-6th grade in Math and at least 87% in ELA and Science.
Technology restructure and replacement plan		Tech plan in the process	Continued to work on Tech Plan.		By 2023-24, a technology plan will be in place, including a replacement plan.
Benchmark results	Benchmark Results 2020-21 School Wide Primary Proficient Writing 89% Reading 84% Math 96%	Benchmark Results 2021-22 School Wide Primary Proficient Writing 77% Reading 88% Math 88%	Benchmark Results 2022-23 School Wide Primary Proficient Writing 71% Reading 89% Math 86%		Benchmarks results in primary and intermediate grades will maintain or improve from the baseline.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	School Wide Intermediate Proficient (Meeting or Above Standards) Writing 73% Reading 89% Math 68%	School Wide Intermediate Proficient (Meeting or Above Standards) Writing 65% Reading 89% Math 57%	School Wide Intermediate Proficient (Meeting or Above Standards) Writing 67% Reading 91% Math 72%		
Teachers will be fully credentialed and there will be no misassignments	100% of teachers are fully credentialed. There are no misassignments.	Maintain	100% of teachers are fully credentialed. There are no misassignments.		Maintain
All students will have full access to standards aligned curriculum and materials.	There were 0 reports of students who did not have full access to standards aligned curriculum and materials.	Maintain	There were 0 reports of students who did not have full access to standards aligned curriculum and materials.		Maintain

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	FOSS Science Curriculum purchase and training	Staff and the HVS board will adopt and purchase the new science curriculum for grades K-6 and have vertical articulation and training around that adoption. Two of the three sets have been purchased.	\$11,000.00	No
2.2	TTP (Teaching Through Problem Solving) Lesson Study	Teachers will continue the work with TTP to develop benchmarks.		No
2.3	Lucy Calkins Writers Workshop	Staff will continue to use the Lucy Calkins Writers workshop curriculum and work as a team on conferencing skills with students.	\$0.00	No

Action #	Title	Description	Total Funds	Contributing
2.4	Benchmark Assessments	Benchmarks in math, reading and writing will continue to be used three times per year to create flexible group settings, reteach areas of need or give enrichment to students who have scored 95% or more on the benchmark assessment. The instructional aides will be available to work with students who need extra help with these areas.	\$3,000.00	No
2.5	Lucy Calkins Readers Workshop	By 2022-23, the school will implement Readers Workshop Curriculum.		No
2.6	Intervention Teacher	During the 2021-2022 school year, an intervention teacher will provide support with assessments, individual, and small group intervention. Students who are unduplicated will first be considered for support.	\$31,000.00	Yes
2.7	An instructional aide will be added to support intervention.	Aide schedule will show that all students who need assistance will receive academic support. Students who are unduplicated will first be considered for support.	\$6,574.00	Yes

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

The teachers taught 2 of the 3 science units in the 2022-23 school year. Using Learning Recovery money (not included in LCAP funding), additional hours were provided with the Occupational Therapist and Speech teacher to provide early intervention.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

FOSS kits will be purchased in the 2023-24 fiscal year. The intervention aide funds were moved from one time ESSR funds to supplemental dollars.

An explanation of how effective the specific actions were in making progress toward the goal.

Teachers were fully trained in the curriculum that HV is using. The intervention teacher guided teachers through benchmark discussions throughout the year to determine which students and areas were of greatest need.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

There will not be a full time intervention teacher/academic coach in the 2023-24 school year; however, a part time intervention teacher will be hired to support students not meeting standards. The intervention aide will be used to support the youngest learners.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
3	ACCESS AND OPPORTUNITY Happy Valley School District will ensure facilities, communication, and course access are responsive to the needs of all of our students.

An explanation of why the LEA has developed this goal.

Happy Valley developed this goal to ensure 100% of families and students at HVS have equal access and opportunities for all programs and services.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Academic Coach, SST & 504 coordinator	A teacher has been hired to support all student academics, and coordinate SSTs and 504s.	A teacher has been hired to support all student academics, and coordinate SSTs and 504s. Trimester 1 - 25 students K-6 Trimester 2 - 30 students K-6 Trimester 3 - 27 students K-6 25% of our students received intervention support!	The intervention teacher served all students on a weekly basis through centers, teaching academics, and pushing into the classroom. There were also 33 students (28%) who received 1:1 support.		Regular schedule of support, SST logs, and 504 documentation will show that all students who need assistance will receive academic support.
Art and Music for 100% of students	100% of students are provided art and music twice a week for 100 minutes.	100% of students are provided art and music twice a week for approximately 100 minutes.	100% of students are provided art and music twice a week for approximately 100 minutes.		Continue to provide art and music to all students, for 100 minutes a week.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Technology	Chrome books or iPads are available to all students who need a home device. HV had 1:1 devices in 4th-6th grade. Primary grades have 10 iPads per class.	Chrome books or iPads are available to all students who need a home device. HV had 1:1 devices in 4th-6th grade. Primary grades have 10 iPads per class.	Chrome books or iPads are available to all students who need a home device. HV had 1:1 devices in 4th-6th grade. Primary grades have 10 iPads per class.		Continue to maintain or replace Chromebooks and/or iPads for student use at school and home.
Mental Health Counseling	A mental health counselor is available to students on an as-needed basis.	A mental health counselor is available to students on an as-needed basis.	A mental health counselor is available to students on an as-needed basis.		Additional hours will be set aside for unduplicated students to access a mental health counselor.
Phone calls returned in 48 hours or less	Return phone call satisfaction 96%	95% of parents feel the teachers and staff respond appropriately to concerns or questions.	99% of parents feel the teachers and staff respond appropriately to concerns or questions.		Maintain at least a 96% satisfaction rate responding to questions or concerns
Parents engagement (surveys)	Survey results in 2020-21 88% feel the newsletter is informative and useful 88% feel the child's academic needs are met 79% feel social and emotional needs are met 97% say the school treats their child with respect	88% feel the newsletter is informative and useful. 88% feel the child's academic needs are met. 91% feel social and emotional needs are met. 93% believe Happy Valley teaches respect, kindness, acceptance and inclusion of all students.	95% feel the newsletter is informative and useful. 91% feel the child's academic needs are met. 94% feel social and emotional needs are met. 94% believe Happy Valley teaches respect, kindness, acceptance and inclusion of all students.		Maintain or increase high satisfaction rates on parent surveys.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
		Added: Overall return rate:52% 95% feel their child is safe at school. 95% feel welcomed.	Added: Overall return rate:69% 91% feel their child is safe at school. 95% feel welcomed .		

Actions

Action #	Title	Description	Total Funds	Contributing
3.1	Academic Coach	An academic coach and TOSA was hired to give all students who need assistance academically will receive it, provide teachers with professional development, and coordinate SSTs and 504s. This action is not moving forward in 2023-24.		No
3.2	Fund art, music, technology, and retain highly qualified staff.	Parcel Tax passed by 78%. maintenance and retention of highly qualified staff.	\$52,272.00	No
3.3	Accessible Master Schedule	The Master Schedule will be designed so 100% students will have equal access to art and music. In addition, the schedule will give priority to the upper grade classes.		No
3.4	Mental Health Counselor	A mental health counselor will continue to provide services to students who are either identified by teacher or parent. Unduplicated Students will be considered first for counseling.		Yes
3.5	Fund extracurricular activities	Support and resources will be available to provide access for all students with any extra curricular activities which includes field trips,	\$1,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
		science camp, arts alive. The school will follow up with unduplicated students when services are offered.		
3.6	Communication with Stakeholders	Teachers and staff will return phone calls and emails within the 48 hour window. 96% of the parents will be satisfied with this communication as evidenced by the parent survey.		No
3.7	Technology	Replace iPads or Chromebooks as needed for student use both at school and home.	\$5,000.00	No
3.8	English Learners	Specific time is set aside for students who are English Learners to ensure they have access and are meeting standards.	\$500.00	Yes

Goal Analysis [2022-23]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

There were no substantive differences between planned action and implementation.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

No new iPads were needed. The counseling hours increased, but were paid from special funding. The money set aside for EL materials was not needed. Instead, the money was put toward the intervention teacher, who worked directly with EL students. The funding for the counselor is included in Goal 1.

An explanation of how effective the specific actions were in making progress toward the goal.

Students at Happy Valley are given both multiple access and opportunity to participate and be successful in their school careers. Ensuring that that social and emotional needs are met, as well as their learning and academic needs, are priorities to the District.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Due to decrease in funding, an academic coach will not be hired in the 2023-24 school year; however, a part time intervention teacher will be hired. A part time EL teacher will be hired to support English Learners.

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2023-24]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$29,047	

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
2.75%	0.00%	\$0.00	2.75%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

HVESD is anticipating 10% unduplicated pupil percentage (UPP) in 2023-2024 and principally directs the supplemental funding to its disadvantaged population on a school wide basis. The staff meets regularly to review classroom and school wide data to consider what is working and what needs we still have. During these data discussions, we review observational data, student work samples, local formative assessments results, and IEP progress. Additional funds from the base are allocated towards services provided to small groups that include disadvantaged and individual students in those designated subgroups. As the district is a small, one school TK-6 district of 120 students, these methods ensure that the services can be delivered in a grade-appropriate manner to our students in designated subgroups. Low income students were all supported through regular intervention support, 1:1, small groups or in class. As expected, the services provided by the intervention teacher and assistant increased or improved outcomes for all of our low income students. SED Students performed the same as all students on Math benchmarks. However, they increased at a higher rate than the all student cohort from the year before (20% as compared to 6%). In Reading, SED students performed higher than the all student group on reading benchmarks, and increased from the previous year, while the all student group stayed the same. 3 of the 14 students required and received counseling services throughout the year.

The district is delivering increased and improved services for unduplicated students beyond the basic program for its unduplicated population, in excess of the 2.75% required. Because the district is so small and because the students in the subgroups are so few, most supplemental funds are used on a school wide basis and are principally directed to meet the needs of those unduplicated students. While we acknowledge that other students will benefit from services provided by those principally directed actions delivered on a school wide basis, these actions were intentionally developed to meet the needs of our unduplicated student groups. The district provides direct ELD services in the classroom for its English Language Learners and additional support through one on one instruction if needed. The district also hired a .5 FTE intervention teacher and a part time teaching assistant, which will also allow for more focus on unduplicated students.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

The staff at Happy Valley School District recognize the importance of support for our foster, low income, and English language learners. Our intervention staff and instructional aides prioritize additional 2.37% support and supplemental supports for this special population of students on our campus.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students	1:20	
Staff-to-student ratio of certificated staff providing direct services to students	1:20	

2023-24 Total Expenditures Table

Totals		LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals		\$29,074.00	\$11,000.00	\$220,272.00	\$19,750.00	\$280,096.00	\$246,096.00	\$34,000.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	All classes have access to art and music library and garden, and there are aides provided in every classroom.	All			\$160,000.00		\$160,000.00
1	1.2	Attendance	All	\$0.00				\$0.00
1	1.3	Social Emotional Learning	English Learners Foster Youth Low Income	\$6,000.00			\$3,750.00	\$9,750.00
1	1.4	School Positive Discipline Program	All					
1	1.5	Volunteer Activity Log	All					
1	1.6	Social Justice and Equity Training	All					
1	1.7	School Website	All					
2	2.1	FOSS Science Curriculum purchase and training	All		\$11,000.00			\$11,000.00
2	2.2	TTP (Teaching Through Problem Solving) Lesson Study	All					
2	2.3	Lucy Calkins Writers Workshop	All			\$0.00		\$0.00
2	2.4	Benchmark Assessments	All			\$3,000.00		\$3,000.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	2.5	Lucy Calkins Readers Workshop	All					
2	2.6	Intervention Teacher	English Learners Foster Youth Low Income	\$15,000.00			\$16,000.00	\$31,000.00
2	2.7	An instructional aide will be added to support intervention.	English Learners Foster Youth Low Income	\$6,574.00				\$6,574.00
3	3.1	Academic Coach	All					
3	3.2	Fund art, music, technology, and retain highly qualified staff.	All			\$52,272.00		\$52,272.00
3	3.3	Accessible Master Schedule	All					
3	3.4	Mental Health Counselor	English Learners Foster Youth Low Income					
3	3.5	Fund extracurricular activities	English Learners Foster Youth Low Income	\$1,000.00				\$1,000.00
3	3.6	Communication with Stakeholders	All					
3	3.7	Technology	All			\$5,000.00		\$5,000.00
3	3.8	English Learners	English Learners	\$500.00				\$500.00

2023-24 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$1,055,585	\$29,047	2.75%	0.00%	2.75%	\$29,074.00	0.00%	2.75 %	Total:	\$29,074.00

LEA-wide Total:
\$0.00

Limited Total:
\$500.00

Schoolwide Total:
\$28,574.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.3	Social Emotional Learning	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$6,000.00	
2	2.6	Intervention Teacher	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$15,000.00	
2	2.7	An instructional aide will be added to support intervention.	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$6,574.00	
3	3.4	Mental Health Counselor	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools		
3	3.5	Fund extracurricular activities	Yes	Schoolwide	English Learners Foster Youth Low Income	All Schools	\$1,000.00	
3	3.8	English Learners	Yes	Limited to Unduplicated Student Group(s)	English Learners	Specific Schools: Happy Valley	\$500.00	

2022-23 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$315,272.00	\$274,106.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	All classes have access to art and music library and garden, and there are aides provided in every classroom.	No	\$55,000.00	\$55,000.00
1	1.2	Attendance initiative program	No	\$0.00	0
1	1.3	Social Emotional Learning	Yes	\$9,000.00	\$9413
1	1.4	School Positive Discipline Program	No		0
1	1.5	Volunteer Activity Log	No		0
1	1.6	Social Justice and Equity Training	No	\$2,000.00	0
1	1.7	School Website	No	\$2,200.00	\$2,200.00
2	2.1	FOSS Science Curriculum purchase and training	No	\$11,000.00	0
2	2.2	TTP (Teaching Through Problem Solving) Lesson Study	No	\$0.00	0
2	2.3	Lucy Calkins Writers Workshop	No	\$0.00	0

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
2	2.4	Benchmark Assessments	No	\$3,000.00	0
2	2.5	Lucy Calkins Readers Workshop	No	\$25,000.00	\$23,052
2	2.6	Intervention Teacher	Yes	\$31,000.00	\$34,000
2	2.7	An instructional aide will be added to support intervention.	Yes	\$16,300.00	\$13,318.00
3	3.1	Academic Coach	No	\$100,000.00	\$100,000
3	3.2	Fund art, music, technology, and retain highly qualified staff.	No	\$52,272.00	\$33,623
3	3.3	Accessible Master Schedule	No		0
3	3.4	Mental Health Counselor	Yes	\$1,500.00	\$1500
3	3.5	Fund extracurricular activities	Yes	\$1,000.00	\$1,000.00
3	3.6	Communication with Stakeholders	No		
3	3.7	Technology	No	\$5,000.00	
3	3.8	English Learners	Yes	\$1,000.00	\$1,000.00

2022-23 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)		4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$24,986		\$23,750.00	\$26,486.00	(\$2,736.00)	0.02%	0.03%	0.00%
Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.3	Social Emotional Learning	Yes	\$5,250.00	\$5515	.005%	.006%
2	2.6	Intervention Teacher	Yes	\$15,000.00	\$17,266	.015%	.018%
2	2.7	An instructional aide will be added to support intervention.	Yes				
3	3.4	Mental Health Counselor	Yes	\$1,500.00	\$1500	.0016%	.0016%
3	3.5	Fund extracurricular activities	Yes	\$1,000.00	\$2100	.001%	.002%
3	3.8	English Learners	Yes	\$1,000.00	\$105	.001%	.0005%

2022-23 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$952,614	\$24,986	0%	2.62%	\$26,486.00	0.03%	2.81%	\$0.00	0.00%

2022/23 HAPPY VALLEY Estimated Actuals with 2021/22 Unaudited Actuals Ending Balances											
GENERAL FUND 01 - DETAILS - BY RESOURCE											
RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED					
	6500 RSP 1304	6536 Dispute Res 0000	6537 Learning Rec 0000	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3305 IDEA Part B 0000	3310 PL 94-142 1320	2600 ELOP 0000	3010 Title I 0000	3212 ESSER II 0000	3213 ESSER III 0000
Unearned Revenue											
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	-	-	4,440	14,644	-	12,942	40,597	43,844
8300-8599 - State	-	-	-	23,301	6,076	-	-	50,000	-	-	-
8600-8799 - Local	49,330	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	49,330	-	-	23,301	6,076	4,440	14,644.00	50,000	12,942	40,597	43,844
1000-Certificated Salaries	35,958	-	293	-	-	-	10,440	10,000	9,112	25,194	15,916
2000-Classified Salaries	-	-	-	-	-	537	-	2,380	-	4,097	7,785
3000-Benefits	4,430	-	67	-	-	54	2,400	399	3,830	11,306	7,664
4000-Books & Supplies	229	-	571	-	-	500	722	9,000	-	-	-
5000-Service&Operating	30,066	870	-	9,420	-	3,349	-	44,925	-	-	12,479
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-	-	-
7300-Indirects	5,640	-	-	-	-	-	1,082	-	-	-	-
TOTAL EXPENDITURES	76,323	870	931	9,420	-	4,440	14,644.00	66,704	12,942	40,597	43,844
OTHER SOURCES:											
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	26,993	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER	26,993	-	-	-	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	(870)	(931)	13,881	6,076	-	-	(16,704)	-	-	-
ACTUAL BEG. FUND BALANCE	-	870	931	9,420	13,741	-	-	50,000	-	-	-
END FUND BALANCE	-	-	-	23,301	19,817	-	-	33,296	-	-	-

2022/23 HAPPY VALLEY Estimated Actuals with 2021/22 Unaudited Actuals Ending Balances												
GENERAL FUND 01 - DETAILS - BY RESOURCE												
RESOURCE # NAME MANAGEMENT #	3214 ESSER III 0000	3219 ESSER III 0000	4035 Title II 2356	5811 REAP 0000	6053 UPK 0000	RESTRICTED		6300 Lottery 20 3000	6762 Art & Music 0000	7311 Class BG 0000	7435 Lmg Loss 0000	7510 LPSBG 0000
						5266 Ed Effect 6266						
Unearned Revenue												
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-	-	-	-	-
8100-8299 - Federal	18,252	6,573	2,401	27,528	-	-	-	-	-	-	-	-
8300-8599 - State	-	-	-	-	4,000	-	-	7,654	67,986	-	24,680	-
8600-8799 - Local	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	18,252	6,573	2,401	27,528	4,000	-	-	7,654	67,986	-	24,680	-
1000-Certificated Salaries	12,743	2,079	-	-	315	105	-	-	-	-	-	-
2000-Classified Salaries	-	1,437	-	23,157	-	-	-	-	-	-	-	-
3000-Benefits	5,509	1,050	-	2,336	72	24	-	-	-	-	-	-
4000-Books & Supplies	-	-	-	-	3,613	-	-	20,033	-	-	-	22
5000-Service&Operating	-	2,007	2,224	-	-	12,781	-	-	-	850	-	-
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-	-	-	-
7300-Indirects	-	-	177	2,034	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	18,252	6,573	2,401	27,528	4,000	12,910	-	20,033	-	850	-	22
OTHER SOURCES:												
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	-	-	(12,910)	-	(12,379)	67,986	(850)	24,680	(22)
ACTUAL BEG. FUND BALANCE	-	-	-	-	-	12,910	-	57,707	-	850	-	22
END FUND BALANCE	-	-	-	-	-	-	-	45,328	67,986	-	24,680	-

2022/23 HAPPY VALLEY Estimated Actuals with 2021/22 Unaudited Actuals Ending Balances											
GENERAL FUND 01 - DETAILS - BY RESOURCE											
RESOURCE # NAME MANAGEMENT #	RESTRICTED					UNRESTRICTED					
	7690 STRS behalf 0000	9003 Life Lab Grt CFFG	9009 Donation AIDE	9009 DON. PRG SUP MISC	9015 Wharf to Wharf 0000	9059 NMSFO 0000	1400 EPA 0000	0700 LCAP 2801	0000 GENERAL 2801	0000 GF Univ Lunch 3007	0084 Parcel Tax 0000
Unearned Revenue											
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	21,778	24,986	1,222,643	-	-
8100-8299 - Federal	-	-	-	-	-	-	-	-	1,800	-	-
8300-8599 - State	64,312	-	-	-	-	-	-	-	8,376	-	-
8600-8799 - Local	-	-	-	79,407	-	-	-	-	34,514	-	51,975
TOTAL REVENUE	64,312			79,407			21,778	24,986	1,267,333		51,975
1000-Certificated Salaries	-	-	-	35,612	-	-	14,400	12,337	617,031	-	10,340
2000-Classified Salaries	-	-	12,948	-	-	-	-	-	175,656	-	-
3000-Benefits	64,312	-	1,306	8,186	-	-	7,378	4,949	308,778	-	2,145
4000-Books & Supplies	-	285	-	16,479	1,611	1,064	-	1,085	7,139	3,000	12,102
5000-Service&Operating	-	-	-	10,821	-	-	-	6,615	184,191	22,000	34,651
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	322	-	-	-
7300-Indirects	-	-	-	-	-	-	-	(8,934)	-	-	-
TOTAL EXPENDITURES	64,312	285	14,254	71,098	1,611	1,064	21,778	24,986	1,284,182	25,000	59,239
OTHER SOURCES:											
89XX TRANS IN	-	-	-	-	-	-	-	-	38,791	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	(20,000)	-	-
CONTR. REST. TO REST. #8950	-	-	-	-	-	-	-	-	(25,000)	25,000	-
CONTR UNRES TO UNREST #8980	-	-	-	3,256	-	-	-	-	(54,182)	25,000	(3,256)
CONTR. UNRES TO RESTR. #8980	-	-	2,189	3,256	-	-	-	-	(60,391)	50,000	(3,256)
TOTAL OTHER			2,189	3,256							
NET INCR/DECR TO FUND BALANCE	(0)	(285)	(12,065)	11,565	(1,611)	(1,064)	-	0	(77,240)	25,000	(10,520)
ACTUAL BEG. FUND BALANCE	-	285	12,065	16,486	1,611	1,064	-	-	1,058,203	-	10,520
END FUND BALANCE	(0)	-	-	28,050	-	-	-	0	980,963	25,000	-

2022/23 HAPPY VALLEY Estimated Actuals with 2021/22 Unaudited Actuals Ending Balances									
GENERAL FUND 01 - DETAILS - BY RESOURCE									
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED					FUND TOTALS			
	0825 Fac&Main 0000	0838 INST/MTLS 0000	0855 Prof. Dev. 0000	0010 Direct Serv. 0000	1100 Lottery 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL
Unearned Revenue									
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	1,269,407	-	1,269,407	1,269,407
8100-8299 - Federal	-	-	-	-	-	173,021	171,221	1,800	173,021
8300-8599 - State	-	-	-	-	19,421	275,806	248,009	27,797	275,806
8600-8799 - Local	-	-	-	-	-	215,226	128,737	86,489	215,226
TOTAL REVENUE	-	-	-	-	19,421	1,933,460	547,967	1,385,493	1,933,460
1000-Certificated Salaries	-	-	-	-	-	811,874	157,765	654,109	811,874
2000-Classified Salaries	-	-	-	-	-	227,996	52,341	175,656	227,996
3000-Benefits	-	-	-	-	-	436,197	112,947	323,250	436,197
4000-Books & Supplies	-	-	74	-	11,068	88,597	54,129	34,468	88,597
5000-Service&Operating	-	-	2,268	-	12,532	392,048	129,792	262,256	392,048
6000-Capital Outlay	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	322	-	322	322
7300-Indirects	-	-	-	-	-	0	8,934	(8,934)	-
TOTAL EXPENDITURES	-	-	2,342	-	23,599	1,957,034	515,908	1,441,126	1,957,034
OTHER SOURCES:									
89XX TRANS IN	-	-	-	-	-	38,791	-	38,791	38,791
76XX TRANS OUT	-	-	-	-	-	(20,000)	-	(20,000)	(20,000)
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	(0)	32,438	(32,438)	-
TOTAL OTHER	-	-	-	-	-	18,791	32,438	(13,647)	18,791
NET INCR/DECR TO FUND BALANCE	-	-	(2,342)	-	(4,178)	(4,783)	64,496	(69,279)	(4,783)
ACTUAL BEG. FUND BALANCE	2,843	8,318	2,342	1,917	89,760	1,351,865	177,962	1,173,903	1,351,865
END FUND BALANCE	2,843	8,318	-	1,917	85,582	1,347,081	242,458	1,104,623	1,347,081

2022/23 HAPPY VALLEY Estimated Actuals with 2021/22 Unaudited Actuals Ending Balances

ALL FUNDS

	ALL FUNDS										TOTAL ALL FUNDS								
	A		B		C		D		E			F		G		H		I	
	Fund 01	Fund 17	SPECIAL	RESERVE	Fund 25	CAP.	Fund 35	Hardship	CNTY TREASURER RS# 0000	FOUNDATION RS# 9067		FOUNDATION FLEX ACCT.	RS# 9012	ENDOWMENT	ENDOWMENT	ENDOWMENT	ENDOWMENT	ENDOWMENT	
Unearned Revenue	GENERAL																		
8000-8099 - LCFF/Property Tax	\$ 1,269,407																	\$ 1,269,407	
8100-8299 - Federal	\$ 173,021																	\$ 173,021	
8300-8599 - State	\$ 275,806																	\$ 275,806	
8600-8799 - Local	\$ 215,226	\$ 6,000			\$ 5,280	\$	\$ 225	\$	\$ 46,446					\$ 46,446				\$ 273,177	
TOTAL REVENUE	\$ 1,933,460	\$ 6,000			\$ 5,280	\$	\$ 225	\$	\$ 46,446	\$	\$ -	\$ -	\$ -	\$ 46,446				\$ 1,991,186	
1000-Certificated Salaries	\$ 811,874																	\$ 811,874	
2000-Classified Salaries	\$ 227,996																	\$ 227,996	
3000-Benefits	\$ 436,197																	\$ 436,197	
4000-Books & Supplies	\$ 88,597																	\$ 88,597	
5000-Service&Operating	\$ 392,048				\$ 18,000	\$	\$ 175	\$						\$				\$ 410,223	
6000-Capital Outlay	\$ -																	\$ -	
7100-7200-Other out go	\$ 322																	\$ 322	
7300-Indirects	\$ -									\$ -								\$ -	
TOTAL EXPENDITURES	\$ 1,957,034	\$ -			\$ 18,000	\$	\$ 175	\$	\$ -	\$ -	\$ -	\$ -	\$ -					\$ 1,975,209	
OTHER SOURCES:																			
89XX TRANS IN	\$ 38,791	\$ 20,000							\$	(38,791)				\$	(38,791)			\$ 58,791	
76XX TRANS OUT	\$ (20,000)													\$				\$ (58,791)	
CONTR. REST. TO REST. #8990	\$ -													\$				\$ -	
CONTRIB FLEX - #8998/8997	\$ -													\$				\$ -	
CONTR UNRES TO UNREST #8980	\$ -													\$	(25,000)			\$ -	
CONTR. UNRES TO RESTR. #8980	\$ -													\$				\$ -	
TOTAL OTHER	\$ 18,791	\$ 20,000			\$ -	\$	\$ -	\$	\$ (38,791)	\$ (25,000)	\$ -	\$ -	\$ (38,791)	\$				\$ -	
NET INCR/DECR TO FUND BALANCE	\$ (4,783)	\$ 26,000			\$ (12,720)	\$	\$ 50	\$	\$ 7,655	\$ -	\$ -	\$ -	\$ 7,655	\$				\$ 16,202	
ACTUAL BEG. FUND BALANCE	\$ 1,351,865	\$ 339,840			\$ 20,634	\$	\$ 13,217	\$	\$ 71,931	\$ 231,808	\$	\$ 746,203	\$ 1,049,942	\$				\$ 2,775,498	
END FUND BALANCE	\$ 1,347,081	\$ 365,840			\$ 7,914	\$	\$ 13,267	\$	\$ 79,586	\$ 231,808	\$	\$ 746,203	\$ 1,057,597	\$				\$ 2,791,700	
FUND 17 - REV \$ 98,852																			
FUND 17 - UNREST \$ 266,968																			
GENERAL FUND MINIMUM RESERVE REQUIRED	\$ 98,852																		

2023/24 HAPPY VALLEY Preliminary Adopted Budget with 2022/23 Estimated Actuals Ending Balances											
GENERAL FUND 01 - DETAILS - BY RESOURCE											
RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED					
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	2600 ELOP 0000	3010 Title I 0000	4035 Title II 2356	5811 REAP 0000	6053 UPK 0000	6300 Lottery 20 3000	
Unearned Revenue											
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-	-	-	
8100-8299 - Federal	-	-	-	14,639	-	12,942	2,401	22,583	-	-	
8300-8599 - State	-	5,567	6,076	-	50,000	-	-	-	53,133	7,875	
8600-8799 - Local	(11,373)	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE	(11,373)	5,567	6,076	14,639	50,000	12,942	2,401	22,583	53,133	7,875	
1000-Certificated Salaries	39,269	-	-	11,141	20,402	10,562	-	-	-	-	
2000-Classified Salaries	-	-	-	-	-	-	-	18,063	6,878	-	
3000-Benefits	4,553	-	-	2,575	4,598	2,380	-	3,096	694	-	
4000-Books & Supplies	1,368	-	-	-	5,000	-	-	-	45,561	5,000	
5000-Service&Operating	79,030	9,891	-	-	20,000	-	2,250	-	-	-	
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	
7100-7200-Other out go	-	-	-	-	-	-	-	-	-	-	
7300-Indirects	5,332	-	-	923	-	-	151	1,424	-	-	
TOTAL EXPENDITURES	129,552	9,891	-	14,639	50,000	12,942	2,401	22,583	53,133	5,000	
OTHER SOURCES:											
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-	
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-	
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-	
CONTR. UNRES TO RESTR. #8980	140,925	-	-	-	-	-	-	-	-	-	
TOTAL OTHER	140,925	-	-	-	-	-	-	-	-	-	
NET INCR/DECR TO FUND BALANCE	-	(4,324)	6,076	0	(0)	-	-	-	-	2,875	
ACTUAL BEG. FUND BALANCE	-	23,301	19,817	-	33,296	-	-	-	-	45,328	
END FUND BALANCE	-	18,977	25,893	0	33,296	-	-	-	-	48,203	

2023/24 HAPPY VALLEY Preliminary Adopted Budget with 2022/23 Estimated Actuals Ending Balances										
GENERAL FUND 01 - DETAILS - BY RESOURCE										
RESOURCE # NAME MANAGEMENT #	RESTRICTED				UNRESTRICTED					
	6762 Art & Music 0000	7435 Lrng Loss 0000	7690 STRS behalf 0000	9009 DON, PRG SUP MISC	1400 EPA 0000	0700 LCAP 2801	0000 GENERAL 2801	0000 GF Univ Lunch 3007	0084 Parcel Tax 0000	
Unearned Revenue										
8000-8099 - LCFF/Prop. Tax	-	-	-	-	22,874	29,047	1,265,532	-	-	-
8100-8299 - Federal	-	-	-	-	-	-	-	-	-	-
8300-8599 - State	-	-	67,257	-	-	-	4,132	-	-	-
8600-8799 - Local	-	-	-	71,213	-	-	25,850	-	-	51,975
TOTAL REVENUE										
1000-Certificated Salaries	-	-	67,257	71,213	22,874	29,047	1,295,514	-	-	51,975
2000-Classified Salaries	-	-	-	40,433	14,799	12,649	705,439	-	-	7,950.00
3000-Benefits	-	-	-	-	-	5,947	220,648	-	-	-
4000-Books & Supplies	-	-	67,257	9,295	8,076	3,451	337,362	-	-	1,706
5000-Service&Operating	-	-	-	11,697	-	-	9,301	5,500	-	12,707
6000-Capital Outlay	-	-	-	21,299	-	7,000	189,223	44,500	-	29,612
7100-7200-Other out go	-	-	-	-	-	-	-	-	-	-
7300-Indirects	-	-	-	-	-	-	138	-	-	-
TOTAL EXPENDITURES										
OTHER SOURCES:										
89XX TRANS IN	-	-	-	-	-	-	66,703	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	(20,000)	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	(50,000)	50,000	-	-
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	(140,925)	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	(144,221)	-	-	-
TOTAL OTHER										
NET INCR/DECR TO FUND BALANCE	-	-	-	(11,511)	-	(0)	(302,989)	-	-	-
ACTUAL BEG. FUND BALANCE	67,986	24,680	(0)	28,050	-	0	980,963	25,000	-	-
END FUND BALANCE	67,986	24,680	(0)	16,539	-	-	677,974	25,000	-	-

2023/24 HAPPY VALLEY Preliminary Adopted Budget with 2022/23 Estimated Actuals Ending Balances										
GENERAL FUND 01 - DETAILS - BY RESOURCE										
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED					FUND TOTALS				
	0825 Fac&Main 0000	0838 INST/MTLS 0000	0855 Prof. Dev 0000	0010 Direct Serv. 0000	1100 Lottery 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL	
Unearned Revenue										
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	1,317,453	-	1,317,453	1,317,453	
8100-8299 - Federal	-	-	-	-	-	52,565	52,565	-	52,565	
8300-8599 - State	-	-	-	-	19,982	214,023	189,908	24,114	214,023	
8600-8799 - Local	-	-	-	-	-	137,665	59,840	77,825	137,665	
TOTAL REVENUE	-	-	-	-	19,982	1,721,706	302,313	1,419,392	1,721,706	
1000-Certificated Salaries	-	-	-	-	-	862,644	121,808	740,837	862,644	
2000-Classified Salaries	-	-	-	-	-	251,536	24,941	226,595	251,536	
3000-Benefits	-	-	-	-	-	445,042	94,447	350,594	445,042	
4000-Books & Supplies	-	-	-	-	11,621	107,755	68,626	39,130	107,755	
5000-Service&Operating	-	-	-	-	13,158	415,963	132,470	283,493	415,963	
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	
7100-7200-Other out go	-	-	-	-	-	138	-	138	138	
7300-Indirects	-	-	-	-	-	-	7,830	(7,830)	-	
TOTAL EXPENDITURES	-	-	-	-	24,779	2,083,078	450,122	1,632,956	2,083,078	
OTHER SOURCES:										
89XX TRANS IN	-	-	-	-	-	66,703	-	66,703	66,703	
76XX TRANS OUT	-	-	-	-	-	(20,000)	-	(20,000)	(20,000)	
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-	-	-	
TOTAL OTHER	-	-	-	-	-	46,703	140,925	(140,925)	46,703	
NET INCR/DECR TO FUND BALANCE	-	-	-	-	(4,797)	(314,669)	(6,884)	(307,785)	(314,669)	
ACTUAL BEG. FUND BALANCE	2,843	8,318	-	1,917	85,582	1,347,081	242,458	1,104,623	1,347,081	
END FUND BALANCE	2,843	8,318	-	1,917	80,786	1,032,412	235,575	796,838	1,032,412	

