

PLEASANT VIEW SCHOOL DISTRICT

14004 ROAD 184 PORTERVILLE, CALIFORNIA 93257
TELEPHONE (559) 784-6769 FAX (559) 784-6819

BOARD OF TRUSTEES

Alexander Garcia
President & Clerk

Thomas Barcellos
Vice President

Davy Gobel

Rusty Gobel

Bridget Kidder

February 10th, 2023

A regular scheduled meeting of the Pleasant View Elementary School District Governing Board will be held February 21st, 2023 at 4:30 P.M. in the Library at Pleasant View Elementary.

AGENDA:

CALL TO ORDER - ROLL CALL:

Mark Odsather
District Superintendent

Kimberly Parrish
Principal

Niguel Baxter
Business Manager

- A. Welcome
- B. Pledge of allegiance
- C. Roll Call

AGENDA ITEMS - The Board reserves the right to change the order of items in order to expedite the conduct of business or provide convenience for those appearing before the Board. The Brown Act allows 2/3 of the board members present, as opposed to 2/3 of the entire board, to add an item to the agenda if the item is urgent and arose after posting of the agenda.

Approval of Agenda - Action Item

PUBLIC COMMENT: Members of the public may address the Board on any agenda or other item of interest during the public comment period. The public may also address the agenda items at any time they are taken up by the Board. The Board is not able to discuss or take action on any item that is not on the agenda. A reasonable time limit can be imposed on the public input for individuals/issues as deemed necessary.

In compliance with the American Disabilities Act, if you need special assistance to participate in meetings, call (559) 784-6769 48 hours in advance of the meeting.

Notice: If documents are distributed to the board members concerning agenda items less than 72 hours of a regular board meeting, at the same time the documents will be made available for public inspection at Pleasant View Elementary, 14004 Road 184, Poplar CA.

MINUTES: Approval of January 12th minutes.
Approval of February 2nd minutes.

ATTENDANCE:

- A. Interdistrict Agreements
- B. Enrollment



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DISTRICT FINANCE:

- A. Vendor payments – Action Item
- B. Budget
 - Budget Comparison
 - State Budget Update
 - Budget Revisions – Action Item
- C. 2022-2023 Independent Auditor Selection– Action Item
- D. County Office Review of 1st Interim – Action Item
- E. 2021-2022 Annual Audit – Action Item
- F. Audit Findings Corrective Actions 2021-2022 – Action Item
- E. Budget Hearing Planning Form – Action Item
- F. January Payroll – Action Item

OLD BUSINESS:

- A. PVE Modernization Update
- B. PVE ELOP/Community Center – Update
- C. Removal of Portable Classrooms PVW – Discussion

NEW BUSINESS:

- A. Monthly Calendar
- B. Principal Report
- C. High Performing Middle Schools, Schools To Watch
- D. Pleasant View School Safety Plan Annual Update – Action Item
- E. Pleasant View Home to School Transportation Plan 2023 – Action Item
- F. TCOE Agency agreement CHOICES – Action Item
- G. ESSER III Plan Review Approval – Action Item
- H. ELOP Plan Review and Approval – Action Item
- I. AASA Learning 2025 National Summit Washington D.C. June 25th-28th – Action Item
- J. CSLE Schools To Watch Conference, Monterrey Ca, March 9th-11th – Action Item
- K. National Schools To Watch Washington D.C. June 22nd -24th – Action Item
- L. CSBA Delegate Assembly Ballot - Action Item
- M. Lumiar-Mosaico License and Setup Contract - Action Item
- N. Consideration of Resolution Authorizing Sale of Personal Property - Action Item
- O. Travel Expense Reimbursement Form/Procedures – Action Item

ADJOURNMENT

PLEASANT VIEW SCHOOL DISTRICT

14004 ROAD 184 PORTERVILLE, CALIFORNIA 93257
TELEPHONE (559) 784-6769 FAX (559) 784-6819

PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT MINUTES REGULAR BOARD MEETING

BOARD OF TRUSTEES

Alexander Garcia
President & Clerk

Thomas Barcellos
Vice President

Davy Gobel

Rusty Gobel

Bridget Kidder

Mark Odsather
District Superintendent

Kimberly Parrish
Principal

Niguel Baxter
Business Manager

January 10th, 2023
Pleasant View Library

18900 Ave 145
Porterville, CA

CALL TO ORDER - ROLL CALL: Alex Garcia, called the meeting to order, at 4:30 pm and the following were in attendance:

BOARD:

Tom Barcellos

Bridget Kidder

Alex Garcia

ABSENT: Rusty Gobel, Davy Gobel

OTHER:

Mark Odsather (Superintendent)

Kim Parrish (Principal)

Patricia Torres (ELOP/Community)

AGENDA: On a motion by Tom Barcellos and a second by Bridget Kidder the board approved the Agenda. (3-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Absent: Rusty Gobel, Davy Gobel)

PUBLIC COMMENT: No Comment

MINUTES: On a motion by Tom Barcellos and a second by Bridget Kidder the board voted to approve the December 13th minutes. (3-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Absent: Rusty Gobel, Davy Gobel)

ATTENDANCE:

1. No Interdistricts
2. M. Odsather stated that current enrollment was at 422, M. Odsather stated that current ADA is around 392, and that current attendance is around 92% although historically the district has always been around 96%. M. Odsather stated that the current ADA is well below projections but seem to be in line with other school districts in Tulare County. M. Odsather stated that the district still isn't sure what next years funding model will be based on, but there is talk of a three year rolling average. (Exhibit A)

DISTRICT FINANCE:

1. M. Odsather presented the vendor payments to the board for review and discussion. On a motion by Tom Barcellos and a second by Bridget Kidder the board voted to approve

PLEASANT VIEW
FALCONS

Vendor payments; Batch #457 for \$102,400.30; Batch #459 \$26,250.79 (3-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Absent: Rusty Gobel, Davy Gobel) (Exhibit B)

2. M. Odsather presented the Budget Comparison report for review and discussion. M. Odsather stated that the Governors January budget proposal protects funding to schools and the proposed COLA is a little over 8%. M. Odsather stated the Governor has proposed additional monies for Art and Music, as well as Learning Loss. M. Odsather stated that he anticipates knowing more at May revise. M. Odsather stated that the district believes it has absorbed a large portion of the ADA loss (Exhibit C)
3. M. Odsather presented the Budget Revisions to the board for review and discussion. On a motion by Bridget Kidder and a second by Tom Barcellos the board voted to approve Budget Revisions with control number #10533131 (3-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Absent: Rusty Gobel, Davy Gobel) (Exhibit D)
4. On a motion by Bridget Kidder and a second by Tom Barcellos the board voted to approve December Payroll (3-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Absent: Rusty Gobel, Davy Gobel) (Exhibit E)

OLD BUSINESS:

1. M. Odsather stated that the buildings had been set prior to winter break. M. Odsather stated the district was lucky to get the buildings in before the we got a lot of rain. M. Odsather stated that due to the storms that moved through the area, it will delay the concrete work a few weeks, but that everything else was progressing on schedule and anticipates the buildings being done in March.
2. M. Odsather stated that the plans for the building were still up at DSA and were waiting on final review and comments before the district goes out to bid. M. Odsather stated he believes that district will go out to bid sometime in March or April on the site work for the project.

NEW BUSINESS:

1. Mrs. Parrish presented the January Calendar to the board for review. (Exhibit F)
2. Mrs. Parrish presented the Principal Report to the board. Mrs. Parrish stated that the district is still waiting on mid-year assessment data. Mrs. Parrish also stated that we had a large turnout for the Christmas program and due to a power outage at Pleasant View West, the Christmas program was moved to the elementary site. Mrs. Parrish noted the staff had received Paideia training and Acvtnet training from the county. Mrs. Torres stated that she had received grant money from Tulare County to host four summer nights events and provided a flyer to the board for their review. Mrs. Torres also presented a flyer to the board for the P.T.O. meeting coming up on January 19th and the resource referral form created to help identify needs of students and families in the community. (Exhibit G)

3. M. Odsather stated that the district was in the beginning of planning the LCAP for the 23-24 school year. M. Odsather stated that they have begun taking input from a variety of the districts educational partners as to the types of things they would like to see in next years LCAP.
4. M. Odsather presented the updated Covid-19 re-opening plan to the board for review and approval. On a motion by Bridget Kidder and a second by Tom Barcellos the board voted to approve the Covid-19 reopening plan (3-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Absent: Rusty Gobel, Davy Gobel) (Exhibit H)
5. M. Odsather presented the updated 22-23 LCAP to the board for review and approval. M. Odsather stated that the district had to update the testing data on the LCAP due to the district not having information at the time the LCAP was approved. On a motion by Bridget Kidder and a second by Tom Barcellos the board voted to approve the 22-23 LCAP plan (3-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Absent: Rusty Gobel, Davy Gobel) (Exhibit I)
6. M. Odsather presented the The Community Schools Grant Application to the board for review and approval. On a motion by Tom Barcellos and a second by Bridget Kidder the board voted to approve the Community Schools Grant Application (3-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Absent: Rusty Gobel, Davy Gobel) (Exhibit J)
7. M. Odsather presented Pleasant Views California Dashboard results to the board for review and approval. M. Odsather stated that the districts results in regards to chronic absenteeism were in line with what was being seen around the county and state. On a motion by Bridget Kidder and a second by Tom Barcellos the board voted to approve California Dashboard results for Pleasant View (3-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Absent: Rusty Gobel, Davy Gobel) (Exhibit K)
8. M. Odsather stated that the district was designated by the state for differentiated assistance by the state due to its chronic absenteeism and suspension rates on the California Dashboard. M. Odsather stated he would be working with TCOE on what steps that district will need to take next and report back to the board.
9. M. Odsather stated that due to the elevated Nitrate levels in the well at the Pleasant View West site. He was working with multiple agencies to address the issue. M. Odsather stated that there was funding available to replace water fountains with filters. In addition there was money available to work on long term solutions to filter the well itself. M. Odsather stated that the district will move ahead with both options and he will report back to the board at a later date.
10. M. Odsather updated the board on the scope of the project being proposed with Cwist, and Lumiar to bring in Project Based Learning to Pleasant View. M. Odsather stated that he was working with Lozano Smith on the contract language for consulting and professional development and once he had that language in hand he would present it to the board for approval. On a motion by Bridget Kidder and a second by Tom Barcellos the board voted to approve the Scope and Sequence of the consulting and professional development work presented. (3-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Absent: Rusty Gobel, Davy Gobel) (Exhibit L)

11. M. Odsather presented the 21-22 SARC for the board to review and approve. On a motion by Bridget Kidder and a second by Tom Barcellos the board voted to approve the 21-22 SARC. (3-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Absent: Rusty Gobel, Davy Gobel) (Exhibit M)

ADJOURNMENT:

1. On a motion by Bridget Kidder and a second by Tom Barcellos the board voted to adjourn. At 5:33 pm (3-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Absent: Rusty Gobel, Davy Gobel)

Respectfully submitted,



Mark Odsather,
Secretary

Alex Garcia, President & Clerk
or Tom Barcellos, Vice President

PLEASANT VIEW SCHOOL DISTRICT

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TELEPHONE (559) 784-6769 FAX (559) 784-6819

PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

MINUTES

SPECIAL BOARD MEETING

BOARD OF TRUSTEES

Alexander Garcia
President & Clerk

Thomas Barcellos
Vice President

Davy Gobel

Rusty Gobel

Bridget Kidder

February 2nd, 2023
Pleasant View Library

18900 Ave 145
Porterville, CA

CALL TO ORDER - ROLL CALL: Alex Garcia, called the meeting to order, at 7:30 am and the following were in attendance:

Mark Odsather
District Superintendent

Kimberly Parrish
Principal

Niguel Baxter
Business Manager

BOARD:

Davy Gobel
Alex Garcia
Tom Barcellos
Rusty Gobel
Bridget Kidder

AGENDA: On a motion by Alex Garcia and a second by Davy Gobel the board approved the Agenda. (5-0) (Ayes; Alex Garcia, Davy Gobel, Tom Barcellos, Rusty Gobel, Bridget Kidder)

NEW BUSINESS:

- A. M. Odsather presented the Legal agreement prepared by Lozano Smith for Consulting and Professional Development Services between Pleasant View and Cwist LLC. to develop a project based learning approach to education for the Pleasant View Elementary School District. Mr. Barcellos stated he just wanted to make sure this agreement would not create a mandate for Pleasant View in regards to curriculum and instruction. Mr. Odsather stated that it would instead create a more individualized approach to learning for Pleasant Views students and a very personalized model based on Pleasant Views unique approach to learning. Mr. Barcellos stated he was supportive of the Pleasant View model and wanted to make sure that it didn't change. On a motion by Tom Barcellos and second by Rusty Gobel the board approved the contract for Professional Development and Consulting Services with Cwist LLC. (5-0) (Ayes; Alex Garcia, Davy Gobel, Tom Barcellos, Rusty Gobel, Bridget Kidder).
- B. On a motion by Rusty Gobel and a second by Davy Gobel the board moved the February Board meeting to February 21st (5-0) (Ayes; Alex Garcia, Davy Gobel, Tom Barcellos, Rusty Gobel, Bridget Kidder).



PLEASANT VIEW
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ADJOURNMENT:

On a motion by Rusty Gobel and a second by Davy Gobel the board voted to adjourn. At 7:55 am (5-0) (Ayes; Alex Garcia, Davy Gobel, Tom Barcellos, Rusty Gobel, Bridget Kidder)

Respectfully submitted,



Mark Odsather,
Secretary

Alex Garcia, President & Clerk
or Tom Barcellos, Vice President

Pleasant View Elementary

02/03/2023
11:46 AM

2022-2023

Enrollment by Grade and Teacher

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Teacher	TK		K		1		2		3		4		5		6		7		8		ALL(Selected GR)				
	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	Total		
001 Alvarado	6	8	14	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	8	14
005 Garcia	-	-	-	10	10	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	10	20
003 Sidhu	-	-	-	13	7	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	7	20
045 Ibarra	-	-	-	-	12	8	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	8	20
047 Lopez	-	-	-	-	9	11	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	11	20
013 Calvillo	-	-	-	-	-	-	6	10	16	-	-	-	-	-	-	-	-	-	-	-	-	-	6	10	16
027 Krenk	-	-	-	-	-	-	8	7	15	-	-	-	-	-	-	-	-	-	-	-	-	-	8	7	15
008 Vankham	-	-	-	-	-	-	7	6	13	-	-	-	-	-	-	-	-	-	-	-	-	-	7	6	13
020 Drummond	-	-	-	-	-	-	-	-	-	7	7	14	-	-	-	-	-	-	-	-	-	-	7	7	14
014 Irving	-	-	-	-	-	-	-	-	-	8	6	14	-	-	-	-	-	-	-	-	-	-	8	6	14
046 Valdeziv	-	-	-	-	-	-	-	-	-	7	6	13	-	-	-	-	-	-	-	-	-	-	7	6	13
012 Moreno	-	-	-	-	-	-	-	-	-	-	7	10	17	-	-	-	-	-	-	-	-	-	7	10	17
048 Regaspi	-	-	-	-	-	-	-	-	-	8	9	17	-	-	-	-	-	-	-	-	-	-	8	9	17
043 Toledo	-	-	-	-	-	-	-	-	-	7	10	17	-	-	-	-	-	-	-	-	-	-	7	10	17
049 Haskins	-	-	-	-	-	-	-	-	-	-	-	-	11	6	17	-	-	-	-	-	-	-	11	6	17
033 Patterson	-	-	-	-	-	-	-	-	-	-	-	-	7	9	16	-	-	-	-	-	-	-	7	9	16
037 Valdez	-	-	-	-	-	-	-	-	-	-	-	-	9	8	17	-	-	-	-	-	-	-	9	8	17
002 Maldonado	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	7	22	-	-	-	-	-	15	7	22
050 Ulloa	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15	8	23	-	-	-	-	-	15	8	23
040 Camacho	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14	8	22	-	-	-	14	8	22
041 Ramirez	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	10	23	-	-	-	13	10	23
052 Arreola	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	8	16	8	8	16
035 Luevano	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	11	18	7	11	18
051 ValdezC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	10	17	7	10	17

School Total: 6 8 14 23 17 40 21 19 40 21 23 44 22 19 41 22 29 51 27 23 50 30 15 45 27 18 45 22 29 51 221 200 421

* Class total is calculated including Nonbinary gender students

Pleasant View Elementary

02/03/2023
11:46 AM

2022-2023

Enrollment by Grade and Teacher

Page 1

Teacher	M	***** PS *****		Total	M	ALL(Selected GR)		Total
		F				F		
001 Alvarado 4-5	1	4		5	1	4		5
School Total:	1	4		5	1	4		5

* Class total is calculated including Nonbinary gender students

Accounts Payable Final PreList - 1/5/2023 2:44:54PM

*** FINAL ***
Batch No 460

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
013761	ADVANCED DATA STORAGE	PV-230767	12/17/2022		0158501		010-00000-0-00000-72000-58000-0	\$35.65		22	
	ADVANCED DATA STORAGE	PV-230768	12/17/2022		0158500		010-00000-0-00000-72000-58000-0	\$35.65		22	
							Total Check Amount:	\$71.30			
013898	AM-TECH INSPECTION SERVICES	PV-230741	1/2/2023		1894		351-77100-0-00000-85000-58000-0	\$8,300.00			
							Total Check Amount:	\$8,300.00			
006003	ARAMARK UNIFORM SERVICES	PV-230769	12/29/2022		2580122680		010-00000-0-00000-82000-55000-0	\$66.85			
	ARAMARK UNIFORM SERVICES	PV-230770	12/29/2022		2580122681		010-00000-0-00000-82000-55000-0	\$158.08			H
							Total Check Amount:	\$224.93			
012431	CAPITAL ONE	PV-230759	12/19/2022		December		010-00000-0-11100-10000-43000-0	\$582.56			
							Total Check Amount:	\$582.56			
013731	CENTRAL CITIES PIZZA, INC.	PV-230745	1/3/2023		December		130-53100-0-00000-37000-47000-0	\$420.00			
	CENTRAL CITIES PIZZA, INC.		1/3/2023		December		130-53100-0-00000-37000-47000-0	\$420.00			
	CENTRAL CITIES PIZZA, INC.		1/3/2023		December		130-53100-0-00000-37000-47000-0	\$420.00			
							Total Check Amount:	\$1,260.00			
013656	CHIAPA WELDING, INC.	PV-230744	12/21/2022		025552		010-81500-0-00000-81100-43000-0	\$945.00			
							Total Check Amount:	\$945.00			
012989	CONSOLIDATED TESTING LABORATOR	PV-230743	12/29/2022		37855		351-77100-0-00000-85000-58000-0	\$1,455.00			
							Total Check Amount:	\$1,455.00			
001292	COTTON CENTER AUTO PARTS/F ARM	PV-230742	12/22/2022		Nov 29- Dec 22		010-81500-0-00000-81100-43000-0	\$35.55			
	COTTON CENTER AUTO PARTS/F ARM		12/22/2022		Nov 29- Dec 22		010-81500-0-00000-81100-43000-0	\$178.09			
	COTTON CENTER AUTO PARTS/F ARM		12/22/2022		Nov 29- Dec 22		010-81500-0-00000-81100-43000-0	\$3.21			
	COTTON CENTER AUTO PARTS/F ARM		12/22/2022		Nov 29- Dec 22		010-81500-0-00000-81100-43000-0	\$51.86			
	COTTON CENTER AUTO PARTS/F ARM		12/22/2022		Nov 29- Dec 22		010-81500-0-00000-81100-43000-0	\$29.06			
	COTTON CENTER AUTO PARTS/F ARM		12/22/2022		Nov 29- Dec 22		010-81500-0-00000-81100-43000-0	\$14.00			
	COTTON CENTER AUTO PARTS/F ARM		12/22/2022		Nov 29- Dec 22		010-81500-0-00000-81100-43000-0	\$42.17			

Accounts Payable Final PreList - 1/5/2023 2:44:54PM

*** FINAL ***

Batch No 460

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check Account Code	Amount	Flag	EFT	Audit
001292	COTTON CENTER AUTO PARTS/F ARM	PV-230742	12/22/2022		Nov 29- Dec 22	010-81500-0-00000-81100-43000-0	\$174.54			
	COTTON CENTER AUTO PARTS/F ARM		12/22/2022		Nov 29- Dec 22	010-81500-0-00000-81100-43000-0	\$12.14			
	COTTON CENTER AUTO PARTS/F ARM		12/22/2022		Nov 29- Dec 22	010-81500-0-00000-81100-43000-0	\$16.15			
	COTTON CENTER AUTO PARTS/F ARM		12/22/2022		Nov 29- Dec 22	010-81500-0-00000-81100-43000-0	(\$18.00)			
	COTTON CENTER AUTO PARTS/F ARM		12/22/2022		Nov 29- Dec 22	010-81500-0-00000-81100-43000-0	(\$18.00)			
						Total Check Amount:	\$520.77			
012313	CULLIGAN	PV-230774	12/31/2022		Nov & Dec	010-00000-0-00000-72000-43000-0	\$331.50			22
	CULLIGAN		12/31/2022		Nov & Dec	010-00000-0-00000-72000-43000-0	\$172.50			22
						Total Check Amount:	\$504.00			
013719	ECOLAB	PV-230746	12/15/2023		8419985	130-53100-0-00000-82000-58000-0	\$149.84			
						Total Check Amount:	\$149.84			
005699	Interstate Billing Service,INC	PV-230772	12/13/2022		01P69564	010-00000-0-00000-36000-43000-0	\$55.85			
						Total Check Amount:	\$55.85			
013901	JESSICA LUNA	PV-230773	1/4/2023		00000	010-26000-0-11100-39000-52000-0	\$74.75			
						Total Check Amount:	\$74.75			
013906	JESUS COVIAN	PV-230771	1/4/2021		00000	010-00000-0-00000-36000-56000-0	\$85.00			
						Total Check Amount:	\$85.00			
012998	LINDER EQUIPMENT CO.	PV-230777	12/19/2022		CA35807	010-00000-0-00000-36000-43000-0	\$125.28			
	LINDER EQUIPMENT CO.	PV-230778	12/5/2022		SA23852	010-00000-0-00000-36000-56000-0	\$304.94			
	LINDER EQUIPMENT CO.	PV-230779	12/5/2022		SA23850	010-00000-0-00000-36000-56000-0	\$334.94			
	LINDER EQUIPMENT CO.	PV-230780	12/5/2022		SA23861	010-00000-0-00000-36000-56000-0	\$304.94			
	LINDER EQUIPMENT CO.	PV-230781	12/5/2022		SA23849	010-00000-0-00000-36000-56000-0	\$304.94			
	LINDER EQUIPMENT CO.	PV-230782	12/5/2022		SA23851	010-00000-0-00000-36000-56000-0	\$304.94			
	LINDER EQUIPMENT CO.	PV-230783	12/5/2022		SA23853	010-00000-0-00000-36000-56000-0	\$304.94			
						Total Check Amount:	\$1,984.92			
013163	MANGINI ASSOCIATES INC	PV-230765	12/31/2022		13055	351-77100-0-00000-85000-58000-0	\$9,918.88			L

Accounts Payable Final PreList - 1/5/2023 2:44:54PM

*** FINAL ***
Batch No 460

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check Account Code	Amount	Flag	EFT
013163	MANGINI ASSOCIATES INC	PV-230766	12/31/2022		13088	010-32130-0-00000-85000-58000-0	\$8,211.53	L	
						Total Check Amount:	\$18,130.41		
013888	ORKIN	PV-230747	1/1/2023		238446263	010-00000-0-00000-82000-58000-0	\$410.00		
						Total Check Amount:	\$410.00		
011917	PITNEY BOWES GLOBAL FINANCIAL	PV-230750	12/16/2022		3105887346	010-00000-0-00000-27000-56000-0	\$200.22		
						Total Check Amount:	\$200.22		
013218	POPLAR COMMUNITY SERVICE DISTR	PV-230784	12/21/2022		Sept-Dec	010-00000-0-00000-82000-55000-0	\$240.31		
	POPLAR COMMUNITY SERVICE DISTR		12/21/2022		Sept-Dec	010-00000-0-00000-82000-55000-0	\$240.31		
	POPLAR COMMUNITY SERVICE DISTR		12/21/2022		Sept-Dec	010-00000-0-00000-82000-55000-0	\$240.31		
	POPLAR COMMUNITY SERVICE DISTR		12/21/2022		Sept-Dec	010-00000-0-00000-82000-55000-0	\$240.31		
	POPLAR COMMUNITY SERVICE DISTR		12/21/2022		Sept-Dec	010-00000-0-00000-82000-55000-0	\$385.00		
						Total Check Amount:	\$1,346.24		
013078	PORTERVILLE ELECTRIC CO. INC.	PV-230749	12/16/2022		91734	010-00000-0-00000-82000-58000-0	\$165.00		
						Total Check Amount:	\$165.00		
013220	PORTERVILLE LOCK & SAFE	PV-230748	1/4/2023		2061	010-00000-0-00000-82000-58000-0	\$305.67		
						Total Check Amount:	\$305.67		
013344	REYES, BRENDA	PV-230751	12/22/2022		0000	010-90271-2-81000-59000-52000-0	\$69.50		
						Total Check Amount:	\$69.50		
012766	SISC III	PV-230762	1/1/2023		January	010-00000-0-00000-00000-95024-0	\$62,947.70	G	22
	SISC III		1/1/2023		January	010-00000-0-00000-00000-95028-0	\$2,927.80	G	22
	SISC III		1/1/2023		January	010-00000-0-00000-71100-34020-0	\$5,855.60	G	22
						Total Check Amount:	\$71,731.10		
012360	SMART & FINAL IRIS	PV-230754	1/3/2023		December	010-00000-0-11100-10000-43000-0	\$347.11		
	SMART & FINAL IRIS		1/3/2023		December	010-00000-0-11100-10000-43000-0	\$83.48		

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*** FINAL ***

Batch No 460

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Check Account Code	Amount	Flag	EFT
012360	SMART & FINAL IRIS	PV-230754	1/3/2023		December	010-00000-0-11100-10000-43000-0	\$59.18		
						Total Check Amount:	\$489.77		
005387	SOCALGAS	PV-230752	12/21/2022		December	010-00000-0-00000-82000-55000-0	\$1,969.51		
	SOCALGAS		12/21/2022		December	010-00000-0-00000-82000-55000-0	\$957.54		
						Total Check Amount:	\$2,927.05		
005383	SOUTHERN CALIF EDISON CO	PV-230753	12/30/2022		December	010-00000-0-00000-36000-58000-0	\$338.11		
	SOUTHERN CALIF EDISON CO		12/30/2022		December	010-00000-0-00000-82000-55000-0	\$2,558.36		
	SOUTHERN CALIF EDISON CO		12/30/2022		December	010-00000-0-00000-82000-55000-0	\$2,960.11		
	SOUTHERN CALIF EDISON CO		12/30/2022		December	010-00000-0-00000-82000-55000-0	\$1,210.42		
						Total Check Amount:	\$7,067.00		
013009	Tulare County Superintendent	PV-230775	8/24/2022		230260	010-07200-0-11100-10000-58000-0	\$7,500.00		L
						Total Check Amount:	\$7,500.00		
012027	TULARE FIRESTONE INC	PV-230763	1/3/2023		PV-343261	010-81500-0-00000-81100-43000-0	\$107.93		
	TULARE FIRESTONE INC	PV-230764	1/4/2023		PV-343285	010-81500-0-00000-81100-43000-0	\$2,598.57		
						Total Check Amount:	\$2,706.50		
013435	U.S. BANK	PV-230755	12/29/2022		490715943	010-00000-0-00000-27000-56000-0	\$535.78		
						Total Check Amount:	\$535.78		
013629	UNION BANK	PV-230776	11/26/2022		November	010-00000-0-00000-72000-58000-0	\$26.34		H
	UNION BANK		11/26/2022		November	010-07200-0-11100-10000-43000-0	\$89.67		
	UNION BANK		11/26/2022		November	010-00000-0-00000-72000-58000-0	\$39.99		
	UNION BANK		11/26/2022		November	010-07200-0-11100-39000-43000-0	\$282.70		
	UNION BANK		11/26/2022		November	010-07200-0-11100-10000-52000-0	\$1,488.65		H
	UNION BANK		11/26/2022		November	010-00000-0-00000-82000-58000-0	\$50.00		H
	UNION BANK		11/26/2022		November	010-00000-0-00000-72000-58000-0	\$30.00		H
						Total Check Amount:	\$2,007.35		
013773	unWIRED BROADBAND, INC.	PV-230756	1/1/2022		1528011	010-00000-0-00000-72000-59000-0	\$199.99		
						Total Check Amount:	\$199.99		

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*** FINAL ***
Batch No 460

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
013066	VALLEY PACIFIC PETROLEUM SYSTE	PV-230761	12/15/2022		CL 22-575339		010-00000-0-00000-27000-52000-0	\$383.69			
013004	Verizon Wireless	PV-230757	12/10/2022		9922604846		010-00000-0-11100-10000-59000-0	\$380.10			
								\$383.69			
012657	WASTE MANAGEMENT	PV-230760	1/1/2023		January		010-00000-0-00000-82000-55000-0	\$649.49			
	WASTE MANAGEMENT		1/1/2023		January		130-53100-0-00000-82000-55000-0	\$649.49			
	WASTE MANAGEMENT		1/1/2023		January		010-00000-0-00000-82000-55000-0	\$650.12			
	WASTE MANAGEMENT		1/1/2023		January		130-53100-0-00000-82000-55000-0	\$650.12			
								\$2,599.22			
013859	WILMINGTON TRUST FEE COLLECTIO	PV-230758	11/30/2022		20221130-115321-A		010-00000-0-00000-72000-58000-0	\$2,000.00			G
								\$2,000.00			

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*** FINAL ***

Batch No 460

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	Audit	EFT
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Total District Payment Amount: \$137,368.51

Accounts Payable Final PreList - 1/5/2023 2:44:54PM

*** FINAL ***

Batch No 460

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
Total Accounts Payable: \$137,368.51											

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 137,368.51 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Nicole Bayler
 Authorizing Signature 1/5/23
 Date

Fund Summary	Total
010	\$114,985.18
130	\$2,709.45
351	\$19,673.88
Total	\$137,368.51

*** FINAL ***
 Batch No 461

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check Account Code	Amount	Flag	EFT
006003	ARAMARK UNIFORM SERVICES	PV-230785	1/5/2023		2580126176	010-00000-0-00000-82000-55000-0	\$66.85		
Total Check Amount:							\$66.85		
012989	CONSOLIDATED TESTING LABORATOR	PV-230800	1/12/2023		37889	351-77100-0-00000-85000-58000-0	\$995.00		
	CONSOLIDATED TESTING LABORATOR	PV-230801	1/12/2023		37891	351-77100-0-00000-85000-58000-0	\$3,722.80		
Total Check Amount:							\$4,717.80		
012979	DRUMMOND, GILLIAN	PV-230786	1/26/2023		00000	010-07200-0-11100-10000-52000-0	\$50.00		
	DRUMMOND, GILLIAN		1/26/2023		00000	010-07200-0-11100-10000-43000-0	\$540.00		
Total Check Amount:							\$590.00		
012736	HOME DEPOT	PV-230787	12/12/2022		1544877	010-81500-0-00000-81100-43000-0	\$434.44		
	HOME DEPOT	PV-230788	12/19/2022		4545034	010-81500-0-00000-81100-43000-0	\$122.09		
Total Check Amount:							\$556.53		
013377	JONES SCHOOL SUPPLY CO. INC	PV-230790	12/9/2022		1921287	010-07200-0-11100-24203-43000-0	\$148.15		
Total Check Amount:							\$148.15		
012479	JORGENSEN & CO	PV-230791	1/5/2022		6044736	010-00000-0-00000-82000-58000-0	\$391.33		
	JORGENSEN & CO	PV-230799	12/28/2022		6043666	010-00000-0-00000-82000-58000-0	\$2,005.00		L
Total Check Amount:							\$2,396.33		
013635	JTS CONSTRUCTION	PV-230789	1/12/2023		01-1263	010-26000-3-00000-85000-64000-0	\$243,233.25		F
Total Check Amount:							\$243,233.25		
012352	LAWRENCE TRACTOR	PV-230802	12/1/2022		577335	010-81500-0-00000-81100-43000-0	\$46.32		
	LAWRENCE TRACTOR	PV-230803	12/1/2022		577337	010-81500-0-00000-81100-43000-0	\$683.42		
	LAWRENCE TRACTOR	PV-230804	12/19/2022		580227	010-81500-0-00000-81100-43000-0	\$1,238.34		
Total Check Amount:							\$1,968.08		
013419	LOWES	PV-230792	12/19/2022		986845	010-81500-0-00000-81100-43000-0	\$169.60		
Total Check Amount:							\$169.60		
013166	RAY MORGAN COMPANY INC	PV-230793	12/20/2022		3960876	010-00000-0-00000-27000-56000-0	\$111.90		
Total Check Amount:							\$111.90		

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*** FINAL ***

Batch No 461

Audit

Vendor No Vendor Name Reference Number Invoice Date PO # Invoice No Separate Check Account Code Amount Flag EFT

012726	STATE OF CALIFORNIA	PV-230795	1/5/2022		627734		010-00000-0-00000-27000-58000-0	Total Check Amount:	\$111.90		
013842	Total Compensation Systems,	PV-230796	12/15/2022		11261		010-00000-0-00000-76002-58000-0	Total Check Amount:	\$98.00		
013009	Tulare County Superintendent	PV-230797	1/4/2023		231351		010-07200-0-11100-31400-58000-0	Total Check Amount:	\$98.00		
013066	VALLEY PACIFIC PETROLEUM SYSTE	PV-230798	12/31/2022		CL 22-576781		010-00000-0-00000-82000-43000-0	Total Check Amount:	\$720.00		
								Total Check Amount:	\$5,190.41		
								Total Check Amount:	\$5,190.41		
								Total Check Amount:	\$139.69		
								Total Check Amount:	\$139.69		

Accounts Payable Final PreList - 1/12/2023 10:07:50AM

*** FINAL ***

Batch No 461

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
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Total District Payment Amount: \$260,106.59

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*** FINAL ***

Batch No 461

Audit

Amount Flag EFT

Separate

Invoice

Reference

Vendor No Vendor Name

Number Date

PO # Invoice No

Check Account Code

Batch No 461

Total Accounts Payable:

\$260,106.59

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 260,106.59 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Nancy Bayter
Authorizing Signature
1/12/23
Date

Fund Summary		Total
010		\$255,388.79
351		\$4,717.80
Total		\$260,106.59

Accounts Payable Final PreList - 1/24/2023 1:55:40PM

*** FINAL ***
Batch No 463

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
013657	A.R.E. AUTO PARTS INC	PV-230805	1/17/2023		170864		010-00000-0-00000-36000-43000-0	\$195.56		
Total Check Amount:								\$195.56		
013915	AMAZON CAPITAL SERVICES	PV-230817	12/26/2023		1G4V-DPDX-CRGG		010-81500-0-00000-81100-43000-0	\$64.64		
	AMAZON CAPITAL SERVICES	PV-230818	1/9/2023		1HLD-JAWG-MGGP		010-81500-0-00000-81100-43000-0	\$67.87		
	AMAZON CAPITAL SERVICES	PV-230819	1/9/2023		1XPR-N6GK-MQJJ		010-81500-0-00000-81100-43000-0	\$451.96		
	AMAZON CAPITAL SERVICES	PV-230845	1/23/2023		19GC-XDNI-N9T9		010-00000-0-00000-72000-43000-0	\$153.39		
	AMAZON CAPITAL SERVICES	PV-230846	1/23/2023		1HWW-KLGY-ND4X		010-11000-0-11100-10000-43000-0	\$697.27		
	AMAZON CAPITAL SERVICES	PV-230847	1/23/2023		19FH-6RYD-NYGJ		010-11000-0-11100-10000-43000-0	\$140.58		
	AMAZON CAPITAL SERVICES	PV-230848	1/23/2023		13F6-TQXH-NQ4G		130-53100-0-00000-37000-43000-0	\$58.64		
Total Check Amount:								\$1,634.35		L
013898	AM-TECH INSPECTION SERVICES	PV-230863	1/24/2023		1895		010-26000-0-00000-85000-58000-0	\$8,000.00		
Total Check Amount:								\$8,000.00		
006003	ARAMARK UNIFORM SERVICES	PV-230820	1/12/2023		2580129673		010-00000-0-00000-82000-55000-0	\$66.85		
	ARAMARK UNIFORM SERVICES	PV-230821	1/12/2023		2580129674		010-00000-0-00000-82000-55000-0	\$158.08		
	ARAMARK UNIFORM SERVICES	PV-230822	1/19/2023		2580133192		010-00000-0-00000-82000-55000-0	\$66.85		
Total Check Amount:								\$291.78		
013916	ARMANDO GONZALEZ JR	PV-230852	12/31/2022		April 15, 2022		010-00099-0-00000-00000-86990-0	\$1,363.52		G
Total Check Amount:								\$1,363.52		
004283	AT&T	PV-230850	1/13/2023		19361030		010-00000-0-00000-72000-59000-0	\$119.68		
Total Check Amount:								\$119.68		
013756	BUZZ KILL PEST CONTROL	PV-230815	1/14/2023		59713		010-00000-0-00000-82000-58000-0	\$394.00		
	BUZZ KILL PEST CONTROL	PV-230816	1/14/2023		59714		010-00000-0-00000-82000-58000-0	\$113.00		
Total Check Amount:								\$507.00		
013754	COLONIAL CHESTERFIELD	PV-230806	8/12/2022		132545		010-07200-0-11100-10000-58000-0	\$1,180.00		
Total Check Amount:								\$1,180.00		
013719	ECOLAB	PV-230807	1/17/2023		8644694		130-53100-0-00000-82000-58000-0	\$144.33		
Total Check Amount:								\$144.33		