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT

2022-23 Estimated Actuals w/ 2021-22 Unaudited Actuals Ending Balances														
RS	GL/FN	9009	1110/1000	9009	1110/1000	9009	1110/1000	9009	1110/1000	9009	1110/1000	9009	1110/1000	9009
MGMT	AIDE	COMP	ARTS	LIBR	MURT	OPLL	RM01	RM02	RM03	RM04	RM05	RM06	9009	TOTAL
Revenue	8699	-	-	26,000	40,546	1,370	1,278	5,940	1,108	1,055	1,055	1,055	79,407	
8990	-	-	-	-	-	-	-	-	-	-	-	-	-	
8980	2,189.37	-	-	-	3,256	-	-	-	-	-	-	-	5,445	
Revenue Total	2,189.37	-	-	26,000	43,802	1,370	1,278	5,940	1,108	1,055	1,055	1,055	84,852	
Expense	1000	-	-	-	35,612	-	-	-	-	-	-	-	35,612	
2000	12,948.00	-	-	-	-	-	-	-	-	-	-	-	12,948	
3000	1,306.16	-	-	-	8,186	-	-	-	-	-	-	-	9,493	
4000	-	-	-	4,000	1,323	1,224	1,403	1,403	1,092	1,055	3,215	1,765	16,479	
5000	-	-	-	5,000	-	-	371	5,060	215	-	175	-	10,821	
6000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Expense Total	14,254.16	-	-	9,000	45,121	1,224	1,774	6,463	1,307	1,055	3,390	1,765	85,352	
Difference	(12,064.79)	-	-	17,000	(1,319)	146	(496)	(523)	(199)	-	(2,335)	(710)	(500)	
Beginning Balance	12,064.79	261	-	814	1,319	625	1,678	1,578	1,588	1,265	5,594	1,765	28,550	
Ending Balance	-	261	-	17,814	-	771	1,182	1,055	1,389	1,265	3,259	1,055	28,050	

2023-24 Preliminary Budget w/ 2022-23 Estimated Actuals Ending Balances														
RS	GL/FN	9009	1110/1000	9009	1110/1000	9009	1110/1000	9009	1110/1000	9009	1110/1000	9009	1110/1000	9009
MGMT	AIDE	COMP	ARTS	LIBR	MURT	OPLL	RM01	RM02	RM03	RM04	RM05	RM06	9009	TOTAL
Revenue	8699	-	-	-	50,728	14,600	1,050	1,050	912	911	1,050	912	71,213	
8990	-	-	-	-	-	-	-	-	-	-	-	-	-	
8980	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenue Total	-	-	-	-	50,728	14,600	1,050	1,050	912	911	1,050	912	71,213	
Expense	1000	-	-	-	40,433	-	-	-	-	-	-	-	40,433	
2000	-	-	-	-	-	-	-	-	-	-	-	-	-	
3000	-	-	-	-	9,295	-	-	-	-	-	-	-	9,295	
4000	-	-	-	1,000	1,000	600	1,473	1,473	1,147	1,108	2,044	1,853	11,697	
5000	-	-	-	6,000	-	14,000	390	500	226	-	184	-	21,299	
6000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Expense Total	-	-	-	7,000	50,728	14,600	1,862	1,973	1,373	1,108	2,228	1,853	82,724	
Difference	-	-	-	(7,000)	-	-	(812)	(923)	(461)	(197)	(1,178)	(941)	(11,511)	
Beginning Balance	-	261	-	17,814	-	771	1,182	1,055	1,389	1,265	3,259	1,055	28,050	
Ending Balance	-	261	-	10,814	-	771	370	133	928	1,068	2,081	114	16,539	

2024/25 HAPPY VALLEY Projected Budget with 2023/24 Projected Budget Ending Balances										
GENERAL FUND 01 - DETAILS - BY RESOURCE										
RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED			RESTRICTED						
	6500 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	2600 EOP 0000	3010 Title I 0000	4035 Title II 2356	5811 REAP 0000	6300 Lottery 20 3000	
Unearned Revenue	-	-	-	-	-	-	-	-	-	-
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	14,639	-	12,942	2,401	22,583	-	-
8300-8599 - State	-	7,801	6,076	-	50,000	-	-	-	7,934	-
8600-8799 - Local	(11,373)	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(11,373)	7,801	6,076	14,639	50,000	12,942	2,401	22,583	7,934	
1000-Certificated Salaries	39,269	-	-	11,141	20,402	10,562	-	-	-	-
2000-Classified Salaries	-	-	-	-	-	-	-	18,063	-	-
3000-Benefits	4,553	-	-	2,575	4,598	2,380	-	3,096	-	-
4000-Books & Supplies	1,436	-	-	-	5,250	-	-	-	5,250	-
5000-Service&Operating	79,482	9,891	-	-	21,000	-	2,250	-	-	-
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-	-
7300-Indirects	5,602	-	-	923	-	-	151	1,424	-	-
TOTAL EXPENDITURES	130,342	9,891	-	14,639	51,250	12,942	2,401	22,583	5,250	
OTHER SOURCES:										
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	141,715	-	-	-	-	-	-	-	-	-
TOTAL OTHER	141,715	-	-	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	(2,090)	6,076	-	(1,250)	-	-	-	2,684	-
ACTUAL BEG. FUND BALANCE	-	18,977	25,893	-	33,296	-	-	-	48,203	-
END FUND BALANCE	-	16,887	31,969	-	32,046	-	-	-	50,888	-

2024/25 HAPPY VALLEY Projected Budget with 2023/24 Projected Budget Ending Balances										
GENERAL FUND 01 - DETAILS - BY RESOURCE										
RESOURCE # NAME MANAGEMENT #	RESTRICTED				UNRESTRICTED					
	6762 Art & Music 0000	7435 Learning Loss 0000	7690 STRS behalf 0000	9009 DON. PRG SUP MISC	1400 EPA 0000	0700 Supplemental 2801	0000 GENERAL 2801	0000 Univ Lunch 3007	0084 Parcel Tax 0000	
Unearned Revenue										
8000-8099 - LCFF/Prop. Tax	-	-	-	-	23,046	29,168	1,314,360	-	-	-
8100-8299 - Federal	-	-	-	-	-	-	-	-	-	-
8300-8599 - State	-	-	71,965	-	-	-	4,403	-	-	-
8600-8799 - Local	-	-	-	-	-	-	25,850	-	-	-
TOTAL REVENUE										
1000-Certificated Salaries	-	-	71,965	-	23,046	29,168	1,344,613	-	-	-
2000-Classified Salaries	-	-	-	-	14,938	12,649	714,153	-	-	-
3000-Benefits	-	-	-	-	-	5,947	224,923	-	-	-
4000-Books & Supplies	-	-	71,965	-	8,108	3,451	340,245	-	-	-
5000-Service&Operating	-	-	-	-	-	-	9,766	5,500	-	-
6000-Capital Outlay	-	-	-	-	-	7,121	198,684	44,500	-	-
7100-7200-Other out go	-	-	-	-	-	-	138	-	-	-
7300-Indirects	-	-	-	-	-	-	(8,100)	-	-	-
TOTAL EXPENDITURES										
OTHER SOURCES:	-	-	71,965	-	23,046	29,168	1,479,809	50,000	-	-
89XX TRANS IN	-	-	-	-	-	-	71,409	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	(20,000)	-	-	-
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	(50,000)	50,000	-	-
CONTR. UNRES TO UNREST #8980	-	-	-	-	-	-	(341,715)	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	(140,306)	50,000	-	-
TOTAL OTHER										
NET INCR/DECR TO FUND BALANCE	-	-	(0)	-	-	-	(275,501)	-	-	-
ACTUAL BEG. FUND BALANCE	67,986	24,680	(0)	16,539	-	-	677,974	25,000	-	-
END FUND BALANCE	67,986	24,680	(0)	16,539	-	-	402,473	25,000	-	-

2024/25 HAPPY VALLEY Projected Budget with 2023/24 Projected Budget Ending Balances									
GENERAL FUND 01 - DETAILS - BY RESOURCE									
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED				FUND TOTALS				
	0825 Fac&Main 0000	0838 INST/MTLS 0000	0010 Direct Serv. 0000	1100 LOTTERY 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL	FUND TOTAL	
Unearned Revenue									
8000-8099 - LCFF/Prop. Tax	-	-	-	-	1,366,574	-	1,366,574	1,366,574	
8100-8299 - Federal	-	-	-	-	52,565	52,565	-	52,565	
8300-8599 - State	-	-	-	20,132	168,311	143,776	24,535	168,311	
8600-8799 - Local	-	-	-	-	14,477	(11,373)	25,850	14,477	
TOTAL REVENUE				20,132	1,601,927	184,968	1,416,959	1,601,927	
1000-Certificated Salaries	-	-	-	-	823,115	81,374	741,741	823,115	
2000-Classified Salaries	-	-	-	-	248,933	18,063	230,870	248,933	
3000-Benefits	-	-	-	-	440,970	89,167	351,803	440,970	
4000-Books & Supplies	-	-	-	12,202	39,404	11,936	27,468	39,404	
5000-Service&Operating	-	-	-	13,816	376,743	112,623	264,121	376,743	
6000-Capital Outlay	-	-	-	-	-	-	-	-	
7100-7200-Other out go	-	-	-	-	138	-	138	138	
7300-Indirects	-	-	-	-	-	8,100	(8,100)	(0)	
TOTAL EXPENDITURES				26,018	1,929,304	321,263	1,608,041	1,929,304	
OTHER SOURCES:									
89XX TRANS IN	-	-	-	-	71,409	-	71,409	71,409	
76XX TRANS OUT	-	-	-	-	(20,000)	-	(20,000)	(20,000)	
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	-	-	
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	141,715	(141,715)	-	
TOTAL OTHER					51,409	141,715	(90,306)	51,409	
NET INCR/DECR TO FUND BALANCE	-	-	-	(5,887)	(275,968)	5,420	(281,388)	(275,968)	
ACTUAL BEG. FUND BALANCE	2,843	8,318	1,917	80,786	1,032,412	235,575	796,838	1,032,412	
END FUND BALANCE	2,843	8,318	1,917	74,899	756,444	240,995	515,450	756,444	

2025/26 HAPPY VALLEY Projected Budget with 2024/25 Projected Ending Balance:										
GENERAL FUND 01 - DETAILS - BY RESOURCE										
RESOURCE # NAME MANAGEMENT #	SPECIAL EDUCATION RESTRICTED					RESTRICTED				
	6500 RSP 1304	6546 Mental Hlth 0000	6547 Early Int 0-5 0000	3310 PL 94-142 1320	2600 ELOP 0000	3010 Title I 0000	4035 Title II 2356	5811 REAP 0000	6300 Lottery 20 3000	
Unearned Revenue	-	-	-	-	-	-	-	-	-	-
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-	-	-
8100-8299 - Federal	-	-	-	14,639	-	12,942.00	2,401.00	22,583.00	-	-
8300-8599 - State	-	7,801	6,076	-	50,000	-	-	-	8,048	-
8600-8799 - Local	(11,373)	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(11,373)	7,801	6,076	14,639	50,000	12,942.00	2,401.00	22,583.00	8,048	
1000-Certificated Salaries	39,269	-	-	11,141	20,402	10,561.62	-	-	-	-
2000-Classified Salaries	-	-	-	-	-	-	-	18,063.40	-	-
3000-Benefits	4,553	-	-	2,575	4,598	2,380.38	-	3,095.60	-	-
4000-Books & Supplies	1,508	-	-	-	5,513	-	-	-	5,513	-
5000-Service&Operating	79,956	10,386	-	-	22,050	-	2,250.00	-	-	-
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	-	-	-	-	-	-
7300-Indirects	5,403	-	-	923	-	-	151.00	1,424.00	-	-
TOTAL EXPENDITURES	130,689	10,386	-	14,639	52,563	12,942.00	2,401.00	22,583.00	5,513	
OTHER SOURCES:	-	-	-	-	-	-	-	-	-	-
89XX TRANS IN	-	-	-	-	-	-	-	-	-	-
76XX TRANS OUT	-	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #899C	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #898C	-	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #898C	142,062	-	-	-	-	-	-	-	-	-
TOTAL OTHER	142,062	-	-	-	-	-	-	-	-	-
NET INCR/DECR TO FUND BALANCE	-	(2,585)	6,076	-	(2,563)	-	-	-	2,535	-
ACTUAL BEG. FUND BALANCE	-	16,887	31,969	-	32,046	-	-	-	50,888	-
END FUND BALANCE	-	14,302	38,045	-	29,483	-	-	-	53,423	-

2025/26 HAPPY VALLEY Projected Budget with 2024/25 Projected Ending Balances										
GENERAL FUND 01 - DETAILS - BY RESOURCE										
RESOURCE # NAME MANAGEMENT #	RESTRICTED				UNRESTRICTED					
	6762 Art & Music 0000	7435 Learning Loss 0000	7690 STRS behalf 0000	9009 DON. PRG SUP MISC	1400 EPA 0000	0700 Supplemental 2801	0000 GENERAL 2801	0000 Univ Lunch 3007	0084 Parcel Tax 0000	
Unearned Revenue	-	-	-	-	23,374	30,211	1,365,142	-	-	
8000-8099 - LCFF/Prop. Tax	-	-	-	-	-	-	-	-	-	
8100-8299 - Federal	-	-	-	-	-	-	-	-	-	
8300-8599 - State	-	-	73,404	-	-	-	4,582	-	-	
8600-8799 - Local	-	-	-	-	-	-	25,850	-	-	
TOTAL REVENUE	-	-	73,404	-	23,374	30,211	1,395,574	-	-	
1000-Certificated Salaries	-	-	-	-	15,238	12,649	719,654	-	-	
2000-Classified Salaries	-	-	-	-	-	5,947	225,991	-	-	
3000-Benefits	-	-	73,404	-	8,136	3,451	342,330	-	-	
4000-Books & Supplies	-	-	-	-	-	-	10,255	5,500	-	
5000-Service&Operating	-	-	-	-	-	8,164	208,618	44,500	-	
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	
7100-7200-Other out go	-	-	-	-	-	-	138	-	-	
7300-Indirects	-	-	-	-	-	-	(7,901)	-	-	
TOTAL EXPENDITURES	-	-	73,404	-	23,374	30,211	1,499,085	50,000	-	
OTHER SOURCES:										
89XX TRANS IN	-	-	-	-	-	-	72,586	-	-	
76XX TRANS OUT	-	-	-	-	-	-	(20,000)	-	-	
CONTR. REST. TO REST. #899C	-	-	-	-	-	-	-	-	-	
CONTR UNRES TO UNREST #8980	-	-	-	-	-	-	(50,000)	50,000	-	
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	(142,062)	-	-	
TOTAL OTHER	-	-	-	-	-	-	(139,476)	50,000	-	
NET INCR/DECR TO FUND BALANCE	-	-	(0)	-	-	-	(242,986)	-	-	
ACTUAL BEG. FUND BALANCE	67,986	24,680	(0)	16,539	-	-	402,473	25,000	-	
END FUND BALANCE	67,986	24,680	(0)	16,539	-	-	159,486	25,000	-	

2025/26 HAPPY VALLEY Projected Budget with 2024/25 Projected Ending Balances									
GENERAL FUND 01 - DETAILS - BY RESOURCE									
RESOURCE # NAME MANAGEMENT #	UNRESTRICTED				FUND TOTALS			FUND TOTAL	FUND TOTAL
	0825 Fac&Main 0000	0838 INST/MTLS 0000	0010 Direct Serv. 0000	1100 LOTTERY 3000	FUND TOTAL	RESTRICTED TOTAL	UNRESTRICTED TOTAL		
Unearned Revenue	-	-	-	-	1,418,727	-	-	-	-
8000-8099 - LCFF/Prop. Tax	-	-	-	-	1,418,727	-	1,418,727	1,418,727	1,418,727
8100-8299 - Federal	-	-	-	-	52,565	52,565	-	52,565	52,565
8300-8599 - State	-	-	-	20,419	170,330	145,329	25,001	170,330	170,330
8600-8799 - Local	-	-	-	-	14,477	(11,373)	25,850	14,477	14,477
TOTAL REVENUE	-	-	-	20,419	1,656,099	186,521	1,469,578	1,656,099	1,656,099
1000-Certificated Salaries	-	-	-	-	828,916	81,374	747,542	828,916	828,916
2000-Classified Salaries	-	-	-	-	250,002	18,063	231,938	250,002	250,002
3000-Benefits	-	-	-	-	444,522	90,606	353,916	444,522	444,522
4000-Books & Supplies	-	-	-	12,812	41,100	12,533	28,567	41,100	41,100
5000-Service&Operating	-	-	-	14,507	390,430	114,641	275,789	390,430	390,430
6000-Capital Outlay	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	-	-	-	-	138	-	138	138	138
7300-Indirects	-	-	-	-	(0)	7,901	(7,901)	(0)	(0)
TOTAL EXPENDITURES	-	-	-	27,319	1,955,108	325,119	1,629,989	1,955,108	1,955,108
OTHER SOURCES:	-	-	-	-	72,586	-	72,586	72,586	72,586
89XX TRANS IN	-	-	-	-	(20,000)	-	(20,000)	(20,000)	(20,000)
76XX TRANS OUT	-	-	-	-	-	-	-	-	-
CONTR. REST. TO REST. #899C	-	-	-	-	-	-	-	-	-
CONTR UNREST TO UNREST #8980	-	-	-	-	-	-	-	-	-
CONTR. UNRES TO RESTR. #8980	-	-	-	-	-	-	-	-	-
TOTAL OTHER	-	-	-	-	-	142,062	(142,062)	-	-
NET INCR/DECR TO FUND BALANCE	-	-	-	-	52,586	142,062	(89,476)	52,586	52,586
ACTUAL BEG. FUND BALANCE	-	-	-	(6,900)	(246,422)	3,464	(249,886)	(246,422)	(246,422)
END FUND BALANCE	2,843	8,318	1,917	74,899	756,444	240,995	515,450	756,444	756,444
	2,843	8,318	1,917	67,999	510,022	244,458	265,564	510,022	510,022

2023/24 HAPPY VALLEY Preliminary Adopted Budget with 2022/23 Estimated Actuals Ending Balances

	2022/23			2023/24			2024/25			2025/26		
	Estimated Actuals			Preliminary Adopted Budget			Future Year One			Future Year Two		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
8000-8099 - LCFF/Property Tax	1,269,407	-	1,269,407	1,317,453	-	1,317,453	1,366,574	-	1,366,574	1,418,727	-	1,418,727
8100-8299 - Federal	1,800	171,221	173,021	-	52,565	52,565	-	52,565	52,565	-	52,565	52,565
8300-8599 - State	27,797	248,009	275,806	24,114	189,908	214,023	24,535	143,776	168,311	25,001	145,329	170,330
8600-8799 - Local	86,489	128,737	215,226	77,825	59,840	137,665	25,850	(11,373)	14,477	25,850	(11,373)	14,477
TOTAL REVENUE	1,385,493	547,967	1,933,460	1,419,392	302,313	1,721,706	1,416,959	184,968	1,601,927	1,469,578	186,511	1,656,099
1000-Certificated Salaries	654,109	157,765	811,874	740,837	121,808	862,644	741,741	81,374	823,115	747,542	81,374	828,916
2000-Classified Salaries	175,656	52,341	227,996	226,595	24,941	251,536	230,870	18,063	248,933	231,938	18,063	250,002
3000-Benefits	323,250	112,946.96	436,197	350,594	94,447.45	445,042	351,803	89,167	440,970	353,916	90,606	444,522
4000-Books & Supplies	34,468	54,129.44	88,597	39,130	68,625.84	107,755	27,468	11,936	39,404	28,567	12,533	41,100
5000-Service&Operating	262,256	129,791.85	392,048	283,493	132,470.25	415,963	264,121	112,623	376,743	275,789	114,641	390,430
6000-Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
7100-7200-Other out go	322	-	322	138	-	138	138	-	138	138	-	138
7300-Indirects	(8,934)	8,934	-	(7,830)	7,830	-	(8,100)	8,100	(0)	(7,901)	7,901	(0)
TOTAL EXPENDITURES	1,441,126	515,908	1,957,034	1,632,956	450,122	2,083,078	1,608,041	321,263	1,929,304	1,629,989	325,119	1,955,108
OTHER SOURCES:												
89XX TRANS IN	38,791	-	-	66,703	-	66,703	71,409	-	71,409	72,586	-	72,586
76XX TRANS OUT	(20,000)	-	-	(20,000)	-	(20,000)	(20,000)	-	(20,000)	(20,000)	-	(20,000)
CONTR. REST. TO REST. #8990	-	-	-	-	-	-	-	-	-	-	-	-
CONTR UNRES TO UNREST #8980	(32,438)	32,438	-	(140,925)	140,925	-	(141,715)	141,715	-	(142,062)	142,062	-
CONTR. UNRES TO RESTR. #8980	(13,647)	(13,647)	-	(94,221)	140,925	46,703	(90,306)	141,715	51,409	(89,476)	142,062	52,586
TOTAL OTHER	(8,844)	177,962	1,351,865	(307,785)	242,458	(314,669)	(281,388)	5,420	(275,968)	(249,886)	3,464	(246,422)
NET INCR/DECR TO FUND BALANCE												
ACTUAL BEG. FUND BALANCE	1,173,903			1,104,623			796,838	235,575	1,032,412	515,450	240,995	756,444
END FUND BALANCE	1,104,623	242,458	1,347,081	796,838	235,575	1,032,412	515,450	240,995	756,444	265,564	244,458	510,022

(REU) 97,852

105,154

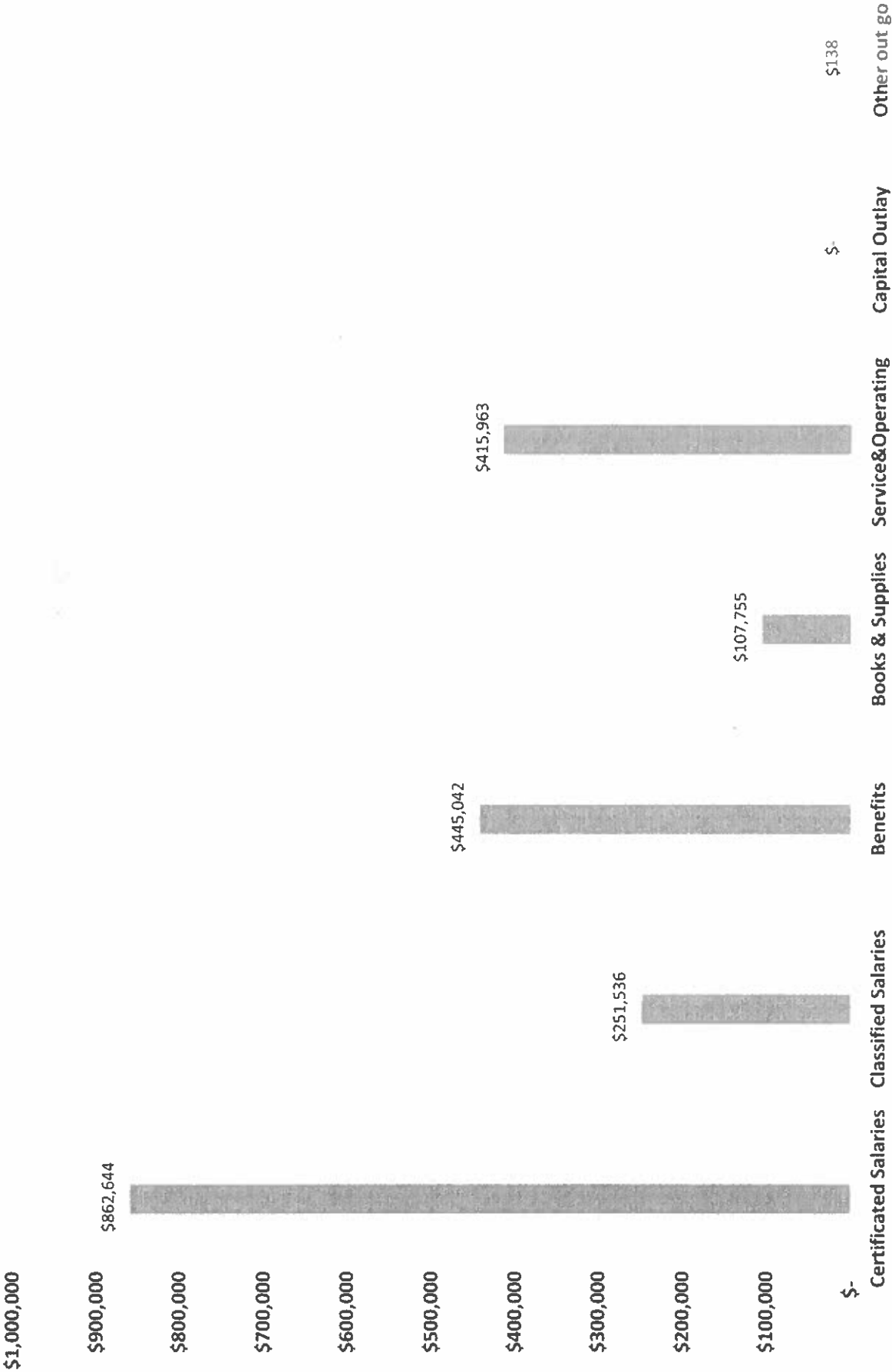
97,465

98,755

**Happy Valley General Fund Revenue by Program
2023-24 Preliminary Adopted Budget**

Category	Amount
Donations	\$71,213
STRS On Behalf	\$67,257
Early Intervention 0-5	\$6,076
Mental Health	\$5,567
Special Education	\$(11,373)
Lottery (Restricted)	\$7,875
UPK Grant	\$53,133
Small Rural School (REAP)	\$22,583
Title II Teacher Quality	\$2,401
PL 94-142	\$14,639
Title I Base Grant	\$12,942
Extended Learning	\$50,000
EPA	\$22,874
LOTTERY Unrestricted	\$19,982
LCFF Supplemental	\$29,047
Parcel Tax	\$51,975
Oth Local Rev	\$25,850
Oth State Rev	\$4,132
State Aid	\$73,875
Federal Rev	\$1,800
Property Taxes	\$1,191,657
Total	\$1,400,000

Happy Valley General Fund Expenditures
2023-24 Preliminary Adopted Budget



Happy Valley Elementary School District
Budget Assumptions
2023/2024 Adopted Budget and Multi-Year Projections

GENERAL FUND REVENUE

LOCAL CONTROL FUNDING FORMULA (LCFF) REVENUE

Unrestricted : Happy Valley is a basic aid district; property taxes exceed the funding the district would receive per the LCFF calculation based on average daily attendance (ADA). Due to the district being in basic aid status, revenue growth for operational funding is received through property tax increases rather than the state cost of living adjustment (COLA). The district is currently projecting property tax increases at 4% for the 2023/24 budget year and both the 2024/25 and 2025/26 fiscal years in the multi-year projections (MYP). In addition to property tax, the district receives Education Protection Account (EPA) and State Aid as LCFF revenues. State Aid remains flat each year at \$73,875 and EPA revenues are guaranteed at \$200 per ADA. The district is projecting that ADA will be 113 in the 2023/24 budget year in relation to budgeted enrollment of 123, projecting an ADA to enrollment ratio of 91.5%. Enrollment in the subsequent two fiscal years is projected to remain flat at 123, however ADA is projected to increase to 114 in 2024/25 and 115 in 2025/26.

FEDERAL REVENUE

Unrestricted : Funding for MAA (Medi-Cal Administrative Activities) is not included in any future budget year. This funding is budgeted when cash is received.

Restricted : The budget year will see the removal of the one-time Federal COVID resources causing a significant decline in Federal revenue. The ongoing federal programs in the budget year and two subsequent years are Title I (Resource 3010), Title II (Resource 4035), Special Education Local Assistance (Resource 3310), and Rural Education Achievement Program (Resource 5811). Revenue for these programs are projected to remain flat in the MYP.

STATE REVENUE

Unrestricted : Other than state Lottery and the Mandate Block Grant, Happy Valley no longer has any ongoing unrestricted categorical funding. Non-Prop 20 Lottery (Resource 1100) revenue is estimated at \$170 per ADA in all budget years. The district will request their allocation of the Mandate Block Grant for the budget year instead of opting to file claims. The grant is budgeted at \$4132.00, increasing slightly throughout the MYP based on ADA.

Restricted : The district receives ongoing restricted state revenue from Lottery (Resource 6300), Special Education funding (Resources 6500, 6546, and 6547), and Expanded Learning Opportunities Program (ELO-P, Resource 2600). Happy Valley is also recognizing unearned revenue in the budget year from the Universal Pre-Kindergarten Planning & Implementation Grant in the amount of \$53,133. Restricted Prop 20 Lottery revenue is estimated at \$67 per ADA in all budget years. Special Education revenue is calculated by the AB602 funding model for the North Santa Cruz County Special Education Local Plan Area (NSCC SELPA). All revenue projections are based on estimates provided by the SELPA. Because of the way this funding is distributed, the district records these state funds as local revenue. This revenue fluctuates due to several factors including the SELPA-wide budget for COE Regional Programs for moderate and severely handicapped students, the changing population of students with special needs, the many different services that students may need and whether a student requires a regional placement, or receives services from another district or if the student can be served within Happy Valley, and various other factors that impact Special Education costs. The district has budgeted for two ongoing placements in the county regional programs as a reduction in resource 6500 revenue, with the second placement being reimbursed by the SELPA small schools pool. Lastly, the district is required to include the STRS on Behalf expenditure and corresponding revenue that the state makes for the district into the STRS retirement fund. This has been included in both the budget year and subsequent years.

Happy Valley Elementary School District
Budget Assumptions
2023/2024 Adopted Budget and Multi-Year Projections

LOCAL REVENUE

Unrestricted : Unrestricted local revenue for Happy Valley consists of fund interest and occasionally donation revenue. Interest rates have dramatically increased in the past year however interest revenue has been conservatively budgeted in 2023/24 and the multi-year projections in anticipation of a decline in interest rates.

Restricted : Happy Valley receives restricted local revenue in the form of donations from the Parent Club, the Drive for Schools fundraiser each October, and Parcel tax. The Parent Club has pledged \$67,328.02 in the budget year and the corresponding expenditures have been included in the 2023/24 preliminary adopted budget. Revenue from the Drive for Schools fundraiser in October 2022 has been included in the budget year; teachers are expected to use their donation accounts for classroom supplies and less for discretionary purposes. Donation carryover is being used for library expenditures and classroom supplies in the budget year. Donations are not budgeted until a pledge letter or the funds are received so all donation revenues and corresponding expenditures have been removed from the multi-year projections. The Parcel tax will expire after 2023/24 and the revenue and expenditures have been removed from the MYP pending voter re-authorization.

TRANSFERS

The district is projecting a transfer into the General Fund from the Endowment Fund in all years; \$66,703 in the budget year, \$71,409 in 2024/25, and \$72,586 in 2025/26. The educational purpose of this transfer is to cover the cost of one aide in each classroom. The amount of the transfer is increasing due to step & column increases and the donation funds used to pay for one classroom aide being fully expended in current year. The district is also projecting to transfer \$20,000 per year from the General Fund to the Special Reserve Fund.

STAFFING

SALARY SCHEDULE

The Certificated salary schedule was restructured, resulting in an approximately 10% salary increase for it's members as well as Classified administrative staff beginning in the budget year. In the MYP, step & column increases were budgeted. No COLA was included on salaries in the MYP.

HEALTH & WELFARE

The district continues to pay 100% of the current costs for dental and vision plans for the "employee plus one" in all budget years; the monthly per person cost for vision is \$23.06 and \$102.82 for dental and is based on FTE. In the 2023/24 budget year, medical coverage is capped at \$1500/month beginning in October, based on FTE. These costs are projected to remain flat in the MYP.

STRS & PERS

The State Teachers Retirement System (STRS) rate is projected to remain flat at 19.10% throughout the multi-year projections. The Public Employees Retirement System (PERS) rate is projected to increase from 25.37% in current year to 26.68% in the budget year, 27.7% in 2024/25, and 28.3% in 2025/26.

FTE

In the budget year, there is a projected reduction of .91 in Certificated FTE in Unrestricted resources. There is also a projected increase of .57 in Classified FTE, which is 75% funded from Restricted dollars and 25% Unrestricted dollars. No changes to FTE have been projected in the MYP.

Happy Valley Elementary School District
Budget Assumptions
2023/2024 Adopted Budget and Multi-Year Projections

BOOKS, MATERIALS, SUPPLIES, SERVICES, AND OTHER OPERATIONAL COSTS

Expenditures that correspond with donation funds that are not budgeted, Parcel tax, and one-time COVID revenues have been removed from the budget and MYP. 2023/24 expenditures have been projected based on the current year budget and actuals incurred in these categories, including a 5% increase for inflation. The district has budgeted for the following potential large expenditures in all years: a one-on-one aide at \$70,000 per year from Restricted Special Education funds, \$20,000 for potential repairs and \$50,000 for universal meal costs both from the Unrestricted General Fund.

CONCLUSIONS

Happy Valley is projected to remain in Basic Aid status throughout the MYP. Basic Aid districts receive less state aid revenue because of the "fair share reduction/share the pain" revenue reduction put into place during the 2008 financial crisis. When the Local Control Funding Formula (LCFF) replaced the former Revenue Limit calculation as the formula for school funding, this reduction was continued in the calculation and has now been permanently included as an ongoing reduction in state revenue. The amount of this annual reduction is \$73,875 for Happy Valley, leaving LCFF funding to solely rely on property tax revenue increases year over year. The district has been fortunate that the community was able to minimize the effects of losing this revenue by raising funds to continue the district's many vital programs.

The district is projecting to deficit spend in the unrestricted resources in the budget year and both subsequent years in the MYP. This is a result of increases in salaries, PERS and STRS rates, increased costs in Special Education regional placements, projected inflation, and the elimination of additional COVID funding that has flowed to the district over the last three years. Annual costs are outpacing the modest increases in property taxes and other state and local revenues. The district is projected to meet the reserve for economic uncertainty at 5% of total expenditures required by the CDE through 2025/26. This amount is maintained in Fund 17, the Special Reserve Fund for Other than Capital Outlay.

2023-24 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: Happy Valley Elementary School

CDS #: 69757

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2022-23	2023-24	2024-25
Total General Fund Expenditures & Other Uses		\$ 2,103,078	\$ 1,949,304	\$ 1,975,108
Minimum Reserve requirement	5%	\$ 105,154	\$ 97,465	\$ 98,755
General Fund Combined Ending Fund Balance		\$ 1,032,412	\$ 756,444	\$ 510,022
Special Reserve Fund Ending Fund Balance		\$ 389,840	\$ 413,840	\$ 437,840
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		\$ -	\$ -	\$ -
Restricted		\$ 235,575	\$ 240,995	\$ 244,458
Committed		\$ -	\$ -	\$ -
Assigned		\$ 284,686	\$ 316,375	\$ 339,085
Reserve for economic uncertainties		\$ 105,154	\$ 97,465	\$ 98,755
Unassigned and Unappropriated		\$ 796,837	\$ 515,449	\$ 265,564
Subtotal Assigned, Unassigned & Unappropriated		\$ 1,186,677	\$ 929,289	\$ 703,404
Total Components of ending balance		\$ 1,812,092	\$ 1,584,124	\$ 1,385,702
Assigned & Unassigned balances above the minimum reserve requirement		\$ 1,081,524	\$ 831,824	\$ 604,648

Statement of Reasons

The District's General Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

Since Happy Valley is a Basic Aid district, reserves above the minimum are recommended by School Services of

California and the California School Boards Association for the reasons included below.