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*** FINAL ***

Batch No 463

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
012102	LOZANO SMITH	PV-230808	1/11/2023		2179820		010-00000-0-00000-76000-58000-0	\$436.80		
Total Check Amount:								\$144.33		
013500	PALAFIX, MARILU	PV-230810	1/20/2023		00000		010-00000-0-00000-72000-52000-0	\$63.25		
Total Check Amount:								\$63.25		
013218	POPLAR COMMUNITY SERVICE DISTR	PV-230855	1/1/2023		January		010-00000-0-00000-82000-55000-0	\$238.00		
	POPLAR COMMUNITY SERVICE DISTR		1/1/2023		January		010-00000-0-00000-82000-55000-0	\$385.00		
	POPLAR COMMUNITY SERVICE DISTR		1/1/2023		January		010-00000-0-00000-72000-58000-0	\$6.00		
Total Check Amount:								\$629.00		
012368	QUILL CORP	PV-230861	1/12/2023		30150680		010-00000-0-00000-72000-43000-0	\$58.16		
Total Check Amount:								\$58.16		
013850	R & L CROW DISTRIBUTING	PV-230849	1/19/2023		January 9-19		130-53100-0-00000-37000-47000-0	\$1,337.00		22
	R & L CROW DISTRIBUTING		1/19/2023		January 9-19		130-53100-0-00000-37000-47000-0	\$1,268.60		22
	R & L CROW DISTRIBUTING		1/19/2023		January 9-19		130-53100-0-00000-37000-47000-0	\$231.80		22
	R & L CROW DISTRIBUTING		1/19/2023		January 9-19		130-53100-0-00000-37000-47000-0	\$638.60		22
Total Check Amount:								\$3,476.00		
013166	RAY MORGAN COMPANY INC	PV-230811	1/5/2023		3975262		010-00000-0-00000-27000-56000-0	\$56.64		
	RAY MORGAN COMPANY INC	PV-230862	1/18/2023		3988555		010-00000-0-00000-27000-56000-0	\$1,161.43		
Total Check Amount:								\$1,218.07		
013211	S.W. SCHOOL SUPPLY	PV-230834	1/12/2023		6000014405		010-11000-0-11100-10000-43000-0	\$31.67		
	S.W. SCHOOL SUPPLY	PV-230835	1/12/2023		6000014404		010-11000-0-11100-10000-43000-0	\$40.66		
	S.W. SCHOOL SUPPLY	PV-230836	1/13/2023		6000014784		010-00000-0-00000-27000-43000-0	\$57.57		
	S.W. SCHOOL SUPPLY	PV-230837	1/19/2023		6000016933		010-11000-0-11100-10000-43000-0	\$40.12		
	S.W. SCHOOL SUPPLY	PV-230838	1/19/2023		6000016934		010-11000-0-11100-10000-43000-0	\$12.19		
	S.W. SCHOOL SUPPLY	PV-230839	1/19/2023		6000016935		010-11000-0-11100-10000-43000-0	\$58.86		
	S.W. SCHOOL SUPPLY	PV-230840	1/19/2023		6000016936		010-11000-0-11100-10000-43000-0	\$26.74		
	S.W. SCHOOL SUPPLY	PV-230841	1/20/2023		6000017752		010-11000-0-11100-10000-43000-0	\$3.84		

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*** FINAL ***
Batch No 463

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
013211	S.W. SCHOOL SUPPLY	PV-230842	1/20/2023		6000017753		010-11000-0-11100-10000-43000-0	\$109.09			
	S.W. SCHOOL SUPPLY	PV-230843	1/20/2023		6000017754		010-11000-0-11100-10000-43000-0	\$266.31			
	S.W. SCHOOL SUPPLY	PV-230844	1/18/2022		CM137222		010-00000-0-00000-27000-43000-0	(\$318.00)			
	S.W. SCHOOL SUPPLY	PV-230853	1/21/2023		6000018988		010-00000-0-00000-72000-43000-0	\$38.79			
	S.W. SCHOOL SUPPLY	PV-230865	1/24/2023		6000019810		010-00000-0-00000-72000-43000-0	\$19.71			
	S.W. SCHOOL SUPPLY	PV-230866	1/24/2023		6000019811		010-11000-0-11100-10000-43000-0	\$72.82			
	S.W. SCHOOL SUPPLY	PV-230867	1/24/2023		6000019812		010-11000-0-11100-10000-43000-0	\$42.01			
	S.W. SCHOOL SUPPLY	PV-230868	1/24/2023		6000019813		010-11000-0-11100-10000-43000-0	\$74.24			
							Total Check Amount:	\$576.62			
013797	SAVANNAH MADRIGAL	PV-230809	1/20/2023		00000		010-07200-0-11100-10000-43000-0	\$179.90			
	SAVANNAH MADRIGAL		1/20/2023		00000		010-07200-0-11100-10000-52000-0	\$30.00			
							Total Check Amount:	\$209.90			
012628	SMALL SCHOOL SUPERINTENDENT	PV-230856	1/23/2023		2022-2023		010-11000-0-11100-10000-43000-0	\$262.50			
							Total Check Amount:	\$262.50			
013114	SYNCB/AMAZON	PV-230857	12/31/2022		December		010-81500-0-00000-81100-43000-0	\$129.24			
	SYNCB/AMAZON		12/31/2022		December		010-81500-0-00000-81100-43000-0	\$41.85			
	SYNCB/AMAZON		12/31/2022		December		010-00000-0-00000-27000-43000-0	\$140.95			
	SYNCB/AMAZON		12/31/2022		December		010-11000-0-11100-10000-43000-0	\$13.34			
	SYNCB/AMAZON		12/31/2022		December		010-11000-0-11100-10000-43000-0	\$83.23			
	SYNCB/AMAZON		12/31/2022		December		010-11000-0-11100-10000-43000-0	\$199.30			
	SYNCB/AMAZON		12/31/2022		December		010-00000-0-00000-27000-43000-0	\$136.20			
	SYNCB/AMAZON		12/31/2022		December		010-00000-0-00000-72000-43000-0	\$61.05			
	SYNCB/AMAZON		12/31/2022		December		010-00000-0-00000-72000-43000-0	\$24.02			
	SYNCB/AMAZON		12/31/2022		December		010-00000-0-00000-72000-43000-0	\$26.50			
	SYNCB/AMAZON		12/31/2022		December		010-00000-0-00000-72000-43000-0	\$59.86			
							Total Check Amount:	\$915.54			
012560	SYSCO OF CENTRAL CALIFORNIA	PV-230823	11/18/2022		384395381		010-00000-0-00000-72000-43000-0	\$350.45			
	SYSCO OF CENTRAL CALIFORNIA	PV-230824	11/18/2022		384395385		010-00000-0-00000-72000-43000-0	\$86.57			
	SYSCO OF CENTRAL CALIFORNIA	PV-230825	11/21/2022		18425353P		010-00000-0-00000-72000-43000-0	(\$167.05)			
	SYSCO OF CENTRAL CALIFORNIA	PV-230826	11/18/2022		384395383		130-53100-0-00000-37000-47000-0	\$1,575.74			
	SYSCO OF CENTRAL CALIFORNIA	PV-230827	12/8/2022		18425705P		130-53100-0-00000-37000-47000-0	(\$362.27)			

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*** FINAL ***
Batch No 463

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
012560	SYSCO OF CENTRAL CALIFORNIA	PV-230828	1/9/2023		384453053		130-53100-0-00000-37000-47000-0	\$2,288.69			
	SYSCO OF CENTRAL CALIFORNIA	PV-230829	1/16/2023		384460562		130-53100-0-00000-37000-47000-0	\$3,766.52			
	SYSCO OF CENTRAL CALIFORNIA	PV-230830	11/18/2022		384395384		130-53100-0-00000-37000-43000-0	\$504.94			
	SYSCO OF CENTRAL CALIFORNIA	PV-230831	1/9/2023		384453054		130-53100-0-00000-37000-43000-0	\$584.59			
	SYSCO OF CENTRAL CALIFORNIA	PV-230832	1/16/2023		384460563		130-53100-0-00000-37000-43000-0	\$531.04			
	SYSCO OF CENTRAL CALIFORNIA	PV-230833	12/12/2022		384423330		010-00000-0-11100-10000-43000-0	\$24.76			
							Total Check Amount:	\$9,183.98			
013139	TECHNICAL SMOKE TESTING	PV-230854	1/23/2023		820013		010-00000-0-00000-36000-58000-0	\$300.00			
							Total Check Amount:	\$300.00			
001304	TULARE COUNTY SOLID WASTE	PV-230812	1/9/2023		241421		010-00000-0-00000-82000-43000-0	\$18.56			
	TULARE COUNTY SOLID WASTE		1/9/2023		241421		010-00000-0-00000-82000-43000-0	\$19.72			
	TULARE COUNTY SOLID WASTE		1/9/2023		241421		010-00000-0-00000-82000-43000-0	\$10.00			
							Total Check Amount:	\$48.28			
013773	unWIRED BROADBAND, INC.	PV-230851	2/1/2023		1554210		010-00000-0-00000-72000-59000-0	\$199.99			
							Total Check Amount:	\$199.99			
013066	VALLEY PACIFIC PETROLEUM SYSTE	PV-230864	1/15/2023		CL 23-585928		010-00000-0-00000-82000-43000-0	\$209.24			
							Total Check Amount:	\$209.24			
013764	Valley VoIP	PV-230813	1/10/2023		1226		010-00000-0-00000-72000-59000-0	\$300.00			22
							Total Check Amount:	\$300.00			
013004	Verizon Wireless	PV-230814	1/10/2023		9924986141		010-00000-0-11100-10000-59000-0	\$380.10			
							Total Check Amount:	\$380.10			

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*** FINAL ***

Batch No 463

Audit

Amount Flag EFT

Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code
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Vendor No Vendor Name

Total District Payment Amount: \$31,903.65

Accounts Payable Final PreList - 1/24/2023 1:55:40PM

*** FINAL ***

Batch No 463

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
Total Accounts Payable: \$31,903.65										

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 31,903.65 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Nyque Bayler
 Authorizing Signature
 1/24/23
 Date

Fund Summary	Total
010	\$19,335.43
130	\$12,568.22
Total	\$31,903.65

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*** FINAL ***
Batch No 465

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
013657	A.R.E. AUTO PARTS INC	PV-230871	1/25/2023		171359		010-00000-0-00000-36000-43000-0	\$353.93			
Total Check Amount:								\$353.93			
006003	ARAMARK UNIFORM SERVICES	PV-230892	1/26/2023		2580136698		010-00000-0-00000-82000-55000-0	\$66.85			
	ARAMARK UNIFORM SERVICES	PV-230893	1/26/2023		2580136699		010-00000-0-00000-82000-55000-0	\$158.08			
Total Check Amount:								\$224.93			
013391	CALIFORNIA DEPARTMENT OF EDUCATION	PV-230872	1/31/2023		22-23 Interest		010-00000-0-00000-00000-86602-0	\$309.21			G
Total Check Amount:								\$309.21			
013355	CLASSIC CHARTER	PV-230874	1/26/2023		159350		010-07200-0-11100-10000-58000-0	\$4,414.00			
Total Check Amount:								\$4,414.00			
012989	CONSOLIDATED TESTING LABORATOR	PV-230894	1/24/2023		37939		010-26000-0-00000-85000-58000-0	\$605.00			
	CONSOLIDATED TESTING LABORATOR	PV-230895	1/26/2023		37929		010-26000-0-00000-85000-58000-0	\$8,861.00			L
Total Check Amount:								\$9,466.00			
001292	COTTON CENTER AUTO PARTS/F	PV-230873	1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$32.24			
	COTTON CENTER AUTO PARTS/F		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$45.19			
	COTTON CENTER AUTO PARTS/F		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$17.20			
	COTTON CENTER AUTO PARTS/F		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$27.11			
	COTTON CENTER AUTO PARTS/F		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$6.45			
	COTTON CENTER AUTO PARTS/F		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$27.99			
	COTTON CENTER AUTO PARTS/F		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$46.27			
	COTTON CENTER AUTO PARTS/F		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$105.51			
	COTTON CENTER AUTO PARTS/F		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$17.23			
	COTTON CENTER AUTO PARTS/F		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$2.09			
	COTTON CENTER AUTO PARTS/F		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$10.75			

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*** FINAL ***

Batch No 465

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
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013719	ECOLAB	PV-230876	1/30/2023	8644695			130-53100-0-00000-82000-58000-0	\$338.03		
Total Check Amount:								\$338.03		
013918	FESTIVALS OF MUSIC	PV-230891	1/24/2023	75500			010-07200-0-11100-10000-58000-0	\$2,502.00	L	
Total Check Amount:								\$2,502.00		
013917	INTERNATIONAL AGRIC-CENTER	PV-230879	1/26/2023	617809			010-07200-0-11100-10000-58000-0	\$840.00	H	
Total Check Amount:								\$840.00		
013544	JAMIE LEE GENRTY	PV-230877	1/30/2023	00000			010-00000-0-00000-72000-52000-0	\$31.57		
Total Check Amount:								\$31.57		
013906	JESUS COVIAN	PV-230875	1/31/2023	00000			010-00000-0-00000-36000-58000-0	\$57.00		
Total Check Amount:								\$57.00		
	JESUS COVIAN		1/31/2023	00000			010-00000-0-00000-36000-58000-0	\$15.00		
Total Check Amount:								\$15.00		
013635	JTS CONSTRUCTION	PV-230880	1/31/2023	01-1263			010-26000-0-00000-85000-64000-0	\$169,460.02	A	
Total Check Amount:								\$169,460.02		
	JTS CONSTRUCTION		1/31/2023	01-1263			010-26000-3-00000-85000-64000-0	\$41,261.38	A	
Total Check Amount:								\$41,261.38		
012597	KIMBERLY PARRISH	PV-230883	1/31/2023	00000			010-00000-0-00000-72000-43000-0	\$38.66		22
Total Check Amount:								\$38.66		
013163	MANGINI ASSOCIATES INC	PV-230896	1/31/2023	13147			010-26000-3-00000-85000-58000-0	\$7,158.37	L	
Total Check Amount:								\$7,158.37		
	MANGINI ASSOCIATES INC		1/31/2023	13173			010-32120-0-00000-85000-58000-0	\$2,932.69	L	
Total Check Amount:								\$2,932.69		
013919	MEDIEVAL TIMES	PV-230888	2/22/2023	32842189			010-07200-0-11100-10000-43000-0	\$1,532.70		
Total Check Amount:								\$1,532.70		
013866	NATIONAL PAIDEIA CENTER	PV-230881	1/26/2023	1723			010-07215-0-11100-10000-58000-0	\$9,000.00	L	
Total Check Amount:								\$9,000.00		

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*** FINAL ***
Batch No 465

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
013850	R & L CROW DISTRIBUTING	PV-230884	1/30/2023		Jan 23 & 30		130-53100-0-00000-37000-47000-0	\$1,412.60		22	
	R & L CROW DISTRIBUTING		1/30/2023		Jan 23 & 30		130-53100-0-00000-37000-47000-0	\$1,602.50		22	
							Total Check Amount:	\$3,015.10			
012766	SISC III	PV-230889	2/1/2023		February		010-00000-0-00000-00000-95024-0	\$62,947.70		G	22
	SISC III		2/1/2023		February		010-00000-0-00000-00000-95028-0	\$2,927.80		G	22
	SISC III		2/1/2023		February		010-00000-0-00000-71100-34020-0	\$5,855.60		G	22
							Total Check Amount:	\$71,731.10			
005387	SOCALGAS	PV-230885	1/23/2023		January		010-00000-0-00000-82000-55000-0	\$3,804.79		H	
	SOCALGAS		1/23/2023		January		010-00000-0-00000-82000-55000-0	\$4,086.10		H	
							Total Check Amount:	\$7,890.89			
013568	STACK TECHNOLOGIES	PV-230870	1/25/2023		1284		010-00000-0-00000-72000-44000-0	\$1,225.77		L	22
	STACK TECHNOLOGIES		1/25/2023		1284		010-00000-0-00000-72000-58000-0	\$8,500.00		L	22
							Total Check Amount:	\$9,725.77			
013882	STEVEN ULLOA	PV-230886	1/31/2023		00000		010-07200-0-11100-10000-43000-0	\$588.00			
							Total Check Amount:	\$588.00			
012560	SYSO OF CENTRAL CALIFORNIA	PV-230898	1/23/2023		384468010		130-53100-0-00000-37000-47000-0	\$4,230.30			
	SYSO OF CENTRAL CALIFORNIA	PV-230899	1/23/2023		384468011		130-53100-0-00000-37000-43000-0	\$462.71			
	SYSO OF CENTRAL CALIFORNIA	PV-230900	1/30/2023		384475892		130-53100-0-00000-37000-47000-0	\$2,746.86			
	SYSO OF CENTRAL CALIFORNIA	PV-230901	1/30/2023		384475893		130-53100-0-00000-37000-43000-0	\$839.58			
							Total Check Amount:	\$8,279.45			
013128	THE HOME DEPOT PRO	PV-230878	1/12/2023		726133960		010-00000-0-00000-82000-43000-0	\$654.61			
							Total Check Amount:	\$654.61			
012886	VANKHAM, KATRINA	PV-230890	2/1/2023		000000		010-11000-0-11100-10000-43000-0	\$300.00			
							Total Check Amount:	\$300.00			
012657	WASTE MANAGEMENT	PV-230887	2/1/2023		February		010-00000-0-00000-82000-55000-0	\$650.12			
	WASTE MANAGEMENT		2/1/2023		February		130-53100-0-00000-82000-55000-0	\$650.12			
	WASTE MANAGEMENT		2/1/2023		February		010-00000-0-00000-82000-55000-0	\$649.49			
							Total Check Amount:	\$300.00			

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*** FINAL ***

Batch No 465

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
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012657 WASTE MANAGEMENT

PV-230887

2/1/2023

February

130-53100-0-00000-82000-55000-0

\$649.49

\$2,599.22

Total Check Amount:

Accounts Payable Final PreList - 2/2/2023 2:09:05PM

*** FINAL ***

Batch No 465

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	Audit	EFT
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Total District Payment Amount: \$354,869.47

**Tulare County Office of Education
Accounts Payable Final PreList - 2/2/2023 2:09:05PM**

2/2/2023
2:09:05PM

*** FINAL ***

Batch No 465

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
Batch No 465											
											\$354,869.47