1) Reserves for future increases in the rates for both the State Teachers Retirement System (STRS) and the Public

Employees Retirement System (PERS) need to be set aside as those rates continue to increase.

2) Additional reserves are needed to support special needs students who enroll in the district. Special needs students

may require additional services and/or support or a placement in regional programs. Special Education programs

already require a contribution from the general fund.

3) The rate of inflation is currently exceeding the projected increase in property tax revenues; the increased cost of

supplies, utilities, services, etc. will need to be absorbed by reserves. Non-Basic Aid districts receive these increased

Cost of Living Adjustments on their LCFF revenues.

4) The district is not receiving additional revenue to fund the mandated TK and Universal Meals programs. Happy

Valley will need to draw on it's reserves to fund these ongoing costs.

5) Cash reserves are needed to ensure cash flow needs are met throughout the year for payroll and accounts payable.

Cash flow can be challenging for Basic Aid districts as cash is received much less frequently than it is for non-Basic Aid

districts.

6) The district is providing COLA increases to employees that currently exceed to projected increase in property tax

revenue. This structural deficit is currently built into the projected budget year and multi-year projections.

2022/23 Estimated Actuals & 23/24 Preliminary Adopted Budget - Revenue Variances

	2022/23			22/23 2nd Interim to			2022/23			22/23 Estimated Actuals to 23/24 Adopted Budget	
	2nd Interim			22/23 Estimated Actuals			Estimated Actuals				
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
8000-8099 - LCFF/Property Tax											
1) Changes in Property Taxes, EPA & Supplemental Funding	1,271,370	-	1,271,370	(1,963)			1,269,407	-	1,269,407		48,046
8100-8299 - Federal											
1) Elimination of COVID funding	1,800	169,352	171,152		1,864		1,800	171,221	173,021		
2) Elimination of RES 3305 Sped Funds					5						
3) RES 3310 Allocation											
4) REAP Allocation											
5) Misc Adjustments											
8300-8599 - State											
1) Wildfires Reimbursement	22,999	281,554	304,552	3,810			27,797	248,009	275,806	(3,810)	
2) Remove one-time RES 6762 & 7435											
3) UPK Grant : Unearned Revenue to Adopted					(23,084)						
4) RES 6546/6547 SpEd Mental Health & Early Int					6,076						
5) Misc Adjustments (STRS on behalf, Lottery, Mandate BG)					(15,637)						1,127
8600-8799 - Local											
1) Interest Changes	80,493	170,049	250,542	6,000	(41,316)		86,489	128,737	215,226		(664)
2) Chrysalis Placement											
3) Misc Adjustments											
TOTAL REVENUE	1,376,662	620,954	1,997,616	7,935	(72,092)		1,385,493	547,967	1,933,460		44,699

2022/23 Estimated Actuals & 23/24 Preliminary Adopted Budget - Expenditure Variances

	2022/23			22/23 2nd Interim to			2022/23			22/23 Estimated AC to 23/24 Adopted B	
	2nd Interim			22/23 Estimated Actuals			Estimated Actuals			Unrestricted	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restr
1000-Certificated Salaries	650,304	156,537	806,840				654,109	157,765	811,874	76,851	
1) Squaring the salary schedule & me too				3,805	1,237					9,877	
2) Salary update, Subs & EWRs					(9)						
3) Intervention teacher back to classroom											
2000-Classified Salaries	175,656	49,961	225,616				175,656	52,341	227,996	50,939	
1) Squaring the salary schedule & me too											
2) Elimination of COVID funding											
3) AIDE Donation removed											
4) Misc changes (Lower revenue allocation					2,380						
3000-Benefits	323,483	129,143	452,626				323,250	112,947	436,197	7,689	
1) Statutory benefit increases due to salary increase				64	376					(1,241)	
2) Personnel changes				(560)						20,895	
3) STRS/PERS Changes				263							
4) Elimination of COVID funding											
5) Changes in STRS on behalf calc					(16,571)						
4000-Books & Supplies	35,595	96,288	131,883				34,468	54,129	88,597	1,723	
1) 5% increase for inflation											
2) UPK Grant					(22,876)						
3) Remove textbook adoption											
4) Donation changes											
5) Reduction in Lunch, LCAP, ELOP				(415)	(8,468)					(1,085)	
6) Misc changes (Revenue changes etc.)				(713)	(11,000)					4,023	
5000-Service&Operating	282,401	141,028	423,428		186		262,256	129,792	392,048	4,956	
1) 5% increase for inflation										22,500	
2) Lunch costs				(22,500)							
3) Flood mitigation				23,835						(20,715)	
4) Remove one-time costs											
5) ELOP expenditures					(6,998)						
6) SpEd expenditures					24,925						
7) Donation for Garden Coordinator					(29,059)						
8) Misc changes (lower exp if not spent)				(21,480)	(104)					14,496	
TOTAL REVENUE	1,467,438	572,956	2,040,394	(17,701)	(65,881)	(1,449,738)	506,974	1,956,712	190,909		

	2023/24 Through June	Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Accruals	Budget Adjustments	Total
A. BEGINNING CASH		9110	1,384,261.53	1,314,462.27	1,132,794.13	1,013,890.31	908,881.78	780,994.88	1,280,248.82	1,148,846.75	982,210.09	818,106.20	1,203,163.88	1,037,842.86	-	-	1,384,261.53
B. RECEIPTS																	
LCCF Revenue Sources																	
Principal Appointments	8010-8019		14,395.84	14,154.26	20,461.86	1,317.72	-	5,526.94	4,480.78	7,282.32	7,282.32	7,282.32	7,282.32	7,282.32	-	-	96,749.00
Property Taxes	8020-8079		-	1,124.35	17,398.10	3,100.97	619.55	597,284.25	2,261.53	153.11	184.02	536,354.83	2,730.42	59,492.87	-	-	1,220,704.00
Miscellaneous Funds	8080-8099		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299		1,932.76	1,227.61	7,897.29	(2,605.26)	(1,200.28)	1,649.09	2,508.39	3,321.05	1,051.86	3,538.00	12,834.78	12,141.41	8,299.31	-	52,565.00
Other State Revenues	8300-8399		3,503.93	3,519.14	16,920.02	(5,698.90)	15,051.03	33,608.71	5,157.05	1,026.19	18,015.00	7,659.40	25,335.18	2,521.11	20,147.96	67,257.00	214,022.82
Other Local Revenues	8600-8799		46,348.14	2,766.60	5,327.10	(5,407.48)	7,851.26	26,324.37	22,838.26	4,178.09	(7,445.93)	26,894.22	1,252.18	6,836.02	-	-	137,665.02
Inland Transfers In	8810-8929		-	-	-	-	-	-	-	-	-	-	-	66,703.15	-	-	66,703.15
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undeclared Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS			66,180.66	22,793.96	68,004.30	(9,293.94)	22,091.56	664,593.35	37,046.01	16,260.76	19,087.27	581,728.77	49,234.88	154,977.08	28,447.27	67,257.00	1,788,408.95
C. DISBURSEMENTS																	
Certificated Salaries	1000-1998		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Classified Salaries	2000-2999		15,305.63	80,844.76	80,451.47	85,900.30	80,623.33	79,838.94	78,928.45	85,287.35	83,210.73	90,841.96	84,761.97	16,645.48	-	-	862,644.37
Employee Benefits	3000-3999		14,360.35	21,315.49	21,315.49	21,315.49	21,315.49	21,606.29	21,850.11	21,604.40	22,998.77	25,106.28	23,394.05	15,363.72	-	-	251,535.93
Books and Supplies	4000-4999		8,736.28	32,717.05	36,582.30	36,264.87	36,626.84	36,545.76	36,404.76	36,468.24	36,234.25	36,360.96	36,300.03	8,545.28	-	67,257.00	445,041.63
Services	5000-5999		4,853.27	9,042.00	15,410.10	8,234.26	15,462.17	3,562.16	3,794.86	8,238.68	9,718.02	6,118.07	12,314.26	11,009.44	-	-	107,755.38
Capital Outlay	6000-6999		32,568.39	60,538.80	33,054.59	31,484.67	(4,019.78)	23,786.27	27,468.80	31,302.74	31,029.38	38,244.02	57,795.38	34,120.20	18,586.37	-	415,962.85
Other Outgo	7000-7499		-	-	-	-	(29.59)	-	-	-	-	-	-	73.35	-	-	138.00
Inland Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	20,000.00	-	-	20,000.00
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undeclared Objects			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS			75,823.92	204,462.10	186,908.												

Happy Valley Projected 2024-25 Cash Flow

	2024/25 Through June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	Actuals	Budget Adjustments	Total
A. BEGINNING CASH	1,087,062.46	1,029,646.72	1,029,646.72	860,487.84	751,070.55	586,474.27	462,229.89	941,463.42	797,974.09	635,058.07	485,113.87	877,209.84	719,711.39	-	-	1,087,062.46
B. RECEIPTS																
LCFF Revenue Sources																
Principal Appropriation	14,421.43	14,179.43	20,498.24	20,498.24	1,320.06	-	5,536.76	4,488.75	2,572.62	6,137.89	6,255.35	3,799.18	17,711.29	-	-	96,921.00
Property Taxes	-	1,169.43	18,095.75	18,095.75	3,225.32	644.39	621,234.74	2,352.22	159.25	191.40	557,682.11	2,839.91	61,878.47	-	-	1,269,653.00
Miscellaneous Funds																
Federal Revenues	1,832.76	1,227.61	7,897.29	7,897.29	(2,606.26)	(1,230.28)	1,849.09	2,508.39	3,321.05	1,051.86	3,538.00	12,634.78	12,141.41	8,269.31	-	52,565.00
Other State Revenues	2,755.54	2,767.50	13,306.16	13,306.16	(4,481.70)	11,836.36	4,485.39	4,955.58	807.01	14,167.26	6,023.47	19,923.96	4,874.55	15,844.66	71,965.00	168,310.73
Other Local Revenues	4,874.02	291.15	590.20	590.20	(568.66)	604.81	2,768.30	2,390.66	470.92	(783.02)	2,828.22	131.68	718.90	-	-	14,477.00
Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	66,703.15	-	-	66,703.15
All Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	23,963.75	19,635.12	60,357.64	60,357.64	(3,111.24)	12,055.08	635,654.28	15,785.60	7,330.85	20,765.39	576,507.15	39,329.51	184,027.78	24,143.96	71,965.00	1,668,929.86
C. DISBURSEMENTS																
Certificated Salaries	14,604.28	77,143.99	76,764.91	76,764.91	81,964.05	76,928.89	76,180.44	75,311.88	81,379.19	79,397.72	66,679.26	80,877.88	15,882.72	-	-	823,115.00
Classified Salaries	14,211.74	21,094.91	21,094.91	21,094.91	21,094.91	21,094.91	21,382.70	21,624.00	21,380.83	22,760.78	24,846.48	23,142.06	15,204.74	-	-	248,532.98
Employee Benefits	5,638.06	32,417.74	36,247.83	36,247.83	35,933.11	36,291.76	36,211.43	36,071.72	36,123.49	36,893.62	36,010.03	35,958.80	5,207.87	-	71,965.00	440,970.27
Books and Supplies	1,774.76	3,306.51	5,635.23	5,635.23	3,011.13	5,654.27	1,302.62	1,387.76	3,012.02	3,553.72	2,237.28	4,503.13	4,025.97	-	-	39,404.40
Services	29,497.65	54,830.84	29,938.00	29,938.00	28,516.11	(3,640.77)	21,543.56	24,879.78	28,351.33	28,103.75	34,638.15	52,346.09	29,960.28	17,778.61	-	376,143.37
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	-	-	94.24	-	-	(29.59)	-	-	-	-	-	-	73.35	-	-	138.00
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	(20,000.00)	-	-	(20,000.00)
All Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	65,726.49	188,793.99	169,774.92	169,774.92	170,519.31	136,299.47	156,620.75	159,274.93	170,246.86	170,709.59	184,411.19	196,827.96	50,354.93	17,778.61	71,965.00	1,908,304.07
D BALANCE SHEET ITEMS																
Assets and Deferred Outflows																
Cash Not in Treasury	45,523.80															45,523.80
Accounts Receivable	(28,447.27)				28,447.27									(24,143.96)	4,303.31	(24,143.96)
Due From Other Funds	-													-	-	-
Stores	-													-	-	-
9330	-													-	-	-
Prepaid Expenditures	-													-	-	-
9330	-													-	-	-
Other Current Assets	-													-	-	-
9340	-													-	-	-
Deferred Outflows of Resources	-													-	-	-
9490	-													-	-	-
Undefined Objects	-													-	-	-
SUBTOTAL ASSETS	17,076.53	-	-	-	28,447.27	-	-	-	-	-	-	-	-	(24,143.96)	4,303.31	21,379.84
Liabilities and Deferred Inflows																
Accounts Payable	37,573.63	(15,673.00)			(19,413.00)									17,778.61	(17,307.39)	20,266.24
Due To Other Funds	-													-	-	-
9610	-													-	-	-
Current Loans	-													-	-	-
9640	-													-	-	-
Unearned Revenues	-													-	-	-
9650	-													-	-	-
Deferred Inflows of Resources	-													-	-	-
9690	-													-	-	-
Undefined Objects	-													-	-	-
SUBTOTAL LIABILITIES	37,573.63	(15,673.00)	-	-	(19,413.00)	-	-	-	-	-	-	-	-	17,778.61	(17,307.39)	20,266.24
Nonoperating	-													-	-	-
9910	-													-	-	-
Suspense Clearing	-													-	-	-
TOTAL BALANCE SHEET ITEMS	54,650.16	(15,673.00)	-	-	9,034.27	-	-	-	-	-	-	-	-	(6,385.36)	(13,004.09)	41,546.06
E. NET INCREASE/DECREASE																
B - C + D	(57,415.74)	(169,158.88)	(109,417.29)	(109,417.29)	(164,596.28)	(124,244.38)	479,233.53	(143,489.33)	(162,918.02)	(149,944.20)	392,895.96	(157,458.45)	113,672.84	-	-	(253,678.23)
ENDING CASH (A + E)	1,029,646.72	860,487.84	751,070.55	751,070.55	586,474.27	462,229.89	941,463.42	797,974.09	635,058.07	485,113.87	877,209.84	719,711.39	833,944.23	-	-	833,944.23

ANNUAL BUDGET REPORT

July 1, 2023 Budget Adoption

Select applicable boxes

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at

Public Hearing

Place Happy Valley Elementary School District

Place 3125 Branciforte Dr. Santa Cruz, CA 95065

Date 06/07/2023

Date 06/14/2023

Adoption Date 06/21/2023

Time 3:30 PM

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports

Name Michelle Stewart

Telephone (831) 429-1456

Title Superintendent/Principal

E-mail mstewart@hvesd.com

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
			n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-Insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certified? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP		X 06/14/2023
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state-funded cost-of-living adjustment?		X
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a school district either individually or as a member of a joint powers agency is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a).

Total liabilities actually determined

\$

Less: Amount of total liabilities reserved in budget

\$

Estimated accrued but unfunded liabilities

\$

0.00

This school district is self-insured for workers' compensation claims through a JPA and offers the following information:

☒ This school district is not self-insured for workers' compensation claims.

Signed

Date of Meeting 06/14/2023

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name Michelle Stewart

Title Superintendent/Principal

Telephone (831) 429-1456

E-mail mstewart@hvesd.com

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A REVENUES AND OTHER FINANCING SOURCES						
1 LCFF/Revenue Limit Sources	8010-8099	1,317,453.00	3.73%	1,366,574.00	3.82%	1,418,727.00
2 Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3 Other State Revenues	8300-8599	24,114.40	1.74%	24,534.55	1.90%	25,001.19
4 Other Local Revenues	8600-8799	77,825.00	-66.78%	25,850.00	0.00%	25,850.00
5 Other Financing Sources						
a. Transfers In	8900-8929	66,703.15	7.06%	71,409.42	1.65%	72,586.26
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(140,924.61)	0.56%	(141,715.04)	0.24%	(142,062.11)
6 Total (Sum lines A1 thru A5c)		1,345,170.94	0.11%	1,346,652.93	3.97%	1,400,102.34
B EXPENDITURES AND OTHER FINANCING USES						
1 Certificated Salaries						
a. Base Salaries				740,836.86		741,740.68
b. Step & Column Adjustment				8,853.82		5,801.08
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,950.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	740,836.86	0.12%	741,740.68	0.78%	747,541.76
2 Classified Salaries						
a. Base Salaries				226,594.58		230,869.58
b. Step & Column Adjustment				4,275.00		1,068.75
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	226,594.58	1.89%	230,869.58	0.46%	231,938.33
3 Employee Benefits	3000-3999	350,594.18	0.34%	351,803.49	0.60%	353,916.29
4 Books and Supplies	4000-4999	39,129.54	-29.80%	27,468.26	4.00%	28,566.67
5 Services and Other Operating Expenditures	5000-5999	283,492.60	-6.83%	264,120.85	4.42%	275,788.84
6 Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	138.00	0.00%	138.00	0.00%	138.00
8 Other Outgo - Transfers of Indirect Costs	7300-7399	(7,829.51)	3.46%	(8,100.06)	-2.45%	(7,901.24)
9 Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10 Other Adjustments (Explain in Section F below)						
11 Total (Sum lines B1 thru B10)		1,652,956.25	-1.51%	1,628,040.80	1.35%	1,649,988.65
C NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(307,785.31)		(281,387.87)		(249,886.31)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,104,623.10		796,837.79		515,449.92
2. Ending Fund Balance (Sum lines C and D1)		796,837.79		515,449.92		265,563.61
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	796,837.79		515,449.92		265,563.61
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		796,837.79		515,449.92		265,563.61
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	796,837.79		515,449.92		265,563.61
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	105,153.91		413,839.70		437,839.70
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		901,991.70		929,289.62		703,403.31
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Budget Assumptions are included as a separate document.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1 LCFF/Revenue Limit Sources	8010-8099	0 00	0 00%		0 00%	
2 Federal Revenues	8100-8299	52,565 00	0 00%	52,565 00	0 00%	52,565 00
3 Other State Revenues	8300-8599	189,908 42	-24 29%	143,776 18	1 08%	145,328 84
4 Other Local Revenues	8600-8799	59,840 02	-119 01%	(11,373 00)	0 00%	(11,373 00)
5 Other Financing Sources						
a Transfers In	8900-8929	0 00	0 00%		0 00%	
b Other Sources	8930-8979	0 00	0 00%		0 00%	
c Contributions	8980-8999	140,924 61	0 56%	141,715 04	0 24%	142,062 11
6 Total (Sum lines A1 thru A5c)		443,238 05	-26 30%	326,683 22	0 58%	328,582 95
B. EXPENDITURES AND OTHER FINANCING USES						
1 Certificated Salaries						
a Base Salaries				121,807 51		81,374 31
b Step & Column Adjustment						
c Cost-of-Living Adjustment						
d Other Adjustments				(40,433 20)		
e Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	121,807 51	-33 19%	81,374 31	0 00%	81,374 31
2 Classified Salaries						
a Base Salaries				24,941 35		18,063 40
b Step & Column Adjustment						
c Cost-of-Living Adjustment						
d Other Adjustments				(6,877 95)		
e Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,941 35	-27 58%	18,063 40	0 00%	18,063 40
3 Employee Benefits	3000-3999	94,447 45	-5 59%	89,166 77	1 61%	90,606 07
4 Books and Supplies	4000-4999	68,625 84	-82 61%	11,936 14	5 00%	12,532 94
5 Services and Other Operating Expenditures	5000-5999	132,470 25	-14 98%	112,622 52	1 79%	114,641 15
6 Capital Outlay	6000-6999	0 00	0 00%		0 00%	
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	0 00	0 00%		0 00%	
8 Other Outgo - Transfers of Indirect Costs	7300-7399	7,829 51	3 46%	8,100 06	-2 45%	7,901 24
9 Other Financing Uses						
a Transfers Out	7600-7629	0 00	0 00%		0 00%	
b Other Uses	7630-7699	0 00	0 00%		0 00%	
10 Other Adjustments (Explain in Section F below)						
11 Total (Sum lines B1 thru B10)		450,121 91	-28 63%	321,263 20	1 20%	325,119 11
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,883 86)		5,420 02		3,463 84

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		242,458.37		235,574.51		240,994.53
2. Ending Fund Balance (Sum lines C and D1)		235,574.51		240,994.53		244,458.37
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	235,574.52		240,994.53		244,458.37
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.01)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		235,574.51		240,994.53		244,458.37
E AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Salaries paid by donations are not budgeted in the MYP until donations are received. These salaries have been removed from budget projections.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1 LCFF/Revenue Limit Sources	8010-8099	1,317,453.00	3.73%	1,366,574.00	3.82%	1,418,727.00
2 Federal Revenues	8100-8299	52,565.00	0.00%	52,565.00	0.00%	52,565.00
3 Other State Revenues	8300-8599	214,022.82	-21.36%	168,310.73	1.20%	170,330.03
4 Other Local Revenues	8600-8799	137,665.02	-89.48%	14,477.00	0.00%	14,477.00
5 Other Financing Sources						
a Transfers In	8900-8929	66,703.15	7.06%	71,409.42	1.65%	72,586.26
b Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6 Total (Sum lines A1 thru A5c)		1,788,408.99	-6.43%	1,673,336.15	3.31%	1,728,685.29
B. EXPENDITURES AND OTHER FINANCING USES						
1 Certificated Salaries						
a Base Salaries				862,644.37		823,114.99
b Step & Column Adjustment				8,853.82		5,801.08
c Cost-of-Living Adjustment				0.00		0.00
d Other Adjustments				(48,383.20)		0.00
e Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	862,644.37	-4.58%	823,114.99	0.70%	828,916.07
2 Classified Salaries						
a Base Salaries				251,535.93		248,932.98
b Step & Column Adjustment				4,275.00		1,068.75
c Cost-of-Living Adjustment				0.00		0.00
d Other Adjustments				(6,877.95)		0.00
e Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	251,535.93	-1.03%	248,932.98	0.43%	250,001.73
3 Employee Benefits	3000-3999	445,041.63	-0.91%	440,970.26	0.81%	444,522.36
4 Books and Supplies	4000-4999	107,755.38	-63.43%	39,404.40	4.30%	41,099.61
5 Services and Other Operating Expenditures	5000-5999	415,962.85	-9.43%	376,743.37	3.63%	390,429.99
6 Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7 Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	138.00	0.00%	138.00	0.00%	138.00
8 Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9 Other Financing Uses						
a Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10 Other Adjustments				0.00		0.00
11 Total (Sum lines B1 thru B10)		2,103,078.16	-7.31%	1,949,304.00	1.32%	1,975,107.76
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(314,669.17)		(275,967.85)		(246,422.47)

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
D FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,347,081.47		1,032,412.30		756,444.45
2. Ending Fund Balance (Sum lines C and D1)		1,032,412.30		756,444.45		510,021.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	235,574.52		240,994.53		244,458.37
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	796,837.78		515,449.92		265,563.61
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,032,412.30		756,444.45		510,021.98
E AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	796,837.79		515,449.92		265,563.61
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.01)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	105,153.91		413,839.70		437,839.70
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		901,991.69		929,289.62		703,403.31
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		42.89%		47.67%		35.61%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<p>b. If you are the SELPA AU and are excluding special education pass-through funds</p> <p>1 Enter the name(s) of the SELPA(s):</p> <p>North Santa Cruz County SELPA</p>						
2 Special education pass-through funds		0.00		0.00		0.00
(Column A, Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223, enter projections for subsequent years 1 and 2 in Columns C and E)						
2 District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A, Form A, Estimated P-2 ADA column, Lines A4 and C4, enter projections)		110.72		111.93		113.14
3 Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		2,103,078.16		1,949,304.00		1,975,107.76
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		2,103,078.16		1,949,304.00		1,975,107.76
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5.00%		5.00%		5.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		105,153.91		97,465.20		98,755.39
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		105,153.91		97,465.20		98,755.39
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi-year commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4)	110.72
District's ADA Standard Percentage Level:	3.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (if Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)				
District Regular	109	109		
Charter School				
Total ADA	109	109	N/A	Met
Second Prior Year (2021-22)				
District Regular	109	109		
Charter School				
Total ADA	109	109	0.0%	Met
First Prior Year (2022-23)				
District Regular	113	109		
Charter School		0		
Total ADA	113	109	3.6%	Not Met
Budget Year (2023-24)				
District Regular	111			
Charter School	0			
Total ADA	111			

1B. Comparison of District ADA to the Standard

DATA ENTRY Enter an explanation if the standard is not met

- 1a STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district was expecting to slowly return to pre-pandemic attendance levels beginning in 2022/23, however due to many unplanned absences this increase was not realized.

- 1b STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A Estimated P-2 ADA column, lines A4 and C4)

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY Enter data in the Enrollment Budget column for all fiscal years and in the Enrollment CBEDS Actual column for the First Prior Year all other data are extracted or calculated CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund only for all fiscal years

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual else N/A)	Status
Third Prior Year (2020-21)				
District Regular	105	105		
Charter School				
Total Enrollment	105	105	0.0%	Met
Second Prior Year (2021-22)				
District Regular	109	109		
Charter School				
Total Enrollment	109	109	0.0%	Met
First Prior Year (2022-23)				
District Regular	120	119		
Charter School				
Total Enrollment	120	119	0.8%	Met
Budget Year (2023-24)				
District Regular	121			
Charter School				
Total Enrollment	121			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY Enter an explanation if the standard is not met

1a STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year

Explanation:
(required if NOT met)

1b STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	109	105	
Charter School		0	
Total ADA/Enrollment	109	105	104.2%
Second Prior Year (2021-22)			
District Regular	102	109	
Charter School	0		
Total ADA/Enrollment	102	109	93.6%
First Prior Year (2022-23)			
District Regular	109	119	
Charter School			
Total ADA/Enrollment	109	119	91.9%
		Historical Average Ratio	96.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%)	97.1%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2023-24)				
District Regular	111	121		
Charter School	0			
Total ADA/Enrollment	111	121	91.5%	Met
1st Subsequent Year (2024-25)				
District Regular	112	121		
Charter School				
Total ADA/Enrollment	112	121	92.5%	Met
2nd Subsequent Year (2025-26)				
District Regular	113	121		
Charter School				
Total ADA/Enrollment	113	121	93.5%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies

LCFF Revenue Standard selected

Basic Aid

4A.1. Calculating the District's LCFF Revenue Standard

DATA ENTRY Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Step 1 - Change in Population					
a	ADA (Funded) (Form A, lines A6 and C4)	108.89	112.55	113.78	115.01
b	Prior Year ADA (Funded)		108.89	112.55	113.78
c	Difference (Step 1a minus Step 1b)		3.66	1.23	1.23
d	Percent Change Due to Population (Step 1c divided by Step 1b)		3.36%	1.09%	1.08%
Step 2 - Change in Funding Level					
a	Prior Year LCFF Funding		1,269,407.00	1,317,453.00	1,366,453.00
b1	COLA percentage		8.22%	3.54%	3.31%
b2	COLA amount (proxy for purposes of this criterion)		104,345.26	46,637.84	45,229.59
c	Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		8.22%	3.54%	3.31%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)			11.58%	4.83%	4.39%
LCFF Revenue Standard (Step 3, plus/minus 1%)			N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,173,754.00	1,220,704.00	1,269,532.00	1,320,314.00
Percent Change from Previous Year		4.00%	4.00%	4.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		3.00% to 5.00%	3.00% to 5.00%	3.00% to 5.00%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,269,407.00	1,317,453.00	1,366,453.00	1,417,563.00
District's Projected Change in LCFF Revenue		3.78%	3.72%	3.74%
Basic Aid Standard		3.00% to 5.00%	3.00% to 5.00%	3.00% to 5.00%
Status		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
	(Form 01 Objects 1000-3999)	(Form 01 Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2020-21)	1,021,854.90	1,206,714.90	84.7%
Second Prior Year (2021-22)	987,422.89	1,196,261.19	82.5%
First Prior Year (2022-23)	1,153,014.09	1,441,125.73	80.0%
	Historical Average Ratio		82.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	5.0%	5.0%	5.0%
	77.4% to 87.4%	77.4% to 87.4%	77.4% to 87.4%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)		
	(Form MYP Lines B1-B3)	(Form MYP Lines B1-B8, B10)		
Budget Year (2023-24)	1,318,025.62	1,632,956.25	80.7%	Met
1st Subsequent Year (2024-25)	1,324,413.75	1,608,040.80	82.4%	Met
2nd Subsequent Year (2025-26)	1,333,396.38	1,629,988.65	81.8%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies and services and other operating) for any of the budget year or two subsequent fiscal years have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY All data are extracted or calculated

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. District's Change in Population and Funding Level (Criterion 4A, Step 3)	11.58%	4.63%	4.39%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	1.58% to 21.58%	-5.37% to 14.63%	-5.61% to 14.39%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	6.58% to 16.58%	-0.37% to 9.63%	-0.61% to 9.39%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range

Object Range Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	173,020.58		
Budget Year (2023-24)	52,565.00	(69.62%)	Yes
1st Subsequent Year (2024-25)	52,565.00	0.00%	No
2nd Subsequent Year (2025-26)	52,565.00	0.00%	No

Explanation:
(required if Yes)

The district fully expended the remainder of one-time federal ESSER dollars in 2022-23 and will therefore see a decline in Federal Revenue in the budget year and two subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	275,805.86		
Budget Year (2023-24)	214,022.82	(22.40%)	Yes
1st Subsequent Year (2024-25)	188,310.73	(21.36%)	Yes
2nd Subsequent Year (2025-26)	170,330.03	1.20%	No

Explanation:
(required if Yes)

The district has removed one-time state revenue sources from the budget year and two subsequent years such as the Art Music and Instructional Materials Block Grant and the Learning Recovery Emergency Block Grant. The Universal Pre-Kindergarten Planning and Implementation Grant revenue is an unearned revenue resource so much of the revenue will be recognized in the budget year due to being unspent in the year it was allocated. The UPK grant was removed in both subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	215,226.41		
Budget Year (2023-24)	137,685.02	(36.04%)	Yes
1st Subsequent Year (2024-25)	14,477.00	(89.48%)	Yes
2nd Subsequent Year (2025-26)	14,477.00	0.00%	No

Explanation:
(required if Yes)

The district receives local revenue from Parcel Tax, fund interest, donations, and Special Education revenue from the SSC SELPA. The district is projecting to have a Special Education placement in the budget year and two subsequent years which is paid for as a reduction in revenue from the SELPA. The district also does not budget donation funds or the corresponding expenditures until the funds have been received so these have been removed from both subsequent years. Lastly, the Parcel Tax expires after the budget year and will not be budgeted until it is re-approved by voters.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP Line B4)

First Prior Year (2022-23)	88 597 43		
Budget Year (2023-24)	107 755 38	21 62%	Yes
1st Subsequent Year (2024-25)	39 404 40	(63 43%)	Yes
2nd Subsequent Year (2025-26)	41 099 61	4 30%	No

Explanation:
(required if Yes)

The district is projecting a 5% increase to supplies and services due to inflation in both the budget year and subsequent years. The larger increase in budget year is due to purchasing supplies for TK classroom. Expenditures drop in the out years due to the removal of one-time donation & parcel tax revenue and the corresponding expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP Line B5)

First Prior Year (2022-23)	392 047 63		
Budget Year (2023-24)	415 962 85	6 10%	Yes
1st Subsequent Year (2024-25)	376 743 37	(9 43%)	Yes
2nd Subsequent Year (2025-26)	390 429 99	3 63%	No

Explanation:
(required if Yes)

The district is projecting a 5% increase to supplies and services due to inflation in both the budget year and subsequent years. The increase in budget year is due to the addition of a one-on-one aide for a student. Expenditures from donations, parcel tax, and one-time dollars are removed in both subsequent years.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2022-23)	664 052 85		
Budget Year (2023-24)	404 252 84	(39 12%)	Not Met
1st Subsequent Year (2024-25)	235 352 73	(41 78%)	Not Met
2nd Subsequent Year (2025-26)	237 372 03	86%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2022-23)	480 645 06		
Budget Year (2023-24)	523 718 23	8 96%	Met
1st Subsequent Year (2024-25)	416 147 77	(20 54%)	Not Met
2nd Subsequent Year (2025-26)	431 529 60	3 70%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below

- 1a **STANDARD NOT MET** - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

The district fully expended the remainder of one-time federal ESSER dollars in 2022-23 and will therefore see a decline in Federal Revenue in the budget year and two subsequent years.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

The district has removed one-time state revenue sources from the budget year and two subsequent years such as the Art, Music, and Instructional Materials Block Grant and the Learning Recovery Emergency Block Grant. The Universal Pre-Kindergarten Planning and Implementation Grant revenue is an unearned revenue resource so much of the revenue will be recognized in the budget year due to being unspent in the year it was allocated. The UPK grant was removed in both subsequent years.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

The district receives local revenue from Parcel Tax, fund interest, donations, and Special Education revenue from the NSCC SELPA. The district is projecting to have a Special Education placement in the budget year and two subsequent years which is paid for as a reduction in revenue from the SELPA. The district also does not budget donation funds or the corresponding expenditures until the funds have been received so these have been removed from both subsequent years. Lastly, the Parcel Tax expires after the budget year and will not be budgeted until it is re-approved by voters.

to STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

The district is projecting a 5% increase to supplies and services due to inflation in both the budget year and subsequent years. The larger increase in budget year is due to purchasing supplies for TK classroom. Expenditures drop in the out years due to the removal of one-time donation & parcel tax revenue and the corresponding expenditures.

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

The district is projecting a 5% increase to supplies and services due to inflation in both the budget year and subsequent years. The increase in budget year is due to the addition of a one-on-one aide for a student. Expenditures from donations, parcel tax, and one-time dollars are removed in both subsequent years.

7. CRITERION: Facilities Maintenance

STANDARD Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75 if applicable and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1)

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027 and 7690

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs) all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1 a For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

b Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10 resources 3300-3499, 6500-6540 and 6546, objects 7211, 7213 and 7221-7223)

0.00

2 Ongoing and Major Maintenance/Restricted Maintenance Account

a Budgeted Expenditures and Other Financing Uses (Form 01 objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027 and 7690)

2,035,821.16

b Plus: Pass-through Revenues and Apportionments (Line 1b if line 1a is No)

0.00

3% Required

Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution*
to the Ongoing and Major
Maintenance Account

Status

c Net Budgeted Expenditures and Other Financing Uses

2,035,821.16

61,074.63

0.00

Not Met

* Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- ☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- ☒ Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- ☐ Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

Happy Valley Elementary School District is exempt from the OMMA contribution

CRITERION: Deficit Spending

STANDARD Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY All data are extracted or calculated

		Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	73,317.32	83,535.47	97,852.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,113,757.29	1,173,752.50	1,104,623.10
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative for each of resources 2000-9999)	0.00	0.00	(.01)
	e. Available Reserves (Lines 1a through 1d)	1,187,074.61	1,257,287.97	1,202,475.09
2	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,466,346.30	1,670,709.38	1,977,033.91
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	1,466,346.30	1,670,709.38	1,977,033.91
3	District's Available Reserve Percentage (Line 1e divided by Line 2c)	81.0%	75.3%	60.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3)		27.0%	25.1%	20.3%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY All data are extracted or calculated

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	47,097.94	1,226,714.90	N/A	Met
Second Prior Year (2021-22)	48,791.78	1,230,190.31	N/A	Met
First Prior Year (2022-23)	(69,279.40)	1,461,125.73	4.7%	Met
Budget Year (2023-24) (Information only)	(307,785.31)	1,652,956.25		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY Enter an explanation if the standard is not met

1a STANDARD MET: Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years

Explanation

(required if NOT met)

--

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period

District Estimated P-2 ADA (Form A Lines A8 and C4)

District's Fund Balance Standard Percentage Level

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2020-21)	704,641.52	1,078,012.78	N/A	Met
Second Prior Year (2021-22)	1,072,905.17	1,125,110.72	N/A	Met
First Prior Year (2022-23)	1,187,401.00	1,173,902.50	1.1%	Met
Budget Year (2023-24) (Information only)	1,104,623.10			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met

1a STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³

DATA ENTRY Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund only, for the two subsequent years.

Percentage Level	District ADA
5% or \$80,000 (greater of)	0 to 300
4% or \$80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements Reserve for Economic Uncertainties and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Budget Year Form A, Lines A4 and C4 Subsequent Years Form MYP Line F2, if available)	111	112	113
District's Reserve Standard Percentage Level:	5%	5%	5%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button.

For item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b. Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP Lines F1a, F1b1, and F1b2):

1	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No
2	If you are the SELPA AU and are excluding special education pass-through funds:	
a	Enter the name(s) of the SELPA(s)	North Santa Cruz County SELPA
b	Special Education Pass-through Funds	
	(Fund 10 resources 3300-3499, 6500-6540 and 6545 objects 7211-7213 and 7221-7223)	

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1 Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP Line B11)	2,103,078.16	1,949,304.00	1,975,107.76
2 Plus: Special Education Pass-through (Criterion 10A, Line 2b; if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3 Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	2,103,078.16	1,949,304.00	1,975,107.76
4 Reserve Standard Percentage Level	5%	5%	5%
5 Reserve Standard - by Percent (Line B3 times Line B4)	105,153.91	97,465.20	98,755.39
6 Reserve Standard - by Amount			

	(80 000 for districts with 0 to 1 000 ADA - else 0)	80 000 00	80 000 00	80 000 00
7	District's Reserve Standard (Greater of Line B5 or Line B6)	105,153.91	97,465.20	98,755.39

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted if not enter data for the two subsequent years
All other data are extracted or calculated

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP Line E1a)	0 00		
2	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP Line E1b)	0 00		
3	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP Line E1c)	796,837.79	515,449.92	255,563.61
4	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative for each of resources 2000-9999) (Form MYP Line E1d)	(01)	0 00	0 00
5	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP Line E2a)	0 00		
6	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP Line E2b)	105,153.91	413,839.70	437,839.70
7	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP Line E2c)	0 00		
8	District's Budgeted Reserve Amount (Lines C1 thru C7)	901,991.69	929,289.62	703,403.31
9	District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B Line 3)	42.89%	47.67%	35.61%
District's Reserve Standard (Section 10B, Line 7)		105,153.91	97,465.20	98,755.39
Status		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

1b If Yes, identify the liabilities and how they may impact the budget.

S2. Use of One-time Revenues for Ongoing Expenditures

1a Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

1b If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

No

1b If Yes, identify the expenditures.

S4. Contingent Revenues

1a Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government (special legislation or other definitive act (e.g., parcel taxes, forest reserves)?

Yes

1b If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced.

The district receives parcel taxes that are set to expire after the budget year. The district has removed this revenue and associated expenditures in the two subsequent years pending reauthorization.

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(32,437.98)			
Budget Year (2023-24)	(140,924.61)	108,486.63	334.4%	Not Met
1st Subsequent Year (2024-25)	(141,715.04)	790.43	6%	Met
2nd Subsequent Year (2025-26)	(142,062.11)	347.07	2%	Met
1b Transfers In, General Fund *				
First Prior Year (2022-23)	38,790.98			
Budget Year (2023-24)	66,703.15	27,912.17	72.0%	Not Met
1st Subsequent Year (2024-25)	71,409.42	4,706.27	7.1%	Met
2nd Subsequent Year (2025-26)	72,586.26	1,176.84	1.6%	Met
1c Transfers Out, General Fund *				
First Prior Year (2022-23)	20,000.00			
Budget Year (2023-24)	20,000.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	20,000.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	20,000.00	0.00	0.0%	Met
1d Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a NOT MET** - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timelines, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

Happy Valley has two incoming Special Education students who will be placed in the county regional special day classes. These placements are paid for by a reduction in Special Education resource 6500 revenue. In order to maintain the district's other special education expenditures, a contribution will be required from the unrestricted general fund. These students are projected to remain at the district and require special day classes throughout the MYP.

- 1b NOT MET** - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred by fund and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

The transfers into the general fund are received from the district's Endowment Fund. These monies are transferred each fiscal year for the educational purpose of paying for a classified aide in each classroom. Previously, one aide was paid from donation dollars; however, these funds have been fully expended in 2022-23 and the corresponding aide will now be funded from the general fund in future years.

1c MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years

Explanation:

(required if NOT met)

1d NO - There are no capital projects that may impact the general fund operational budget

Project Information:

(required if YES)

¹ Include multi-year commitments, multi-year debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments. There are no extractions in this section.

- No

- 2 If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB). OPEB is disclosed in item 57A.

Other Long-term Commitments (do not include OPEB)TOTAL

Has total annual payment increased over prior year (2022-23)?

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY Enter an explanation if Yes

1a No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years

Explanation:

(required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY Click the appropriate Yes or No button in item 1. If Yes, an explanation is required in item 2.

1 Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period or are they one-time sources?

N/A

2 No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments

Explanation:

(required if Yes)

57. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method, identify or estimate the actuarially determined contribution (if available), and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method, identify or estimate the required contribution, and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items. There are no extractions in this section except the budget year data on line 5b.

1	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	No		
2	For the district's OPEB			
	a. Are they lifetime benefits?			
	b. Do benefits continue past age 65?			
	c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits.			
3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?			
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund.	Self-Insurance Fund	Governmental Fund	
4	OPEB Liabilities			
	a. Total OPEB liability			
	b. OPEB plan(s) fiduciary net position (if applicable)			
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00		
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?			
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation			
5	OPEB Contributions	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
	d. Number of retirees receiving OPEB benefits			

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY Click the appropriate button in item 1 and enter data in all other applicable items. There are no extractions in this section.

- 1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

- 2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation.

3 Self-Insurance Liabilities

- a Accrued liability for self-insurance programs
b Unfunded liability for self-insurance programs

4 Self-Insurance Contributions

- a Required contribution (funding) for self-insurance programs
b Amount contributed (funded) for self-insurance programs

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements, and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interm) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	7.98	7.07	7.07	7.07

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting

May 10, 2023

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification

May 03, 2023

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

No

If Yes, date of budget revision board adoption

4. Period covered by the agreement

Begin Date

Jul 01, 2023

End Date

Jun 30, 2024

5. Salary settlement

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

800.12

% change in salary schedule from prior year

10.6%

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text such as "Reopener")

Happy Valley Elementary
Santa Cruz County

2023-24 Budget, July 1
General Fund
School District Criteria and Standards
Review

44 69757 0000000
Form 01CS
E8BJ9WXZYT(2023-24)

Identify the source of funding that will be used to support multiyear salary commitments.

--

Negotiations Not Settled

6 Cost of a one percent increase in salary and statutory benefits

7544.96

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

7 Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Health and Welfare (H&W) Benefits

1 Are costs of H&W benefit changes included in the budget and MYPs?

Yes	Yes	Yes
-----	-----	-----

2 Total cost of H&W benefits

79356	79356	79356
-------	-------	-------

3 Percent of H&W cost paid by employer

4 Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

1 Are step & column adjustments included in the budget and MYPs?

Yes	Yes	Yes
-----	-----	-----

2 Cost of step & column adjustments

71489.25	8853.82	5501.07
----------	---------	---------

3 Percent change in step & column over prior year

13.1%	1.4%	.9%
-------	------	-----

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Attrition (layoffs and retirements)

1 Are savings from attrition included in the budget and MYPs?

Yes	Yes	Yes
-----	-----	-----

2 Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Yes	Yes	Yes
-----	-----	-----

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

HVEA (certificated teacher's union) negotiated a complete restructure of the salary schedule

The final column was removed with adjustments made to individual cells to ensure there is 3.5% between each step and 5% between columns

Finally, an overall increase of 3% was added to the salary schedule

The Master's degree stipend was increased from \$1200 annually to \$1500 annually. In-district anniversary increments were added

The district pays 100% of health & welfare costs up to a monthly cap of \$1500/month

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items. There are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of Classified(non-management) FTE positions	378	435	435	435

Classified (Non-management) Salary and Benefit Negotiations

1 Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Classified staff includes instructional aides and one part-time administrative assistant. Classified staff did receive an increase to their salary schedule, however they do not have a bargaining unit and are not required to submit a Public Disclosure of the Collective Bargaining Agreement.

Negotiations Settled

2a Per Government Code Section 3547.5(a), date of public disclosure board meeting

2b Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification

3 Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption

4 Period covered by the agreement

Begin Date

Jul 01, 2023

End Date

Jun
30
2025

5 Salary settlement

Budget Year

(2023-24)

1st Subsequent Year

(2024-25)

2nd Subsequent Year

(2025-26)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

11500

% change in salary schedule from prior year

8.4

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments.

Negotiations Not Settled

6 Cost of a one percent increase in salary and statutory benefits

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1368 92		

7 Amount included for any tentative salary schedule increases

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits

1 Are costs of H&W benefit changes included in the budget and MYPs?

Yes	Yes	Yes
-----	-----	-----

2 Total cost of H&W benefits

0	0	0
---	---	---

3 Percent of H&W cost paid by employer

--	--	--

4 Percent projected change in H&W cost over prior year

--	--	--

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

No		
----	--	--

If Yes amount of new costs included in the budget and MYPs

If Yes explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

1 Are step & column adjustments included in the budget and MYPs?

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

2 Cost of step & column adjustments

5750	4275	1068 75
------	------	---------

3 Percent change in step & column over prior year

7.7%	4.7%	1.1%
------	------	------

Classified (Non-management) Attrition (layoffs and retirements)

1 Are savings from attrition included in the budget and MYPs?

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

2 Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Yes	Yes	Yes
-----	-----	-----

No	No	No
----	----	----

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (e.g. hours of employment, leave of absence, bonuses, etc.):

No classified employees receive Health & Welfare benefits

An additional aide has been budgeted in the budget year and two subsequent years

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	2	2	2	2

Management/Supervisor/Confidential

Salary and Benefit Negotiations

- 1 Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

There is no bargaining unit, however the district does have a "me too" agreement in place for Management and Confidential employees.

If No, skip the remainder of Section S8C.

Negotiations Settled

- 2 Salary settlement

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopened")

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
29580.01		
10.0%		

Negotiations Not Settled

- 3 Cost of a one percent increase in salary and statutory benefits

29580.01

- 4 Amount included for any tentative salary schedule increases

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

- 1 Are costs of H&W benefit changes included in the budget and MYPs?
- 2 Total cost of H&W benefits
- 3 Percent of H&W cost paid by employer
- 4 Percent projected change in H&W cost over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
27252	27252	27252
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

- 1 Are step & column adjustments included in the budget and MYPs?
- 2 Cost of step and column adjustments
- 3 Percent change in step & column over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- 1 Are costs of other benefits included in the budget and MYPs?
- 2 Total cost of other benefits
- 3 Percent change in cost of other benefits over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1 and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP

Jun 14 2023

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

The district restructured the salary schedule for the budget year and including employees' step & column increase the average increase was 10.6%. The state COLA is projected at 8.22%, however the district is Basic Aid and is not funded based on the state COLA.

End of School District Budget Criteria and Standards Review

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes Home & Hospital, Special Day Class Continuation Education, Special Education NPS/LCI and Extended Year and Community Day School (includes Necessary Small School ADA)	109 38	108 89	108 89	110 72	110 72	110 72
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes Home & Hospital, Special Day Class Continuation Education, Special Education NPS/LCI and Extended Year and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes Home & Hospital, Special Day Class Continuation Education, Special Education NPS/LCI and Extended Year and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	109 38	108 89	108 89	110 72	110 72	110 72
5. District Funded County Program ADA						
a County Community Schools						
b Special Education-Special Day Class				1 83	1 83	1 83
c Special Education-NPS/LCI						
d Special Education Extended Year						
e Other County Operated Programs Opportunity Schools and Full Day Opportunity Classes Specialized Secondary Schools						
f County School Tuition Fund (Out of State Tuition) (EC 2000 and 46380)						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0 00	0 00	0 00	1 83	1 83	1 83
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	109 38	108 89	108 89	112 55	112 55	112 55
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Budget, July 1
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

44 69757 0000000
Form CEA
E8BJ9WXZYT(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	811,873.77	301	0.00	303	811,873.77	305	0.00		307	811,873.77	309
2000 - Classified Salaries	227,996.48	311	0.00	313	227,996.48	315	0.00		317	227,996.48	319
3000 - Employee Benefits	436,196.60	321	0.00	323	436,196.60	325	0.00		327	436,196.60	329
4000 - Books, Supplies Equip Replace (6500)	88,597.43	331	3,000.00	333	85,597.43	335	31,100.91		337	54,496.52	339
5000 - Services & 7300 - Indirect Costs	392,047.63	341	22,000.00	343	370,047.63	345	12,531.70		347	357,515.93	349
TOTAL					1,931,711.91	365	TOTAL				

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	1 033,550.01	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS	1,033,550.01	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	54.74%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	X	

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	54.74%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	1,888,079.30
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Budget, July 1
2023-24 Budget
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

44 69757 0000000
Form CEB
E8BJ9WXZYT(2023-24)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	862,644.37	301	0.00	303	862,644.37	305	0.00		307	862,644.37	309
2000 - Classified Salaries	251,535.93	311	0.00	313	251,535.93	315	0.00		317	251,535.93	319
3000 - Employee Benefits	445,041.63	321	0.00	323	445,041.63	325	0.00		327	445,041.63	329
4000 - Books, Supplies Equip Replace (6500)	107,755.38	331	5,500.00	333	102,255.38	335	16,620.89		337	85,634.49	339
5000 - Services & 7300 - Indirect Costs	415,962.85	341	44,500.00	343	371,462.85	345	13,158.29		347	358,304.56	349
TOTAL					2,032,940.16	365	TOTAL				

11 SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	1 068 237 08	395
12 Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0 00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0 00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14 TOTAL SALARIES AND BENEFITS	1 068 237 08	397
15 Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	53 33%	
16 District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	X	

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1 Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2 Percentage spent by this district (Part II, Line 15)	53 33%
3 Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4 District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	2 003,160 98
5 Deficiency Amount (Part III, Line 3 times Line 4)	exempt

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A Total state federal and local expenditures (all resources)	All	All	1000-7999	1,977,033.91
B Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	171,220.58
C Less state and local expenditures not allowed for MOE (All resources, except federal as identified in Line B)				
1 Community Services	All	5000-5999	1000-7999	0.00
2 Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3 Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4 Other Transfers Out	All	9200	7200-7299	0.00
5 Interfund Transfers Out	All	9300	7600-7629	20,000.00
6 All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7 Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8 Tuition (Revenue in lieu of expenditures to approximate costs of services for which tuition is received)	All	All	8710	0.00

9 Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				20 000 00
D Plus additional MOE expenditures			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0 00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,785,813.33
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				108.89
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,400.16

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,526,118.34	14,875.90
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,526,118.34	14,875.90
B. Required effort (Line A.2 times 90%)	1,373,506.51	13,388.31
C. Current year expenditures (Line I E and Line II B)	1,785,813.33	16,400.16
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met, if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	<p>MOE Met</p>	
<p>F MOE deficiency percentage, if MOE not met, otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	<p>0.00%</p>	<p>0.00%</p>
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		9010-9099	1,269,407.00	0.00	1,269,407.00	1,317,453.00	0.00	1,317,453.00	3.8%
2) Federal Revenue		8100-9299	1,800.00	171,220.58	173,020.58	0.00	52,565.00	52,565.00	-69.6%
3) Other State Revenue		9300-9599	27,797.01	248,008.85	275,805.86	24,114.40	189,908.42	214,022.82	-22.4%
4) Other Local Revenue		9600-9799	86,489.32	128,737.09	215,226.41	77,825.00	59,840.02	137,665.02	-36.0%
5) TOTAL REVENUES			1,385,493.33	547,966.52	1,933,459.85	1,419,392.40	302,313.44	1,721,705.84	-11.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	654,108.76	157,765.01	811,873.77	740,836.88	121,807.51	862,644.37	6.3%
2) Classified Salaries		2000-2999	175,655.69	52,340.79	227,996.48	226,594.58	24,941.35	251,535.93	10.3%
3) Employee Benefits		3000-3999	323,249.54	112,948.96	436,198.50	350,594.18	94,437.45	445,031.63	2.0%
4) Books and Supplies		4000-4999	34,487.99	54,129.44	88,617.43	39,129.54	68,625.84	107,755.38	21.6%
5) Services and Other Operating Expenditures		5000-5999	262,255.79	129,791.85	392,047.63	283,492.60	132,470.25	415,962.85	6.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	322.00	0.00	322.00	138.00	0.00	138.00	57.1%
7400-7499									
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,934.13)	8,934.13	0.00	(7,829.51)	7,829.51	0.00	0.0%
9) TOTAL EXPENDITURES			1,441,125.73	515,908.18	1,957,033.91	1,632,956.25	450,121.91	2,083,078.16	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,632.40)	32,058.34	(23,574.06)	(213,563.85)	(147,809.47)	(361,373.32)	1,432.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		3900-3929	38,790.98	0.00	38,790.98	66,703.15	0.00	66,703.15	72.0%
b) Transfers Out		7500-7529	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		9980-9999	(32,437.98)	32,437.98	0.00	(140,924.91)	140,924.91	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(13,647.00)	32,437.98	18,790.98	(94,221.45)	140,924.91	46,703.15	148.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			69,279.40	64,496.32	(4,783.08)	(307,795.31)	(6,983.96)	(314,569.17)	5,478.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,173,952.50	177,962.05	1,351,864.55	1,104,673.10	242,458.37	1,347,131.47	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			1,173,902.50	177,962.05	1,351,864.55	1,104,623.10	242,458.37	1,347,081.47	-0.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,173,902.50	177,962.05	1,351,864.55	1,104,623.10	242,458.37	1,347,081.47	-0.4%
2) Ending Balance, June 30 (E + F1e)			1,104,623.10	242,458.37	1,347,081.47	796,837.79	235,574.51	1,032,412.30	-23.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	242,458.38	242,458.38	0.00	235,574.52	235,574.52	-2.9%
c) Committed									
Capitalization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,104,623.10	(.01)	1,104,623.09	796,837.79	(.01)	796,837.78	-27.5%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Happy Valley Elementary
Santa Cruz County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

44 99757 0000000
Form 01
E8BJ9WXYT(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
91 Lease Receivable		9180	0.00	0.00	0.00				
101 TOTAL ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
11 Deferred Outflows of Resources		9490	0.00	0.00	0.00				
21 TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
11 Accounts Payable		9500	0.00	0.00	0.00				
21 Due to Grantor Governments		9590	0.00	0.00	0.00				
31 Due to Other Funds		9610	0.00	0.00	0.00				
41 Current Loans		9640	0.00	0.00	0.00				
51 Unearned Revenue		9650	0.00	0.00	0.00				
61 TOTAL LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
11 Deferred Inflows of Resources		9690	0.00	0.00	0.00				
21 TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
G10 + H21 - (I15 + J2)			0.00	0.00	0.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		9011	73,875.00	0.00	73,875.00	73,875.00	0.00	73,875.00	0.0%
Education Protection Account State Aid - Current Year		9012	21,779.00	0.00	21,779.00	22,874.00	0.00	22,874.00	5.0%
State Aid - Prior Years		9019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners Exemptions		9021	5,872.00	0.00	5,872.00	6,107.00	0.00	6,107.00	4.0%
Timber Yield Tax		9022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		9029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		9041	1,145,930.00	0.00	1,145,930.00	1,131,769.00	0.00	1,131,769.00	4.0%
Unsecured Roll Taxes		9042	19,914.00	0.00	19,914.00	20,710.00	0.00	20,710.00	4.0%
Prior Years Taxes		9043	2,038.00	0.00	2,038.00	2,119.00	0.00	2,119.00	4.0%
Supplemental Taxes		9044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		9045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 817/899/1992)		8041	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41504)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other in-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources			1,269,407.00	0.00	1,269,407.00	1,317,453.00	0.00	1,317,453.00	3.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			1,269,407.00	0.00	1,269,407.00	1,317,453.00	0.00	1,317,453.00	3.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	14,644.00	14,644.00	0.00	14,639.00	14,639.00	0.0%
Special Education Discretionary Grants		8182	0.00	4,440.00	4,440.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8228	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8229	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8250	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEWA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I - Part A - Basic	3013	8290		12,942.00	12,942.00		12,942.00	12,942.00	0.0%
Title I - Part D - Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II - Part A - Supporting Effective Instruction	4035	8290		2,401.00	2,401.00		2,401.00	2,401.00	0.0%
Title III - Part A - Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III - Part A - English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Happy Valley Elementary
Santa Cruz County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

44 69757 0000000
Form 01
E8BJ9WXZYT(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Taxes									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	51,975.00	0.00	51,975.00	51,975.00	0.00	51,975.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	23,000.00	0.00	23,000.00	15,000.00	0.00	15,000.00	-34.8%
Net Increase/Decrease in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	850.00	0.00	850.00	850.00	0.00	850.00	0.0%
Other Local Revenue									
Plus Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,000.00	79,407.09	89,407.09	10,000.00	71,213.02	81,213.02	-9.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

44 69757 0000000
Form 01
E98J9WXYT(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
AA Other Transfers In		8781-8783	664.32	0.00	664.32	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		49,330.00	49,330.00		(11,373.00)	(11,373.00)	-123.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			96,499.32	128,737.09	215,236.41	77,825.00	59,840.02	137,665.02	-36.0%
TOTAL REVENUES			1,385,493.33	547,966.52	1,933,459.85	1,419,392.40	362,313.44	1,721,705.84	-11.0%
CERTIFICATED SALARIES									
Certificated Teachers Salaries		1100	496,301.72	153,394.52	650,196.24	567,799.12	117,518.52	685,317.64	5.4%
Certificated Pupil Support Salaries		1200	0.00	4,370.49	4,370.49	0.00	4,288.99	4,288.99	-1.9%
Certificated Supervisors and Administrators Salaries		1300	157,307.04	0.00	157,307.04	173,337.74	0.00	173,337.74	10.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			654,108.76	157,765.01	811,873.77	740,936.86	121,907.51	862,844.37	6.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	35,581.09	51,995.09	87,576.18	84,835.25	24,941.35	89,776.60	2.5%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors and Administrators Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	138,652.20	0.00	138,652.20	159,666.72	0.00	159,666.72	15.2%
Other Classified Salaries		2900	1,422.40	345.70	1,768.10	2,092.61	0.00	2,092.61	18.4%
TOTAL CLASSIFIED SALARIES			179,555.69	52,340.79	227,996.48	226,594.58	24,941.35	251,535.93	10.3%
EMPLOYEE BENEFITS									
STRS		3100-3102	123,728.71	88,866.97	210,595.68	140,396.93	34,215.54	224,612.47	6.7%
PERS		3200-3202	38,854.91	0.00	38,854.91	42,699.23	1,274.17	43,973.40	14.1%
CASDI/Medicare/Alternative		3300-3302	22,248.96	7,921.38	30,170.34	27,386.10	5,518.80	32,904.90	9.1%

Happy Valley Elementary
Santa Cruz County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

44 69757 0000000
Form 01
EBB9WXYT, 2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	119,881.81	13,147.52	133,029.43	117,803.84	0.00	117,803.84	-11.4%
Unemployment Insurance		3501-3502	3,952.74	1,027.52	4,980.26	4,481.56	593.89	5,075.45	3.5%
Workers' Compensation		3601-3602	14,372.51	3,983.47	18,955.98	17,325.85	2,345.25	20,672.10	9.1%
CPEB - Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CPEB - Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			323,249.54	112,945.96	436,196.60	350,594.18	94,447.45	445,041.63	2.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	20,033.40	20,033.40	0.00	5,000.00	5,000.00	-75.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	24,725.53	32,096.04	56,821.67	27,119.36	63,625.84	90,745.20	59.7%
Nonstandardized Equipment		4400	9,242.36	2,000.00	11,242.36	11,510.18	0.00	11,510.18	2.4%
Fold		4700	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
TOTAL BOOKS AND SUPPLIES			34,467.99	\$4,129.44	88,597.43	39,129.54	68,625.84	107,755.38	21.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	45,000.00	45,000.00	None
Travel and Conferences		5200	13,337.82	11,824.78	24,862.60	11,535.06	2,250.00	13,785.06	-44.6%
Dues and Memberships		5300	3,596.15	0.00	3,596.15	3,775.96	0.00	3,775.96	5.0%
Insurance		5400 - 5450	17,142.00	0.00	17,142.00	17,999.10	0.00	17,999.10	5.0%
Operations and Housekeeping Services		5500	51,348.11	0.00	51,348.11	49,140.52	0.00	49,140.52	-4.3%
Rentals, Leases, Repairs and Noncapitalized Improvements		5600	37,531.70	0.00	37,531.70	28,908.29	0.00	28,908.29	-23.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	121,195.60	118,267.07	239,432.67	153,092.54	85,220.25	238,312.79	-0.5%
Communications		5900	18,134.40	0.00	18,134.40	19,041.13	0.00	19,041.13	5.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			262,255.73	129,791.85	392,047.63	293,492.50	132,470.25	415,962.95	6.1%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		4500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		5600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		5700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition Excess Costs and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	322.00	0.00	322.00	138.00	0.00	138.00	-57.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	9500	7221	-	0.00	0.00		0.00	0.00	0.0%
To County Offices	9500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	9500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	9360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	9360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	9360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7291-7293	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			322.00	0.00	322.00	138.00	0.00	138.00	-57.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col D + E (F)	
Transfers of Indirect Costs		7310	(8,934.13)	\$ 934.13	0.00	(7,829.51)	7,829.51	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,934.13)	\$ 934.13	0.00	(7,829.51)	7,829.51	0.00	0.0%
TOTAL EXPENDITURES			1,441,125.73	\$15,908.18	1,957,033.91	1,632,958.25	450,121.91	2,083,079.16	6.4%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8913	38,790.98	0.00	38,790.98	66,703.15	0.00	66,703.15	72.0%
a) TOTAL INTERFUND TRANSFERS IN			38,790.98	0.00	38,790.98	66,703.15	0.00	66,703.15	72.0%
INTERFUND TRANSFERS OUT									
To Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To Stateline Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
b) TOTAL INTERFUND TRANSFERS OUT			20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		9931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		9933	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Closed/Reorganized LEAs		9965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		9971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		9972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		9973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBIFAs		9974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		9979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									

Happy Valley Elementary
Santa Cruz County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

44 69757 0000000
Form 01
E8BJ9WXYT(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Funds from Lapsed/Reorganized LEAs		7551	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8910	(32,437.98)	32,437.98	0.00	(140,924.61)	140,924.61	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) TOTAL CONTRIBUTIONS			(32,437.98)	32,437.98	0.00	(140,924.61)	140,924.61	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(32,437.98)	32,437.98	18,790.98	(94,221.45)	140,924.61	46,703.15	148.5%

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		5010-5099	1,269,407.00	0.00	1,269,407.00	1,317,453.00	0.00	1,317,453.00	3.8%
2) Federal Revenue		5100-5299	1,800.00	171,220.88	173,020.88	0.00	52,565.00	52,565.00	-69.5%
3) Other State Revenue		5300-5599	27,197.01	248,008.85	275,805.86	24,114.40	189,908.42	214,022.82	-22.4%
4) Other Local Revenue		5600-5799	96,489.32	128,737.09	225,226.41	77,825.00	59,940.02	137,765.02	-38.0%
5) TOTAL REVENUES			1,385,493.33	547,966.92	1,933,460.25	1,419,392.40	162,513.44	1,581,905.84	-11.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7599	803,252.78	462,900.86	1,266,153.64	918,081.50	385,739.31	1,303,820.81	3.1%
2) Instruction - Related Services	2000-2999		301,913.26	12,490.96	314,404.22	318,328.14	13,103.89	331,432.03	11.8%
3) Pupil Services	3000-3999		25,637.50	25,274.86	50,912.36	50,969.38	24,564.46	75,533.94	47.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		196,319.77	12,566.10	208,885.87	214,370.32	11,714.25	246,084.57	17.8%
8) Plant Services	8000-8999		113,680.42	2,675.40	116,355.82	91,368.47	14,000.00	105,368.47	-9.4%
9) Other Outgo	9000-9999		322.00	0.00	322.00	138.00	0.00	138.00	-57.1%
10) TOTAL EXPENDITURES			1,441,125.73	515,908.18	1,957,033.91	1,532,956.25	480,121.91	2,083,078.16	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(55,632.40)	32,058.34	(23,574.06)	(213,563.85)	(147,808.47)	(361,372.32)	-1,432.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	5900-5925		38,790.98	0.00	38,790.98	66,703.15	0.00	66,703.15	72.0%
b) Transfers Out	7500-7529		29,900.00	0.00	29,900.00	20,808.00	0.00	20,808.00	-30.4%
2) Other Sources/Uses									
a) Sources	5930-5979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	5980-5999		(12,437.99)	32,437.98	20,000.00	(140,924.91)	140,924.61	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(12,437.99)	32,437.98	18,790.98	(94,221.46)	140,924.61	46,703.15	148.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(69,279.40)	64,496.32	(4,783.08)	(307,785.31)	(6,883.86)	(314,669.17)	-6,478.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		1,173,902.50	177,962.05	1,351,864.55	1,104,623.10	242,458.37	1,347,081.47	-0.4%

Happy Valley Elementary
Santa Cruz County

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

44 69757 0000000
Form 01
E8B9WXZY(2023-24)

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,173,902.50	177,962.05	1,351,864.55	1,104,623.10	242,458.37	1,347,081.47	-0.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,173,902.50	177,962.05	1,351,864.55	1,104,623.10	242,458.37	1,347,081.47	-0.4%
2) Ending Balance June 30 (E + F1e)			1,104,623.10	242,458.37	1,347,081.47	796,937.79	235,574.51	1,032,512.30	-23.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	242,458.38	242,458.38	0.00	235,574.52	235,574.52	-2.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Project)		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Project)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	1,104,623.10	(.01)	1,104,623.09	796,937.79	(.01)	796,937.78	-27.9%

Happy Valley Elementary
Santa Cruz County

Budget, July 1
General Fund
Exhibit: Restricted Balance Detail

44 69757 0000000
Form 01
E08 J9WXZ Y1 (2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2900	Expanded Learning Opportunities Program	33 296 29	33 296 12
6300	Lottery Instructional Materials	45 328 06	45 203 48
6546	Mental Health-Related Services	23 300 57	18 976 57
6547	Special Education Early Intervention Preschool Grant	19 817 00	25 393 00
6752	Art, Music and Instructional Materials Discretionary Budget Grant	67 986 00	67 386 00
7435	Learning Recovery Emergency Block Grant	24 680 00	24 680 00
9010	Other Restricted Local	28 050 46	16 539 35
Total, Restricted Balance		242 458 38	235 574 52

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		5010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	4,000.00	-33.3%
5) TOTAL REVENUES			6,000.00	4,000.00	-33.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	4,000.00	-33.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			20,000.00	20,000.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,000.00	24,000.00	-7.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	339,839.77	365,839.77	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339,839.77	365,839.77	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,839.77	365,839.77	7.7%
2) Ending Balance June 30 (E + F1e)			365,839.77	389,839.77	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	267,987.77	284,685.86	6.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	97,852.00	105,153.91	7.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,000.00	4,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			6,000.00	4,000.00	-33.3%
TOTAL REVENUES			6,000.00	4,000.00	-33.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From General Fund/CSSF		8912	20,000.00	20,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.0%
INTERFUND TRANSFERS OUT					
To General Fund/CSSF		7612	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a + b + c + d + e)			20,000.00	20,000.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6 000 00	4 000 00	-33.3%
5) TOTAL REVENUES			6 000 00	4 000 00	-33.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6 000 00	4 000 00	-33.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20 000 00	20 000 00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			20 000 00	20 000 00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26 000 00	24 000 00	-7.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	339 839 77	365 839 77	7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			339 839 77	365 839 77	7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339 839 77	365 839 77	7.7%
2) Ending Balance June 30 (E + F1e)			365 839 77	389 839 77	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	267 987 77	284 685 86	6.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	97 852 00	105 153 91	7.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Happy Valley Elementary
Santa Cruz County

Budget, July 1
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

44 69757 0000000
Form 17
E8B J9W XZ YT(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
Total Restricted Balance		0 00	0 00