Total Accounts Payable:

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 354,869.47 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Nigwe Bayler
 Authorizing Signature _____
 Date 2/2/23 _____

Fund Summary	Total
010	\$342,125.47
130	\$12,744.00
Total	\$354,869.47

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*** FINAL ***

Batch No 466

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check Account Code	Amount	Flag	EFT	Audit
013915	AMAZON CAPITAL SERVICES	PV-230932	2/6/2023		1PND-JW67-M3FN	010-11000-0-11100-10000-43000-0	\$28.00			
	AMAZON CAPITAL SERVICES	PV-230933	2/6/2023		17D3-3Q3G-M7FX	010-11000-0-11100-10000-43000-0	\$224.12			
	AMAZON CAPITAL SERVICES	PV-230934	2/6/2023		1H4Q-1DKC-MCXT	010-00000-0-00000-82000-43000-0	\$242.98			
	AMAZON CAPITAL SERVICES	PV-230935	2/6/2023		1S3W-1CDN-MFTP	010-11000-0-11100-10000-43000-0	\$1,957.72			
	AMAZON CAPITAL SERVICES	PV-230936	2/6/2023		11R4-63GM-MJQN	010-00000-0-00000-82000-43000-0	\$38.10			
	AMAZON CAPITAL SERVICES	PV-230937	2/6/2023		1NVL-MDJ6-MGJ4	010-00000-0-00000-72000-44000-0	\$592.63			
	AMAZON CAPITAL SERVICES	PV-230938	2/6/2023		1X79-LN7D-M7G3	010-00000-0-00000-72000-43000-0	\$230.76			
	AMAZON CAPITAL SERVICES	PV-230939	2/6/2023		1W7W-PX7H-M7DX	010-26000-3-11100-10000-44000-0	\$728.38			
	AMAZON CAPITAL SERVICES	PV-230940	2/6/2023		14MX-FC74-PRDR	010-11000-0-11100-10000-43000-0	\$386.40			
							\$4,429.09			
012049	AMERICAN TRUCK PARTS COMPANY	PV-230923	1/6/2023		04ATP6915	010-00000-0-00000-36000-56000-0	\$1,488.16			
							\$1,488.16			
006003	ARAMARK UNIFORM SERVICES	PV-230922	2/2/2023		2580140210	010-00000-0-00000-82000-55000-0	\$66.85			
							\$66.85			
013920	BRADY INDUSTRIES	PV-230924	12/26/2022		FR12983742	010-00000-0-00000-82000-43000-0	\$41.33			
	BRADY INDUSTRIES	PV-230925	1/25/2023		7181385	010-00000-0-00000-82000-43000-0	\$3,063.63			
							\$3,104.96			
013731	CENTRAL CITIES PIZZA, INC.	PV-230921	2/2/2023		January	130-53100-0-00000-37000-47000-0	\$420.00			
	CENTRAL CITIES PIZZA, INC.		2/2/2023		January	130-53100-0-00000-37000-47000-0	\$420.00			
	CENTRAL CITIES PIZZA, INC.		2/2/2023		January	130-53100-0-00000-37000-47000-0	\$420.00			
							\$1,260.00			
012989	CONSOLIDATED TESTING LABORATOR	PV-230920	2/2/2023		37961	010-26000-3-00000-85000-58000-0	\$797.50			
							\$797.50			
012313	CULLIGAN	PV-230919	1/31/2023		January	010-00000-0-00000-72000-43000-0	\$186.75			22
							\$186.75			
012481	EMPLOYMENT DEVELOPMENT DEPT	PV-230918	1/30/2023		L0794420624	010-00000-0-00000-00000-95025-0	\$85.45			G

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*** FINAL ***
Batch No 466

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
012736	HOME DEPOT	PV-230917	1/3/2023		9022047		010-81500-0-00000-81100-43000-0	\$85.45			
Total Check Amount:								\$335.10			
013917	INTERNATIONAL AGRI-CENTER	PV-230916	2/3/2023		29573379		010-07200-0-11100-10000-58000-0	\$335.10			
Total Check Amount:								\$840.00			
013901	JESSICA LUNA	PV-230914	2/8/2023		00000		010-26000-3-11100-39000-52000-0	\$64.06			
	JESSICA LUNA		2/8/2023		00000		010-11000-0-11100-10000-43000-0	\$41.00			
Total Check Amount:								\$105.06			
013377	JONES SCHOOL SUPPLY CO. INC	PV-230915	12/2/2022		1920374		010-11000-0-11100-10000-43000-0	\$1,362.02			
Total Check Amount:								\$1,362.02			
013724	KEY EVIDENCE LOCK & SAFE, INC.	PV-230913	2/2/2023		132355		010-81500-0-00000-81100-56000-0	\$500.00			
Total Check Amount:								\$500.00			
012998	LINDER EQUIPMENT CO.	PV-230926	1/19/2023		SA23954		010-00000-0-00000-36000-56000-0	\$304.94			
	LINDER EQUIPMENT CO.	PV-230927	1/19/2023		SA23952		010-00000-0-00000-36000-56000-0	\$334.94			
	LINDER EQUIPMENT CO.	PV-230928	1/19/2023		SA23950		010-00000-0-00000-36000-56000-0	\$304.94			
	LINDER EQUIPMENT CO.	PV-230929	1/19/2023		SA23951		010-00000-0-00000-36000-56000-0	\$304.94			
	LINDER EQUIPMENT CO.	PV-230930	1/19/2023		SA23955		010-00000-0-00000-36000-56000-0	\$304.94			
	LINDER EQUIPMENT CO.	PV-230931	1/19/2023		SA23953		010-00000-0-00000-36000-56000-0	\$304.94			
Total Check Amount:								\$1,859.64			
013907	MARK WALKER	PV-230912	2/6/2023		162023		010-07200-0-11100-31400-58000-0	\$1,495.00			J
Total Check Amount:								\$1,495.00			
012238	MORINDA MEDICAL GROUP INC	PV-230911	2/1/2023		January		010-00000-0-00000-36000-58000-0	\$250.00			
Total Check Amount:								\$250.00			
013728	NUTRIEN AG SOLUTIONS	PV-230910	1/9/2023		50148391		010-00000-0-00000-82000-43000-0	\$250.00			
Total Check Amount:								\$1,182.56			

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*** FINAL ***

Batch No 466

Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
013078	PORTERVILLE ELECTRIC CO. INC.	PV-230909	1/3/2023		91391		010-81500-0-00000-81100-56000-0	\$222.63		
Total Check Amount:								\$1,182.56		
013850	R & L CROW DISTRIBUTING	PV-230908	2/2/2023		Feb 2		010-54660-0-00000-37000-47000-0	\$566.60		22
Total Check Amount:								\$222.63		
Total Check Amount:								\$566.60		
013211	S.W. SCHOOL SUPPLY	PV-230941	1/25/2023		6000020558		010-11000-0-11100-10000-43000-0	\$229.53		
	S.W. SCHOOL SUPPLY	PV-230942	1/25/2023		6000020559		010-11000-0-11100-10000-43000-0	\$16.94		
	S.W. SCHOOL SUPPLY	PV-230943	1/25/2023		6000020560		010-00000-0-00000-72000-43000-0	\$12.93		
	S.W. SCHOOL SUPPLY	PV-230944	1/31/2023		6000023564		010-11000-0-11100-10000-43000-0	\$17.96		
	S.W. SCHOOL SUPPLY	PV-230945	1/31/2023		6000023565		010-11000-0-11100-10000-43000-0	\$134.16		
	S.W. SCHOOL SUPPLY	PV-230946	1/31/2023		6000023566		010-11000-0-11100-10000-43000-0	\$23.36		
	S.W. SCHOOL SUPPLY	PV-230947	1/31/2023		6000023567		010-11000-0-11100-10000-43000-0	\$67.67		
	S.W. SCHOOL SUPPLY	PV-230948	1/31/2023		6000023568		010-11000-0-11100-10000-43000-0	\$50.26		
	S.W. SCHOOL SUPPLY	PV-230949	1/31/2023		6000023569		010-00000-0-00000-72000-43000-0	\$120.36		
	S.W. SCHOOL SUPPLY	PV-230950	2/1/2023		6000026686		010-11000-0-11100-10000-43000-0	\$14.87		
	S.W. SCHOOL SUPPLY	PV-230951	2/1/2023		6000026687		010-11000-0-11100-10000-43000-0	\$67.60		
	S.W. SCHOOL SUPPLY	PV-230952	2/1/2023		6000026688		010-11000-0-11100-10000-43000-0	\$104.45		
	S.W. SCHOOL SUPPLY	PV-230953	2/1/2023		6000026689		010-11000-0-11100-10000-43000-0	\$39.24		
	S.W. SCHOOL SUPPLY	PV-230954	2/1/2023		6000026690		010-11000-0-11100-10000-43000-0	\$5.82		
	S.W. SCHOOL SUPPLY	PV-230955	2/2/2023		6000027448		010-11000-0-11100-10000-43000-0	\$6.45		H
	S.W. SCHOOL SUPPLY	PV-230956	2/2/2023		6000027449		010-11000-0-11100-10000-43000-0	\$58.81		
	S.W. SCHOOL SUPPLY	PV-230957	2/2/2023		6000027450		010-11000-0-11100-10000-43000-0	\$118.41		
	S.W. SCHOOL SUPPLY	PV-230958	2/3/2023		600028119		010-11000-0-11100-10000-43000-0	\$8.50		
	S.W. SCHOOL SUPPLY	PV-230959	2/5/2023		6000029569		010-11000-0-11100-10000-43000-0	\$101.24		
	S.W. SCHOOL SUPPLY	PV-230960	2/7/2023		6000030015		010-11000-0-11100-10000-43000-0	\$8.61		
	S.W. SCHOOL SUPPLY	PV-230961	2/7/2023		6000030016		010-11000-0-11100-10000-43000-0	\$4.61		
	S.W. SCHOOL SUPPLY	PV-230962	2/7/2023		6000030017		010-00000-0-11100-10000-43000-0	\$9.09		
	S.W. SCHOOL SUPPLY	PV-230963	2/8/2023		6000030840		010-00000-0-11100-10000-43000-0	\$20.95		
	S.W. SCHOOL SUPPLY	PV-230964	2/8/2023		6000030841		010-00000-0-00000-72000-43000-0	\$30.68		
Total Check Amount:								\$1,272.50		
012360	SMART & FINAL IRIS	PV-230907	2/1/2023		January		010-11000-0-11100-10000-43000-0	\$77.54		
	SMART & FINAL IRIS		2/1/2023		January		010-11000-0-11100-10000-43000-0	\$149.12		

Accounts Payable Final PreList - 2/9/2023 1:10:52PM

*** FINAL ***

Batch No 466

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
012360	SMART & FINAL IRIS	PV-230907	2/1/2023		January		130-53100-0-00000-37000-43000-0	\$80.82			
Total Check Amount:								\$307.48			
005383	SOUTHERN CALIF EDISON CO	PV-230905	1/31/2023		January		010-00000-0-00000-36000-58000-0	\$349.06			
	SOUTHERN CALIF EDISON CO		1/31/2023		January		010-00000-0-00000-82000-55000-0	\$1,447.55			
	SOUTHERN CALIF EDISON CO		1/31/2023		January		010-00000-0-00000-82000-55000-0	\$2,872.87			
	SOUTHERN CALIF EDISON CO		1/31/2023		January		010-00000-0-00000-82000-55000-0	\$2,253.16			
Total Check Amount:								\$6,922.64			
012167	STOP ALARM, INC	PV-230906	1/26/2023		152908		010-00000-0-00000-82000-58000-0	\$28.50			
Total Check Amount:								\$28.50			
013583	SWRCB ACCOUNTING OFFICE	PV-230904	12/21/2022		SM-1041459		010-00000-0-00000-27000-58000-0	\$725.00			
Total Check Amount:								\$725.00			
013435	U.S. BANK	PV-230903	1/29/2023		493059141		010-00000-0-00000-27000-56000-0	\$535.78			
Total Check Amount:								\$535.78			
013629	UNION BANK	PV-230902	1/26/2023		January		010-81500-0-00000-81100-58000-0	\$250.00			M
	UNION BANK		1/26/2023		January		010-07200-0-11100-10000-58000-0	\$170.30			M
	UNION BANK		1/26/2023		January		010-00000-0-00000-72000-58000-0	\$265.00			M
	UNION BANK		1/26/2023		January		010-11000-0-11100-10000-43000-0	\$59.94			M
	UNION BANK		1/26/2023		January		010-07200-0-11100-10000-43000-0	\$88.98			M
	UNION BANK		1/26/2023		January		010-81500-0-00000-81100-43000-0	\$158.85			M
	UNION BANK		1/26/2023		January		010-81500-0-00000-81100-43000-0	\$199.68			M
	UNION BANK		1/26/2023		January		010-00000-0-00000-72000-58000-0	\$21.51			M
Total Check Amount:								\$1,214.26			

Accounts Payable Final PreList - 2/9/2023 1:10:52PM

*** FINAL ***

Batch No 466

Audit

Amount Flag EFT

Reference Invoice

Number Date

PO # Invoice No

Separate

Check Account Code

Vendor No Vendor Name

Total District Payment Amount: \$31,143.53

Accounts Payable Final PreList - 2/9/2023 1:10:52PM

*** FINAL ***

Batch No 466

Audit

Amount Flag EFT

Reference Invoice
Number Date

Separate
Check Account Code

Vendor No Vendor Name

PO # Invoice No

Batch No 466

Total Accounts Payable:

\$31,143.53

The School District hereby orders that payment be made to each of the above vendors in the amounts indicated on the preceding Accounts Payable Final totaling 31,143.53 and the County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Nigra Bayler 2/9/23
Authorizing Signature Date

Fund Summary	Total
010	\$29,802.71
130	\$1,340.82
Total	\$31,143.53

Budget Comparison Report

by Fund

12:25:37PM

	2022 - 2023 Working Thru 2/14/2023			2022 - 2023 Actual Thru 2/14/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
Revenues						
LCFF Sources						
80110 LCFF State Aid - Current Year	\$4,783,554.00	\$0.00	\$4,783,554.00	\$2,746,944.75	\$0.00	\$2,746,944.75
80120 Education Protection Account	\$1,161,380.00	\$0.00	\$1,161,380.00	\$599,626.00	\$0.00	\$599,626.00
80190 LCFF/Revenue Limit State Aid - Prior Years	\$0.00	\$0.00	\$0.00	\$9,381.83	\$0.00	\$9,381.83
80410 Secured Rolls Tax	\$337,397.00	\$0.00	\$337,397.00	\$150,129.35	\$0.00	\$150,129.35
80420 Unsecured Roll Taxes	\$0.00	\$0.00	\$0.00	\$17,890.34	\$0.00	\$17,890.34
80430 Prior Years' Taxes	\$0.00	\$0.00	\$0.00	\$2,263.65	\$0.00	\$2,263.65
80440 Supplemental Taxes	\$0.00	\$0.00	\$0.00	\$5,669.21	\$0.00	\$5,669.21
80470 Community Redevelopment Funds	\$0.00	\$0.00	\$0.00	\$5,298.00	\$0.00	\$5,298.00
80471 Redevelopment PTF Residual Distributions	\$0.00	\$0.00	\$0.00	\$21,838.00	\$0.00	\$21,838.00
Total LCFF Sources	\$6,282,331.00	\$0.00	\$6,282,331.00	\$3,559,041.13	\$0.00	\$3,559,041.13
Federal Revenues						
82200 Child Nutrition Programs	\$0.00	\$15,363.10	\$15,363.10	\$0.00	\$15,363.10	\$15,363.10
82900 All Other Federal Revenue	\$0.00	\$3,337,571.69	\$3,337,571.69	\$0.00	\$636,154.52	\$636,154.52
Total Federal Revenues	\$0.00	\$3,352,934.79	\$3,352,934.79	\$0.00	\$651,517.62	\$651,517.62
Other State Revenues						
85200 Child Nutrition	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
85500 Mandated Cost Reimbursements	\$13,976.00	\$0.00	\$13,976.00	\$14,435.00	\$0.00	\$14,435.00
85600 State Lottery Revenue	\$68,000.00	\$26,800.00	\$94,800.00	\$38,035.85	\$4,998.24	\$43,034.09
85900 All Other State Revenue	\$3,000.00	\$2,304,126.00	\$2,307,126.00	\$2,032.50	\$1,123,147.50	\$1,125,180.00
Total Other State Revenues	\$84,976.00	\$2,330,926.00	\$2,415,902.00	\$54,503.35	\$1,128,145.74	\$1,182,649.09
Other Local Revenues						
86250 Community Redevelopment Funds Not Subject to Revenue Lim	\$0.00	\$6,217.00	\$6,217.00	\$0.00	\$6,938.00	\$6,938.00
86600 Interest	\$25,000.00	\$0.00	\$25,000.00	\$34,154.91	\$0.00	\$34,154.91
86602 Interest - Refund of Federal/State Interest	\$0.00	\$0.00	\$0.00	(\$309.21)	\$0.00	(\$309.21)
86620 Net Increase (Decrease) in the Fair Value of Investments	\$0.00	\$0.00	\$0.00	\$145,856.94	\$0.00	\$145,856.94