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	\$ 280.00	4,200.00	-20.5%
5) TOTAL REVENUES			\$ 280.00	4,200.00	-20.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			18,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,720.00)	4,200.00	-133.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,720.00)	4,200.00	-133.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,634.19	7,914.19	-61.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,634.19	7,914.19	-61.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,634.19	7,914.19	-61.6%
2) Ending Balance - June 30 (E + F1e)			7,914.19	12,114.19	53.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,914.19	12,114.19	53.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	330.00	200.00	-39.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,950.00	4,000.00	-19.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,280.00	4,200.00	-20.5%
TOTAL, REVENUES			5,280.00	4,200.00	-20.5%
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL CLASSIFIED SALARIES			0 00	0 00	0 0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0 00	0 00	0 0%
PERS		3201-3202	0 00	0 00	0 0%
OASDI/Medicare/Alternative		3301-3302	0 00	0 00	0 0%
Health and Welfare Benefits		3401-3402	0 00	0 00	0 0%
Unemployment Insurance		3501-3502	0 00	0 00	0 0%
Workers' Compensation		3601-3602	0 00	0 00	0 0%
OPEB Allocated		3701-3702	0 00	0 00	0 0%
OPEB Active Employees		3751-3752	0 00	0 00	0 0%
Other Employee Benefits		3901-3902	0 00	0 00	0 0%
TOTAL EMPLOYEE BENEFITS			0 00	0 00	0 0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0 00	0 00	0 0%
Books and Other Reference Materials		4200	0 00	0 00	0 0%
Materials and Supplies		4300	0 00	0 00	0 0%
Noncapitalized Equipment		4400	0 00	0 00	0 0%
TOTAL BOOKS AND SUPPLIES			0 00	0 00	0 0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0 00	0 00	0 0%
Travel and Conferences		5200	0 00	0 00	0 0%
Insurance		5400-5450	0 00	0 00	0 0%
Operations and Housekeeping Services		5500	0 00	0 00	0 0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0 00	0 00	0 0%
Transfers of Direct Costs		5710	0 00	0 00	0 0%
Transfers of Direct Costs - Interfund		5750	0 00	0 00	0 0%
Professional/Consulting Services and Operating Expenditures		5800	18 000 00	0 00	-100 0%
Communications		5900	0 00	0 00	0 0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			18 000 00	0 00	-100 0%
CAPITAL OUTLAY					
Land		6100	0 00	0 00	0 0%
Land Improvements		6170	0 00	0 00	0 0%
Buildings and Improvements of Buildings		6200	0 00	0 00	0 0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0 00	0 00	0 0%
Equipment		6400	0 00	0 00	0 0%
Equipment Replacement		6500	0 00	0 00	0 0%
Lease Assets		6600	0 00	0 00	0 0%
Subscription Assets		6700	0 00	0 00	0 0%
TOTAL CAPITAL OUTLAY			0 00	0 00	0 0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0 00	0 00	0 0%
Debt Service					
Debt Service - Interest		7438	0 00	0 00	0 0%
Other Debt Service - Principal		7439	0 00	0 00	0 0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0 00	0 00	0 0%
TOTAL EXPENDITURES			18 000 00	0 00	-100 0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0 00	0 00	0 0%
(a) TOTAL INTERFUND TRANSFERS IN			0 00	0 00	0 0%
INTERFUND TRANSFERS OUT					
From All Other Funds To State School Building Fund/County School Facilities Fund		7613	0 00	0 00	0 0%
Other Authorized Interfund Transfers Out		7619	0 00	0 00	0 0%
(b) TOTAL INTERFUND TRANSFERS OUT			0 00	0 00	0 0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0 00	0 00	0 0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0 0%
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5 280.00	4 200.00	-20.5%
5) TOTAL REVENUES			5 280.00	4 200.00	-20.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		18 000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			18 000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 - B10)			(12 720.00)	4 200.00	-133.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(12 720.00)	4 200.00	-133.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20 634.19	7 914.19	-61.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20 634.19	7 914.19	-61.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20 634.19	7 914.19	-61.6%
2) Ending Balance June 30 (E + F1e)			7 914.19	12 114.19	53.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7 914.19	12 114.19	53.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	7 914 19	12 114 19
Total Restricted Balance		7 914 19	12 114 19

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0 00	0 00	0.0%
2) Federal Revenue		8100-8299	0 00	0 00	0.0%
3) Other State Revenue		8300-8599	0 00	1 765 300 00	New
4) Other Local Revenue		8600-8799	225 00	100 00	-55.6%
5) TOTAL REVENUES			225 00	1 765 400 00	784 522.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0 00	0 00	0.0%
2) Classified Salaries		2000-2999	0 00	0 00	0.0%
3) Employee Benefits		3000-3999	0 00	0 00	0.0%
4) Books and Supplies		4000-4999	0 00	0 00	0.0%
5) Services and Other Operating Expenditures		5000-5999	175 00	183 75	5.0%
6) Capital Outlay		6000-6999	0 00	0 00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0 00	0 00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0 00	0 00	0.0%
9) TOTAL EXPENDITURES			175 00	183 75	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50 00	1 765 216 25	3 530 332.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0 00	0 00	0.0%
b) Transfers Out		7600-7629	0 00	0 00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0 00	0 00	0.0%
b) Uses		7630-7699	0 00	0 00	0.0%
3) Contributions		8980-8999	0 00	0 00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0 00	0 00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50 00	1 765 216 25	3 530 332.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13 217 49	13 267 49	0.4%
b) Audit Adjustments		9793	0 00	0 00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13 217 49	13 267 49	0.4%
d) Other Restatements		9795	0 00	0 00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13 217 49	13 267 49	0.4%
2) Ending Balance June 30 (E + F1e)			13 267 49	1 778 483 74	13 304.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0 00	0 00	0.0%
Stores		9712	0 00	0 00	0.0%
Prepaid Items		9713	0 00	0 00	0.0%
All Others		9719	0 00	0 00	0.0%
b) Restricted		9740	13 267 49	1 778 483 74	13 304.8%
c) Committed					
Stabilization Arrangements		9750	0 00	0 00	0.0%
Other Commitments		9760	0 00	0 00	0.0%
d) Assigned					
Other Assignments		9780	0 00	0 00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0 00	0 00	0.0%
Unassigned/Unappropriated Amount		9790	0 00	0 00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0 00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0 00		
b) in Banks		9120	0 00		
c) in Revolving Cash Account		9130	0 00		
d) with Fiscal Agent/Trustee		9135	0 00		
e) Collections Awaiting Deposit		9140	0 00		
2) Investments		9150	0 00		
3) Accounts Receivable		9200	0 00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0 00		
5) Due from Other Funds		9310	0 00		
6) Stores		9320	0 00		
7) Prepaid Expenditures		9330	0 00		
8) Other Current Assets		9340	0 00		
9) Lease Receivable		9380	0 00		
10) TOTAL, ASSETS			0 00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0 00		
2) TOTAL, DEFERRED OUTFLOWS			0 00		
I. LIABILITIES					
1) Accounts Payable		9500	0 00		
2) Due to Grantor Governments		9590	0 00		
3) Due to Other Funds		9610	0 00		
4) Current Loans		9640	0 00		
5) Unearned Revenue		9650	0 00		
6) TOTAL, LIABILITIES			0 00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0 00		
2) TOTAL, DEFERRED INFLOWS			0 00		
K. FUND EQUITY					
Ending Fund Balance June 30 (G10 + H2) - (I6 + J2)			0 00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0 00	0 00	0 0%
TOTAL FEDERAL REVENUE			0 00	0 00	0 0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0 00	1 765 300 00	New
Pass-Through Revenues from State Sources		8587	0 00	0 00	0 0%
All Other State Revenue		8590	0 00	0 00	0 0%
TOTAL OTHER STATE REVENUE			0 00	1 765 300 00	New
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0 00	0 00	0 0%
Leases and Rentals		8650	0 00	0 00	0 0%
Interest		8660	225 00	100 00	-55 6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0 00	0 00	0 0%
Other Local Revenue					
All Other Local Revenue		8699	0 00	0 00	0 0%
All Other Transfers In from All Others		8799	0 00	0 00	0 0%
TOTAL OTHER LOCAL REVENUE			225 00	100 00	-55 6%
TOTAL REVENUES			225 00	1 765 400 00	784 522 2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0 00	0 00	0 0%
Classified Supervisors' and Administrators Salaries		2300	0 00	0 00	0 0%
Clerical Technical and Office Salaries		2400	0 00	0 00	0 0%
Other Classified Salaries		2900	0 00	0 00	0 0%
TOTAL CLASSIFIED SALARIES			0 00	0 00	0 0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0 00	0 00	0 0%
PERS		3201-3202	0 00	0 00	0 0%
OASDI/Medicare/Alternative		3301-3302	0 00	0 00	0 0%
Health and Welfare Benefits		3401-3402	0 00	0 00	0 0%
Unemployment Insurance		3501-3502	0 00	0 00	0 0%
Workers' Compensation		3601-3602	0 00	0 00	0 0%
OPEB Allocated		3701-3702	0 00	0 00	0 0%
OPEB Active Employees		3751-3752	0 00	0 00	0 0%
Other Employee Benefits		3901-3902	0 00	0 00	0 0%
TOTAL EMPLOYEE BENEFITS			0 00	0 00	0 0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0 00	0 00	0 0%
Materials and Supplies		4300	0 00	0 00	0 0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0 00	0 00	0 0%
TOTAL BOOKS AND SUPPLIES			0 00	0 00	0 0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0 00	0 00	0 0%
Travel and Conferences		5200	0 00	0 00	0 0%
Insurance		5400-5450	0 00	0 00	0 0%
Operations and Housekeeping Services		5500	0 00	0 00	0 0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0 00	0 00	0 0%
Transfers of Direct Costs		5710	0 00	0 00	0 0%
Transfers of Direct Costs - Interfund		5750	0 00	0 00	0 0%
Professional/Consulting Services and Operating Expenditures		5800	175 00	183 75	5 0%
Communications		5900	0 00	0 00	0 0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			175 00	183 75	5 0%
CAPITAL OUTLAY					
Land		6100	0 00	0 00	0 0%
Land Improvements		6170	0 00	0 00	0 0%
Buildings and Improvements of Buildings		6200	0 00	0 00	0 0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0 00	0 00	0 0%
Equipment		6400	0 00	0 00	0 0%
Equipment Replacement		6500	0 00	0 00	0 0%
Lease Assets		6600	0 00	0 00	0 0%
Subscription Assets		6700	0 00	0 00	0 0%
TOTAL CAPITAL OUTLAY			0 00	0 00	0 0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0 00	0 00	0 0%
To County Offices		7212	0 00	0 00	0 0%
To JPAs		7213	0 00	0 00	0 0%
All Other Transfers Out to All Others		7299	0 00	0 00	0 0%
Debt Service					
Debt Service - Interest		7438	0 00	0 00	0 0%
Other Debt Service - Principal		7439	0 00	0 00	0 0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0 00	0 00	0 0%
TOTAL EXPENDITURES			175 00	183 75	5 0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To State School Building Fund/County School Facilities Fund From All Other Funds		8913	0 00	0 00	0 0%
Other Authorized Interfund Transfers in		8919	0 00	0 00	0 0%
(a) TOTAL INTERFUND TRANSFERS IN			0 00	0 00	0 0%
INTERFUND TRANSFERS OUT					
From All Other Funds To State School Building Fund/County School Facilities Fund		7613	0 00	0 00	0 0%
Other Authorized Interfund Transfers Out		7619	0 00	0 00	0 0%
(b) TOTAL INTERFUND TRANSFERS OUT			0 00	0 00	0 0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0 00	0 00	0 0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0 0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0 00	0 00	0 0%
Proceeds from Leases		8972	0 00	0 00	0 0%
Proceeds from Lease Revenue Bonds		8973	0 00	0 00	0 0%
Proceeds from SBITAs		8974	0 00	0 00	0 0%
All Other Financing Sources		8979	0 00	0 00	0 0%
(c) TOTAL SOURCES			0 00	0 00	0 0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0 0%
(d) TOTAL USES			0 00	0 00	0 0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0 00	0 00	0 0%

Happy Valley Elementary
Santa Cruz County

Budget, July 1
County School Facilities Fund
Expenditures by Object

44 69757 0000000
Form 35
E8BJ9WXZYT(2023-24)

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Contributions from Restricted Revenues		9990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	1 765 300.00	New
4) Other Local Revenue		8600-8799	225.00	100.00	-55.6%
5) TOTAL REVENUES			225.00	1 765 400.00	784.522.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		175.00	183.75	5.0%
9) Other Outgo	9000-9999	Except 7500-7599	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			175.00	183.75	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			50.00	1 765 216.25	3 530 332.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			50.00	1 765 216.25	3 530 332.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13 217.49	13 267.49	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13 217.49	13 267.49	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13 217.49	13 267.49	0.4%
2) Ending Balance June 30 (E + F1e)			13 267.49	1 778 483.74	13 304.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13 267.49	1 778 483.74	13 304.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Happy Valley Elementary
Santa Cruz County

Budget, July 1
County School Facilities Fund
Exhibit: Restricted Balance Detail

44 69757 0000000
Form 35
EBB J9W XZYT(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	13 267 49	1 778 483 74
Total Restricted Balance		13 267 49	1 778 483 74

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46 446 00	45 750 00	-1.5%
5) TOTAL REVENUES			46 446 00	45 750 00	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46 446 00	45 750 00	-1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In		7600-7629	38 790 98	66 703 15	72.0%
b) Transfers Out					
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.0%
b) Uses					
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(38 790 98)	(66 703 15)	72.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,655 02	(20 953 15)	-373.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1 049 942 09	1 057 597 11	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1 049 942 09	1 057 597 11	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1 049 942 09	1 057 597 11	0.7%
2) Ending Balance June 30 (E + F1e)			1 057 597 11	1 036 643 96	-2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
		9740	978 011 10	978 011 10	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	79 586 01	58 632 86	-26.3%
Endowment Fund	0000	9780	79 586 01		
Endowment Fund	0000	9780		58 632 86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0 00		
3) Accounts Receivable		9200	0 00		
4) Due from Grantor Government		9290	0 00		
5) Due from Other Funds		9310	0 00		
6) Stores		9320	0 00		
7) Prepaid Expenditures		9330	0 00		
8) Other Current Assets		9340	0 00		
9) Lease Receivable		9380	0 00		
10) TOTAL, ASSETS			0 00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0 00		
2) TOTAL DEFERRED OUTFLOWS			0 00		
I. LIABILITIES					
1) Accounts Payable		9500	0 00		
2) Due to Grantor Governments		9590	0 00		
3) Due to Other Funds		9610	0 00		
4) Current Loans		9640	0 00		
5) Unearned Revenue		9650	0 00		
6) TOTAL, LIABILITIES			0 00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0 00		
2) TOTAL, DEFERRED INFLOWS			0 00		
K. FUND EQUITY					
Ending Fund Balance June 30 (G10 + H2) - (I5 + J2)			0 00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0 00	0 00	0 0%
All Other State Revenue	All Other	8590	0 00	0 00	0 0%
TOTAL, OTHER STATE REVENUE			0 00	0 00	0 0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0 00	0 00	0 0%
Interest		8660	1 200 00	750 00	-37 5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0 00	0 00	0 0%
Other Local Revenue					
All Other Local Revenue		8699	45 246 00	45 000 00	-0 5%
TOTAL, OTHER LOCAL REVENUE			46 446 00	45 750 00	-1 5%
TOTAL REVENUES			46 446 00	45 750 00	-1 5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0 00	0 00	0 0%
Certificated Pupil Support Salaries		1200	0 00	0 00	0 0%
Certificated Supervisors' and Administrators' Salaries		1300	0 00	0 00	0 0%
Other Certificated Salaries		1900	0 00	0 00	0 0%
TOTAL CERTIFICATED SALARIES			0 00	0 00	0 0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0 00	0 00	0 0%
Classified Support Salaries		2200	0 00	0 00	0 0%
Classified Supervisors' and Administrators' Salaries		2300	0 00	0 00	0 0%
Clerical, Technical and Office Salaries		2400	0 00	0 00	0 0%
Other Classified Salaries		2900	0 00	0 00	0 0%
TOTAL CLASSIFIED SALARIES			0 00	0 00	0 0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0 00	0 00	0 0%
PERS		3201-3202	0 00	0 00	0 0%
OASDI/Medicare/Alternative		3301-3302	0 00	0 00	0 0%
Health and Welfare Benefits		3401-3402	0 00	0 00	0 0%
Unemployment Insurance		3501-3502	0 00	0 00	0 0%
Workers' Compensation		3601-3602	0 00	0 00	0 0%
OPEB Allocated		3701-3702	0 00	0 00	0 0%
OPEB Active Employees		3751-3752	0 00	0 00	0 0%
Other Employee Benefits		3901-3902	0 00	0 00	0 0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL EMPLOYEE BENEFITS			0 00	0 00	0 0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0 00	0 00	0 0%
Books and Other Reference Materials		4200	0 00	0 00	0 0%
Materials and Supplies		4300	0 00	0 00	0 0%
Noncapitalized Equipment		4400	0 00	0 00	0 0%
Food		4700	0 00	0 00	0 0%
TOTAL BOOKS AND SUPPLIES			0 00	0 00	0 0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0 00	0 00	0 0%
Travel and Conferences		5200	0 00	0 00	0 0%
Dues and Memberships		5300	0 00	0 00	0 0%
Insurance		5400-5450	0 00	0 00	0 0%
Operations and Housekeeping Services		5500	0 00	0 00	0 0%
Rentals Leases Repairs and Noncapitalized Improvements		5600	0 00	0 00	0 0%
Transfers of Direct Costs		5710	0 00	0 00	0 0%
Transfers of Direct Costs - Interfund		5750	0 00	0 00	0 0%
Professional/Consulting Services and Operating Expenditures		5800	0 00	0 00	0 0%
Communications		5900	0 00	0 00	0 0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0 00	0 00	0 0%
CAPITAL OUTLAY					
Land		6100	0 00	0 00	0 0%
Land Improvements		6170	0 00	0 00	0 0%
Buildings and Improvements of Buildings		6200	0 00	0 00	0 0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0 00	0 00	0 0%
Equipment		6400	0 00	0 00	0 0%
Equipment Replacement		6500	0 00	0 00	0 0%
TOTAL CAPITAL OUTLAY			0 00	0 00	0 0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0 00	0 00	0 0%
Debt Service					
Debt Service - Interest		7438	0 00	0 00	0 0%
Other Debt Service - Principal		7439	0 00	0 00	0 0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0 00	0 00	0 0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0 00	0 00	0 0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0 00	0 00	0 0%
TOTAL EXPENDITURES			0 00	0 00	0 0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	38 790 98	66 703 15	72 0%
(b) TOTAL INTERFUND TRANSFERS OUT			38 790 98	66 703 15	72 0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0 0%
All Other Financing Sources		8979	0 00	0 00	0 0%
(c) TOTAL SOURCES			0 00	0 00	0 0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0 0%
All Other Financing Uses		7699	0 00	0 00	0 0%
(d) TOTAL USES			0 00	0 00	0 0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0 00	0 00	0 0%
Contributions from Restricted Revenues		8990	0 00	0 00	0 0%
(e) TOTAL CONTRIBUTIONS			0 00	0 00	0 0%
TOTAL OTHER FINANCING SOURCES/USES (- b + c - d + e)			(38 790 98)	(66 703 15)	72 0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46 446.00	45 750.00	-1.5%
5) TOTAL REVENUES			46 446.00	45 750.00	-1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			46 446.00	45 750.00	-1.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	38 790.98	66 703.15	72.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(38 790.98)	(66 703.15)	72.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			7 655.02	(20 953.15)	-373.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1 049 942.09	1 057 597.11	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1 049 942.09	1 057 597.11	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1 049 942.09	1 057 597.11	0.7%
2) Ending Balance June 30 (E + F1e)			1 057 597.11	1 036 643.96	-2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	978 011.10	978 011.10	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	79 586.01	58 632.86	-26.3%
Endowment Fund	0000	9780	79 586.01		
Endowment Fund	0000	9780		58 632.86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Happy Valley Elementary
Santa Cruz County

Budget, July 1
Foundation Permanent Fund
Exhibit: Restricted Balance Detail

44 69757 0000000
Form 57
EBB J9W.XZYT(2023-24)

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
9010	Other Restricted Local	978,011 10	978,011 10
Total Restricted Balance		978,011 10	978,011 10

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

44 69757 0000000
Form SIAA
E8BJ9WXZYT(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					38,790.98	20,000.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

44 69757 0000000
Form SIAA
E8BJ9WXZYT(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						38,790.98		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Happy Valley Elementary
Santa Cruz County

Budget, July 1
2022-23 Estimated Actuals Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

44 69757 0000000
Form SIAA
E8BJ9WXZYT(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	58,790.98	58,790.98	0.00	0.00

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

44 69757 0000000
Form SIAB
E8BJ9WXZYT(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					66,703.15	20,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

44 69757 0000000
Form SIAB
E8BJ9WXZYT(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								

Budget, July 1
2023-24 Budget Budget, July 1
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

44 69757 0000000
Form SIAB
E8BJ9WXZYT(2023-24)

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						66,703.15		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	86,703.15	86,703.15		

SACS Web System - SACS V5.1
6/2/2023 8 25 49 AM

44-69757-0000000

Budget, July 1
Estimated Actuals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Happy Valley Elementary

Santa Cruz County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

Budget, July 1
 Budget 2023-24
Technical Review Checks
 Phase - All
 Display - Exceptions Only

Happy Valley Elementary

Santa Cruz County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	6500	8792	(\$11,373.00)

Explanation: The district is projected to receive negative revenue from the SELPA due to placements in the county regional program being deducted from resource 6500 Special Education revenue.

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
01	6500	(\$11,373.00)

Explanation: The district is projected to receive negative revenue from the SELPA due to placements in the county regional program being deducted from resource 6500 Special Education revenue.

EXPORT VALIDATION CHECKS

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMA request contact information.

Exception

FORM

Form CASH

Explanation: Form CASH will be provided in Excel format.

RESOLUTION NO. 22-23-10

**RESOLUTION OF THE SCHOOL BOARD OF THE HAPPY VALLEY
ELEMENTARY SCHOOL DISTRICT TO UPDATE STATUTORY
SCHOOL FEES IMPOSED ON NEW RESIDENTIAL AND
COMMERCIAL/INDUSTRIAL DEVELOPMENT PROJECTS
PURSUANT TO EDUCATION CODE SECTION 17620**

WHEREAS, the School Board ("Board") of the Happy Valley Elementary School District ("School District") provides for the educational needs for TK-6 students within a portion of the unincorporated County of Santa Cruz ("County"); and

WHEREAS, The State Allocation Board has taken action pursuant to Government Code Section 65995(b)(3), which authorizes school districts to update statutory school fees to \$4.79 per square foot for assessable space of residential development and \$0.78 per square foot of chargeable covered and enclosed space for all categories of commercial/industrial development, as long as such statutory school fees are properly justified by the School District pursuant to law; and

WHEREAS, pursuant to Education Code Section 17623, the School District and the Santa Cruz City High School District have entered into an agreement whereby the School District is to receive fifty percent (50%) of the maximum fees permitted to be levied under Education Code Section 17620 and Government Code Section 65995; and

WHEREAS, new residential and commercial/industrial development continues to generate additional students for the School District's schools and the School District is required to provide school facilities ("School Facilities") to accommodate those students; and

WHEREAS, overcrowding within the School District has an impact on the School District's ability to provide an adequate quality education and negatively impacts the educational opportunities for the School District's students; and

WHEREAS, the Board of the School District has received and considered a study entitled "Residential and Commercial/Industrial Development School Fee Justification Study for Happy Valley Elementary School District ("Study"), which Study includes information, documentation, and analysis of the School Facilities needs of the School District, including (a) the purpose of the Statutory School Fees, (b) the use to which the Statutory School Fees are to be put (c) the nexus (roughly proportional and reasonable relationship) between the residential and commercial/industrial development and (1) the use for Statutory School Fees, (2) the need for School Facilities, (3) the cost of School Facilities and the amount of Statutory School Fees from new residential and commercial/industrial development, (d) a determination of the impact of the increased number of

employees anticipated to result from the commercial/industrial development (by category) upon the cost of providing School Facilities within the School District, (e) an evaluation and projection of the number of students that will be generated by new residential development, and (f) the new School Facilities that will be required to serve such students, and (g) the cost of such School Facilities; and

WHEREAS, said Study pertaining to the Statutory School Fees and to the capital facilities needs of the School District were made available to the public as required by law before the Board considered at a regularly scheduled public meeting the Statutory School Fees; and

WHEREAS, all required notices of the proposed Statutory School Fees have been given; and

WHEREAS, a public hearing was held at a regularly scheduled meeting of the Board of the School District relating to the proposed Statutory School Fees; and

WHEREAS, Education Code Section 17621 provides that the adoption, update or imposition of any fee, charge, dedication, or other requirement, pursuant to Education Code Section 17620 shall not be subject to Division 13 (commencing with Section 21000) of the Public Resources Code.

NOW, THEREFORE, THE SCHOOL BOARD OF THE HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT DOES HEREBY RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

Section 1. That the Board accepts and adopts the Study.

Section 2. That the Board finds that the purpose of the Statutory School Fees imposed upon new residential development is to fund the additional School Facilities required to serve the students generated by the new residential development upon which the Statutory School Fees are imposed.

Section 3. That the Board finds that the Statutory School Fees imposed on new residential development will be used only to finance those School Facilities described in the Study and related documents and that these School Facilities are required to serve the students generated by the new residential development within the School District; and that the use of the Statutory School Fees will include construction or acquisition of additional School Facilities, remodeling existing School Facilities to add additional classrooms, and technology, and acquiring and installing additional portable classrooms and related School Facilities, with the specific location of new schools, remodeling of existing School Facilities, and additional portables to be determined based on the residence of the students being generated by such new residential development, as well as any required central administrative and support facilities, within the School District.

Section 4. That the Board finds that there is a roughly proportional, reasonable relationship between the use of the Statutory School Fees and the new residential development within the School District because the Statutory School Fees imposed on new residential development by this Resolution, will be used to fund School Facilities which will be used to serve the students generated by such new residential development.

Section 5. That the Board finds that there is a roughly proportional, reasonable relationship between the new residential development upon which the Statutory School Fees are imposed, and the need for additional School Facilities in the School District because new students will be generated from new residential development within the School District and there is not sufficient capacity in the existing School Facilities to accommodate all additional students.

Section 6. That the Board finds that the amount of the Statutory School Fees levied on new residential development as set forth in this Resolution is roughly proportional and reasonably related to, and does not exceed the cost of, providing the School Facilities required to serve the students generated by such new residential development within the School District.

Section 7. That the Board finds that the purpose of the Statutory School Fees imposed on new commercial/industrial development is to fund the additional School Facilities required to serve the students generated by the new commercial/industrial development upon which the Statutory School Fees are imposed.

Section 8. That the Board finds that the Statutory School Fees imposed on new commercial/industrial development (by category) will be used only to fund those School Facilities described in the Study and related documents and that these School Facilities are required to serve the students generated by such new commercial/industrial development; and that the use of the Statutory School Fees will include construction or acquisition of additional School Facilities, remodeling existing School Facilities to add additional classrooms and technology, and acquiring and installing additional portable classrooms and related facilities, with the specific location of new schools, remodeling of existing School Facilities, and additional portables to be determined based on the residence of the students being generated by such new commercial/industrial development, as well as any required central administrative and support facilities within the School District.

Section 9. That the Board finds that there is a roughly proportional, reasonable relationship between the use of the Statutory School Fees and new commercial/industrial development by category within the School District because the Statutory School Fees imposed on commercial/industrial development by this Resolution, will be used to fund School Facilities which will be used to serve the students generated by such new commercial/industrial development.

Section 10. That the Board finds that there is a roughly proportional, reasonable relationship between the new commercial/industrial development by category, upon which the Statutory School Fees are imposed, and the need for additional School Facilities in the School District because new students will be generated from new commercial/industrial development within the School District and the School District does not have sufficient student capacity in the existing School Facilities to accommodate these students.

Section 11. That the Board finds that the amount of the Statutory School Fees levied on new commercial/industrial development by category as set forth in this Resolution is roughly proportional and reasonably related to and does not exceed the cost of providing the School Facilities required to serve the students generated by such new commercial/industrial development within the School District.

Section 12. That the Board finds that a separate account has been established for the deposit of Statutory School Fees imposed on residential and commercial/industrial development and that said account has at all times since been separately maintained, except for temporary investments, from other funds of the School District.

Section 13. That the Board finds that the funds of the account, described in Section 12, consisting of the proceeds of Statutory School Fees have been imposed for the purposes of constructing and reconstructing those School Facilities necessitated by new residential and commercial/industrial development, and thus, these funds may be expended for those purposes. The Statutory School Fees may also be expended by the School District for the costs of performing any study or otherwise making the findings and determinations required under subdivisions (a), (b), and (d) of Section 66001 of the Government Code. In addition, the School District may also retain, as appropriate, an amount not to exceed in any fiscal year, three percent (3%) of the fees collected in that fiscal year pursuant to Education Code Section 17620 for reimbursement of the administrative costs incurred by the School District in collecting the Statutory School Fees.

Section 14. That the Board hereby updates the Statutory School Fees as a condition of approval of new residential development projects and imposes the Statutory School Fees on such development projects in the following amounts:

- A. \$2.40 per square foot of assessable space for new single family detached residential development, manufactured homes, and mobile homes as authorized under Education Code Section 17625, and including residential construction other than new construction where such construction results in an increase of assessable space, as defined in Government Code Section 65995, in excess of 500 square feet. However, these amounts shall not be imposed on any development project used exclusively for housing senior citizens, as described in Civil Code Section 51.3, or

as described in Subdivision J of Section 1569.2 of the Health and Safety Code or paragraph 9 of subdivision (d) of Section 15432 of the Government Code or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.

- B. \$0.39 per square foot of assessable space for new residential development used exclusively for the housing of senior citizens, as described in Section 51.3 of the Civil Code or as described in subdivision J of Section 1569 of the Health and Safety Code or paragraph 9 of subdivision (d) of Section 15432 of the Government Code or any mobile home or manufactured home that is located within a mobile home park, subdivision, cooperative or condominium for mobile homes limited to older persons as defined by the Federal Fair Housing Amendments of 1988.

Section 15. That this Board hereby updates the Statutory School Fees as a condition of approval of new commercial/industrial development projects and levies the Statutory School Fees on such development projects in the following amounts per square foot of chargeable covered and enclosed space for the following categories of commercial/industrial development:

Retail and Services	\$0.39
Office	\$0.39
Research and Development	\$0.39
Industrial/Warehouse/Manufacturing	\$0.39
Hospitals	\$0.39
Hotel/Motel	\$0.39
Self-Storage	\$0.07

Section 16. That the proceeds of the Statutory School Fees established pursuant to this Resolution shall continue to be deposited into that account identified in Section 12 of this Resolution, the proceeds of which shall be used exclusively for the purpose for which the Statutory School Fees are to be collected, including accomplishing any study, findings or determinations required by subdivisions (a), (b) and (d) of Section 66001 of the Government Code or retaining an amount not to exceed in any fiscal year, three percent (3%) of the fees collected in that fiscal year pursuant to Education Code Section 17620 for reimbursement of the administrative costs incurred by the School District in collecting the Statutory School Fees or in financing the described Study or in defending the imposition of Statutory School Fees.

Section 17. That the Superintendent, or his designee, is directed to cause a copy of this Resolution to be delivered to the building official of the Cities and

County within the School District's boundaries and the California Department of Health Care Access and Information ("CDHCAI") along with a copy of all the supporting documentation referenced herein and a map of the School District clearly indicating the boundaries thereof, advising the Cities, County, and CDHCAI that new residential and commercial/industrial development is subject to the Statutory School Fees readopted pursuant to this Resolution and requesting that no building permit or approval for occupancy be issued by any of these entities for any new residential development project, mobile home or manufactured home subject to the Statutory School Fees absent a certification from this School District of compliance of such project with the requirements of the Statutory School Fees, nor that any building permit be issued for any non-residential development absent a certification from this School District of compliance with the requirements of the applicable Statutory School Fees.

Section 18. That the Board hereby establishes a process that permits the party against whom the commercial/industrial Statutory School Fees are imposed, the opportunity for a hearing to appeal that imposition of Statutory School Fees for commercial/industrial development as required by Education Code Section 17621(e)(2). The appeal process is as follows:

- A. Within ten (10) calendar days of being notified, in writing, (by personal delivery or deposit in the U.S. Mail) of the commercial/industrial Statutory School Fees to be imposed or paying the commercial/industrial Statutory School Fees, pursuant to Education Code Section 17620, a party shall file a written request for a hearing regarding the imposition of commercial/industrial Statutory School Fees. The party shall state in the written request the grounds for opposing the imposition of commercial/industrial Statutory School Fees and said written request shall be served by personal delivery or certified or registered mail to the Superintendent of the School District.
- B. The possible grounds for that appeal include, but are not limited to, the inaccuracy of including the project within the category pursuant to which the commercial/industrial Statutory School Fees are to be imposed, or that the employee generation or pupil generation factors utilized under the applicable category are inaccurate as applied to the project.
- C. Within ten (10) calendar days of receipt of the written request for a hearing regarding the imposition of commercial/industrial Statutory School Fees, the Superintendent of the School District, or his designee, shall give notice in writing of the date, place and time of the hearing to the party appealing the imposition of commercial/industrial Statutory School Fees. The Superintendent, or his designee, shall schedule and conduct said hearing within thirty (30) calendar days of receipt of the written

request. The Superintendent, or his designee, shall render a written decision within ten (10) days following the hearing on the party's appeal and serve it by certified or registered mail to the last known address of the party.

- D. The party against whom the commercial/industrial Statutory School Fees are imposed may appeal the Superintendent's, or his designee's, decision to the Board of the School District.
- E. The party appealing the Superintendent's, or his designee's decision, shall state in the written appeal the grounds for opposing the imposition of the commercial/industrial Statutory School Fees and said written appeal shall be served by personal delivery or certified or registered mail to the Superintendent of the School District.
- F. The possible grounds for that appeal to the Board of the School District include, but are not limited to, the inaccuracy of including the project within the category pursuant to which the commercial/industrial Statutory School Fees are to be imposed, or that the employee generation or pupil generation factors utilized under the applicable category are inaccurate as applied to the project.
- G. Within ten (10) calendar days of receipt of the written request for a hearing regarding the imposition of commercial/industrial Statutory School Fees, the Superintendent of the School District, or his designee, shall give notice in writing of the date, place and time of the hearing to the party appealing the imposition of commercial/industrial Statutory School Fees. The Board of the School District shall schedule and conduct said hearing at the next regular meeting of the Board, provided that the party is given notice at least five (5) working days prior to the regular meeting of the Board. The Board shall render a written decision within ten (10) days following the hearing on the party's appeal and serve the decision by certified or registered mail to the last known address of the party.
- H. The party appealing the imposition of the commercial/industrial Statutory School Fees shall bear the burden of establishing that the commercial/industrial Statutory School Fees are improper.

Section 19. That the Superintendent is authorized to cause a certificate of compliance to be issued for each development project, mobile home and manufactured home for which there is compliance with the requirement for payment of the Statutory School Fees in the amount specified by this Resolution. In the event a certificate of compliance is issued for the payment of Statutory

School Fees for a development project, mobile home or manufactured home and it is later determined that the statement or other representation made by an authorized party concerning the development project as to square footage is untrue, then such certificate shall automatically terminate, and the appropriate City shall be so notified.

Section 20. That no statement or provision set forth in this Resolution, or referred to therein shall be construed to repeal any preexisting fee previously imposed by the School District on any residential or nonresidential development.

Section 21. That the School District's Statutory School Fees will become effective sixty (60) days from the date of this Resolution unless a separate resolution increasing the fees immediately on an urgency basis is adopted by the Board.

APPROVED, ADOPTED, AND SIGNED ON JUNE 21, 2023

SCHOOL BOARD OF THE HAPPY VALLEY
ELEMENTARY SCHOOL DISTRICT

By:

President of the School Board of the
Happy Valley Elementary School
District

ATTEST:

By:

Clerk of the School Board of the
Happy Valley Elementary School
District

STATE OF CALIFORNIA)
) ss.
COUNTY OF SANTA CRUZ)

I, [REDACTED], do hereby certify that the foregoing is a true and correct copy of Resolution No. [REDACTED] which was duly adopted by the School Board of the Happy Valley Elementary School District at a meeting thereof on the 21st day of June, 2023.

Clerk of the School Board of the
Happy Valley Elementary School District



► **RESIDENTIAL AND
COMMERCIAL/INDUSTRIAL
DEVELOPMENT SCHOOL FEE JUSTIFICATION
STUDY**

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT

JUNE 8, 2023

Prepared For:

Happy Valley Elementary
School District
3125 Branciforte Drive
Santa Cruz, CA 95065
831.429.6205

Prepared By:

Cooperative Strategies
2855 Michelle Drive, Suite 230
Irvine, CA 92606
844.654.2421



**COOPERATIVE
STRATEGIES**
ASSESS • PLAN • FUND • BUILD

► TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
EXECUTIVE SUMMARY	ES-1
I. INTRODUCTION	1
II. LEGISLATION.....	3
III. METHODOLOGY OF STUDY.....	6
IV. FACILITIES CAPACITY AND STUDENT ENROLLMENT	11
V. IMPACT OF RESIDENTIAL DEVELOPMENT ON SCHOOL FACILITIES NEEDS	12
VI. IMPACT OF COMMERCIAL/INDUSTRIAL DEVELOPMENT ON SCHOOL FACILITIES NEEDS.....	19
VII. CONCLUSION.....	25

EXECUTIVE SUMMARY

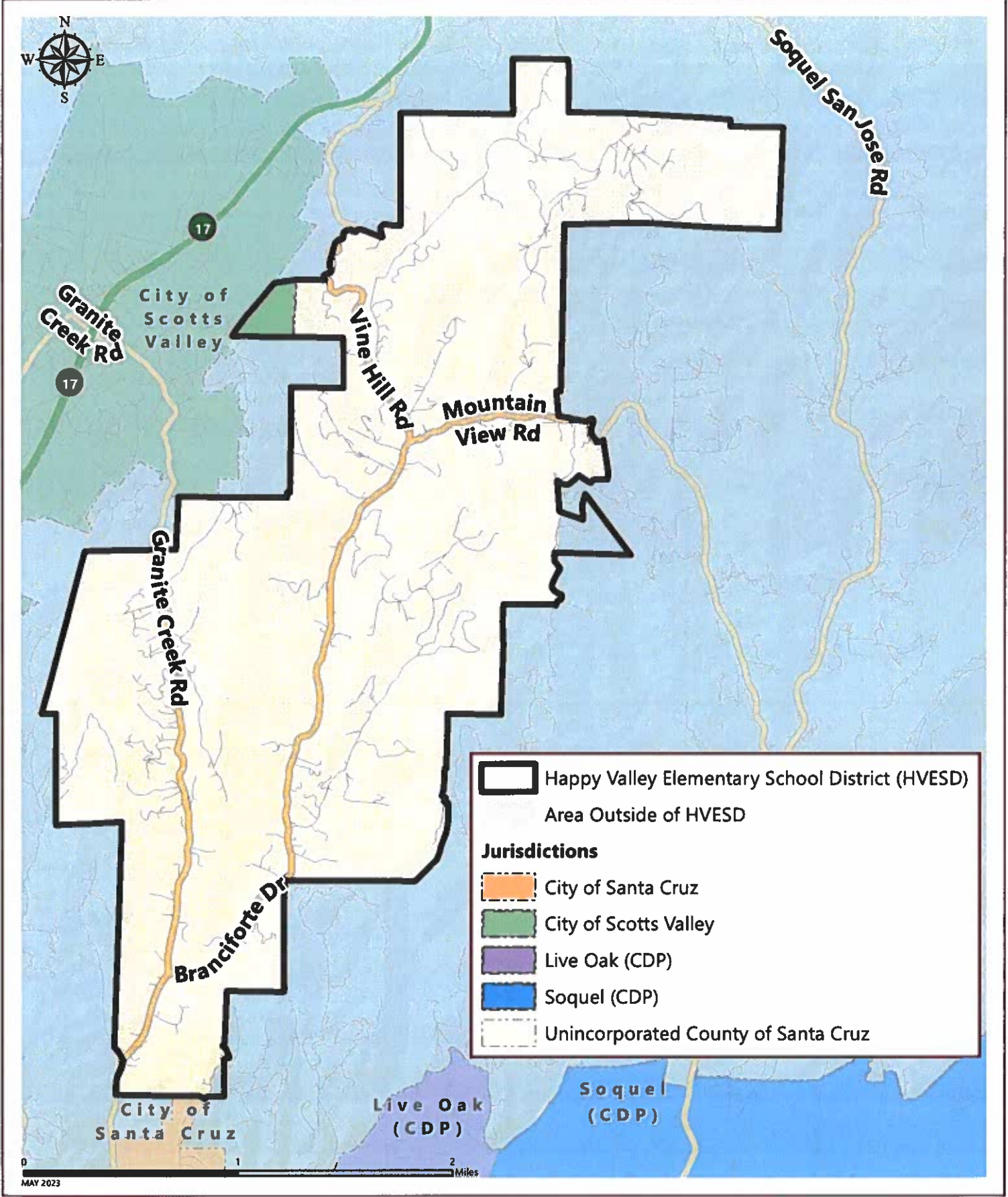
This Residential and Commercial/Industrial Development School Fee Justification Study ("Study") is intended to determine the extent to which a nexus can be established in the Happy Valley Elementary School District ("School District") between residential and commercial/industrial development ("CID") and (i) the need for school facilities, (ii) the cost of school facilities, and (iii) the amount of statutory school fees ("School Fees") per residential and CID building square foot that may be levied for schools pursuant to the provisions of Section 17620 of the Education Code, as well as Sections 65995 and 66001 of the Government Code, Assembly Bill ("AB") 181, and subdivision (e) of Section 17621 of the Education Code.

The School District provides education to students in grades transitional kindergarten ("TK") through 6 residing within a portion of the City of Scotts Valley ("City") and a portion of the unincorporated County of Santa Cruz ("County") (please see map on following page for a geographic profile of the School District). Collectively, the School District's school facilities in school year 2022/2023 have a capacity of 140 students based on information provided by the School District. Based on data provided by the School District, student enrollment is 120 in school year 2022/2023. Comparing student enrollment to facilities capacity reveals that facilities capacity exceeds student enrollment in school year 2022/2023 (please see Section IV for more information on student enrollment and facilities capacity).

To establish a nexus and a justifiable residential School Fee level, the Study evaluated the number and cost of new facilities required to house students generated from future residential development within the School District. Based on data provided by the Association of Monterey Bay Area Governments ("AMBAG") approximately 42 additional residential units are expected be constructed within the School District's boundaries through calendar year 2045 ("Future Units"). Of these 42 Future Units, 42 are expected to be single family detached ("SFD") units. Currently, no multi-family attached ("MFA") units are expected to be constructed within the School District through calendar year 2045. Should AMBAG update this projection in the future, the School District will update the Study accordingly.

HAPPY VALLEY ELEMENTARY SCHOOL DISTRICT

GEOGRAPHIC PROFILE



To determine the impact on the School District from Future Units, the Study first multiplied the number of Future Units by the student generation factors ("SGFs") calculated by Cooperative Strategies, to determine the projected student enrollment from Future Units. The results were that nine (9) unhoused elementary school students are anticipated to be generated from Future Units ("Projected Student Enrollment").

To adequately house the Projected Unhoused Students, the School District will need to expand the existing elementary school facility. Using design capacities of 20 students per classroom, the School District will need to construct one (1) new elementary school classroom to accommodate the Projected Unhoused Students from the Future Units projected to be constructed at this time. The cost of expanding the existing elementary school facility by adding additional teaching stations is based on per-pupil grant amounts established by Senate Bill ("SB") 50.

In addition to the school facilities cost impacts, the School District will experience Central Administrative and Support Facilities cost impacts. In January 1994, the State Allocation Board ("SAB") approved a policy of four (4) square feet of Central Administrative and Support Facilities per student, which based on School District cost estimates equates to a per-student cost of \$800. Multiplying these costs by the facilities needed and the students generated yielded the total school facilities cost impacts shown in Table ES-1.

TABLE ES - 1
TOTAL SCHOOL FACILITIES COST IMPACTS FROM
FUTURE UNITS (2023\$)

School Levels	Cost Per Teaching Station/Student	Teaching Stations Required/Students Generated	Total School Facilities Cost Impacts
Elementary School	\$650,800	0.4500	\$292,860
Central Admin Impacts	\$800	9	\$7,200
Total	N/A	N/A	\$300,060

The amounts listed in Table ES-1 were apportioned to each land use class based on the number of students generated from such residential land use. Thereafter, the school facilities cost impacts for each land use class were divided by the number of Future Units to calculate the school facilities cost impacts per residential unit. Table ES-2 lists the school facilities cost impacts per residential unit.

TABLE ES - 2

SCHOOL FACILITIES COST IMPACTS PER RESIDENTIAL UNIT (2023\$)

Land Use	Total School Facilities Cost Impacts	Future Units	School Facilities Cost Impacts per Residential Unit
Single Family Detached	\$300,060	42	\$7,144

To determine the school facilities cost impacts per square foot of residential construction, the school facilities cost impacts per unit were divided by the average square footage of a residential unit in each land use class. Table ES-3 below lists the school facilities cost impacts per average residential square foot.

TABLE ES - 3

SCHOOL FACILITIES COST IMPACTS PER RESIDENTIAL SQUARE FOOT (2023\$)

Land Use	School Facilities Cost Impacts per Future Units	Average Square Footage	School Facilities Cost Impacts per Residential Square Foot
Single Family Detached	\$7,144	2,000	\$3.57

To determine the commercial/industrial School Fee levels that satisfy the rigorous nexus requirements of AB 181, the Study divides CID into seven (7) land use categories: retail and services, office, research and development, industrial/warehouse/ manufacturing, hospital, hotel/motel, and self-storage. The employment impacts of each of these land uses, in terms of the number of employees per 1,000 square feet of building space, are based on information from the San Diego Association of Governments ("SANDAG") pursuant to Section 17621 (e)(1)(B) of the Education Code. These employee impacts are shown in Table ES-4 on the following page.

TABLE ES - 4

EMPLOYMENT IMPACTS PER 1,000 SQUARE FEET CID

CID Land Use Category	Square Feet per Employee	Employees per 1,000 Square Feet
Retail and Service	447	2.2371
Office	286	3.4965
Research and Development	329	3.0395
Industrial/Warehouse/Manufacturing	371	2.6954
Hospital	360	2.7778
Hotel/Motel	883	1.1325
Self-Storage	15,552	0.0643

Additional data from AMBAG, the U.S. Bureau of Census ("Census"), and CoreLogic provide a basis for estimating net school district household impacts. This number includes only those households occupying new housing units within the School District, as opposed to existing units whose previous occupants may have included school-aged children. Multiplying net school district households by (i) the number of students per household and (ii) total school facilities costs per student, results in estimates of school facilities cost impacts. Collectively, this calculation represents the total school facilities cost impacts per 1,000 square feet of commercial/industrial floor space, expressed in 2023 dollars. These results are summarized in Table ES-5.

TABLE ES - 5

**GROSS SCHOOL FACILITIES COSTS IMPACTS
PER HOUSEHOLD (2023\$)**

School Level	Total Student Generation Impacts	Cost per Student	Gross School Facilities Costs Impacts per Unit
Elementary School	0.0330	\$33,340	\$1,100.22

The revenue component of the Study estimates the potential fee revenues generated by CID, including residential fees paid by CID related households, as well as CID School Fees. CID related residential revenues are calculated based on the proposed residential School Fee of \$2.40 per square foot, justified in this Study.

The residential revenues per household are then subtracted from the impact per household listed above. This results in net impact per household, as summarized in Table ES-6.

TABLE ES - 6
NET SCHOOL FACILITIES COST IMPACTS
PER HOUSEHOLD (2023\$)

Item	Amount
Impact per Household	\$1,100.22
Residential Revenue Per Household	\$5.28
Net School Facilities Cost Impacts Per Household	\$1,094.94

The net impact per household is then divided by the appropriate square feet per employee for each of the seven (7) CID land use categories to determine the cost impact per square foot of CID for each CID category, as shown in Table ES-7.

TABLE ES - 7
SCHOOL FACILITIES COST IMPACTS PER SQUARE FOOT (2023\$)

School Level	Net Impact per Household	Square Feet per Employee	Cost Impact per Square Foot Of CID
Retail and Services	\$1,094.94	447	\$2.450
Office	\$1,094.94	286	\$3.828
Research and Development	\$1,094.94	329	\$3.328
Industrial/Warehouse/Manufacturing	\$1,094.94	371	\$2.951
Hospital	\$1,094.94	360	\$3.042
Hotel/Motel	\$1,094.94	883	\$1.240
Self-Storage	\$1,094.94	15,552	\$0.070

On February 23, 2022, the SAB increased the maximum Residential and CID School Fees authorized by Section 17620 of the Education Code from \$4.08 to \$4.79 per residential building square foot, and from \$0.66 to \$0.78 per CID square foot for unified school districts.

Based on the School District's fee sharing agreement with the Santa Cruz City High School District ("SCCHSD"), the School District can collect 50.00 percent, or \$2.40 per square foot, for all new Future Units built within its boundaries. Since the School District's share of the current maximum School Fee is less than the school facilities cost impacts per square foot, as shown in Table ES-3, the School District is fully justified in levying \$2.40 per square foot for all new residential development within its boundaries, which represents its portion of the maximum residential School Fee subject to the limitations under the law.

Justification of the CID School Fee is based on a comparison of cost impacts per CID square foot, as shown in Table ES-7, against the maximum CID Fee per square foot as noted above. As shown in Table ES-8, the School District is justified in levying:

TABLE ES - 8

MAXIMUM SCHOOL FEE PER SQUARE FOOT OF CID

CID Land Use Category	Maximum School Fee
Retail and Service	\$0.39
Office	\$0.39
Research and Development	\$0.39
Industrial/Warehouse/Manufacturing	\$0.39
Hospitals	\$0.39
Hotel/Motel	\$0.39
Self-Storage	\$0.07

I. INTRODUCTION

SB 50, which Governor Wilson signed on August 27, 1998, was enacted on November 4, 1998, following the approval of Proposition 1A by the voters of the State in the general election on November 3, 1998. SB 50 includes provisions for the following:

1. Issuance of State general obligation bonds in an amount not to exceed \$9.2 billion;
2. Reformation of the State School Building Program; and
3. Reformation of the School Fee mitigation payment collection procedure.

Additionally, Assembly Bill ("AB") 16, which Governor Davis signed on April 26, 2002, was enacted following the approval of Proposition 47 ("Prop 47") by the voters of the State in the general election on November 5, 2002. Prop 47 includes the authorization for issuance of State general obligation bonds in the amount of \$13.05 billion, and AB 16 provides for additional reformation of the State School Building Program into the School Facilities Program. On March 2, 2004, the voters of the State approved Proposition 55 ("Prop 55"). Prop 55 includes the authorization for the additional issuance of State general obligation bonds in the amount of \$12.3 billion. Finally AB 127, which Governor Schwarzenegger signed on May 20, 2006, was enacted following the approval of Proposition 1D ("Prop 1D") by the voters of the State in the general election of November 7, 2006. Prop 1D includes the authorization for the issuance of State general obligation bonds in the amount of \$10.4 billion. On November 8, 2016, the voters of the State approved Proposition 51 ("Prop 51"). Prop 51 includes the authorization for the issuance of State general obligation bonds in the amount of \$9 billion.

The Mira-Hart-Murrieta Decisions, which formerly permitted school districts to collect mitigation payments in excess of School Fees under certain circumstances, are suspended by AB 127. In lieu of the powers granted by the Mira-Hart-Murrieta Decisions, SB 50 and subsequent legislation provide school districts with a reformed School Fee collection procedure that, subject to certain conditions, authorizes school districts to collect Alternative Fees on residential developments. However, not all school districts will qualify to charge Alternative Fees, and Alternative Fees are generally not imposed upon residential units that have existing agreements with a school district.

Therefore, school districts must still rely on School Fees as a funding source for school facilities required by new development. However, before a school district can levy School Fees on new development, State law requires that certain nexus findings must be made and documented. The objective of this Study is to provide a rigorous basis for such findings.

II. LEGISLATION

State legislation, specifically AB 2926 and AB 1600, provides guidelines, procedures, and restrictions on the levy of School Fees for school facilities. Certain provisions of this legislation are summarized below:

A. AB 2926

AB 2926 was enacted by the State in 1986. Among other things, AB 2926 added various sections to the Government Code which authorize school districts to levy School Fees on new residential and commercial/industrial developments in order to pay for school facilities. In addition, AB 2926 provides for the following:

1. No city or county can issue a building permit for a development project unless such School Fees have been paid.
2. School Fees for commercial/industrial development must be supported by the finding that such School Fees "are reasonably related and limited to the needs for schools caused by the development."
3. School Fees for 1987 were limited to \$1.50 per square foot on new residential construction and \$0.25 per square foot for new commercial/industrial construction.
4. Every year, School Fees are subject to annual increases based on the Statewide cost index for Class B construction, as determined by the SAB at its January meeting (This provision was changed to every other year by AB181).

The provisions of AB 2926 have since been expanded and revised by AB 1600.

B. AB 1600

AB 1600, which created Sections 66000 et seq. of the Government Code, was enacted by the State in 1987. AB 1600 requires that all public agencies satisfy the following requirements when establishing, increasing or imposing a fee as a condition of approval for a development project.

1. Determine the purpose of the fee.
2. Identify the facilities to which the fee will be put.

3. Determine that there is a reasonable relationship between the need for public facilities and the type of development on which a fee is imposed.
4. Determine that there is a reasonable relationship between the amount of the fee and the public facility or portion of the public facility attributable to the development on which the fee is imposed.
5. Provide an annual accounting of any portion of the fee remaining unexpended, whether committed or uncommitted, in the School District's accounts five or more years after it was collected.

In other words, AB 1600 limits the ability of a school district to levy School Fees unless (i) there is a need for the School Fee revenues generated and (ii) there is a nexus or relationship between the need for School Fee revenues and the type of development project on which the School Fee is imposed. (The requirements of AB 1600 were clarified with the passage in 2006 of AB 2751, which codifies the findings of *Shapell Industries vs. Milpitas Unified School District*.) The Study will provide information necessary to establish such a nexus between School Fees and residential development.

C. AB 181

AB 181, enacted by the State in 1989, made significant changes in several State Codes, including Sections 53080 et seq. of the Government Code which was re-codified as Sections 17620 et seq. of the Education Code on January 1, 1998. Changes in Section 53080 included additional requirements and procedures for imposing School Fees and other conditions on new development. Specifically, AB 181 imposes more stringent nexus requirements on school districts that wish to levy School Fees on CID, as follows:

1. In order to levy a School Fee on CID, a formal study must be conducted to determine the impact of "the increased number of employees anticipated to result" from new CID on the "cost of providing school facilities within the School District".
2. Only that portion of the School Fee justified by the "nexus findings" contained in this study may be levied. Nexus findings must be made on an individual project basis or on the basis of categories of CID and must "utilize employee generation estimates that are based on commercial/industrial factors within the school district."

Categories to be evaluated may include, but are not limited to, office, retail, transportation, communications and utilities, light industrial, heavy industrial, research and development, and warehouse uses.

3. Starting in 1990, maximum School Fees for residential and CID will be subject to increases every two (2) years rather than annually.
4. An appeals procedure shall be established whereby the levy of School Fees on a commercial/industrial project may be appealed to the governing board of a school district. Grounds for an appeal must include, but are not limited to, improper project classification by commercial/industrial category, or the application of improper or inaccurate employee or student generation factors to the project.

In summary, AB 181 establishes additional requirements which must be satisfied by school districts prior to their levying School Fees on CID.

III. METHODOLOGY OF STUDY

The School District is projecting an increase in student enrollment attributable to new development in future years. This projected growth will create a demand for new school facilities to be constructed within the School District and the need to incur significant school facilities costs to meet that demand. As a result, the School District has determined that School Fees should be levied on new development projects. The objective of the Study is to provide a basis for such findings consistent with the requirements of AB 2926, AB 1600, AB 181, and the provisions of Section 66001 of the Government Code.

A. RESIDENTIAL METHODOLOGY

The School District has determined that School Fees must be levied on new residential projects, if findings can be made that such projects will lead to higher student enrollment and increased facilities costs. In order to evaluate the existence of a nexus, the Study identifies and analyzes the various connections or linkages between residential development and (i) the need for school facilities, (ii) the cost of school facilities, and (iii) the amount of School Fees that can justifiably be levied. The primary linkages identified include the following:

1. Housing projections - The number of future residential units to be constructed within the boundaries of the School District.
2. Student generation - The number of students generated from a residential unit within the School District.
3. Facility requirements - The number of new school facilities required to house students generated from new residential units
4. School facilities cost impacts - The costs to the School District associated with the construction of new school facilities.
5. School Fee requirements – The School District's need to levy School Fees to cover the cost of new school facilities.

The above linkages result in a series of impacts which (i) connect new residential development with increased school facilities costs and (ii) connect School Fees per residential building square foot with increased facilities costs.

B. COMMERCIAL/INDUSTRIAL METHODOLOGY

The School District has also determined that School Fees must be levied on new CID projects. In order to determine the nexus relationships identified in AB 181, the Study analyzes the various linkages between CID and (i) the need for school facilities, (ii) the cost of school facilities, and (iii) the amount of the School Fee that can justifiably be levied. The primary connections or linkages include the following:

1. Job creation (i.e., new CID within the School District creates new jobs);
2. Household formation (i.e., job creation within the School District leads to the formation of new households in the School District);
3. Student generation (i.e., household formation within the School District generates new students);
4. Facilities requirements (i.e., student generation within the School District leads to the need to incur additional costs for new school facilities); and
5. School Fee requirements (i.e., additional costs for new school facilities within the School District leads to the need to levy School Fees for new development).

The above linkages result in a series of impacts which (i) connect new CID with increased school facilities costs and (ii) connect increased school facilities costs with School Fees on CID buildings. These impacts are identified for different CID land use categories, based on a "prototypical unit" of 1,000 square feet of new commercial or industrial floor space for each category. These "linkage impacts" include five (5) major types:

1. Employment Impacts
2. Household Impacts
3. Student Generation Impacts
4. School Facilities Cost Impacts
5. Fee Revenues

The nature and components of these impacts are summarized in Section III.C, along with the key assumptions and data sources used in estimating their magnitude.

Analysis of the first four (4) linkage impacts provides an estimate of the gross school facilities cost impacts per 1,000 square feet of floor space for each CID category. Analysis and comparison of all five (5) impacts provide an estimate of (i) net school facilities cost impacts (i.e., gross school facilities cost impacts minus residential revenues) per 1,000 square feet of CID floor space and (ii) the maximum commercial/industrial School Fee that can be justified.

C. COMMERCIAL/INDUSTRIAL LAND USE CATEGORIES

Linkage impacts are analyzed for the following CID land use categories:

1. Retail and Services
2. Office
3. Research and Development
4. Industrial/Warehouse/Manufacturing
5. Hospital
6. Hotel/Motel
7. Self-Storage

RETAIL AND SERVICES

The retail and services category includes commercial establishments which sell general merchandise, building materials, hard goods, apparel, and other items and services to consumers. Additional establishments in the retail and services category include nurseries, discount stores, restaurants, entertainment theme parks, new/used car sales facilities, service stations, supermarkets, banks, real estate sales offices, and similar uses.

OFFICE

A general office building houses one (1) or more tenants and is the location where affairs of a business, commercial or industrial organization, professional person or firm are conducted. The building or buildings may be limited to one (1) tenant, either the owner or lessee, or contain a mixture of tenants including professional services, insurance companies, investment brokers, company headquarters, and services for the tenants such as a bank or savings and loan, a restaurant or cafeteria, and service retail and services facilities. There may be large amounts of space used for file storage or data processing.

The office category may also include medical offices that provide diagnoses and outpatient care on a routine basis, but which are unable to provide prolonged in-house medical/surgical care. A medical office is generally operated by either a single private physician or a group of doctors.

RESEARCH AND DEVELOPMENT

Research and development facilities are those primarily associated with the application of scientific research to the development of high technology products. Areas of concentration include materials, science, computer, electronic, and telecommunications products. Facilities may also contain offices and fabrication areas. Activities performed range from pure research to product development, testing, assembly, and distribution.

INDUSTRIAL/WAREHOUSE/MANUFACTURING

Warehouses are facilities that are primarily devoted to the storage of materials. They may also include office and maintenance areas. This category also includes buildings in which a storage unit or vault is rented for the storage of goods.

Manufacturing facilities are building structures where the primary activity is the conversion of raw materials or parts into finished products. Size and type of activity may vary substantially from one facility to another. In addition to actual production of goods, manufacturing facilities generally have office, warehouse, research and associated functions. This category includes light industrial facilities such as printing plants, material testing laboratories, assemblers of data processing equipment, and power stations.

HOSPITAL

Hospital refers to any institution where medical or surgical care is given to non-ambulatory and ambulatory patients. The term does not however, refer to medical clinics (facilities that provide diagnoses and outpatient care only) or to nursing homes (facilities devoted to the care of persons unable to care for themselves).

HOTEL/MOTEL

Hotels and motels are commercial establishments primarily engaged in providing lodging, or lodging and meals, for the general public. As defined by Government Code Section 65995(d), the hotel/motel category includes, but is not limited to, any hotel, motel, inn, tourist home, or other lodging for which the maximum term of occupancy does not exceed 30 days.

It does not, however, include any residential hotel as defined by Section 50519(b)(1) of the Health and Safety Code.

SELF-STORAGE

This category includes buildings in which a storage unit or vault is rented for the storage of goods and/or personal materials. This category may also include office areas associated with storage.

Note that CID land use categories may include different industry types. For example, firms in the transportation, communications, or utilities industries may be classified in up to six (6) of the seven (7) land use categories shown above. Similarly, retail firms may also occupy office or industrial space (e.g., for corporate headquarters or warehousing) and manufacturing firms may occupy retail space (e.g., factory retail outlets). In evaluating any given project, the School District should assign the project to whichever CID category is the predominant use within the project.

IV. FACILITIES CAPACITY AND STUDENT ENROLLMENT

In order to determine whether the School District's existing school facilities contain excess capacity to house students generated by new residential and CID development, school year 2022/2023 student enrollment and school facilities capacity of the School District were evaluated.

Collectively, the School District's school facilities in school year 2022/2023 have a capacity of 140 students based on information provided by the School District. The enrollment of the School District in school year 2022/2023 is 120 students. As shown in Table 1 below, the School District's facilities capacity exceeds student enrollment in school year 2022/2023.

TABLE 1

EXISTING SCHOOL FACILITIES CAPACITY AND STUDENT ENROLLMENT

School Level	2022/2023 Facilities Capacity	2022/2023 Student Enrollment	Excess/ (Shortage) Capacity
Elementary School	140	120	20

As indicated in Table 1, 20 elementary school seats are available to house students generated from Future Units. These surplus seats will be addressed in Section V on the following pages.

V. IMPACT OF RESIDENTIAL DEVELOPMENT ON SCHOOL FACILITIES NEEDS

As discussed in Section III, the objective of the Study is to determine the appropriateness of the imposition of a School Fee to finance school facilities necessitated by students to be generated from new residential development. Section III outlined the methodology which was employed in the Study to meet that objective. Section V is a step-by-step presentation of the results of the analysis.

A. PROJECTED RESIDENTIAL DEVELOPMENT WITHIN THE SCHOOL DISTRICT

The initial step in developing a nexus as required by AB 2926 and AB 1600 is to determine the number of Future Units to be constructed within the School District's boundaries. Based on information provided by AMBAG, the School District expects the construction of approximately 42 Future SFD Units through calendar year 2045. Currently, no MFA units are expected to be constructed within the School District through calendar year 2045. Should AMBAG update this projection in the future, the School District will update the Study accordingly. Table 2 distinguishes Future Units by land use.

TABLE 2
FUTURE UNITS

Land Uses	Total Future Units
Single Family Detached	42
Multi-Family Attached	0
Total Units	42

B. RECONSTRUCTION

Reconstruction is the act of replacing existing structures with new construction, which may have an alternative land use (i.e., commercial/industrial versus residential) or may consist of different residential unit types (i.e., SFD versus MFA, etc.).

B1. RESIDENTIAL RECONSTRUCTION

Residential Reconstruction consists of voluntarily demolishing existing residential units and replacing them with new residential development. To the extent Reconstruction increases the residential square footage beyond what was demolished ("New Square Footage"), the increase in square footage is subject to the applicable School Fee as such construction is considered new residential development. As for the amount of square footage constructed that replaces only the previously constructed square footage ("Replacement Square Footage"), the determination of the applicable fee, if any, is subject to a showing that the Replacement Square Footage results in an increase in student enrollment and, therefore, an additional impact being placed on the School District to provide school facilities for new student enrollment.

Prior to the imposition of fees on Replacement Square Footage, the School District shall undertake an analysis on any future proposed projects(s) to examine the extent to which an increase in enrollment can be expected from Replacement Square Footage due to any differential in SGFs as identified in the Study for the applicable unit types between existing square footage and Replacement Square Footage. Any such fee that is calculated for the Replacement Square Footage shall not exceed the School Fee that is in effect at such time.

B2. RECONSTRUCTION OF COMMERCIAL/INDUSTRIAL CONSTRUCTION INTO RESIDENTIAL CONSTRUCTION

The voluntary demolition of existing commercial/industrial buildings and replacement of them with new residential development is a different category of Reconstruction. Cooperative Strategies is aware that such types of Reconstruction may occur within the School District in the future, however, Cooperative Strategies was unable to find information (i) about the amount planned within the School District in the future or (ii) historical levels, which might indicate the amount to be expected in the future. Due to the lack of information, the School District has decided to evaluate the impacts of Commercial/Industrial Reconstruction projects on a case-by-case basis and will make a determination of whether a fee credit is justified based on the nature of the project.

C. STUDENT GENERATION FACTORS PER RESIDENTIAL UNIT

In order to analyze the impact on the School District's student enrollment from Future Units, Cooperative Strategies calculated SGFs for SFD and MFA units. The process of determining SGFs involved cross-referencing the School District's enrollment data against the County Assessor residential data.

Sorting and extracting the County Assessor records by land use, Cooperative Strategies developed a database of 448 SFD units. This database was then compared with the School District's student enrollment database to identify address matches. Upon comparison of the two (2) databases, 87 student matches were found, resulting in the SGFs shown in Table 3.

TABLE 3
STUDENT GENERATION FACTORS FOR SINGLE FAMILY DETACHED UNITS

School Level	Students Matched	Single Family Detached Units	Student Generation Factors
Elementary School	87	448	0.1942

However, due to incomplete and incorrect address information in both the student enrollment and residential databases, Cooperative Strategies was unable to match all of the School District's students. The results are SGFs that understate the number of students generated existing residential units.

After accounting for incoming interdistrict students that reside outside of the School District's boundaries, there were five (5) unmatched students. Therefore, Cooperative Strategies adjusted the SGFs listed in Table 3 based on a rate which considers the number of students successfully matched to a school level and land use. The adjusted SGFs are shown in Table 4 on the following page.

TABLE 4
ADJUSTED STUDENT GENERATION FACTORS

School Levels	Single Family Detached Units
Elementary School	0.2054

D. SCHOOL DISTRICT FACILITIES REQUIREMENTS

By multiplying the Future Units as listed in Table 2 by the SGFs identified in Table 4, the Study determined the projected number of new students to be generated from Future Units. The Projected Student Enrollment by school level is shown in Table 5.

TABLE 5
PROJECTED STUDENT ENROLLMENT FROM FUTURE UNITS

School Level	Projected Student Enrollment from Future Units
Elementary School	9

As indicated in Section IV, 20 surplus elementary school seats are available to accommodate the Projected Student Enrollment. However, due to the statewide transition to Universal TK by school year 2025/2026, the School District reserves this capacity to accommodate any additional enrollment growth due to this programmatic change. Therefore, no surplus capacity is available to accommodate Projected Student Enrollment from Future Units. Table 6 shows the Projected Unhoused Students.

TABLE 6
PROJECTED UNHOUSED STUDENTS FROM FUTURE UNITS

School Levels	Projected Students from Future Units	Surplus Seats	Projected Unhoused Students
Elementary School	9	0	9

To determine the number of classrooms necessary to adequately house the Projected Unhoused Students, Cooperative Strategies divided the Projected Unhoused Students by the estimated classroom capacity. The additional classrooms needed are identified in Table 7.

TABLE 7
ADDITIONAL SCHOOL FACILITIES FOR PROJECTED UNHOUSED STUDENTS

School Levels	Projected Unhoused Students	Estimated Teaching Station Capacity	Additional Teaching Stations Needed
Elementary School	9	20	0.4500

E. SCHOOL DISTRICT FACILITIES COSTS

The cost of expanding the existing elementary school by adding additional teaching stations is based on per-pupil grant amounts established by SB 50. It must be noted that the facilities costs are in 2023 dollars and do not include interest costs associated with debt incurred to finance the construction of facilities. The estimated site costs and facility construction costs by school level are shown in Table 8.

TABLE 8
ESTIMATED SCHOOL FACILITIES COSTS (2023\$)

School Levels	Estimated Total Cost per Teaching Station
Elementary School	\$650,800

The costs in Table 8 do not include costs associated with Central Administrative and Support Facilities. As indicated in Table 6, Future Units will cause the enrollment of the School District to increase by approximately nine (9) students. In accordance with the Provisions of Chapter 341, Statutes of 1992, SB 1612, the SAB adopted a report on January 26, 1994, requiring approximately four (4) square feet of central administrative and support facilities for every student.

Based on this report and the estimated cost per square foot to construct and furnish these types of facilities, the Study incorporates a Central Administrative and Support Facilities cost impact of \$800 per student.

F. TOTAL SCHOOL FACILITIES COST IMPACTS

To determine the total school facilities cost impacts caused by Future Units, Cooperative Strategies (i) multiplied the school facilities costs (Table 8) by the additional school facilities needed (Table 7) and (ii) multiplied the central administrative and support facilities costs per student (above paragraph) by the Projected Unhoused Students (Table 6). Table 9 illustrates the total school facilities cost impacts from future residential development.

TABLE 9
TOTAL SCHOOL FACILITIES COST IMPACTS FROM
FUTURE UNITS (2023\$)

School Levels	Cost Per Teaching Station/Student	Teaching Stations Required/Students Generated	Total School Facilities Cost Impacts
Elementary School	\$650,800	0.4500	\$292,860
Central Admin Impacts	\$800	9	\$7,200
Total	N/A	N/A	\$300,060

G. SCHOOL FACILITIES COST IMPACTS PER RESIDENTIAL UNIT

Total school facilities cost impacts were divided by the number of Future Units to determine school facilities cost impacts per unit. These impacts are shown in Table 10.

TABLE 10
SCHOOL FACILITIES COST IMPACTS PER FUTURE UNIT (2023\$)

Land Uses	Total School Facilities Cost Impacts	Future Units	School Facilities Cost Impacts per Residential Unit
Single Family Detached	\$300,060	42	\$7,144

H. SCHOOL FACILITIES COST IMPACTS PER SQUARE FOOT

To determine the school facilities cost impacts per square foot of residential construction for each land use, the school facilities cost impacts per unit listed in Table 10 were divided by the average square footage of such type of residential unit. Using square footage information for units constructed within the School District obtained from the County Assessor, Cooperative Strategies estimates that the average square footage of an SFD unit in the School District is projected to be 2,000 square feet. Table 11 on the below shows the school facilities cost impacts per square foot of residential construction in the School District.