Budget Comparison Report

12:25:37PM

by Fund

	2022 - 2023 Working Thru 2/14/2023			2022 - 2023 Actual Thru 2/14/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
86990 All Other Local Revenue	\$38,531.00	\$63,135.00	\$101,666.00	\$27,268.53	\$37,935.64	\$65,204.17
Total Other Local Revenues	\$63,531.00	\$69,352.00	\$132,883.00	\$206,971.17	\$44,873.64	\$251,844.81
Total Revenues	\$6,430,838.00	\$5,753,212.79	\$12,184,050.79	\$3,820,515.65	\$1,824,537.00	\$5,645,052.65
Expenditures						
Certificated Salaries						
11000 Certificated Teachers` Salaries	\$1,806,779.00	\$218,659.00	\$2,025,438.00	\$997,923.54	\$87,513.88	\$1,085,437.42
11002 Substitute Teachers	\$60,000.00	\$0.00	\$60,000.00	\$30,963.34	\$0.00	\$30,963.34
12000 Certificated Pupil Support Salaries	\$107,464.00	\$0.00	\$107,464.00	\$61,367.63	\$0.00	\$61,367.63
13000 Certificated Supervisors and Administrators Salaries	\$279,100.00	\$0.00	\$279,100.00	\$162,820.63	\$0.00	\$162,820.63
19000 Other Certificated Salaries	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	\$0.00	\$3,000.00
Total Certificated Salaries	\$2,259,343.00	\$218,659.00	\$2,478,002.00	\$1,256,075.14	\$87,513.88	\$1,343,589.02
Classified Salaries						
21000 Classified Instructional Salaries	\$205,573.00	\$274,459.10	\$480,032.10	\$109,914.21	\$131,686.13	\$241,600.34
22000 Classified Support Salaries	\$302,840.00	\$212,525.00	\$515,365.00	\$167,516.42	\$138,293.87	\$305,810.29
23000 Classified Supervisors` and Administrators` Salaries	\$93,400.00	\$601.64	\$94,001.64	\$40,108.60	\$601.64	\$40,710.24
24000 Clerical, Technical and Office Staff Salaries	\$201,016.00	\$0.00	\$201,016.00	\$117,241.24	\$0.00	\$117,241.24
29000 Other Classified Salaries	\$66,950.00	\$86,916.39	\$153,866.39	\$32,913.47	\$50,351.19	\$83,264.66
Total Classified Salaries	\$869,779.00	\$574,502.13	\$1,444,281.13	\$467,693.94	\$320,932.83	\$788,626.77
Employee Benefits						
31010 State Teachers` Retirement System, certificated positions	\$427,770.00	\$300,740.00	\$728,510.00	\$234,770.78	\$16,715.21	\$251,485.99
31020 State Teachers` Retirement System, classified positions	\$3,000.00	\$5,353.79	\$8,353.79	\$1,901.77	\$1,901.77	\$3,803.54
32010 Public Employees Retirement System, certificated positions	\$1,800.00	\$0.00	\$1,800.00	\$1,109.94	\$0.00	\$1,109.94
32020 Public Employees` Retirement System, classified positions	\$217,528.00	\$152,270.53	\$369,798.53	\$93,210.11	\$66,798.42	\$160,008.53
33012 OASDI, Certificated Positions	\$1,800.00	\$0.00	\$1,800.00	\$1,327.32	\$0.00	\$1,327.32
33013 Medicare, Certificated Positions	\$32,816.00	\$3,198.00	\$36,014.00	\$18,107.96	\$1,268.96	\$19,376.92
33022 OASDI, classified positions	\$53,560.00	\$37,441.07	\$91,001.07	\$28,147.26	\$18,955.88	\$47,103.14
33023 Medicare, classified positions	\$12,704.00	\$8,840.41	\$21,544.41	\$6,739.75	\$4,651.30	\$11,391.05
34010 Health & Welfare Benefits, certificated positions	\$444,398.00	\$52,650.00	\$497,048.00	\$219,322.50	\$16,817.35	\$236,139.85

Budget Comparison Report

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by Fund

	2022 - 2023 Working Thru 2/14/2023			2022 - 2023 Actual Thru 2/14/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
34020 Health & Welfare Benefits, classified positions	\$224,501.00	\$96,987.29	\$321,488.29	\$118,996.99	\$43,141.60	\$162,138.59
35010 State Unemployment Insurance, certified positions	\$11,365.00	\$1,106.00	\$12,471.00	\$6,243.97	\$437.55	\$6,681.52
35020 State Unemployment Insurance, classified positions	\$4,382.00	\$3,068.89	\$7,450.89	\$2,324.06	\$1,603.92	\$3,927.98
36010 Worker's Compensation Insurance, certified positions	\$51,216.00	\$4,979.00	\$56,195.00	\$23,017.74	\$1,612.96	\$24,630.70
36020 Worker's Compensation Insurance, classified positions	\$19,883.00	\$13,689.44	\$33,572.44	\$8,566.86	\$5,912.24	\$14,479.10
37010 OPEB, Allocated, certified positions	\$49,925.00	\$4,854.00	\$54,779.00	\$11,808.08	\$834.62	\$12,642.70
37020 OPEB, Allocated, classified positions	\$19,609.00	\$13,151.15	\$32,760.15	\$4,424.77	\$2,986.50	\$7,411.27
37510 OPEB, Active Employees, certified Positions	\$58,501.00	\$4,675.00	\$63,176.00	\$0.00	\$0.00	\$0.00
37520 OPEB, Active Employees, classified positions	\$11,998.00	\$8,921.00	\$20,919.00	\$0.00	\$0.00	\$0.00
Total Employee Benefits	\$1,646,756.00	\$711,925.57	\$2,358,681.57	\$780,019.86	\$183,638.28	\$963,658.14
Books and Supplies						
42000 Books and Other Reference Materials	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$5,059.62	\$5,059.62
43000 Materials and Supplies	\$240,484.00	\$220,476.68	\$460,960.68	\$201,241.03	\$58,431.88	\$259,672.91
44000 Non-Capitalized Equipment	\$46,500.00	\$103,712.63	\$150,212.63	\$17,363.72	\$12,460.64	\$29,824.36
47000 Food	\$0.00	\$15,363.10	\$15,363.10	\$0.00	\$2,237.10	\$2,237.10
Total Books and Supplies	\$286,984.00	\$354,552.41	\$641,536.41	\$218,604.75	\$78,189.24	\$296,793.99
Services, Other Operating Expenses						
52000 Travel and Conferences	\$15,100.00	\$5,100.00	\$20,200.00	\$9,984.48	\$1,747.34	\$11,731.82
53000 Dues and Memberships	\$8,200.00	\$0.00	\$8,200.00	\$2,154.36	\$0.00	\$2,154.36
54400 Pupil Insurance	\$1,100.00	\$0.00	\$1,100.00	\$0.00	\$0.00	\$0.00
54500 Other Insurance	\$52,000.00	\$0.00	\$52,000.00	\$40,469.00	\$0.00	\$40,469.00
55000 Operation and Housekeeping Services	\$120,000.00	\$0.00	\$120,000.00	\$110,298.82	\$0.00	\$110,298.82
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$59,000.00	\$13,500.00	\$72,500.00	\$41,735.56	\$10,487.42	\$52,222.98
57103 Transfers of Direct Costs - Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
58000 Professional/Consulting Services and Operating Expenditures	\$414,581.80	\$593,410.59	\$1,007,992.39	\$247,786.42	\$321,149.99	\$568,936.41
58009 Pension Penalties & Interest	\$500.00	\$0.00	\$500.00	\$4.35	\$0.00	\$4.35
59000 Communications	\$64,000.00	\$0.00	\$64,000.00	\$15,399.33	\$0.00	\$15,399.33
Total Services, Other Operating Expenses	\$734,481.80	\$612,010.59	\$1,346,492.39	\$467,832.32	\$333,384.75	\$801,217.07
Capital Outlay						

Budget Comparison Report

by Fund
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	2022 - 2023 Working Thru 2/14/2023			2022 - 2023 Actual Thru 2/14/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
62000 Buildings and Improvement of Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64000 Equipment	\$474,436.98	\$3,456,240.72	\$3,930,677.70	\$0.00	\$1,043,974.00	\$1,043,974.00
Total Capital Outlay	\$474,436.98	\$3,456,240.72	\$3,930,677.70	\$0.00	\$1,043,974.00	\$1,043,974.00
Other Outgo						
71420 Other Tuition, Excess Costs, and/or Deficits Payments to COE	\$2,723.00	\$0.00	\$2,723.00	\$0.00	\$0.00	\$0.00
74380 Debt Service - Interest	\$115,200.00	\$0.00	\$115,200.00	\$53,728.13	\$0.00	\$53,728.13
74390 Other Debt Service - Principal	\$222,941.00	\$0.00	\$222,941.00	\$222,941.00	\$0.00	\$222,941.00
Total Other Outgo	\$340,864.00	\$0.00	\$340,864.00	\$276,669.13	\$0.00	\$276,669.13
Direct Support/Indirect Costs						
73100 Transfers of Indirect Costs	(\$15,939.00)	\$15,939.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Support/Indirect Costs	(\$15,939.00)	\$15,939.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$6,596,705.78	\$5,943,829.42	\$12,540,535.20	\$3,466,895.14	\$2,047,632.98	\$5,514,528.12
Excess (Deficiency) of Revenues	(\$165,867.78)	(\$190,616.63)	(\$356,484.41)	\$353,620.51	(\$223,095.98)	\$130,524.53
Other Financing Sources/Uses						
Transfers Out						
76160 From General Fund to Cafeteria Fund	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00
Total Transfers Out	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00
Contributions						
89800 Contributions from Unrestricted Resources	(\$402,389.52)	\$402,389.52	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	(\$402,389.52)	\$402,389.52	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses	(\$452,389.52)	\$402,389.52	(\$50,000.00)	(\$50,000.00)	\$0.00	(\$50,000.00)
Net Increase (Decrease) in Fund	(\$618,257.30)	\$211,772.89	(\$406,484.41)	\$303,620.51	(\$223,095.98)	\$80,524.53
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$4,000,734.02	\$909,491.49	\$4,910,225.51	\$4,000,734.02	\$909,491.49	\$4,910,225.51

Budget Comparison Report

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by Fund

	2022 - 2023 Working Thru 2/14/2023			2022 - 2023 Actual Thru 2/14/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
91110 Fair Value Adjustment to Cash in County Treasury	(\$145,856.94)	\$0.00	(\$145,856.94)	(\$145,856.94)	\$0.00	(\$145,856.94)
92001 Accounts Receivable Clearing	\$7,668.22	\$335,971.55	\$343,639.77	\$7,668.22	\$335,971.55	\$343,639.77
Total Assets	\$3,862,545.30	\$1,245,463.04	\$5,108,008.34	\$3,862,545.30	\$1,245,463.04	\$5,108,008.34
Liabilities						
95009 County Wide Liabilities - by COE	\$523,607.93	\$0.00	\$523,607.93	\$523,607.93	\$0.00	\$523,607.93
95010 Accounts Payable Clearing	\$22,265.21	\$36,939.79	\$59,205.00	\$22,265.21	\$36,939.79	\$59,205.00
95013 Deferred Wages Payable	\$167,732.63	\$0.00	\$167,732.63	\$167,732.63	\$0.00	\$167,732.63
95025 State Unemployment Insurance Payable	\$4,929.30	\$0.00	\$4,929.30	\$4,929.30	\$0.00	\$4,929.30
95050 Other Current Liabilities	\$134,096.78	\$0.00	\$134,096.78	\$134,096.78	\$0.00	\$134,096.78
95051 Outlawed Employee Refunds & Voluntary Deductions	\$3,055.20	\$0.00	\$3,055.20	\$3,055.20	\$0.00	\$3,055.20
95053 STRS Excess Contributions Liability	\$6.40	\$0.00	\$6.40	\$6.40	\$0.00	\$6.40
96100 Due to Other Funds	\$1,275.26	\$0.00	\$1,275.26	\$1,275.26	\$0.00	\$1,275.26
96500 Unearned Revenue	\$0.00	\$388,416.04	\$388,416.04	\$0.00	\$388,416.04	\$388,416.04
Total Liabilities	\$856,968.71	\$425,355.83	\$1,282,324.54	\$856,968.71	\$425,355.83	\$1,282,324.54
Total Beginning Balance	\$3,005,576.59	\$820,107.21	\$3,825,683.80	\$3,005,576.59	\$820,107.21	\$3,825,683.80
Adjusted Beginning Balance	\$3,005,576.59	\$820,107.21	\$3,825,683.80	\$3,005,576.59	\$820,107.21	\$3,825,683.80
Ending Balance						
Assets						
91100 Cash in County Treasury	\$2,387,319.29	\$1,031,880.10	\$3,419,199.39	\$3,288,795.05	\$484,030.31	\$3,772,825.36
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
91400 Cash Collections Awaiting Deposit	\$0.00	\$0.00	\$0.00	\$1,754.58	\$21,817.73	\$23,572.31
92001 Accounts Receivable Clearing	\$0.00	\$0.00	\$0.00	\$0.00	\$91,589.20	\$91,589.20
92005 Payroll Corrections - Employer Portion	\$0.00	\$0.00	\$0.00	(\$65.10)	\$0.00	(\$65.10)
Total Assets	\$2,387,319.29	\$1,031,880.10	\$3,419,199.39	\$3,290,484.53	\$597,437.24	\$3,887,921.77
Liabilities						
95009 County Wide Liabilities - by COE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
95010 Accounts Payable Clearing	\$0.00	\$0.00	\$0.00	\$0.00	\$426.01	\$426.01
95013 Deferred Wages Payable	\$0.00	\$0.00	\$0.00	\$95,807.94	\$0.00	\$95,807.94

Budget Comparison Report

by Fund

12:25:37PM

	2022 - 2023 Working Thru 2/14/2023			2022 - 2023 Actual Thru 2/14/2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
010 General Fund						
95024 Health & Welfare Payable	\$0.00	\$0.00	\$0.00	(\$121,662.26)	\$0.00	(\$121,662.26)
95025 State Unemployment Insurance Payable	\$0.00	\$0.00	\$0.00	\$1,527.85	\$0.00	\$1,527.85
95026 Workers Compensation Payable	\$0.00	\$0.00	\$0.00	\$3,219.57	\$0.00	\$3,219.57
95028 Retiree Benefits Payable	\$0.00	\$0.00	\$0.00	(\$667.27)	\$0.00	(\$667.27)
95050 Other Current Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
95051 Outlawed Employee Refunds & Voluntary Deductions	\$0.00	\$0.00	\$0.00	\$3,055.20	\$0.00	\$3,055.20
95053 STRS Excess Contributions Liability	\$0.00	\$0.00	\$0.00	\$6.40	\$0.00	\$6.40
96100 Due to Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
96500 Unearned Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Liabilities	\$0.00	\$0.00	\$0.00	(\$18,712.57)	\$426.01	(\$18,286.56)
Total Ending Balance	\$2,387,319.29	\$1,031,880.10	\$3,419,199.39	\$3,309,197.10	\$597,011.23	\$3,906,208.33
Components of Ending Fund Balance						
Fund Balance, Nonspendable						
97200 Reserve for Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fund Balance, Nonspendable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance, Unassigned						
97890 Reserve for Economic Uncertainties	\$352,164.52	\$0.00	\$352,164.52	\$352,164.52	\$0.00	\$352,164.52
97900 Undesignated/Unappropriated	(\$1,781,546.62)	\$597,758.41	(\$1,183,788.21)	(\$859,668.81)	\$162,889.54	(\$696,779.27)
97910 Beginning Fund Balance	\$3,005,576.59	\$820,107.21	\$3,825,683.80	\$3,005,576.59	\$820,107.21	\$3,825,683.80
Total Fund Balance, Unassigned	\$1,576,194.49	\$1,417,865.62	\$2,994,060.11	\$2,498,072.30	\$982,996.75	\$3,481,069.05
Budgetary and Other Accounts						
98100 Estimated Revenue	(\$6,007,844.48)	(\$6,155,602.31)	(\$12,163,446.79)	(\$6,007,844.48)	(\$6,155,602.31)	(\$12,163,446.79)
98200 Appropriations	\$6,818,969.28	\$5,769,616.79	\$12,588,586.07	\$6,818,969.28	\$5,769,616.79	\$12,588,586.07
98300 Encumbrances	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Budgetary and Other Accounts	\$811,124.80	(\$385,985.52)	\$425,139.28	\$811,124.80	(\$385,985.52)	\$425,139.28
Total Components of Ending Fund Balance	\$2,387,319.29	\$1,031,880.10	\$3,419,199.39	\$3,309,197.10	\$597,011.23	\$3,906,208.33

County Fund Number	District Fund	Current Cash 9110	Previous Total Payroll Objects	Percentage (%)
636	36 0100 General Fund	\$3,772,825.36	\$485,927.02	776.42
N/A	36 0800 Student Activity Special Revenue Fund	\$0.00		
ASM	36 1300 Cafeteria Special Revenue Fund	\$73,919.36	\$17,031.15	434.02
None	36 2110 Building Fund #1	\$0.00		
None	36 2160 Non-Treasury COP/ Trustee Building Fund #2	\$0.00		
ATQ	36 2510 Developer Fees Fund	\$50,992.21		
ADO	36 3510 County School Facilities Fund - Modernization	\$604,628.30		
None	36 5610 Non-Treasury Debt Service COP/Revenue Bonds	\$0.00		
None	36 5620 Non-Treasury Debt Service COP/Revenue Bonds #2	\$0.00		
Report Total		\$4,502,365.23		

Budget Revision Report

Bdg Revision Final

Control Number: 21444863

Account Classification	Approved / Revised	Change Amount	Proposed Budget
Fund: 0100 General Fund			
Revenues			
LCFF Sources			
010-00000-0-00000-00000-80110-0	\$4,762,950.00	\$20,604.00	\$4,783,554.00
Total Revenues	Total:		
	\$4,762,950.00	\$20,604.00	\$4,783,554.00
Expenditures			
Classified Salaries			
010-26000-0-11100-39000-23000-0	\$103,332.05	(\$102,730.41)	\$601.64
Total:	Total:		
	\$103,332.05	(\$102,730.41)	\$601.64
Employee Benefits			
010-07215-0-11100-10000-37510-0	\$5,376.00	(\$1,814.00)	\$3,562.00
010-26000-0-11100-39000-32020-0	\$27,400.00	(\$27,400.00)	\$0.00
010-26000-0-11100-39000-33022-0	\$6,700.00	(\$6,662.70)	\$37.30
010-26000-0-11100-39000-33023-0	\$1,575.00	(\$1,566.27)	\$8.73
010-26000-0-11100-39000-34020-0	\$35,100.00	(\$35,100.00)	\$0.00
010-26000-0-11100-39000-35020-0	\$550.00	(\$547.00)	\$3.00
010-26000-0-11100-39000-36020-0	\$2,500.00	(\$2,488.91)	\$11.09
010-26000-0-11100-39000-37020-0	\$2,500.00	(\$2,494.78)	\$5.22
010-26000-0-11100-39000-37520-0	\$4,675.00	(\$4,675.00)	\$0.00
Total:	Total:		
	\$86,376.00	(\$82,748.66)	\$3,627.34
Books and Supplies			
010-07215-0-11100-10000-43000-0	\$5,000.00	(\$5,000.00)	\$0.00
010-26000-0-11100-10000-44000-0	\$2,343.95	(\$2,343.95)	\$0.00
010-26000-3-11100-10000-43000-0	\$0.00	\$100,000.00	\$100,000.00
010-26000-3-11100-10000-44000-0	\$0.00	\$73,712.63	\$73,712.63
Total:	Total:		
	\$7,343.95	\$166,368.68	\$173,712.63
Services, Other Operating Expenses			
010-00000-0-00000-82000-58000-0	\$25,000.00	\$5,000.00	\$30,000.00

Budget Revision Report

Bdg Revision Final

Control Number: 21444863

Account Classification	Approved / Revised	Change Amount	Proposed Budget
010-07200-0-11100-10000-52000-0	\$2,000.00	\$1,000.00	\$3,000.00
010-07200-0-11100-10000-58000-0	\$66,337.48	\$3,662.52	\$70,000.00
010-07200-0-11100-31400-58000-0	\$40,000.00	\$5,000.00	\$45,000.00
010-07215-0-11100-10000-58000-0	\$2,186.00	\$6,814.00	\$9,000.00
010-26000-0-00000-85000-58000-0	\$0.00	\$17,466.00	\$17,466.00
010-26000-0-11100-39000-52000-0	\$1,000.00	(\$917.00)	\$83.00
010-26000-3-00000-85000-58000-0	\$100,000.00	(\$50,000.00)	\$50,000.00
010-26000-3-11100-39000-52000-0	\$0.00	\$500.00	\$500.00
010-32120-0-00000-85000-58000-0	\$30,000.00	\$10,000.00	\$40,000.00
Total:	\$266,523.48	(\$1,474.48)	\$265,049.00
Capital Outlay			
010-07200-0-00000-85000-64000-0	\$661,363.00	(\$186,926.02)	\$474,436.98
010-26000-0-00000-85000-64000-0	\$190,293.00	\$169,460.02	\$359,753.02
010-26000-3-00000-85000-64000-0	\$709,707.00	\$50,000.00	\$759,707.00
010-32120-0-00000-85000-64000-0	\$526,132.70	(\$10,000.00)	\$516,132.70
Total:	\$2,087,495.70	\$22,534.00	\$2,110,029.70
Total Expenditures	\$2,551,071.18	\$1,949.13	\$2,553,020.31
Budgeted Unappropriated Fund Balance before this adjustment:		\$3,400,544.52	
Total Adjustment to Unappropriated Fund Balance:		\$18,654.87	
Budgeted Unappropriated Fund Balance after this adjustment:		\$3,419,199.39	

Budget Revision Report

Bdg Revision Final

Control Number: 21444863

Account Classification

Approved / Revised

Change Amount Proposed Budget

At a meeting of the school board on _____, the board approved the above budget account lines change to those amounts indicated in the proposed budget column.