TABLE 11
SCHOOL FACILITIES COST IMPACTS PER RESIDENTIAL
SQUARE FOOT (2023\$)

Land Uses	School Facilities Cost Impacts per Residential Unit	Average Square Footage	School Facilities Cost Impacts per Square Foot
Single Family Detached	\$7,144	2,000	\$3.57

VI. IMPACT OF COMMERCIAL/INDUSTRIAL DEVELOPMENT ON SCHOOL FACILITIES NEEDS

This section presents the quantitative findings of the commercial/industrial nexus analysis summarized in Section III. In particular, this section presents estimates of the following:

1. All "linkage impacts" discussed in Section III, by CID land use category.
2. Gross school facilities cost impacts per 1,000 square feet of commercial/industrial floor space.
3. Net school facilities cost impacts (i.e., gross school facility cost impacts minus residential revenues) per 1,000 square feet of commercial/industrial floor space.
4. The percentage of the maximum CID School Fee per square foot allowed by law that can be justified to pay for new school facilities.

A. EMPLOYMENT IMPACTS

As indicated in Section III, employment impacts for different CID categories equal the estimated number of on-site employees generated per 1,000 square feet of commercial/industrial floor space, which are referred to in the Study as CID Land Use Categories. Consistent with the provisions of Section 17621(e)(1)(B) of the Education Code, employment impacts for each category are based on data from SANDAG. The employment impacts are shown in Table 12 on the following page.

T A B L E 1 2

EMPLOYMENT IMPACTS PER 1,000 SQUARE FEET (2023\$)

CID Land Use Category	Square Feet per Employee
Retail and Services	447
Office	286
Research and Development	329
Industrial/Warehouse/Manufacturing	371
Hospital	360
Hotel/Motel	883
Self-Storage	15,552

B. HOUSEHOLD IMPACTS

As noted in Section III, household impacts equal the estimated number of households associated with each category of employment impacts, per 1,000 square feet of commercial/industrial floor space. Household impacts include the following components:

1. **Households per Employee**

The average number of households per employee are calculated based on information obtained from the Census. Based on this information, the total household impacts are 0.6936 households per employee within the School District.

2. **Employed Persons Living within the School District**

In order to determine the number of employed persons who live within the School District, Cooperative Strategies utilized data from the Census. Based on this data, approximately 8.39 percent of the employed persons within the School District are estimated to live within the School District. This trend is expected to increase as new residential and CID projects are approved and additional homes and jobs are created within the School District.

3. Propensity to Occupy New Homes

The propensity to occupy new housing within the general area of the School District helps determine the number of employees generated from new homes. Based on data on recent resales and new home sales obtained from CoreLogic, new home sales in the School District were estimated to equal 1.81 percent of the total housing units which experienced occupant turnover between 2020 and 2021.

4. Total Household Impact

In order to determine the Total Household Impact of new residential units, the Study multiplied the average employed persons per household, employed person living within the School District, and the propensity to occupy new homes. This helps determine the number of new employees coming to live and work within the School District produced by new residential development, as shown in Table 13.

TABLE 13

TOTAL HOUSEHOLD IMPACTS FROM NEW CID

Household Impact	Factor
Households per Employees	0.6936
Employees Living within the School Districts	8.39%
Households with Employees Working within the School District	0.0582
Propensity to Occupy New Homes	1.81%
Total Household Impacts	0.0011

C. STUDENT GENERATION IMPACTS

As noted in Section III, student generation impacts equal the number of the School District's students associated with each category of CID space. In order to analyze household formation as a result of new CID, the SGFs shown in Table 4 were multiplied by total household impacts shown in Table 13 resulting in the average student generation impacts. These average student generation impacts are shown by school level in Table 14.

TABLE 14
AVERAGE STUDENT GENERATION IMPACTS

School Level	Student Generation Factors	Total Household Impacts	Average Student Generation Impacts
Elementary School	0.2054	0.0011	0.0002

D. INTER-DISTRICT TRANSFER IMPACTS

The Study also evaluates the impact of students attending the School District on an inter-district transfer basis. The inter-district transfer rate is determined by calculating the ratio of student transfers into the School District's schools by the number of persons employed within its boundaries.

Based on information provided by the School District, total student transfers into the School District's schools for school year 2022/2023 total 27 at the District. Employment within the School District's area is estimated at 822 persons based on employment estimates provided by AMBAG. Table 15 shows the inter-district transfer impacts by school level.

TABLE 15
INTER-DISTRICT TRANSFER IMPACTS

School Level	Inter-District Transfer Impacts
Elementary School	0.0328

E. TOTAL STUDENT GENERATION IMPACT

To determine the total student generation impacts of CID on the School District, the average student generation impacts from Table 14 are added to the inter-district transfer impacts from Table 15. The resulting total student generation impacts are displayed in Table 16 on the following page.

TABLE 16

TOTAL STUDENT GENERATION IMPACTS

School Level	Average Student Generation Impacts	Inter-District Transfer Impacts	Total Student Generation Impacts
Elementary School	0.0002	0.0328	0.0330

F. GROSS SCHOOL FACILITIES COST IMPACTS

As noted in Section III, school facilities cost impacts equal the gross school facilities cost impacts (exclusive of residential revenues) associated with the total student generation impact of each CID category.

1. SCHOOL FACILITIES COSTS PER STUDENT

The school facilities costs per student are the average cost impact produced by students generated from Future Units. This impact estimate is derived from the school facilities costs (Table 9) divided by the Projected Student Enrollment from Future Units (Table 6) by school level.

Multiplying the total student generation impacts by the school facilities costs per student results in the gross school facilities cost impacts shown in Table 17.

TABLE 17

**GROSS SCHOOL FACILITIES COSTS IMPACTS
PER HOUSEHOLD (2023\$)**

School Level	Total Student Generation Impacts	Cost per Student	Gross School Facilities Costs Impacts per Household
Elementary School	0.0330	\$33,340	\$1,100.22

G. FEE REVENUES

As noted in Section III, fee revenues include two (2) components: residential revenues and potential CID School Fee revenues.

1. RESIDENTIAL REVENUES AND NET SCHOOL FACILITY COSTS

Residential revenues equal the maximum revenues from residential development associated with each school level. These revenues are derived from a weighted average of (i) the School District's proposed School Fee of \$2.40 per square foot multiplied by the School District's weighted average square footage for residential units of 2,000 square feet. Based on this calculation, the residential revenues per unit in the School District are estimated to be \$4,800. Multiplying the total household impact shown in Table 13 by residential revenues results in the residential revenues per student shown in Table 18.

TABLE 18
RESIDENTIAL REVENUES PER HOUSEHOLD (2023\$)

Item	Amount
Revenue per Residential Unit	\$4,800
Total Household Impact	0.0011
Residential Revenue per Household	\$5.28

2. NET SCHOOL FACILITIES COST IMPACTS

In order to calculate the net school facilities cost impacts per grade level, the residential revenues shown in Table 18 were subtracted from the gross school facilities cost impacts shown in Table 17. The results are the net school facilities cost impacts that must be funded by CID School Fees, as shown in Table 19.

TABLE 19
**NET SCHOOL FACILITIES COST IMPACTS
PER HOUSEHOLD (2023\$)**

Item	Amount
Gross School Facilities Cost Impacts per Household	\$1,100.22
Residential Revenue per Household	\$5.28
Net School Facilities Cost Impacts per Household	\$1,094.94

H. JUSTIFICATION OF COMMERCIAL/INDUSTRIAL SCHOOL FEES

Dividing net school facilities cost impacts shown in Table 19 by total the square feet per employee for each land use category, as shown in Table 12, results in the CID impacts shown in Table 20.

TABLE 20

SCHOOL FACILITIES COST IMPACTS PER SQUARE FOOT (2023\$)

CID Land Use Category	Net Impact per Household	Square Feet per Employee	Cost Impact per Square Foot Of CID
Retail and Services	\$1,094.94	447	\$2.450
Office	\$1,094.94	286	\$3.828
Research and Development	\$1,094.94	329	\$3.328
Industrial/Warehouse/Manufacturing	\$1,094.94	371	\$2.951
Hospital	\$1,094.94	360	\$3.042
Hotel/Motel	\$1,094.94	883	\$1.240
Self-Storage	\$1,094.94	15,552	\$0.070

VII. CONCLUSION

On February 23, 2022, the SAB increased the maximum Residential and CID School Fees authorized by Section 17620 of the Education Code from \$4.08 to \$4.79 per residential building square foot, and from \$0.66 to \$0.78 per CID square foot for unified school districts.

This section summarizes the findings of the Study for new residential and commercial/industrial construction within the School District. In particular, this section summarizes the following:

1. RESIDENTIAL FEES

Based on the School District's fee sharing agreement with the SCCHSD, the School District can collect 50.00 percent, or \$2.40 per square foot, for all new Future Units built within its boundaries. Since the School District's share of the current maximum School Fee is less than the school facilities cost impacts per square foot, as shown in Table 11, the School District is fully justified in levying \$2.40 per square foot for all new residential development within its boundaries, which represents its portion of the maximum residential School Fee, subject to the limitations under the law.

Based on this information, the School District is justified in charging the Statutory Fee Amounts per square foot shown in Table 21 on new residential construction:

TABLE 21
MAXIMUM JUSTIFIED STATUTORY RESIDENTIAL FEE
PER SQUARE FOOT (2023\$)

Item	Residential Fee per Square Foot
Single Family Detached	\$2.40

2. COMMERCIAL/INDUSTRIAL FEES

Pursuant to the School District's revenue sharing agreement with SCCHSD, the maximum the School District can receive from new CID is approximately 50.00 percent of the School Fees, or \$0.39 per square foot of CID constructed within its boundaries. Justification of the CID School Fee is based on a comparison of cost impacts per CID square foot, as shown in Table 22, against the maximum CID Fee per square foot as noted above.

Based on this information, the School District is justified in charging the Statutory Fee Amounts per square foot shown in Table 22 on new CID construction:

TABLE 22
MAXIMUM JUSTIFIED STATUTORY CID FEE
PER SQUARE FOOT (2023\$)

CID Land Use Category	CID Fee per Square Foot
Retail and Services	\$0.39
Office	\$0.39
Research and Development	\$0.39
Industrial/Warehouse/Manufacturing	\$0.39
Hospital	\$0.39
Hotel/Motel	\$0.39
Self-Storage	\$0.07

S:\Clients\Happy Valley Elementary SD\Fee
Study\SY2223\Reports\Final\HappyValleyESD_FS_2223_Fn.PDF

HAPPY VALLEY SCHOOL DISTRICT AND HAPPY VALLEY EA

MEMORANDUM OF UNDERSTANDING

2022-2024

TABLE OF CONTENTS

Article 1: Agreement	3
Article 2: Recognition	3
Article 3: Negotiations Procedure	3
Article 4: Savings	4
Article 5: Discipline and Complaint Procedures	5
Article 6: Grievance Procedure	6
Article 7: Professional Rights	8
Article 8: District Rights	9
Article 9: Association Rights	9
Article 10: Reassignments	11
Article 11: Procedures for Evaluation	12
Article 12: Work Day/Work Year	12
Article 13: Safety	13
Article 14: Leaves	13
Article 15: Health and Welfare Benefits	15
Article 16: Salaries	16
Article 17: Class Size	19
Article 18: Term of Agreement	19

Article 1: Agreement

- 1.1 This Agreement is made and entered into by and between the Board of Education of the Happy Valley Elementary School District, which together with its administrative staff and representatives shall be referred to in this Agreement as the "District" and the Happy Valley Education Association, CTA/NEA, the certificated employees' exclusive representative, which together with its officers and representatives shall be referred to in this Agreement as the "Association."
- 1.2 This Agreement is entered into pursuant to Chapter 10.7, Sections 3540-3549 of the Government Code which shall be referred to as the "EERA."
- 1.3 Any individual contract between the District and a bargaining unit member shall be subject to and consistent with the terms and conditions of this Agreement unless the District and Association have mutually agreed to an exemption from the terms and conditions of this agreement.
- 1.4 This Agreement shall remain in full force and effect from July 1, 2022 until June 30, 2024.

Article 2: Recognition

- 2.1 The District recognizes the Association as the exclusive representative of all certificated employees excluding the following:
 - Management employees
 - Confidential employees
 - Supervisory employees
 - Day-to-day or short-term substitute employees
 - Retired, Hourly and Temporary Employees
- 2.2 Disputes concerning the interpretation and application of this Article are not subject to the grievance provisions of this Agreement.
- 2.3 New certificated positions which are established during the term of this Agreement shall first be reviewed by the District and the Association as to their inclusion in the bargaining unit and shall thereafter be accredited to the unit if such positions share a community of interest with the existing unit. In the event the parties fail to agree on the inclusion or exclusion of such positions, the dispute will be referred to the Public Employment Relations Board for a decision.

Article 3: Negotiations Procedure

- 3.1 Except as otherwise provided in this Article, during the term of this Agreement the Association expressly waives and relinquishes the right to meet and negotiate and agrees that the District shall not be obliged to meet and negotiate with respect

to any subject or matter that is within the scope of bargaining whether referred to or covered in this Agreement or not.

- 3.2 The parties agree to reopen negotiations on salary and two (2) other articles of each party's choice annually for the term of this agreement
- 3.3 The parties agree that during the term of this Agreement, the parties may, by mutual agreement, meet and negotiate concerning any item within the scope of representation.
- 3.4 The parties shall commence to meet and negotiate on reopeners or a successor Agreement beginning no later than thirty (30) days after the completion of the public notice requirements listed above. Any Agreement reached between the parties shall be reduced to writing and signed by them.
- 3.5 Within forty (40) days of ratification of the Agreement by both parties, the District and Association shall have copies of this initial contract prepared and delivered to each unit member in the District plus one for use by the Association. The District shall give a copy of the Agreement to any new bargaining unit members it hires during the term of the Agreement. Both parties shall possess an electronic copy of the Agreement.
- 3.6 It is understood that the specific provisions contained in this Agreement shall prevail over District Handbook language to the extent that they are inconsistent.
- 3.7 In the event that provisions of the Handbook or other written District policy conflict with the collective bargaining agreement the collective bargaining agreement will govern. The District agrees not to make changes to the Handbook or modify or adopt new policies on subjects that are mandatory subjects of bargaining without fulfilling all bargaining obligations.

Article 4: Savings

- 4.1 Reduction or elimination of contractual provisions which are brought about by the amendment or repeal of statutory guarantees incorporated into this Agreement and which are mandatory subjects of bargaining shall obligate the parties within thirty (30) days of a demand to bargain such amendment or repeal to negotiate whether or not such amendments or repeals shall be incorporated into this Agreement.
- 4.2 If any provision of this Agreement or any application of this Agreement to any unit member or group of unit members is held to be contrary to law by a court of competent jurisdiction, then such provision or application shall not be deemed valid and subsisting, except to the extent permitted by law; but all other provisions or applications shall continue in full force and effect.

- 4.3 Upon mutual agreement, the parties shall commence negotiations regarding matters related to the contractual provision held contrary to law by a court of competent jurisdiction.

Article 5: Discipline and Complaint Procedures

In handling disciplinary matters, it is intended that the discipline shall be commensurate with the offense and that whenever possible, progressive steps be utilized unless the incident giving rise to the discipline is of such a nature that more severe action is appropriate as determined by the District. Progressive steps may be as follows:

- 5.1 **Verbal Warnings:** Except in those situations where an immediate suspension or more serious discipline is warranted, an employee shall be first verbally warned by the supervisor. This warning will be documented in writing and a copy will be sent to the employee. The warning shall clearly state at the top "Verbal Warning." This warning shall not initially be placed in the employee's official personnel file unless it becomes attached to more serious discipline later.
- 5.2 **Written Warnings:** Except in those situations where immediate suspension or more serious discipline is warranted, an employee shall be warned in writing by the supervisor. This warning will be documented in writing and a copy will be sent to the employee. The warning shall clearly state at the top "Written Warning." This warning shall not initially be placed in the employee's official personnel file unless it becomes attached to more serious discipline later.
- 5.3 **Written Reprimand:** Written reprimands will be documented in writing and a copy will be sent to the employee. The written reprimand shall clearly state at the top "Written Reprimand." Written reprimands will be placed in the employee's official personnel file. An employee has ten (10) days to submit a written response to the Written Reprimand which will be included with the Written Reprimand in the employee's official personnel file.
- 5.4 **Suspension Without Pay**
- 5.4.1 Notice of suspension will be made in writing and served in person or by certified mail upon the unit member by the superintendent or designee. A copy will be concurrently provided to the Association president upon request of the employee. The notice of suspension will contain:
- A statement of the specific acts or omissions upon which the discipline is based;
 - A statement of the cause(s) for which the suspension is recommended;
 - Where applicable, the Ed Code section, District policy, rule, regulation, or directive violated;
 - Proposed penalty and the effective date; and

- Copies of any documentary evidence upon which the recommendation is based (if not previously provided to the bargaining unit member).

5.5 Dismissal

Shall be handled in accordance with the Education Code.

5.6 Grievability

This Article is intended for the purposes of suspension to replace the provisions of the Education Code. Suspensions without pay may be appealed under the grievance procedure in Article 9. If the Association does not demand a hearing within three (3) days, the suspension without pay may be imposed immediately by the superintendent or designee.

Article 6: Grievance Procedure

6.1 Grievance Definition

A "grievance" is a claim by one (1) or more unit members or the Association that there has been a violation, misinterpretation or misapplication of a provision of this Agreement; or of an existing District rule, policy, regulation, or law. A grievance may be filed by a unit member or members or by the Association making the claim.

6.2 Purpose

The purpose of this procedure is to secure, at the lowest possible administrative level, solutions to the problems that may arise, from time to time, affecting the welfare or working conditions of unit members. Both parties agree that these proceedings will be kept as informal and confidential as may be appropriate at any level of the procedure.

6.3 Procedure

A grievant may be represented at all stages of the grievance by an Association representative(s).

6.3.1 Informal Level

Prior to initiating a formal written grievance, the potential grievant shall meet with his/her immediate supervisor and attempt to resolve the potential grievance informally. If the informal procedure does not resolve the difficulty, the grievant may proceed to Level I.

6.3.2 Level I: Administrator

Within ten (10) days after the grievant knew or reasonably should have known of the alleged violation of the Agreement the grievant shall present a grievance in writing using the grievance form. The District Administrator shall meet with the aggrieved party and/or designated Association representative, if any, within ten (10) days of receipt of the grievance. The District Administrator shall provide a written disposition

the grievance, including the reasons therefore, within ten (10) days of such meeting. If the grievant is not satisfied with the disposition of the grievance, the grievance may be appealed to Level II.

6.3.3 Level II: Mediation

The grievant shall notify the District Administrator in writing within five (5) days of receipt of the Level I decision of the decision to proceed to Level II.

6.3.3.1 The grievant and/or the Association, within ten (10) days, may submit the grievance to confidential non-binding mediation through the California Department of Industrial Relations, State Mediation and Conciliation Service ("SMCS").

6.3.3.2 An impartial mediator from SMCS shall be selected jointly by the grievant and the District within ten (10) days of the receipt of the written request. If the parties fail to agree on a mediator the parties shall have a mediator assigned by State Mediation.

6.3.3.3 Mediation shall commence at the convenience of the mediator. Mediation sessions shall be confined to school days. In order to make the most efficient use of the mediator's time, mediation sessions shall extend beyond normal school hours, by mutual agreement.

6.3.3.4 The fees and expenses of the mediator shall be paid by SMCS.

6.3.3.5 If an agreement is reached, the agreement shall be reduced to writing and shall be signed by the grievant, the Association, and the District. The agreement shall be nonprecedential and shall constitute a settlement of the grievance.

6.3.3.6 If the Mediation process has not been successful in resolving the grievance within ten (10) days from the first meeting held by the Mediator, either party may terminate Level II and move the grievance to Level III for a decision by the Board.

6.3.4 Level III: Board

Within thirty (30) days of written request to move the grievance to Level III, the District shall schedule a hearing before the Board of Trustees and shall notify the grievant and Association in writing of the time and place.

6.3.4.1 The District, the grievant and/or their representative(s) shall be given an opportunity at the hearing to present witnesses and documentary evidence and to make arguments on behalf of the District or grievant.

- 6.3.4.2 The Board shall render a written decision within (15) days of the hearing, giving reasons for its decision. The decision of the Board shall be final.
 - 6.3.4.3 Either party has the right to have the grievance heard in a confidential hearing.
- 6.4 No reprisals of any kind shall be taken by the District and/or the Association against anyone by reason of participation in the grievance procedure or support of any participant in the process.
- 6.5 All documents, communications and records dealing with processing of a grievance shall be filed separately from the personnel files of participants. This section does not preclude the District from filing grievance documents in the personnel file if the District determines that the nature of the grievance otherwise justifies placing documents in the personnel file.
- 6.6 The specified time limits in this procedure may be extended by mutual agreement in writing between the grievant and the District. The Association shall be notified if timelines have been extended.
- 6.7 Grievances of a similar or like nature may be joined as a single grievance by the Association.

Article 7: Professional Rights

7.1 Academic Freedom

- 7.1.1 Academic freedom shall be guaranteed to teachers in the study, investigation, presentation, and interpretation of facts and ideas in so far as such facts and ideas reflect state and local prescribed courses of study.
- 7.1.2 Such academic freedom shall be subject to standards of professional responsibility with due regard for the maturity level of the students, laws of the State of California, and District policy and administrative rules and regulations.
- 7.1.3 In performing teaching functions, employees shall have reasonable freedom to express their opinions on all matters relevant to the course content, in an objective and judicious manner. An employee, however, shall not utilize his/her position to attempt to influence students with his/her own personal, political, and/or religious views. If views expressed are controversial issues, then sufficient information shall be made available on all sides of the issue so that alternatives can be discussed and evaluated on a reasonable basis. Board policies and administrative regulations regarding controversial issues shall be followed.

7.2 Personnel Files

Official personnel files will be maintained by the District for all bargaining unit employees. With advanced notice, unit members may arrange to review the contents of their personnel file in accordance with District rules. Personnel files shall be maintained in a confidential manner as required by law.

7.3 Technology

The District shall provide classroom technology equipment teachers are required to use. The District shall provide each unit member with a district email address. Unit members have no expectation of privacy and understand that the District may monitor or examine all system activities to ensure proper use of the system.

7.4 Lactation Accommodations

The District will provide lactation accommodations in accordance with the law.

Article 8: District Rights

8.1 The exercise of the powers, rights, authority, duties and responsibilities by the District, the adoption of policies, rules, regulations and practices in furtherance thereof, and the use of judgment and discretion in connection therewith, shall be limited only by the specific and express terms of this Agreement, and then only to the extent such specific and express terms are in conformance with law.

8.2 It is understood and agreed that the District retains all of its powers and authority to direct, manage and control to the full extent of the law. Included in, but not limited to, those duties and powers are the exclusive right to: determine its organization; direct the work of its employees; determine the times and hours of operation; determine the kinds and levels of services to be provided and the methods and means of providing them; establish its educational policies, goals and objectives; insure the rights and educational opportunities of students; determine staffing patterns; determine the kinds of personnel required; maintain the efficiency of District operations; determine the curriculum; build, move or modify facilities; establish budget procedures and determine budgetary allocations; determine the methods of raising revenue; contract out work; and take action on any matter in the event of an emergency as defined in Government Code Section 54956.5. In addition, the Board retains the right to hire, classify, assign, promote, reprimand, and terminate employees.

8.3 The exercise by management of the rights and discretion as described herein shall not be subject to the grievance procedure, except when the exercise of such rights conflicts with the specific terms and conditions of this Agreement.

Article 9: Association Rights

9.1 Mail Facilities

The Association shall have the right to use the District e-mail and unit member mailboxes including electronic mailboxes for communications to unit members.

All communications from the Association shall be so identified.

9.2 Bulletin Boards

The Association shall have the right to post notices of activities and matters of Association concern on an Association bulletin board, which shall be provided in an area frequented by unit members.

9.3 Access to Worksite

Authorized representatives of the Association shall have the right to transact official Association business on school property and utilize District facilities at reasonable times and consistent with District policies and rules provided that such activities or use do not interrupt the educational program.

9.4 Representation

The Association has the right under the Educational Employment Relations Act (EERA) to represent unit members in their employment relations with the District. Nothing in this Agreement shall be construed as a waiver of such rights.

9.5 Release Time

9.5.1 Bargaining Team members shall be provided release time for negotiations at no loss of salary or other benefits in accordance with the EERA.

9.5.2 Grievants and Association representatives shall be provided release time for grievance processing meetings held by the District at no loss of salary or other benefits.

9.6 Access to Information

9.6.1 The District, upon request by the Association, shall provide the Association, within ten (10) days, or as soon as is practical, all requested information concerning the financial resources and staffing of the District. In addition, the District, upon request and consistent with the law, agrees to provide any other information the Association deems necessary to fulfill its role as exclusive representative.

9.6.2 Upon request from the Association, the District shall make available each semester, a list of all bargaining unit members, their work assignment and work email address.

9.6.3 The District shall provide the Association the name and contact information for each new hire in the bargaining unit within ten days of their hire. If the District provides an orientation or training for new hires in the bargaining unit, the District shall notify the Association and provide the Association with at least fifteen (15) minutes to introduce and discuss the role of the union and to provide membership information.

9.7 Dues Deduction

- 9.7.1** Any bargaining unit member may join the Association and authorize dues deduction from his or her paycheck. The Association will provide to the District copies of member forms authorizing deduction of exclusive representative's membership dues. Such authorization shall continue in effect from year to year under this Agreement unless the Association provides notice of revocation. Pursuant to such authorization, the employer shall deduct one-tenth (1/10) of such dues from the regular salary check of the member of the Association each month for ten (10) months. Deductions for members of the Association who authorize dues deduction after the commencement of the school year shall be appropriately prorated.
- 9.7.2** As per California Teachers Association membership procedures, Association members shall provide notice of intent to drop membership in writing to the local Association President. The Association President shall notify the District of any union members dropping HVEA/CTA/NEA membership.
- 9.7.3** The Association agrees to defend and indemnify the District for any unit member's allegations, claims, actions, suits, settlements, or judgments which arise out of payroll deductions made by the District in reliance on information and notification provided to the District by the Association. In defending and indemnifying the District, the Association shall have the right to select legal counsel at its sole option and expense, to control litigation strategies and decisions, and to determine whether any action or proceeding referred to above shall or shall not be compromised, resisted, defended, tried, or appealed.

Article 10: Reassignments

- 10.1** Unit members may be reassigned at the discretion of the District.
- 10.2** A unit member may request reassignment when there is a vacancy.
- 10.3** A unit member whose request is denied shall be granted a meeting with the Superintendent to discuss reasons for the denial.
- 10.4** Unit members who are involuntarily reassigned during the school year and forced to move classrooms, shall be allowed two paid days of release time for preparation and moving prior to the effective date of the reassignment.
- 10.5** A unit member may request to be notified of any vacancies by email during the summer and shall submit the request to the Superintendent in writing prior to the start of the summer break.

Article 11: Procedures for Evaluation

- 11.1 Evaluations will be conducted according to the following procedures:
- 11.2 All probationary and/or temporary teachers shall be evaluated annually. At the end of two years, the district will either non-relect the probationary and or temporary teacher or grant probationary status.
- 11.3 If probationary status has been granted, then probationary teachers shall be evaluated at least every two years. Probationary teachers who do not receive satisfactory evaluations for two (2) consecutive years shall return to the annual evaluation cycle. If a unit member is scheduled to be evaluated during a particular school year but is granted a leave of absence for one (1) semester or longer, such evaluation shall take place during the first year of return to duty.
- 11.4 The first formal observation shall take place no later than February 1st. The completed written evaluation and conference will be completed no later than May 10th. The employee has ten days to write a response to the evaluation if the employee disagrees with the evaluation. The written response will be attached to the report.

Article 12: Work Day/Work Year

- 12.1 The length of the school day shall be fifteen (15) minutes before the start of the school to thirty (30) minutes after students have been dismissed. The length of the school day may be modified by mutual agreement of the site certificated faculty and site administration.
- 12.2 In addition to the school day defined in 12.1 above, the contracted workday shall include staff meetings scheduled each month not to exceed four hours per month. The District additionally has the authority to call mandatory emergency meetings as needed. Participation in Site Council, board meetings, and parent club shall rotate among employees to ensure fairness.
- 12.3 Bargaining unit employees are required to attend Back-to-School Night and Open House.
- 12.4 The District Administrator will assign additional instructional duties to the Transitional Kindergarten/Kindergarten teacher beyond the Transitional Kindergarten/Kindergarten instructional day if the Transitional Kindergarten/Kindergarten teacher's instructional day is shorter than the primary instructional day.
- 12.5 The Superintendent shall consult with unit members regarding scheduling professional development, teacher workdays and events for the following year calendar.

- 12.6 The teacher work year shall be 185 days per year. Unit members shall provide instruction for 180 days per year. Unit members shall render service for three days prior to the first day of student instruction. There shall also be two professional development days. Teachers can check out after school on the last student day or one day of the following week based on mutual agreement of the administration and teacher.

Article 13: Safety

- 13.1 It is the responsibility of all employees to observe safety rules and regulations. All employees are expected to exercise habits of safety in the performance of their duties and encourage habits of safety in others. The District shall take reasonable steps to ensure safe working conditions for all unit members including taking reasonable steps to correct conditions determined by the District to be unsafe.
- 13.2 Unit members who witness an accident or injury on District property or on a field trip, or during any District sponsored event must report it as soon as possible.
- 13.3 Employees shall report promptly to the Superintendent/Principal or main office personnel any unsafe condition, incident, or practice in which in his/her opinion is unsafe and warrants investigations. The District shall investigate such matters as promptly as possible. If the administration finds that remedial action is necessary, it shall be carried out with reasonable promptness. If the matter is considered emergency in nature the employee shall immediately report the condition to the Superintendent/Principal or main office personnel.
- 13.4 At least once a year the District administrator will provide appropriate safety information to unit members and discuss safety procedures affecting unit members (e.g. campus evacuation or lockdown procedures.)

Article 14: Leaves

14.1 Sick Leave

- 14.1.1 Ten (10) days of sick leave credit are provided annually for employees working full-time for a full contract year. This leave is prorated if the unit member works less than full-time or less than a full year.
- 14.1.2 Earned sick leave may be accumulated from year-to-year. Earned sick leave may be transferred to or from other California school districts in accordance with the law.
- 14.1.3 When all sick leave credit has been exhausted, an employee absent for illness receives the difference between his/her pay and the substitute rate for a period of five (5) months.

14.2 Personal Necessity Leave

14.2.1 Certificated personnel may use a maximum of ten of their accrued sick leave days during each contract year for personal necessity pursuant to Education Code 44981.

14.2.2 Acceptable reasons for the use of personal necessity leave days as prescribed by District Regulation and Education Code include:

- 14.2.2.1** Death of a member of the immediate family when the number of days of absence exceeds the limits set by bereavement leave provisions.
- 14.2.2.2** An accident involving the employee's person or property or the person or property of a member of the immediate family.
- 14.2.2.3** A serious illness of a member of the employee's immediate family.
- 14.2.2.4** Required court appearance.
- 14.2.2.5** Fire, flood, or other immediate danger to the home of the employee.
- 14.2.2.6** Personal legal business of a serious nature, which the employee cannot disregard.
- 14.2.2.7** One day per month (up to five days each year) to participate in child's school activity.

14.2.3 Items in 14.2.2.1 and 14.2.2.2 do not need advanced permission. Leave for personal necessity may be allowed for other reasons at the discretion of the superintendent

14.2.4 Personal Necessity Business Leave

A subset of up to two (2) Personal Necessity day allotment per school year may be used for Personal Business Leave and may be used at unit members' discretion with the exception of extensions of weekends or holidays or for vacation. However, personal business that must be conducted on a Friday or Monday may be authorized by the Superintendent. Unit members shall be required to obtain substitute coverage for approval of this leave. Unit members shall not be required to give verification or explain the reason for the leave. Personal Business Leave shall be deducted from the unit member's accrued sick leave.

14.2.5 Yearly, District auditors randomly review employee attendance records to see if an individual's pattern of attendance is in violation of the reasons for the use of personal necessity leave as established by code and District regulation. Auditors and State regulators feel misuse of this Education Code constitutes a "gift of public funds" for other than the intended use.

14.3 Bereavement Leave

14.3.1. A unit member shall be entitled to a maximum of three (3) days leave of absence without loss of salary for the death of any member of his/her immediate family. If out-of-state travel or travel in excess of 300 miles one way is required, a unit member shall be entitled to a maximum of two (2) days additional paid Bereavement Leave. Bereavement leave shall not be accumulative and shall not be charged against any other leave.

14.3.2. For the purposes of Bereavement Leave member of the "immediate family" is defined as the mother, father, grandmother, grandfather, or a grandchild of the unit member or of the spouse or registered domestic partner of the unit member, and the spouse, registered domestic partner, son, son-in-law, daughter, daughter-in-law, brother, sister, stepmother, mother-in-law, brother-in-law, sister-in-law, stepfather, father-in-law, stepson, stepdaughter, legal guardian, or foster children of the unit member, or a long-term resident of the household of the unit member.

14.4 Leaves contained in the Faculty Handbook are subject to the Grievance Procedure of this Agreement.

Article 15: Health and Welfare Benefits

15.1.1 The District shall provide eligible full-time unit members a health and welfare allowance as listed below to be used for health, dental and vision insurance for each unit member and their eligible dependents. Any cost over the allowance shall be borne by unit members through automatic payroll deduction.

15.1.2 The total District health and welfare benefit contribution towards premiums per school/fiscal year is up to \$1,300 per month medical for full family, \$102.82 for employee plus one for dental, and \$23.06 for employee plus one for vision. The total benefit compensation package shall not exceed \$1,425.88 per month.

15.1.2.1 Effective October 1, 2022, the total District health and welfare benefit contribution towards medical premiums per school/fiscal year shall be up to \$1,400 per month for full family coverage. The District shall contribute towards dental and vision premiums up to a maximum amount equivalent to the employee plus one premium amounts.

15.1.2.2 Effective October 1, 2023, the total District health and welfare benefit contribution towards medical premiums per school/fiscal year shall be up to \$1,500 per month medical for full family coverage.

- 15.1.3 Unit members eligible for health and welfare benefits coverage are those working 50% or greater. Unit members working 50% or greater shall receive the same percentage of the health and welfare allowance as their work compares to full time. For example, an employee who is 50% F.T.E. will receive 50% of the health and welfare allowance toward benefits.
- 15.1.4 Unit members working less than 90% of FTE can opt out of coverage in accordance with the rules of the JPA, the carrier and the law.
- 15.1.5 Retirees and eligible dependents shall have the option to continue to receive District insurance coverage as permitted by the carrier and upon reimbursement for the full monthly premium to the District.
- 15.1.6 Duration of Benefits

Unit members who work a complete school year shall have fringe benefits under the District's fringe benefit program effective through the last day of July. Unit members beginning a new school year shall have fringe benefits effective on the first day of September. Unit members who are employed subsequent to the first day of the school year shall have their fringe benefits effective from the first day of the month following the hire date of the employee. Effective dates may be modified as required by the JPA, the carrier and/or the law.

Article 16: Salaries

16.1 Salary Increases shall be provided as follows:

16.1.1 Effective in the first full pay period of the 2022-2023 school year bargaining unit employees shall receive an eight percent (8%) salary increase.