Authorized by: _____

(County Office Use Only)
Updated at County Office on ___/___/___ by _____

Tulare County Office of Education

Committed to Students, Support & Service

Tim A. Hire
County
Superintendent
of Schools

P.O. Box 5091
Visalia, California
93278-5091

(559) 733-6300
tcoe.org

Administration
(559) 733-6301
fax (559) 627-5219

Business Services
(559) 733-6474
fax (559) 737-4378

Human Resources
(559) 733-6306
fax (559) 627-4670

Instructional Services
(559) 302-3633
fax (559) 739-0310

Special Services
(559) 730-2910
fax (559) 730-2511

Main Locations

**Administration
Building & Conference
Center**
6200 S. Mooney Blvd.
Visalia

Doe Avenue Complex
7000 Doe Ave.
Visalia

**Liberty Center/
Planetarium &
Science Center**
11535 Ave. 264
Visalia

January 5, 2023

TO: Superintendents, Chief Administrators and Business Managers

FROM: Sarah Smigiera, Director
External Business Services

SUBJECT: Annual Audit Agreements

Please return the enclosed Independent Auditor Selection Form for 2022-2023 to this office by **March 17, 2023**. If we do not have an agreement on file and a response is not received from your district by **March 24, 2023**, we will presume the district wants the Tulare County Office of Education to provide an auditor and we will begin the selection process at that time.

Education Code section 41020/84040 requires school districts and community college districts to contract for an audit of their books and accounts by April 1 each year. The same code sections require the County Superintendent to provide an auditor for K-12 districts (or the Board of Governors for community college) that fail to contract with an audit firm by April 1. Education Code section 41020(f)(2) also states that it is unlawful for a public accounting firm to provide audit services if the lead audit partner has performed audit services to the district in each of the six previous fiscal years.

As you develop and enter into an agreement with your auditor, we recommend that you look for and consider how your agreement or auditor-provided engagement letter addresses the items on the attached list. If you have concerns regarding language or provisions in your agreement, you should run them by legal counsel.

The enclosed Independent Auditor Selection Form must be submitted to this office each year. If your district is entering into a yearly agreement or a new multi-year agreement, please forward a copy of the agreement to this office. If you are in the 2nd or 3rd year of a multi-year agreement you do not need to send a copy of the agreement, return the selection form only.

Thank you for your attention to this matter.

SS/sd
Enclosures

AUDIT AGREEMENT PROVISIONS TO CONSIDER

1. Accountant shall provide services that meet the requirements set forth by the California State Controller. The latest guidance can be found at: www.sco.ca.gov/aud_k12_lea.html
2. The maximum fee for services, including, but not limited to, reproduction costs, postage, travel, and telephone expenses. Whether only actual costs will be billed if under the agreed maximum fee.
3. That any extra work or services for additional fees must be duly ordered and approved in advance by the district.
4. The method and timing of payment which must comply with the retention requirements of Education Code section 14505.
5. The Accountant shall provide services in accordance with applicable federal, state, and local laws, regulations and directives.
6. Accountant's maintenance of records and provisions to make them available to the district and district designated officials.
7. Insurance coverage Accountant is required to maintain and evidence to be filed with the district.
8. The independent contractor status of the Accountant and representation to others as such.
9. Fingerprinting requirements the Accountant must comply with.
10. Indemnification requirements the Accountant must agree to.
11. Contract termination provisions either with or without cause.
12. Contract notification requirements and methods.
13. Assurances of Non-Discrimination by Accountant in employment or in the provision of services.
14. How disputes will be resolved.

RETURN THIS FORM BY MARCH 17, 2023

TO TCOE

Attn: Shelly DiCenzo, Business Services

TO: Shelly DiCenzo, Business Services
Tulare County Office of Education

SUBJECT: **INDEPENDENT AUDITOR SELECTION FORM – 2022-2023**
(For the financial and compliance audit for the year ending June 30, 2023)

School District _____

Audit Firm _____

Lead Audit Partner* _____

*Education Code section 41020(f)(2) – it is unlawful for a public accounting firm to provide audit services if the lead audit partner, or coordinating audit partner, having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services in each of the 6 previous fiscal years.

Check the box that applies to your district's audit agreement:

This is a single year agreement. Attach a copy of the agreement or engagement letter.

This is a multi-year agreement - THE _____ YEAR OF A _____ -YEAR AGREEMENT. Attach a copy of the agreement if this is the 1st year of a multi-year agreement.

2022-2023 Audit Fee
for the audit of the year
ending June 30, 2023 \$ _____

Audit Firm Address _____

City /Zip _____ Phone No. _____

Date: _____

By: _____
Superintendent or Designee Signature

****DO NOT complete this section if your district has entered into an agreement with an audit firm as indicated above.****

Complete this section only if your district is requesting Tulare County Office of Education to provide for your audit.

_____ School District
HEREBY REQUESTS the County Superintendent of Schools to provide for a financial and compliance audit for fiscal year 2022-2023.

Date: _____

Clerk of the Board

Tulare County Office of Education

Committed to Students, Support & Service

Tim A. Hire
*County
Superintendent
of Schools*

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Visalia

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7000 Doe Ave.
Visalia

**Liberty Center/
Planetarium &
Science Center**
11535 Ave. 264
Visalia

January 17, 2023

Mark Odsather, Superintendent
Pleasant View School District
14004 Road 184
Porterville, CA 93257

SUBJECT: REVIEW OF FIRST PERIOD INTERIM REPORT, 2022-23

Dear Mark:


The county office has reviewed the 2022-23 First Period Interim Report of the Pleasant View School District and will be able to certify to the California Department of Education that the district has submitted a positive report for the period ending October 31, 2022.

We find that these documents reflect a satisfactory fiscal position and indicate the district will be able to meet its financial obligations during this fiscal year and the two subsequent years as certified by your governing board. We thank you for the timely filing of your Interim Report with our office. The efforts of your staff in the preparation and submission of this report along with the supporting documentation is appreciated.

Please read our attached addendum for further comments and recommendations.

If you have any concerns or questions about this review, our comments, or recommendations, please do not hesitate to call at 733-6474.

Sincerely,


Fernie Marroquin, Ed.D.
Assistant Superintendent, Business Services
Tulare County Office of Education

FM/sd
Encl.

cc: Alex Garcia, Board President
District Business Manager

BACKGROUND

Our review of the district's 2022-23 First Period Interim Report and the comments included are based on information the district had available at the time the Interim Report was prepared. The Governor's budget for 2023-24 proposes to preserve investments made during unexpected rapid economic growth experienced during the global pandemic. The State economy has recovered from the COVID-19 pandemic; however, due to a recent economic slow down the State is facing an estimated budget gap of \$22.5 billion. This budget deficit is addressed in the Governor's budget proposal by utilizing funding delays, shifts, and some reductions with the goal of maintaining the majority of programs the Governor has put in place over the past few years.

Of most significance is the Governor's proposal to allocate roughly \$5 billion in Prop 98 funding to fund a statutory cost of living adjustment (COLA) of 8.13% in 2023-24. Included in this \$5 billion investment is the introduction of an LCFF Equity Multiplier. This additional LCFF add-on is intended to be allocated to high-poverty schools to fund additional services and support directly to students. It is important to note that in order to fund the 2022-23 and 2023-24 LCFF COLAs, the Governor's proposed budget includes a reduction of \$1.2 billion to the Arts, Music, and Instructional Materials Discretionary Block Grant. Justification for this grant reduction includes introduction of an additional \$941 million in the form of the Arts and Music in Schools – Funding Guarantee and Accountability Act (Proposition 28) that was passed by California voters in the November 2022 election. Proposition 28 funding will be allocated to districts with the statutory requirement of increasing arts instruction and/or arts programs.

The Governor's estimated COLA would also be applied to other education programs funded outside of the LCFF including Special Education, Child Nutrition, State Preschool, Foster Youth, Mandated Block Grant, and the Adult in Correctional Facilities Program. The 2023-24 budget proposal also includes significant investments in categorical programs many of which were introduced as part of the 2022 Budget Act:

- \$690 million Prop 98 funding to implement the second year of Transitional Kindergarten;
- \$64.5 million in Prop 98 and \$51.8 million in General Fund funding to continue a multi-year plan for inclusivity adjustments to the State Preschool Program;
- \$500 million in General Fund funding to support the Full-Day Kindergarten Facility Program;
- \$2.1 billion in General Fund funding to support the State Facilities Program;
- \$250 million one-time Prop 98 funding to build upon the existing Literacy Coaches and Reading Specialist Grant Program;
- \$4 billion in on-going Prop 98 funding for the Expanded Learning Opportunities Program;
- \$650 million in on-going Prop-98 funding to fund the Universal Meals Program.

Supplementing anticipated funding proposed for schools is the significant amount of federal funding districts have received in the past couple of years to mitigate impacts caused by the COVID-19 pandemic. This includes the \$900 billion Coronavirus Response and Relief Supplemental Appropriations Act signed into law December 27, 2020 and \$1.9 trillion American Rescue Plan signed into law on March 11, 2021. Both of these acts included significant amounts of funding for education earmarked to assist schools in reopening and address the multitude of new costs incurred by schools attributable to the COVID-19 pandemic.

The Department of Finance recognizes that in spite of a global public health crisis the State's economic recovery has outperformed expectations. However, going forward we are faced with a higher risk of recession as the economy softens and the federal government continues to aggressively respond to inflation by increasing the federal interest rate. It is important to note that the Governor's 2023-24 budget proposal does not include a recession scenario and, although the Governor is not projecting a withdrawal from State reserves conditions can quickly change in between January and the May Revision. Recessionary pressures combined with risks unique to California including emergency preparedness costs due to wildfires, affordable housing woes, state-wide declining enrollment and reliance on significant one-time federal funding point to the importance of districts exercising fiscal prudence even when times are good.

LOCAL CONTINUITY AND ATTENDANCE PLAN

It is important to note that the Local Control Accountability Plan (LCAP) document will resume as the main accountability document for K-12 education for the foreseeable future and there continues to be a growing emphasis on accountability measures. The 2021 Budget Act included language that requires districts to maintain supplemental and concentration grant funds to increase and improve services to unduplicated pupils until the funds are fully spent. This provision effectively disallows supplemental and concentration dollars from being carried over in an unrestricted fashion from one year to the next. This provision will be especially challenging for those districts that are falling short of meeting their minimum proportionality requirement.

In addition to the supplemental and concentration grant carryover provision, the 2021 Budget Act also increased the concentration grant percentage from 55% to 65%. The funding associated with this "add-on" must be used to increase the number of adults providing direct services to students. There has been a prompt added to the LCAP template whereby districts must describe how the additional concentration grant add-on funding will be used to increase the number of staff providing direct services at schools that have a high concentration of unduplicated students. This is an on-going accountability measure that will require tracking of how these concentration add-on funds are being spent.

Lastly, due to the passage of AB1808 in 2018 the LCAP template now incorporates a section titled "Budget Overview for Parents" which is intended to help stakeholders better understand funding decisions included in the LCAP. This bill takes an additional step towards increasing transparency over those additional supplemental and concentration dollars generated by unduplicated students. The Budgeted Overview for Parents is intended to help stakeholders better understand funding decisions included in the associated LCAP.

RETIREMENT COSTS

The Governmental Accounting Standards Board Statement No. 68 (GASB 68) reporting requirements took effect for the 2014-15 financial statements for State and local government employers. Districts now need to recognize their proportionate share of the net pension liability (NPL) for both CalSTRS and CalPERS retirees in their accrual based financial statements (Audit Reports).

The CalPERS Board adopted changes to the actuarial assumptions that became effective June 30, 2015. The changes result in a projected increase to the employer contribution rates for 2015-16 and for the following five years. The CalPERS Circular Letter 200-012-14 dated March 10, 2014 provided projected rates for 2014-15 through 2020-21 which were subsequently modified as shown below. Both the CalPERS and CalSTRS rates shown for 2019-20 and 2020-21 include the subsidy provided as part of the passage of AB84 on April 21, 2020 and rate offset included in the 2021 State Budget.

CalPERS Actual and Projected Rates					
2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual
15.531%	18.062%	19.721%	20.70%	22.91%	25.37%

Likewise, Assembly Bill 1469 increased the contribution rates that employers, employees and the state pay to support the State Teachers Retirement System. Employer rates will continued to increase until 2020-21. Thereafter, the STRS employer rate is set by the CalSTRS board.

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5					
2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual
14.43%	16.28%	17.10%	16.15%	16.92%	19.10%

Districts should be cognizant about including the PERS and STRS rate increases projected in 2022-23 as all rate offsets we've experienced in previously adopted State budgets have expired.

RESERVES

Reserve Caps – Our office continues to reinforce the need for reserves over the state minimum reserve requirements. Past experience has clearly demonstrated these minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for nearly all districts. Many LEAs have established reserve policies calling for higher than state minimum reserves, recognizing their duty to maintain fiscal solvency.

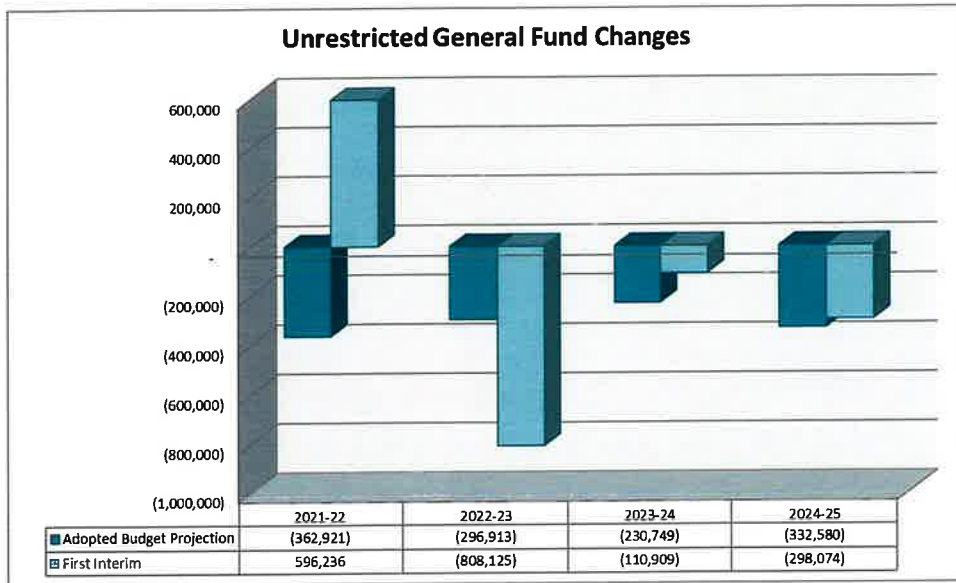
In October 2017 the Governor signed Senate Bill 751 which made significant changes to the previous Senate Bill 858 reserve cap requirements. These changes became effective January 1, 2018. The cap now allows for 10% of assigned or unassigned ending balances on a more limited number of district funds. It also exempts districts with fewer than 2,501 average daily attendance from the cap requirement.

The provisions of SB 751 are not imposed until the year after funds in the Public School System Stabilization Account (PSSSA) equals or exceeds 3% of Proposition 98 funding for school districts. The 2023-24 Governor’s Budget proposal includes payments of \$3.7 billion in 2021-22, \$1.1 billion in 2022-23 and \$365 million in 2023-24 into PSSSA, for a total of \$8.5 billion at the end of 2023-24. This will trigger the school district reserves cap for the foreseeable future. It is recommended that districts impacted by the reserve cap take board action to commit funds for a specific purpose so they are not subject to the reserve cap.

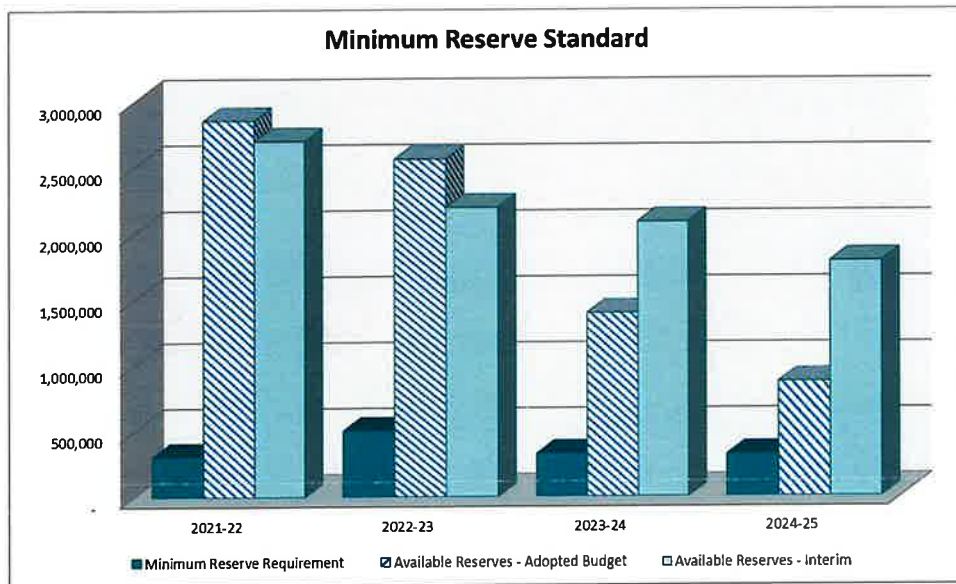
Full Accrual Financial Position - As audit reports have begun to recognize long-term pension obligations under GASB 68, districts find their annual audit report may reflect a negative unrestricted balance on their Statement of Net Position. Beginning with fiscal year 2017-18, district audit reports will also reflect the full impact of long-term commitments for Other Post-Employment Benefits (Retiree health plans) under GASB 75. This will further reduce a district’s unrestricted net position. This will likely result in public concern over the fiscal management of the school district and higher costs associated with long-term financing. We encourage districts to review and understand their district’s unrestricted net position upon receipt of the district’s audited financial statements for 2021-22 in case questioned.

LOCAL CONTROL FUNDING FORMULA PROJECTIONS

Below is a comparison of the district’s adopted budget and the current interim’s anticipated change in the unrestricted general fund balance. The differences primarily represent an updated beginning balance for the year, changes in state LCFF estimates and changes in district provided ADA estimates.



The next graph presents the district’s 2022-23 First Interim reserve status compared with the original adopted budget and state minimum reserve requirement.



COMMENTS AND RECOMMENDATIONS

This section of our letter lists comments and recommendations we consider appropriate as a result of our review and current state budget projections.

- *The district is projecting current and future reserves that reflect a sound fiscal position. We commend the district for maintaining a secure financial position.*
- *There are no additional comments or recommendations.*

**PLEASANT VIEW
SCHOOL DISTRICT
COUNTY OF TULARE
PORTERVILLE, CALIFORNIA
AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

**M. GREEN AND COMPANY LLP
Certified Public Accountants
Visalia, CA 93277**

Introductory Section

Pleasant View School District
 Audit Report
 For the Year Ended June 30, 2022

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Pleasant View School District
 Audit Report
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Management's Discussion and Analysis

PLEASANT VIEW SCHOOL DISTRICT
Management's Discussion and Analysis (MD&A)
June 30, 2022

INTRODUCTION

Our discussion and analysis of Pleasant View School District (District) financial performance provides an overview of the District's financial activities for the year ended June 30, 2022. It should be read in conjunction with the District's financial statements, which follow this section.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, issued June 1999; and GASB Statement No. 37, *Basic Financial Statement – and Management Discussion and Analysis – for State and Local Governments: Omnibus*, an amendment to GASB Statement No. 21 and No. 34, issued in June 2001.

FINANCIAL HIGHLIGHTS

- Total net position was \$4,344,343 at June 30, 2022. This was an increase of \$640,035 (17.28%) from the prior year.
- Overall revenues were \$8,197,657, which was greater than expenses of \$7,557,622 by \$640,035.
- Net Pension Liability has decreased by \$2,760,238.
- Total OPEB Liability has decreased by \$214,936.

OVERVIEW OF FINANCIAL STATEMENTS

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

- **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.
- **Fund financial statements** focus on reporting the individual parts of the District operations in more detail. The fund financial statements comprise the remaining statements.
 - **Governmental funds** statements tell how general government services were financed in the short term as well as what remains for future spending.

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

Government-Wide Statements

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

The two government-wide statements report the District's net position and how it has changed. Net position - assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources - is one way to measure the District's financial health or position.

- ❑ Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- ❑ To assess the overall health of the District, one needs to consider additional non-financial factors such as changes in enrollment, changes in the property tax base, changes in program funding by the Federal and State governments, and condition of facilities.

The government-wide financial statements of the District include governmental activities. Most of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local Control Funding Formula (LCFF) and Federal and State grants finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds - not the District as a whole. Funds are accounting devices that the District uses to keep track of specific sources of funding and spending for particular programs. Some funds are required to be established by State law and by bond covenants. The Board of Trustees establishes other funds to control and manage money for particular purposes or to show that the District is meeting legal responsibilities for using certain revenues. The District has one kind of fund:

- ❑ Governmental funds - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the government funds statements that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's combined net position was \$4,344,343 at June 30, 2022. See Table 1.

**Table 1:
Net Position**

	Governmental Activities		Total Percentage
	2022	2021	Change 2022-2021
Assets:			
Cash	\$ 4,965,574	\$ 3,538,578	40.33%
Accounts Receivable	428,476	1,228,697	(65.13%)
Stores Inventories	4,286	6,584	(34.90%)
Capital Assets, Net of Accumulated Depreciation	11,874,374	11,997,975	(1.03%)
TOTAL ASSETS	<u>17,272,710</u>	<u>16,771,834</u>	2.99%
Deferred Outflows of Resources:			
Deferred Outflows - Pensions	1,331,036	1,372,543	(3.02%)
Deferred Outflows - OPEB	394,934	425,837	(7.26%)
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>1,725,970</u>	<u>1,798,380</u>	(4.03%)
Liabilities:			
Accounts Payable	908,011	724,480	25.33%
Unearned Revenue	388,416	53,022	632.56%
Net Pension Liability	3,627,725	6,387,963	(43.21%)
Total Other Postemployment Benefit Liability	1,134,718	1,349,654	(15.93%)
Long-Term Liabilities	4,582,511	4,814,003	(4.81%)
TOTAL LIABILITIES	<u>10,641,381</u>	<u>13,329,122</u>	(20.16%)
Deferred Inflows of Resources:			
Deferred Inflows - Pensions	2,511,991	136,513	1740.11%
Deferred Inflows - OPEB	1,500,965	1,400,271	7.19%
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>4,012,956</u>	<u>1,536,784</u>	161.13%
Net Position:			
Net Investment in Capital Assets	7,519,961	7,425,621	1.27%
Restricted	1,092,047	767,314	42.32%
Unrestricted	(4,267,665)	(4,488,627)	(4.92%)
TOTAL NET POSITION	<u>\$ 4,344,343</u>	<u>\$ 3,704,308</u>	17.28%

Changes in Net Position

The District's total revenues were \$8,197,657. A majority of the revenue comes from LCFF Sources, and Operating Grants (97.55%). State and local revenue accounted for another 2.32% of total revenues.

The total cost of all programs and services was \$7,557,622. The District's expenses are predominantly related to educating and caring for students (79.53%). Administrative activities accounted for just 5.85% of total costs. The remaining expenses were for plant services (maintenance and operations), community services, ancillary services and interest on long-term obligations.

**Table 2:
Changes in Net Position**

	Governmental Activities		Total Percentage
	2022	2021	Change 2022-2021
Revenues:			
Program Revenues:			
Charges for Services	\$ 14,057	\$ 17,682	(20.50%)
Operating Grants & Contributions	2,238,237	3,196,755	(29.98%)
Capital Grants & Contributions	(3,739)	5,097	(173.36%)
General Revenues:			
LCFF Sources	5,758,949	5,283,721	8.99%
State Revenues	266,436	97,724	172.64%
Local Revenues	(76,283)	33,263	(329.33%)
TOTAL REVENUES	<u>8,197,657</u>	<u>8,634,242</u>	(5.06%)
Program Expenses:			
Instruction	\$ 4,126,079	4,861,612	(15.13%)
Instruction-Related Services	832,901	790,219	5.40%
Pupil Services	1,051,946	1,003,592	4.82%
Ancillary Services	8,082	300	2594.00%
Community Services	99,000	88,752	11.55%
General Administration	441,804	495,868	(10.90%)
Plant Services	922,913	902,814	2.23%
Other Outgo	-	251,275	(100.00%)
Interest on Long-Term Obligations	74,897	116,935	(35.95%)
TOTAL EXPENSES	<u>7,557,622</u>	<u>8,511,367</u>	-11.21%
Excess	640,035	122,875	420.88%
INCREASE IN NET POSITION	<u>\$ 640,035</u>	<u>\$ 122,875</u>	420.88%

Governmental Activities

The cost of all governmental activities this year was \$7,557,622.

Table 3 presents the cost of each of the District's functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by charges for services, operating grants and capital grants and contributions.

**Table 3:
Net Cost of Governmental Activities**

	Total Cost of Services		Total Percentage Change	Net Cost of Services		Total Percentage Change
	2022	2021	2022-2021	2022	2021	2022-2021
Instruction	\$ 4,126,079	\$ 4,861,612	(15.13%)	\$ (2,806,688)	\$ (2,987,317)	-6.05%
Instruction-Related Services	832,901	790,219	5.40%	(690,491)	(740,762)	-6.79%
Pupil Services	1,051,946	1,003,592	4.82%	(615,250)	65,590	-1038.02%
Ancillary Services	8,082	300	2594.00%	(1,914)	(300)	538.00%
Community Services	99,000	88,752	11.55%	107,330	(60,656)	-276.95%
Enterprise	-	-	0.00%	36,603	-	100.00%
General Administration	441,804	495,868	(10.90%)	(427,829)	(473,173)	-107.74%
Plant Services	922,913	902,814	2.23%	(835,931)	(815,755)	2.47%
Other Outgo	-	251,275	(100.00%)	-	(162,525)	-100.00%
Interest on Long-Term Obligations	74,897	116,935	(35.95%)	(74,897)	(116,935)	-35.95%
TOTAL	<u>\$ 7,557,622</u>	<u>\$ 8,511,367</u>	(11.21%)	<u>\$ (5,309,067)</u>	<u>\$ (5,291,833)</u>	0.33%

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$4,101,909, an increase of \$105,552 from last year's ending fund balance of \$3,996,357.

General Fund Budgetary Highlights

Over the course of the year, the District revises its annual budget to reflect unexpected changes in revenues and expenditures. The final amendment to the budget was approved May 10, 2022. A schedule of the District's original and final budget amounts compared with actual revenues and expenses is provided in the required supplemental section of the audited financial report.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2022, the District had invested \$19,731,766 in a broad range of capital assets, including land, buildings and improvements, equipment and vehicles. See Table 4. More detailed information about the District's capital assets is presented in Note 5 of the financial statements.

Table 4:
Capital Assets

	Governmental Activities		Total Percentage
	2022	2021	Change 2022-2021
Land	\$ 125,192	\$ 125,192	0.00%
Work in Progress	199,535	145,903	36.76%
Land Improvements	793,029	655,675	20.95%
Buildings and Improvements	16,293,659	15,833,959	2.90%
Equipment	2,320,351	2,320,351	0.00%
Totals at Historical Cost	19,731,766	19,081,080	3.41%
Total Accumulated Depreciation	(7,857,392)	(7,083,105)	10.93%
NET CAPITAL ASSETS	\$ 11,874,374	\$ 11,997,975	(1.03%)

Long-Term Debt

At year end, the District had \$4,582,511 in debt, which consisted of various items, as shown in Table 5. The District's total obligations decreased by \$231,492 during the fiscal year. More detailed information about the District's debt is presented in Note 7 of the financial statements.

Table 5:
Long-Term Debt

	Governmental Activities		Total Percentage
	2022	2021	Change 2022-2021
Compensated Absences	\$ 9,344	\$ 10,742	(13.01%)
Certificates of Participation	3,625,000	3,770,000	(3.85%)
Certificates of Participation - Premium	218,754	230,907	(5.26%)
Qualified Zone Academy Bond	729,413	802,354	(9.09%)
TOTAL LONG-TERM DEBT	\$ 4,582,511	\$ 4,814,003	(4.81%)

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

At the time these financial statements were prepared and audited, the District was aware of circumstances that could affect its future financial health:

- ❑ The District is experiencing declining enrollment which can have a profound impact on the financial health of the District.
- ❑ With the inflation rate our economy is currently dealing with, the District will face higher prices for all goods and supplies in the coming year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Superintendent at 14004 Road 184, Porterville, California, 93257.

Financial Section



HANFORD | PORTERVILLE | TULARE | VISALIA

M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

REBECCA AGREDANO, CPA

MARLA D. BORGES, CPA

NICOLE A. CENTOFANTI, CPA

BRENDA A. DADDINO, CPA

JASON A. FRY, CPA, MSA

ELAINE D. HOPPER, CPA, CFE

R. IAN PARKER, CPA

MARY L. QUILLIN, CPA

GIUSEPPE SCALIA, CPA

NATALIE H. SIEGEL, CPA

ROSALIND WONG, CPA

JAMES G. DWYER, CPA

KEVIN M. GREEN, CPA

GREG GROEN, CPA

WM. KENT JENSEN, CPA

KATHLEEN M. LAMPE, CPA

LYNN M. LAMPE, CPA

ALAN S. MOORE, CPA

KENNETH B. NUNES, CPA

KEITH M. SPRAGUE, CPA

KENNETH W. WHITE, JR., CPA

NORIKO A. AWBREY, CPA

DAVID A. BEKEDAM, CPA

TYLER J. CODAY, CPA

MANNY GONZALEZ, CPA

KRYSTAL PARREIRA, CPA, MSA

GINILU VANDERWALL, CPA

KRISTI WEAVER, CPA

Board of Trustees
Pleasant View School District

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Pleasant View School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of Pleasant View School District, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the District's proportionate share of the net pension liability, schedule of the District's pension contributions and schedule of changes in the total OPEB liability and related ratios on pages 1–7 and 38–41 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Pleasant View School District's basic financial statements. The schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying other required supplementary schedules as other supplementary information as required by the State's audit guide, *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards and other required supplementary schedules as supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and other required supplementary schedules as supplementary information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the combining statements presented as other information on pages 42 through 48. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 11, 2023, on our consideration of Pleasant View School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Pleasant View School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Pleasant View School District's internal control over financial reporting and compliance.

M Queen and Company LLP

Visalia, California
January 11, 2023

Basic Financial Statements

PLEASANT VIEW SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022

	<u>Governmental Activities</u>
ASSETS:	
Cash in County Treasury	\$ 4,961,326
Cash on Hand and in Banks	4,248
Accounts Receivable	428,476
Stores Inventories	4,286
Capital Assets:	
Land	125,192
Land Improvements, Net	531,035
Buildings, Net	10,080,481
Equipment, Net	938,131
Work in Progress	199,535
Total Assets	<u>17,272,710</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred Outflows of Resources - Pensions	1,331,036
Deferred Outflows of Resources - OPEB	394,934
Total Deferred Outflows of Resources	<u>1,725,970</u>
LIABILITIES:	
Accounts Payable	908,011
Unearned Revenue	388,416
Noncurrent Liabilities:	
Net Pension Liability	3,627,725
Total Other Postemployment Benefit Liability	1,134,718
Due within one year	235,094
Due in more than one year	4,347,417
Total Liabilities	<u>10,641,381</u>
DEFERRED INFLOWS OF RESOURCES:	
Deferred Inflows of Resources - Pensions	2,511,991
Deferred Inflows of Resources - OPEB	1,500,965
Total Deferred Inflows of Resources	<u>4,012,956</u>
NET POSITION:	
Net Investment in Capital Assets	7,519,961
Restricted For:	
Capital Projects	177,433
Legally Restricted Programs	820,107
Specific Programs	94,507
Unrestricted	<u>(4,267,665)</u>
Total Net Position	<u>\$ 4,344,343</u>

The accompanying notes are an integral part of this statement.

PLEASANT VIEW SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT:					
Governmental Activities:					
Instruction	\$ 4,126,079	\$ 734	\$ 1,322,396	\$ (3,739)	\$ (2,806,688)
Instruction-Related Services	832,901	-	142,410	-	(690,491)
Pupil Services	1,051,946	1,621	435,075	-	(615,250)
Ancillary Services	8,082	-	6,168	-	(1,914)
Community Services	99,000	11,081	195,249	-	107,330
Enterprise	-	-	36,603	-	36,603
General Administration	441,804	277	13,698	-	(427,829)
Plant Services	922,913	344	86,638	-	(835,931)
Interest on Long-Term Obligations	74,897	-	-	-	(74,897)
Total Governmental Activities	<u>7,557,622</u>	<u>14,057</u>	<u>2,238,237</u>	<u>(3,739)</u>	<u>(5,309,067)</u>
Total Primary Government	<u>\$ 7,557,622</u>	<u>\$ 14,057</u>	<u>\$ 2,238,237</u>	<u>\$ (3,739)</u>	<u>(5,309,067)</u>
General Revenues:					
LCFF Sources					5,758,949
State Revenues					266,436
Local Revenues					(76,283)
Total General Revenues					<u>5,949,102</u>
Change in Net Position					640,035
Net Position - Beginning					3,704,308
Net Position - Ending					<u>\$ 4,344,343</u>

The accompanying notes are an integral part of this statement.

PLEASANT VIEW SCHOOL DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS:			
Cash in County Treasury	\$ 4,764,368	\$ 196,958	\$ 4,961,326
Cash on Hand and in Banks	-	4,248	4,248
Accounts Receivable	343,640	84,836	428,476
Due from Other Funds	-	1,275	1,275
Stores Inventories	-	4,286	4,286
Total Assets	<u>\$ 5,108,008</u>	<u>\$ 291,603</u>	<u>\$ 5,399,611</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ 892,634	\$ 15,377	\$ 908,011
Due to Other Funds	1,275	-	1,275
Unearned Revenue	388,416	-	388,416
Total Liabilities	<u>1,282,325</u>	<u>15,377</u>	<u>1,297,702</u>
Fund Balance:			
Nonspendable Fund Balances:			
Stores Inventories	-	4,286	4,286
Restricted Fund Balances	820,107	271,940	1,092,047
Unassigned:			
Reserve for Economic Uncertainty	302,872	-	302,872
Other Unassigned	2,702,704	-	2,702,704
Total Fund Balance	<u>3,825,683</u>	<u>276,226</u>	<u>4,101,909</u>
Total Liabilities and Fund Balances	<u>\$ 5,108,008</u>	<u>\$ 291,603</u>	<u>\$ 5,399,611</u>

The accompanying notes are an integral part of this statement.

PLEASANT VIEW SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2022

EXHIBIT A-4

Total fund balances - governmental funds balance sheet	\$ 4,101,909
Amounts reported for governmental activities in the Statement of Net Position (SNP) are different because:	
Capital assets used in governmental activities are not current financial resources, and therefore are not reported in the funds:	
Capital assets	19,731,766
Accumulated depreciation	(7,857,392)
Other long-term assets are not available to pay for current period expenditures, and therefore are not reported in the funds:	
Deferred outflows of resources related to pensions	1,331,036
Deferred outflows of resources related to OPEB	394,934
Certain liabilities are not due and payable in the current period from current financial resources, and therefore are not reported in the funds:	
Certificates of participation (COP) payable	(3,625,000)
Premiums are amortized over the life of the debt	(218,754)
Compensated absences	(9,344)
Net pension liability	(3,627,725)
Total other postemployment benefit liability	(1,134,718)
Qualified zone academy bonds (QZAB) payable	(729,413)
Deferred inflows of resources related to pensions	(2,511,991)
Deferred inflows of resources related to OPEB	(1,500,965)
Net position of governmental activities - Statement of Net Position	<u>\$ 4,344,343</u>

The accompanying notes are an integral part of this statement.