16.1.2

The parties agree to the new salary schedule, attached in Appendix 1, effective 2023-24 school year (reflecting a 3% increase across the board to the existing salary schedule; a uniform application of 3.5% progression between steps; 5% progression between columns; removing and collapsing column BA 90+; and removing and collapsing steps beyond 25 years of experience), plus: for 2023-24 salary increases, current unit members who are receiving less than a 10% increase between their 2022-23 salary schedule and their step and column on the 2023-24 salary schedule will receive a one-time bonus. The amount of the one-time bonus is 10% minus the percent of the increase difference from the 2022-23 salary schedule placement to the 2023-24 salary schedule placement. This is an off-salary schedule, one-time bonus. (Example: the unit member receives an 8% increase from their 2022-23 salary to their 2023-24 salary. The unit member would receive a one-time, off salary schedule bonus of 2% of their 2023-24 step and column.)

- 16.2 The salary schedule shall be based on 185 day salary/workdays. 180 school days, two (2) staff development days, and three (3) teacher work days paid by the District. The salary schedule shall be attached to this agreement as Appendix B.
- 16.2.1 Unit members who serve other than the required number of workdays set forth in this Agreement shall receive a salary which is not less than that which bears the same ratio to the established annual salary as determined by their salary position as the number of days they serve bears to the number of F T E working days required by this Agreement. Notwithstanding the above, unit members who serve for one (1) full semester shall receive not less than one-half (1/2) the annual salary applicable to their class and step.
- 16.2.2 Unit members covered by the salary schedule attached as Appendix B include the following job classifications:
- 16.2.2.1 Classroom teacher
- 16.2.2.2 Resource Specialist
- 16.2.3 The annual salaries set forth in this Agreement shall be paid in ten (10) or twelve (12) equal installments, payable on the last day of each month with appropriate deductions. The provisions of this paragraph shall be subject to the requirements and procedures of the Santa Cruz County Office of Education.
- 16.2.4 Mandatory deductions from gross earnings are those required by law, provisions of this Agreement, and include but are not limited to Federal and State Income Tax and State Teachers Retirement System contributions.
- 16.2.5 Optional deductions are those deductions the unit member may legally elect to have taken from his/her gross earnings. Optional deductions must be initiated or ended in writing by the unit member. Such authorizations shall remain in effect continuously until the District receives from the unit member a written notice withdrawing the authorization for a particular deduction.
- 16.3 Credit for service outside the District shall be allowed on the salary schedule at the rate of one (1) increment (step) for one (1) year of service up to a maximum of fifteen (15) increments.
- 16.3.1 Unit members whose initial District employment was in a certificated position in programs conducted under contract with public or private educational institutions or other categorically

funded projects and who were then subsequently employed as probationary unit members with no break in service shall be credited with the time served in the specifically funded program for salary schedule placement and advancement purposes, consistent with 16.5 below.

16.4 All unit members shall advance one (1) vertical step on the salary schedule for each year of service, except those whose placement is at the maximum step for their class. For purposes of this section, a year of service shall be defined as working at least seventy-five percent of the days school is in session. A year of service shall be earned for part-time employees who work at least seventy-five percent of their contracted days for each full school year. Salary schedule advancement shall take place at the commencement of the school year.

16.4.1 Unit members who have been employed in the regular educational program of the District as probationary or permanent employees before being assigned to programs conducted under contract with public or private educational institutions or other categorically funded projects shall be entitled to continue vertical advancement on the salary schedule for each year of service while assigned to such restricted programs.

16.4.2 Course credit for salary placement and movement shall be given for post-graduate, upper division or graduate course work taken at four-year colleges, universities or graduate schools which are accredited by a regional accrediting commission or other programs approved by the District. Prior approval by the District Administrator is required for all course work and/or other programs for which the unit member wishes to obtain salary schedule credit.

16.4.3 Semester hours (units) as defined by the particular accredited college or university will be acceptable for placement on the salary schedule. Quarter hours (units) shall be converted to semester hours (units) by multiplying the total of such hours (units) by two-thirds (2/3).

16.4.4 Unit members requesting reclassification from one class (column) to another must file such requests with the District Administrator no later than May 1 of each year. If the District is not notified by May 1, no change in classification shall occur within the next school year. Supporting records or transcripts verifying post-graduate units of study that are to apply toward such a reclassification must be filed with the District Administrator no later than August 1 of the ensuing year.

16.5 Unit members who carry out an assignment for a District approved overnight student field trip shall be compensated either by a stipend of the daily sub

rate per night or may take one additional personal business day during the school year, not deducted from the unit member's salary. This day must be used in the school year in which it is earned, does not carry over into the next school year, and may not be cashed out.

- 16.6 Unit members possessing a Master's Degree shall receive annual compensation in the amount of \$1,500 in addition to their regular salary.
- 16.7 Teachers who teach a combination class shall receive an annual stipend of \$1500. Teachers who teach an extended day of 1,560 instructional minutes per year (120 additional instructional minutes per week) shall receive a stipend of \$1500 per year.
- 16.8 Unit members shall receive annual compensation based on their longevity and anniversary for service in-District in the following amounts (reflected on salary schedule):
- After year 15: \$1,500
 - After year 20: \$2,000
 - After year 25: \$2,500

Article 17: Class Size

Class size will be determined by the District to reflect the best interest of the students and to meet the needs of the District's programs.

- 17.1 K-3 classes shall have a class size of 24 or fewer students by September 10th of each academic year.
- 17.2 4-6 grade classes shall have a class size of 28 or fewer students by September 10th of each academic year.


Article 18: Term of Agreement

- 18.1 This Agreement shall remain in full force and effect up to and including June 30, 2024, and thereafter shall continue in effect year-by-year unless one of the parties notifies the other in writing no later than March 15th of its request to modify, amend or terminate the Agreement. If the parties enter into subsequent meeting and negotiating regarding a successor agreement, the terms and conditions of this Agreement shall remain in effect until a successor agreement is reached.
- 18.2 The terms of this Agreement shall be effective upon the date of the signing of

this Agreement, except as otherwise provided by specific sections of this Agreement.



For the District Date 6/12/2023



For the Association Date 6/13/2023

APPENDIX 1

**Certificated TE Salary Schedule
2023-2024**

COLUMN:	I	II	III	IV	V	VI
STEP	BA	BA+15	BA+30	BA+45	BA+60	BA+75
1	48,929	51,376	53,944	56,642	59,474	62,447
2	50,642	53,174	55,833	58,624	61,555	64,633
3	52,414	55,035	57,787	60,676	63,710	66,895
4	54,249	56,961	59,809	62,800	65,940	69,237
5	56,147	58,955	61,903	64,998	68,248	71,660
6	58,113	61,018	64,069	67,273	70,636	74,168
7	60,147	63,154	66,312	69,627	73,108	76,764
8		65,364	68,632	72,064	75,667	79,451
9		67,652	71,035	74,586	78,316	82,231
10		70,020	73,521	77,197	81,057	85,109
11			76,094	79,899	83,894	88,088
12				82,695	86,830	91,171
13					89,869	94,362
14						94,362
15						94,362
16						97,665
17						97,665
18						97,665
19						101,083
20						101,083
21						101,083
22						104,621
23						104,621
24						104,621
25						108,283
Masters	\$1,500	Stipend	185 day calendar (180 school days, 5 work days)			
In-District	\$1,500	after year 15	\$35 per hour extra duty pay			
Anniversary	\$2,000	after year 20				
Increments	\$2,500	after year 25				

Effective 7-1-23

Board Approved:6-14-23

APPENDIX B

SIDE LETTERS

Side Letter of Agreement
Between Happy Valley Elementary School District and Happy Valley
Education Association
May 25, 2023

The parties agree to the following Side Letter of Agreement. This Side Letter will be in effect for the 2023-24 school year only. This Agreement may be extended by mutual agreement of the parties.

1. Each classroom teacher may use up to one day ("Assessment Day") each trimester to administer benchmark assessments. Assessment Days prorated are based on FTE.
2. The Assessment Days cannot be used in combination with Personal Business or Personal Necessity days.
3. The purpose of Assessment Days is for teachers to administer and analyze assessments for report cards.
4. Teachers must be on campus during the Assessment Days.
5. Dates must be approved by the administration in advance of taking Assessment Days.
6. Teachers must secure a substitute teacher before requesting dates.



For the District

5/30/23

date



For the HVEA

5/30/2023

date

Side Letter
Between Happy Valley Elementary School District and Happy Valley
Education Association
ELOP Classes
July 1, 2023

This is a Side Letter between Happy Valley Elementary School District (HVESD) and Happy Valley Education Association (HVEA), collectively referred to hereinafter as "The Parties," concerning payment of Expanded Learning Opportunities Program (ELOP) funds.

ELOP classes during the Work Day: The purpose of ELOP activities is to provide extended learning opportunities to students outside of the regular classroom day. Teachers have the opportunity to teach classes/activities using ELOP funds. In the CBA, Article 12:2 states, "The length of the school day shall be fifteen (15) minutes before the start of the school to thirty (30) minutes after students have been dismissed. The length of the school day may be modified by mutual agreement of the site certificated faculty and administration." In order for students to begin after school classes in a timely manner, teachers may begin teaching a class after their students have been dismissed. Teachers should wait until their yard duty is over.

Rate of Pay: Teachers will receive \$70 per hour for the ELOP classes only. This rate is not precedent setting for extra work in the future.

Term: This agreement is in place for the 2023-24 fiscal year, and is only for use for teachers participating in the ELOP program. However, this agreement may be extended by agreement of The Parties.

Signed

 5/30/23
HVEA President

 5/30/23
HVESD Superintendent



Superintendent/Principal
Michelle Stewart
mstewart@hvesd.com

Happy Valley School

A California Distinguished School
Small School, Big Goals, Amazing Results
3125 Branciforte Drive
Santa Cruz, CA 95065
(831)429-1456



Administrative Assistant
Paige Lynd
plynd@hvesd.com

Lunch Delivery Agreement

This agreement is entered into July 1, 2023, by and between the Happy Valley School District ("District") and Ohlsen Foods (Vendor").

Whereas, Vendor has the capability of providing such service and,

Whereas, District has a present need for daily lunches to Happy Valley Elementary School at 3125 Branciforte Drive, and

Whereas, Vendor is willing to provide such service to District for \$7.50 per meal; however, the donation requested of parents will remain at \$6.00 per meal.

Now, Therefore the parties hereto agree as follows:

Vendor shall:

1. Prepared enhanced food based meals for the District.
2. Prepare and transport meals in insulated carriers to be delivered no later than 12:05 daily.
3. Provide serving utensils in the appropriate size.
4. Provide one staff member to serve family style meals.
5. Provide a copy of the monthly printed menu to the District one week prior to the first day of each new menu. Vendor reserves the right to change the menu when necessary and will notify the District of changes as soon as possible.
6. Collect orders online up to one month in advance. Parents will have the option of donating \$0-\$6 a meal.
7. Bill the District on a monthly basis for the balance of meals prepared. Should the cost of meals increase to more than \$7.50 a day (without tax), Vendor will inform the District at least 30 days in advance before the increase takes effect.
8. Provide a certificate of Insurance to the District.

District shall:

1. Provide napkins, plates and eating utensils.
2. Provide one adult and student helpers to serve the food.
3. Provide for daily clean-up of the area where meals are served.
4. Provide Vendor with a school calendar and inform Vendor at least one week in advance of any changes therein.
5. Commit to paying the cost of an average of 30 meals a day.
6. Make payment to Vendor within 14 days of receipt of monthly billing.
7. Will pay all sales tax.



Superintendent/Principal
Michelle Stewart
mstewart@hvesd.com

Happy Valley School

A California Distinguished School
Small School, Big Goals, Amazing Results
3125 Branciforte Drive
Santa Cruz, CA 95065
(831)429-1456



Administrative Assistant
Paige Lynd
plynd@hvesd.com

Terms:

The terms of this agreement shall be for the period beginning August 10, 2023, to May 24, 2024. It shall be renewed for the following year by July 1, 2024, provided both parties agree to said renewal. Both parties reserve the right to request review of this agreement at any time.

Cancellation:

This agreement may be canceled by either party upon the giving of 90 days written notice to the other party.

In Witness Whereof, the parties hereto have caused this agreement to be executed by their duly authorized officers as of the date set forth above.

Ohlsen Foods

By: Chris Ohlsen
Digitally signed by Chris Ohlsen
DN: cn=Chris Ohlsen, o=Ohlsen Foods,
ou, email=cm@ohlsenfoods.com, c=US
Date: 2023.06.14 15:05:09 -0700

Title: _____

Happy Valley School District

By: Michelle Stewart

Title: Superintendent/Principal



Main 209.466.8000
Fax 209.461.6555
www.enviroplex.com

June 9, 2023

Ms. Michelle Stewart
Superintendent
Happy Valley School District
3125 Branciforte Drive
Santa Cruz, CA 95065

Re: Proposals for new modular buildings

Dear Superintendent Stewart:

Attached please find Enviroplex's Proposals for (1) 36x40 Writing/Resources Building 6 and (1) 24x40 Classroom Building 3. Enviroplex's Proposals are based on the Cooperative Purchasing Agreement (Piggyback Contract) that ENV holds with the Merced River School District, Winton, California.

The Merced River School District's Piggyback Contract was awarded to ENV on January 11, 2021, is valid for three years, with two additional automatic annual renewals for a total 5 year term. A link to the Contract documents is provided:

<https://mgrc.sharefile.com/d-s1740c85d4e1947ffb38bc5dcf0059913>

Please call or write if you have any trouble with the link or downloading the files.

Thank you for choosing Enviroplex as your modular building manufacturer for the Happy Valley project. We appreciate your business.

Sincerely,

Gaylene Givens

Gaylene Givens
Business Development Manager





Happy Valley School District
(1) 24x40 Classroom -- Building 3
 Pricing subject to final design and finishes

2019 CBC

P-back Item #	Description	Unit	Qty	Piggyback Price	Total
	1-STORY RIGID STEEL MOMENT FRAME BUILDINGS				
1000	24x40 Typical Classroom (With no floor Coverings: With Ceiling Tiles; LED light fixtures with dimming control; 9' floor to ceiling height in all modules; 2x4 fixed grid, lay in panel ceiling system (no suspension wires); (1) 3070 steel door w/Schlage lever hardware, (2) porcelain/steel marker boards, walls-full height tackboard; (6) duplex receptacles; 4 Branch Circuits; Standard bi-pitch roof design, approximately .25:12 dual slope, 5' overhang in front 2'6" rear overhang.	EA	1	\$ 62,048.31	\$ 62,048.31
1025	Engineering and/or Design Expense (SE Inspections/coordination with existing foundation) 1MR scope	Per hr	16	\$ 339.79	\$ 5,436.64
	Sub-floor options				
	Wood Foundation Options (DSA allows up to 2000 sf)				
	ADA Access Ramps				
	Concrete Foundations				
	Standard Design (1500 psf soil bearing pressure, non-expansive soil and level ground)				
2214	Weld Plates	EA	8	\$ 444.34	\$ 3,554.72
	High Seismic(based on 1500 psf soil bearing pressure, non-expansive soil and level ground)				
	Foundation Vents & Flashing				
2301	2x4 access vent wall with retained metal grate (ADA)	EA	1	\$ 5,926.11	\$ 5,926.11
2302	4' polyvent	EA	4	\$ 1,701.00	\$ 6,804.00
2304	12" high, 24 ga metal flashing	Per lf	128	\$ 22.00	\$ 2,816.00
	Exterior Finish Options				
	Wood or engineered wood products				
	Cement based or stucco				
	Misc exterior finish				
	Upgraded Framing construction				
	Roofing Options				
	Standard pitch roofs (1/4:12), 2" galvanized standing seam, 5/8" plywood roof deck)				
2700	Shed Roof design	Per module	2	\$ 1,150.50	\$ 2,301.00
2703	Gable end overhang, up to 18"	EA	1	\$ 8,422.55	\$ 8,422.55
	Thermal protection				
	Enhanced pitch roof (>1/4:12), finish material must be selected below				
	Roof finish materials (Standing seam roofs: 26 gauge over 5/8" wood roof deck)				
	GENERAL				
3011	Blocking only, wall mounted accessories, 4x4	Per lf	80	\$ 14.45	\$ 1,156.00
	Electrical Options				
3300	125 amp 1-phase panel	EA	1	\$ 813.38	\$ 813.38
	Lights				
3426	Tubular Skylight (Solatube or equal)	EA	2	\$ 1,769.12	\$ 3,538.24
	Electrical Infrastructure				
3502	Duplex receptacle	EA	6	\$ 130.66	\$ 783.96
3504	GFI receptacle	EA	1	\$ 159.65	\$ 159.65
3518	Daylight control	EA	1	\$ 360.99	\$ 360.99
4203	Bard 4.0 ton WH, "Quiet Climate 1" wall hung heat pump w/CRV, 4 duct runs, programmable Thermostat	EA	1	\$ 12,590.96	\$ 12,590.96
	Misc HVAC				
4824	Condensates for wall mounted HVAC	EA	1	\$ 619.67	\$ 619.67
	PLUMBING				
5001	Sink, classroom, SS, w/ bubbler, cold only	EA	1	\$ 2,891.41	\$ 2,891.41
5020	goose neck faucet	EA	1	\$ 434.72	\$ 434.72
5203	Hose bib, recessed (wall hydrant)	EA	1	\$ 1,316.50	\$ 1,316.50
	Toilet partitions				
	Toilet accessories				
	Flooring (all prices per sf unless otherwise noted)				
	Carpet				
5600	Bigelow, New Basics II, 26oz, w/unitary backing (or equal)	Per sf	960	\$ 6.16	\$ 5,932.80
	Top set base				
5702	Burke 4" Vinyl - Roll @ 100' lengths	EA	128	\$ 5.01	\$ 641.28
	Tile				
	Walk off mats				
	VCT (Vinyl Composition Tile)				

	Sheet Goods					
	Epoxy flooring					
	Flooring transition					
	CASEWORK					
6521	153 36x34x24 ADA sink base	EA	1	\$ 1,232.16	\$ 1,232.16	
6544	212 36x34x24 1 drawer/2 doors	EA	2	\$ 1,237.04	\$ 2,474.08	
6546	212 48x34x24 1 drawer/2 doors	EA	4	\$ 1,276.05	\$ 5,104.20	
6554	230 30x34x24 3 drawers	EA	4	\$ 1,238.57	\$ 4,946.28	
6578	302 36x18x12 wall hung/2 door	EA	1	\$ 685.98	\$ 685.98	
6595	440 48x48x24 hutch	EA	4	\$ 1,694.05	\$ 6,776.20	
6597	530 36x84x24 teacher's lock	EA	1	\$ 1,910.02	\$ 1,910.02	
6622	Laminate top / 4" backplash (Wilsonart or equal)	Per lf	40	\$ 109.14	\$ 4,365.60	

Sub-Total	\$ 156,045.41
-----------	---------------

	DISTRICT SPECIFIED ITEMS					
1	Foundation. Saw-cut, and demo corner stem wall foundation Saw-cut, and demo mod line stem wall foundations Excavate for new mod line footings New footings at mod lines to be minimum 12" below grade, and match (E) footings elevation and 18" wide Form for new perimeter footings which will be 12" wide Install dowels with epoxy where shown on drawings Install (8) embed plates and epoxy rebar into (E) foundation Pour footings with approved mix design	EA	1	\$ 57,600.00	\$ 57,600.00	
2	Custom, 4-panel fixed windows	EA	2	\$ 2,875.00	\$ 5,750.00	
				Dist. Spec'd	\$ 63,350.00	

	PROJECT CLOSE OUT ITEMS					
1	Labor to close out site (exterior painting, ceiling tile installation, equipment start-up and testing, light sweep out. Punchlist items); includes field-install of (1) interior fixed window	hour	60	\$ 110.00	\$ 6,600.00	
2	On-Site Labor (plumbing close-out) (assemble plumbing tree, attach fixtures, test connections, water tests)	hour	16	\$ 268.00	\$ 4,288.00	
3	Crane	hour	16	\$ 1,500.00	\$ 24,000.00	
4	Delivery	floor	2	\$ 5,000.00	\$ 10,000.00	
5	Installation	floor	2	\$ 4,250.00	\$ 8,500.00	
6	Administrative Fee to Merced River School District (Final Project Manual Section 00 21 13-8; Item 31 Sub-section B) (.25% of piggyback contract item building price)				\$ 548.49	
7	Bond		1		\$ 1,638.48	
8	Estimated Tax		1		\$ 4,993.45	
				Total	\$ 279,963.83	

General Notes:

- Foundation design charges include Structural engineering, review and stamp for DSA approval.
- Additional design & foundation costs may be incurred if the site specific soils condition or CGS review prompt footings that are outside of Enviroplex's standard foundation design.
- Pursuant to DSA guidelines as described on the 1-MR form regarding the "Delegation of Authority for Modular & Relocatable Buildings", site specific inspection fees will be necessary for the concrete foundation. A SE is required to personally inspect and observe construction site conditions and foundation progress. The scope and scale of this requirement will generally relate to a number of factors including, but not limited to, the experience of the foundation contractor, foundation design complexity, building square footage, geographic location and site & soils condition. The SE's charges can be included with this Proposal OR the District has option to contract directly with SE of record of ENV buildings. Owner to advise.
- Ramps by Owner.



Happy Valley School District
(1) 36x40 Writing / Resource -- Building 6
Pricing subject to final design and finishes

2019 CBC

P-back Item #	Description	Unit	Qty	Piggyback Price	Total
1-STORY RIGID STEEL MOMENT FRAME BUILDINGS					
1000	24x40 Typical Classroom [With no floor Coverings: With Ceiling Tiles; LED light fixtures with dimming control; 9' floor to ceiling height in all modules; 2x4 fixed grid, lay in panel ceiling system (no suspension wires); (1) 3070 steel door w/Schlage lever hardware, (2) porcelain/steel marker boards, walls-full height tackboard; (6) duplex receptacles; 4 Branch Circuits; Standard bi-pitch roof design, approximately .25:12 dual slope, 5' overhang in front 2'6" rear overhang.	EA	1	\$ 62,048.31	\$ 62,048.31
1006	add 12x40 center module	EA	1	\$ 25,840.32	\$ 25,840.32
Sub-floor options					
Wood Foundation Options (DSA allows up to 2000 sf)					
2002	1 1/2" layer for 36x40	EA	12	\$ 684.68	\$ 8,216.16
2004	MDO skirting up to 24" high	Per sf	152	\$ 5.25	\$ 798.00
2005	Treated lumber upcharge per 12x40	Per module	3	\$ 349.43	\$ 1,048.29
2006	Expanded metal vents - 4'	Per lf	16	\$ 46.20	\$ 739.20
2009	Wood Foundation Bolt Kit 50 or 65 lb Floor	Per module	3	\$ 357.56	\$ 1,072.68
ADA Access Ramps					
2104	MDO ramp skirting up to 24" high	Per sf	50	\$ 4.89	\$ 244.50
Concrete Foundations					
Standard Design (1500 psf soil bearing pressure, non-expansive soil and level ground)					
High Seismic(based on 1500 psf soil bearing pressure, non-expansive soil and level ground)					
Foundation Vents & Flashing					
2301	2x4 access vent well with retained metal grate (ADA)	EA	1	\$ 5,926.11	\$ 5,926.11
2302	4' polyvent	EA	4	\$ 1,701.00	\$ 6,804.00
2304	12" high, 24 ga metal flashing	Per lf	128	\$ 22.00	\$ 2,816.00
Exterior Finish Options					
Wood or engineered wood products					
Cement based or stucco					
Misc exterior finish					
Upgraded Framing construction					
Roofing Options					
Standard pitch roofs (1/4:12), 2" galvanized standing seam, 5/8" plywood roof deck)					
2700	Shed Roof design	Per module	3	\$ 1,150.50	\$ 3,451.50
2703	Gable end overhang, up to 18"	EA	1	\$ 8,422.55	\$ 8,422.55
Thermal protection					
Enhanced pitch roof (>1/4:12), finish material must be selected below					
Roof finish materials (Standing seam roofs: 26 gauge over 5/8" wood roof deck)					
GENERAL					
3000	Interior wall, 2x4, standard finish (tack board) (Décor or equal)	Per lf	96	\$ 56.61	\$ 5,434.56
3003	Interior wall extension from ceiling level to bottom of purlins	Per lf	96	\$ 38.04	\$ 3,651.84
3011	Blocking only, wall mounted accessories, 4x4	Per lf	160	\$ 14.45	\$ 2,312.00
Doors (KD Frames standard)					
3105	3070 steel door w/Schlage D95 lever hardware, Norton 7500 door closer	EA	1	\$ 2,016.66	\$ 2,016.66
3110	3070 interior wood door in steel frame, solid core, paint finished	EA	4	\$ 1,356.66	\$ 5,426.64
3115	Panic hardware, Von Duprin or equal	EA	2	\$ 2,602.11	\$ 5,204.22
3127	Full light, 24x66	EA	2	\$ 524.84	\$ 1,049.68
Electrical Options					
3300	125 amp 1-phase panel	EA	2	\$ 813.38	\$ 1,626.76
Lights					
3426	Tubular Skylight (Solatube or equal)	EA	4	\$ 1,769.12	\$ 7,076.48
Electrical Infrastructure					
3502	Duplex receptacle	EA	12	\$ 130.66	\$ 1,567.92
3504	GFI receptacle	EA	2	\$ 159.65	\$ 319.30
3518	Daylight control	EA	2	\$ 360.99	\$ 721.98
4203	Bard 4.0 ton WH, "Quiet Climate 1" wall hung heat pump w/CRV, 4 duct runs, programmable Thermostat	EA	2	\$ 12,590.96	\$ 25,181.92
Misc HVAC					
4802	Return air plenum wall (12')	EA	2	\$ 887.04	\$ 1,774.08
4824	Condensates for wall mounted HVAC	EA	1	\$ 619.67	\$ 619.67
PLUMBING					
5001	Sink, classroom, SS, w/ bubbler, cold only	EA	2	\$ 2,891.41	\$ 5,782.82

5020	goose neck faucet	EA	2	\$	434.72	\$	869.44
5105	Water Heater, point-of-use	EA	2	\$	1,579.30	\$	3,158.60
5203	Hose bib, recessed (wall hydrant)	EA	1	\$	1,316.50	\$	1,316.50
5208	Copper pipe, Type "L", rough in only and fixture fitting, ea	EA	2	\$	956.83	\$	1,913.66
	Toilet partitions						
	Toilet accessories						
	Flooring (all prices per sf unless otherwise noted)						
	Carpet						
5600	Bigelow, New Basics II, 26oz, w/unitary backing (or equal)	Per sf	1,440	\$	6.18	\$	8,899.20
	Top set base						
5702	Burke 4" Vinyl - Roll @ 100' lengths	EA	232	\$	5.01	\$	1,162.32
	Tile						
	Walk off mats						
	VCT (Vinyl Composition Tile)						
	Sheet Goods						
	Epoxy flooring						
	Flooring transition						
	CASEWORK						
6521	153 36x34x24 ADA sink base	EA	2	\$	1,232.16	\$	2,464.32
6543	212 30x34x24 1 drawer/2 doors	EA	2	\$	1,237.04	\$	2,474.08
6544	212 36x34x24 1 drawer/2 doors	EA	8	\$	1,237.04	\$	9,896.32
6546	212 48x34x24 1 drawer/2 doors	EA	8	\$	1,276.05	\$	10,208.40
6554	230 30x34x24 3 drawers	EA	4	\$	1,236.57	\$	4,946.28
6578	302 36x18x12 wall hung/2 door	EA	2	\$	685.98	\$	1,371.96
6595	440 48x48x24 hutch	EA	8	\$	1,694.05	\$	13,552.40
6597	530 36x84x24 teacher's lock	EA	2	\$	1,910.02	\$	3,820.04
6822	Laminate top / 4" backsplash (Wilsonart or equal)	Per lf	70	\$	109.14	\$	7,639.80

Sub-Total	\$	270,889.47
-----------	----	------------

DISTRICT SPECIFIED ITEMS							
1	Custom, 4-panel fixed windows	EA	6	\$	2,875.00	\$	17,250.00
						Dist. Spec'd	\$ 17,250.00

PROJECT CLOSE OUT ITEMS							
1	Labor to close out site (exterior painting, ceiling tile installation, equipment start-up and testing, light sweep out. Punchlist items); includes field-install of (1) interior fixed window	hour	80	\$	110.00	\$	8,800.00
2	On-Site Labor (plumbing close-out) (assemble plumbing tree, attach fixtures, test connections, water tests)	hour	16	\$	268.00	\$	4,288.00
3	Forklift (by change order if necessary)	hour		\$	1,500.00	\$	-
4	Delivery	floor	3	\$	5,000.00	\$	15,000.00
5	Installation	floor	3	\$	4,250.00	\$	12,750.00
6	Administrative Fee to Merced River School District (Final Project Manual Section 00 21 13-9; Item 31 Sub-section B) (.25% of piggyback contract item building price)					\$	720.35
7	Bond		1			\$	2,844.34
8	Estimated Tax		1			\$	8,668.46
						Total	\$ 341,210.62

General Notes:

- Foundation design charges include Structural engineering, review and stamp for DSA approval.
- Additional design & foundation costs may be incurred if the site specific soils condition or CGS review prompt footings that are outside of Enviroplex's standard foundation design.
- Pursuant to DSA guidelines as described on the 1-MR form regarding the "Delegation of Authority for Modular & Relocatable Buildings", site specific inspection fees will be necessary for the concrete foundation. A SE is required to personally inspect and observe construction site conditions and foundation progress. The scope and scale of this requirement will generally relate to a number of factors including, but not limited to, the experience of the foundation contractor, foundation design complexity, building square footage, geographic location and site & soils condition. The SE's charges can be included with this Proposal OR the District has option to contract directly with SE of record of ENV buildings. Owner to advise. Not required for wood foundations.
- Ramps by Owner.

ReqPay12d

Board Report

Checks Dated 06/01/2023 through 06/14/2023

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-OOOO-SSS-MMM	Comment	Expensed Amount	Check Amount
1033553	06/05/2023	ARTURO RIVERA MORALES	01-0000-0-0000-8100-5524-200-2801	MAY JANITORIAL		1,275.00
1033554	06/05/2023	AT&T	01-0000-0-0000-2700-5900-200-2801	INTERNET		185.66
1033555	06/05/2023	BOWIE, CRAIG	01-0000-0-0000-7200-5200-200-2801	REIMBURSE MILEAGE		201.09
1033556	06/05/2023	BRANCATELLI, LENA	01-2600-0-1110-1000-5800-200-0000	LIBRARY CLUB AFTER SCHOOL	320.00	
1033557	06/05/2023	FRANCHISE TAX BOARD	01-9009-0-1110-1000-5800-200-LIBR	LIBRARY CONSULT	800.00	1,120.00
1033558	06/05/2023	Frier, Caroline K	01-0000-0-0000-8100-5524-200-2801	MAY JANITORIAL		425.00
1033559	06/05/2023	SISC 3	01-9009-0-1110-1000-4300-200-RM02	ROOM 2 MATERIALS AND SUPPLIES		53.74
			01-0000-0- - -9514- - MEDICAL JUNE 2023		2,130.00	
			01-0000-0- - -9524- - MEDICAL JUNE 2023		2,901.00	
			01-0000-0- - -9544- - MEDICAL JUNE 2023		12,510.00	17,541.00
1033560	06/05/2023	US BANK	01-0000-0-0000-2700-4350-200-2801	LCAP, OFFICE, SAFETY, LUNCH ELOP, TEXT BOOKS, SPED	37.03	
			01-0000-0-0000-2700-5900-200-2801	LCAP, OFFICE, SAFETY, LUNCH ELOP, TEXT BOOKS, SPED	94.50	
			01-0000-0-0000-7200-5900-200-2801	LCAP, OFFICE, SAFETY, LUNCH ELOP, TEXT BOOKS, SPED	31.50	
			01-0700-0-1110-1000-4300-200-2801	LCAP, OFFICE, SAFETY, LUNCH ELOP, TEXT BOOKS, SPED	248.97	
			01-1100-0-0000-2700-4350-200-3000	LCAP, OFFICE, SAFETY, LUNCH ELOP, TEXT BOOKS, SPED	139.37	
			01-2600-0-1110-1000-4300-200-0000	LCAP, OFFICE, SAFETY, LUNCH ELOP, TEXT BOOKS, SPED	58.84	
			01-3305-0-5760-1190-4300-200-0000	LCAP, OFFICE, SAFETY, LUNCH ELOP, TEXT BOOKS, SPED	712.83	
			01-6300-0-1110-1000-4100-200-3000	LCAP, OFFICE, SAFETY, LUNCH ELOP, TEXT BOOKS, SPED	67.54	
			01-9009-0-1110-1000-4300-200-0PLL	LCAP, OFFICE, SAFETY, LUNCH ELOP, TEXT BOOKS, SPED	73.70	1,464.28
1034058	06/12/2023	ABRITE	01-6500-0-5760-1190-5800-200-1304	SPED AIDE		5,104.83

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.

002 - Happy Valley Elementary School District

Generated for Paige Lynd (PLYND), Jun 14 2023 8:05AM

ESCAPE ONLINE
Page 1 of 2

ReqPay12d

Board Report

Checks Dated 06/01/2023 through 06/14/2023

Check Number	Check Date	Pay to the Order of	FF-RRRR-Y-GGGG-FFFF-0000-SSS-MMMM	Comment	Expensed Amount	Check Amount
1034059	06/12/2023	ACE PORTABLE SERVICES	01-0000-0-0000-8100-5515-200-2801	PORTABLE TOILET		205.47
1034060	06/12/2023	AT&T	01-0000-0-0000-2700-5900-200-2801	PHONE	110.46	
			01-0000-0-0000-7200-5900-200-2801	PHONE	36.82	147.28
1034061	06/12/2023	DEVRIES, SILAS	01-9009-0-1110-1000-4300-200-0PLL	SUPPLIES FOR GARDEN		29.44
1034062	06/12/2023	GREENWASTE RECOVERY INC	01-0000-0-0000-8100-5523-200-2801	GARBAGE		588.01
1034063	06/12/2023	HANCOCK PARK & DELONG, INC	35-9719-0-0000-8500-5800-200-0000	SCHOOL FACILITIES CONSULT		1,968.75
1034064	06/12/2023	Stewart, Michelle A	01-0000-0-0000-2700-4350-200-2801	ELOP SUPPLIES AND OFFICE SCHOOL SUPPLIES	51.94	
			01-2600-0-1110-1000-4300-200-0000	ELOP SUPPLIES AND OFFICE SCHOOL SUPPLIES	85.18	137.12
1034065	06/12/2023	US BANK EQUIPMENT FINANCE	01-1100-0-0000-7100-5600-200-3000	COPIER LEASE	33.13	
			01-1100-0-0000-7200-5600-200-3000	COPIER LEASE	132.54	
			01-1100-0-1110-1000-5600-200-3000	COPIER LEASE	497.03	662.70
Total Number of Checks					16	31,109.37

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	15	29,140.62
35	COUNTY SCHOOL FACILITIES:	1	1,968.75
Total Number of Checks		16	31,109.37
Less Unpaid Tax Liability			.00
Net (Check Amount)			31,109.37

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.