PLEASANT VIEW SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
LCFF Sources:			
State Apportionment or State Aid	\$ 3,462,131	\$ -	\$ 3,462,131
Education Protection Account Funds	1,959,418	-	1,959,418
Local Sources	337,398	-	337,398
Federal Revenue	900,149	477,027	1,377,176
Other State Revenue	1,271,400	27,780	1,299,180
Other Local Revenue	2,934	(6,972)	(4,038)
Total Revenues	<u>7,933,430</u>	<u>497,835</u>	<u>8,431,265</u>
Expenditures:			
Current:			
Instruction	4,367,308	-	4,367,308
Instruction - Related Services	870,764	-	870,764
Pupil Services	436,111	429,619	865,730
Ancillary Services	-	8,082	8,082
Community Services	100,202	-	100,202
General Administration	470,882	-	470,882
Plant Services	638,952	72,098	711,050
Capital Outlay	552,434	74,270	626,704
Debt Service:			
Principal	217,941	-	217,941
Interest	87,050	-	87,050
Total Expenditures	<u>7,741,644</u>	<u>584,069</u>	<u>8,325,713</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>191,786</u>	<u>(86,234)</u>	<u>105,552</u>
Net Change in Fund Balance	<u>191,786</u>	<u>(86,234)</u>	<u>105,552</u>
Fund Balance, July 1	<u>3,633,897</u>	<u>362,460</u>	<u>3,996,357</u>
Fund Balance, June 30	<u>\$ 3,825,683</u>	<u>\$ 276,226</u>	<u>\$ 4,101,909</u>

The accompanying notes are an integral part of this statement.

PLEASANT VIEW SCHOOL DISTRICT

EXHIBIT A-6

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022**

Net change in fund balances - total governmental funds	\$	105,552
Amounts reported for governmental activities in the Statement of Activities (SOA) are different because:		
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:		
Expenditures for capital outlay		650,686
Depreciation expense		(774,287)
Certain expenditures in the funds are not reported as expenses in the SOA:		
Repayment of certificates of participation (COPS) payable		157,153
Repayment of qualified zone academy bonds (QZAB) payable		72,941
Payment on compensated absences		1,398
The net change in the net pension liability, deferred outflows and deferred inflows are reported as pension expense in the SOA. Pension contributions are reported as expenditures in the funds.		
		343,253
The net change in the total other postemployment benefit liability, deferred outflows and deferred inflows are reported as OPEB expense in the SOA. OPEB contributions are reported as expenditures in the funds.		
		<u>83,339</u>
Change in net position of governmental activities - Statement of Activities	\$	<u><u>640,035</u></u>

The accompanying notes are an integral part of this statement.

PLEASANT VIEW SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 1 - Summary of Significant Accounting Policies

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

Financial Reporting Entity

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

Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

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

The District reports the following major governmental fund:

The General Fund is the District's primary operating fund. It is used to account for all financial resources of the District except those required to be accounted for in another fund.

Non-Major Governmental Funds:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The following special revenue funds are utilized by the District:

The Student Activity Fund is used to account separately for local revenues that are restricted for student body activity and is used only for those expenditures as necessary for the operation of the schools' student bodies.

The Cafeteria Fund is used to account separately for federal, state and local resources to operate the food service program and is to be used only for those expenditures as necessary for the operation of the District's food service program.

PLEASANT VIEW SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 1 - Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

Capital Projects Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. The following capital projects funds are utilized by the District:

The Building Fund is used to account for the acquisition of major governmental capital facilities and buildings from the proceeds of bond sales and certificates of participation. This fund was closed during the year ended June 30, 2022.

The Non-Treasury COP/Trustee Building Fund #2 is used to account for the acquisition of major governmental capital facilities and buildings from the proceeds of bond sales and certificates of participation. This fund was closed during the year ended June 30, 2022.

The Capital Facilities Fund (Developer Fees) is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA).

The County School Facilities Fund – Modernization is used to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for the modernization of the District.

Measurement Focus, Basis of Accounting

Government-wide Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. Generally, available is defined as collectible within 45 or 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources. Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital and leased asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

When the District incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 1 - Summary of Significant Accounting Policies (continued)

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and district superintendent during the year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was used as a management control device during the year for all budgeted funds. The District employs budget control by minor object and function and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code. All appropriations lapse at year end.

Deposits and Investments

Cash balances held in banks are fully insured or collateralized.

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The County pools these funds with those of other districts in the county and invests the cash. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). Interest earned is deposited quarterly into the participating funds. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Information regarding the amount of dollars invested in derivatives with the Tulare County Treasury was not available for the year ended June 30, 2022.

Stores Inventories and Prepaid Expenditures

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories are valued at average cost and consist of expendable supplies held for consumption. Inventories of the General Fund are immaterial and have been omitted from these statements.

The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure when incurred.

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. A capitalization threshold of \$5,000 is used.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Land Improvements	20
Buildings	25-50
Equipment	5-15

PLEASANT VIEW SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 1 - Summary of Significant Accounting Policies (continued)

Interfund Activity

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities, when applicable. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position, when applicable.

Deferred Outflows and Deferred Inflows of Resources

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

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

Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Unearned revenue is recorded to the extent cash received on specific projects and programs exceeds qualified expenditures.

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

Compensated Absences

Accumulated unpaid employee vacation benefits are recognized as liabilities of the District. The entire compensated absence liability is reported on the government-wide statement of net position.

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

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the California State Teachers' Retirement System (CalSTRS) Schools Pool Cost-Sharing Multiple-Employer Plan and California Public Employees' Retirement System (CalPERS) Schools Pool Cost-Sharing Multiple-Employer Plan and additions to/deductions from the CalSTRS and CalPERS Plans' fiduciary net positions have been determined on the same basis as they are reported by the CalSTRS Financial Office and CalPERS Financial Office. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value.

Fund Balances – Governmental Funds

Fund balances of the governmental funds are classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as stores inventories) or legally required to remain intact.

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 1 - Summary of Significant Accounting Policies (continued)

Fund Balances – Governmental Funds (continued)

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District's governing board, the District's highest level of decision making authority. Formal board action must be taken on or before June 30th of each fiscal year. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. The committed amount subject to the constraint may be determined after June 30th. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted fund balances in that the constraints on their use do not come from outside parties, constitutional provisions or enabling legislation.

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund's primary purpose. Assignments within the General Fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the District itself.

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

Spending Order Policy

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balances are available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Minimum Fund Balance Policy

In fiscal year 2011, the District adopted a minimum fund balance policy for the General Fund. The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredictable expenditures. Therefore, the District will maintain an unassigned Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than prescribed for fiscal solvency review purposes pursuant to Education Code Section 33127. In the event that the balance drops below the established minimum level, the District's governing board will develop a plan to replenish the fund balance to the established minimum level within two years.

Net Position

Net position represents assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources. Net position, net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1. Unsecured property taxes are payable in one installment on or before August 31. The County of Tulare bills and collects the taxes for the District.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

PLEASANT VIEW SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2022

NOTE 2 - Compliance and Accountability

Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

Deficit Fund Balance or Net Position of Individual Non-Major Funds

Following are funds having deficit fund balances or net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None reported	Not applicable	Not applicable

NOTE 3 - Cash and Investments

Cash in County Treasury

The District maintains substantially all of its cash in the Tulare County Treasury as part of the common investment pool. The District's cash in Tulare County Treasury was not subject to credit risk categorization and is carried at cost which approximates fair value. All pooled funds are regulated by California Government Code.

Cash on Hand and in Banks

Cash balances on hand and in banks (\$4,248 as of June 30, 2022) are fully insured or collateralized.

Analysis of Specific Deposits and Investments

Cash and investments as of June 30, 2022, are classified in the accompanying financial statements, as follows:

Statement of Net Position:

Cash in County Treasury	\$ 4,961,326
Cash on Hand and in Banks	4,248
Total	<u>\$ 4,965,574</u>

Cash and investments as of June 30, 2022, consist of the following:

Cash in County Treasury	\$ 4,961,326
Deposits with Financial Institutions	4,248
Total	<u>\$ 4,965,574</u>

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 3 - Cash and Investments (continued)

Investments Authorized by the District's Investment Policy

Education Code Section 41015 authorizes the investment of surplus moneys, not required for the immediate necessities of the District, in any of the investments specified in Section 16430 or 53601 of the Government Code. Additionally, a variety of operational bank accounts are authorized, including but not limited to: Scholarship Accounts, Clearing Accounts and Revolving Cash Accounts. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk and concentration of credit risk. The District held no investments at June 30, 2022.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District held no investments at June 30, 2022.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District held no investments at June 30, 2022.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code, which is investments in any one issuer (other than U.S. Treasury Securities, mutual funds and external investment pools) that represent 5% or more of total District investments. The District held no investments at June 30, 2022.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure governmental agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools.

Foreign Currency Risk

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the District was not exposed to foreign currency risk.

PLEASANT VIEW SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 4 - Accounts Receivable

Accounts receivable as of June 30, 2022, consist of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Federal Government:			
Federal Programs	\$ 252,970	\$ 79,788	\$ 332,758
State Government:			
Expanded Learning Opportunities Program (ELOP)	34,017	-	34,017
Educator Effectiveness	27,149	-	27,149
Lottery - Instructional Materials	10,589	-	10,589
Special Education	5,409	-	5,409
Lottery	5,384	-	5,384
Child Nutrition Program	-	5,048	5,048
Total State Government	<u>82,548</u>	<u>5,048</u>	<u>87,596</u>
Other Local	8,122	-	8,122
Totals	<u>\$ 343,640</u>	<u>\$ 84,836</u>	<u>\$ 428,476</u>

NOTE 5 - Capital Assets

Capital asset activity for the year ended June 30, 2022, was as follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Reclassifications/ Decreases</u>	<u>Ending Balances</u>
<u>Governmental activities:</u>				
Capital assets not being depreciated:				
Land	\$ 125,192	\$ -	\$ -	\$ 125,192
Work in progress	145,903	74,269	(20,637)	199,535
Total capital assets not being depreciated	<u>271,095</u>	<u>74,269</u>	<u>(20,637)</u>	<u>324,727</u>
Capital assets being depreciated:				
Land improvements	655,675	125,230	12,124	793,029
Buildings and improvements	15,833,959	451,187	8,513	16,293,659
Equipment	2,320,351	-	-	2,320,351
Total capital assets being depreciated	<u>18,809,985</u>	<u>576,417</u>	<u>20,637</u>	<u>19,407,039</u>
Less accumulated depreciation for:				
Land improvements	(238,066)	(23,928)	-	(261,994)
Buildings and improvements	(5,610,207)	(602,971)	-	(6,213,178)
Equipment	(1,234,832)	(147,388)	-	(1,382,220)
Total accumulated depreciation	<u>(7,083,105)</u>	<u>(774,287)</u>	<u>-</u>	<u>(7,857,392)</u>
Total capital assets being depreciated, net	<u>11,726,880</u>	<u>(197,870)</u>	<u>20,637</u>	<u>11,549,647</u>
Governmental activities capital assets, net	<u>\$ 11,997,975</u>	<u>\$ (123,601)</u>	<u>\$ -</u>	<u>\$ 11,874,374</u>

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 5 - Capital Assets (continued)

Depreciation was charged to functions as follows:

Instruction	\$ 296,410
Instruction - Related Services	7,203
Pupil Services	220,717
General Administration	8,277
Plant Services	241,680
Total	<u>\$ 774,287</u>

NOTE 6 - Interfund Balances and Activities

Due To and From Other Funds

Balances due to and from other funds at June 30, 2022, consisted of the following:

<u>Due to Fund</u>	<u>Due From Fund</u>	<u>Amount</u>	<u>Reason</u>
Other Governmental Funds	General Fund	\$ 368	OPEB allocation
Other Governmental Funds	General Fund	907	Modernization project contribution
	Total	<u>\$ 1,275</u>	

NOTE 7 - Long-Term Debt Obligations

Long-Term Debt Obligation Summary

Long-term obligations include debt and other long-term liabilities. Changes in long-term obligations for the year ended June 30, 2022, are as follows:

	Beginning Balances	Increases	Decreases	Ending Balances	Amounts Due Within One Year
<u>Governmental activities:</u>					
Certificates of Participation	\$ 3,770,000	\$ -	\$ 145,000	\$ 3,625,000	\$ 150,000
Certificates of Participation - Premium	230,907	-	12,153	218,754	12,153
Compensated Absences *	10,742	-	1,398	9,344	-
Direct Borrowings:					
Qualified Zone Academy Bond Program	802,354	-	72,941	729,413	72,941
Total governmental activities	<u>\$ 4,814,003</u>	<u>\$ -</u>	<u>\$ 231,492</u>	<u>\$ 4,582,511</u>	<u>\$ 235,094</u>

*Because of the nature of compensated absences and uncertainty over when vacations will be taken, a statement of debt service requirements to maturity has not been presented.

The funds typically used to liquidate long-term obligations in the past, are as follows:

<u>Liability</u>	<u>Activity Type</u>	<u>Fund</u>
Certificates of Participation	Governmental	General Fund
Qualified Zone Academy Bond Program	Governmental	General Fund
Compensated Absences	Governmental	General Fund and Cafeteria Fund

PLEASANT VIEW SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 7 - Long-Term Debt Obligations (continued)

Certificates of Participation

In March 2015, the District issued certificates of participation (COPS) in the amount of \$4,275,000 with interest rates ranging from 2.00% to 3.75%. The COPS were issued to finance the construction of capital facilities. In December 2020, these COPS were refinanced in the amount of \$3,770,000 with interest rates ranging from 2.00% to 5.00%. Interest and principal payments are payable annually commencing December 1, 2021.

Future commitments for certificates of participation as of June 30, 2022, are as follows:

Year Ending June 30,	Principal	Interest	Total	COPs Net Premium
2023	\$ 150,000	\$ 105,956	\$ 255,956	\$ (12,153)
2024	155,000	102,906	257,906	(12,153)
2025	155,000	99,806	254,806	(12,153)
2026	160,000	95,056	255,056	(12,153)
2027	170,000	87,606	257,606	(12,153)
2028-2032	970,000	306,507	1,276,507	(60,765)
2033-2037	1,125,000	158,166	1,283,166	(60,765)
2038-2040	740,000	28,000	768,000	(36,459)
Totals	\$ 3,625,000	\$ 984,003	\$ 4,609,003	\$ (218,754)

Qualified Zone Academy Bond Program

In August 2014, the District entered into a \$1,240,000 bond agreement with the Dubuque Bank and Trust Company under a Qualified Zone Academy Bond (QZAB) program for the purchase and installation of energy conservation equipment at the District's school sites. Sinking fund deposits are to be made annually, for 17 years, in the amount of \$72,941. Interest of 4.41% will be charged for which the District may annually apply to receive a lease subsidy for an amount equal to the annual interest payment. The agreement includes a provision that upon default all payments will become immediately due and payable.

Future commitments for the QZAB payments as of June 30, 2022, are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 72,941	\$ 54,684	\$ 127,625
2024	72,941	54,684	127,625
2025	72,941	54,684	127,625
2026	72,941	54,684	127,625
2027	72,941	54,684	127,625
2028-2032	364,708	273,420	638,128
Totals	\$ 729,413	\$ 546,840	\$ 1,276,253

PLEASANT VIEW SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 7 - Long-Term Debt Obligations (continued)

Debt Service Requirements

Debt service requirements on long-term debt at June 30, 2022, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Net Premium</u>
2023	\$ 222,941	\$ 160,640	\$ 383,581	\$ (12,153)
2024	227,941	157,590	385,531	(12,153)
2025	227,941	154,490	382,431	(12,153)
2026	232,941	149,740	382,681	(12,153)
2027	242,941	142,290	385,231	(12,153)
2028-2032	1,334,708	579,927	1,914,635	(60,765)
2033-2037	1,125,000	158,166	1,283,166	(60,765)
2038-2040	740,000	28,000	768,000	(36,459)
Totals	\$ 4,354,413	\$ 1,530,843	\$ 5,885,256	\$ (218,754)

NOTE 8 - Fund Balances and Restricted Net Position

Fund balances at June 30, 2022, are as follows:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:			
Stores Inventories	\$ -	\$ 4,286	\$ 4,286
Restricted:			
Classified School Employee Professional Development Block Grant	4,341	-	4,341
Lottery - Instructional Materials	116,289	-	116,289
Educator Effectiveness	135,744	-	135,744
Special Education Early Intervention Preschool Grant	27,483	-	27,483
Expanded Learning Opportunity Program	377,969	-	377,969
Developer Mitigation Fees	-	49,033	49,033
Other Educational Purposes	113,445	-	113,445
Kitchen Infrastructure and Training Funds	44,836	-	44,836
Child Nutrition	-	90,356	90,356
Student Activity Funds	-	4,151	4,151
State School Facilities Projects	-	128,400	128,400
Total Restricted	820,107	271,940	1,092,047
Unassigned:			
Reserve for Economic Uncertainty	302,872	-	302,872
Other Unassigned	2,702,704	-	2,702,704
Total Unassigned	3,005,576	-	3,005,576
Total Fund Balances	\$ 3,825,683	\$ 276,226	\$ 4,101,909

The government-wide statement of net position reports \$1,092,047 of restricted net position, which is not restricted by enabling legislation.

PLEASANT VIEW SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 9 - Participation In Public Entity Risk Pools and Joint Powers Authorities (JPAs)

The Pleasant View School District participates in the following public entity risk pools under joint powers agreements; the Central Tulare County School Districts Liability/Property Joint Powers Authority (C.T.C.S.J.P.A.), Northern California Regional Liability Excess Fund (NorCal ReLiEF), School Employees Trust-Tulare County (SET-TC), Self-Insured Schools of California III (S.I.S.C. III)-SET-TC Pool, and Tulare County Schools Insurance Group (T.C.S.I.G.). The relationship between the District and the JPAs is such that none of the JPAs is a component unit of the District for financial reporting purposes.

The JPAs were established as agencies under the provisions of California Government Code, Title I, Division 7, Chapter 5, Article 1, Section 6500, et. seq. The purpose of each JPA is to provide self-insurance programs as follows:

C.T.C.S.J.P.A. provides liability and property insurance for claims against the participating public educational agency JPA members. These claims are paid through the JPA loss fund.

NorCal ReLiEF provides general liability insurance for claims against the participating educational agency JPA members.

SET-TC provides coverage for medical, dental, vision and prescription claims through its participation in the S.I.S.C. III-SET-TC Pool.

S.I.S.C. III-SET-TC Pool provides the services necessary and appropriate for the establishment, operation and maintenance of a medical Self-Insurance Fund that provides for payment of medical, dental, vision and prescription claims of the member public educational agency employees and their covered dependents and to minimize the total cost of annual medical insurance of their respective member organizations.

T.C.S.I.G. is an insurance purchasing pool for workers' compensation insurance.

Membership in the JPAs consists of various public educational agencies.

The JPAs are governed by boards consisting of representatives from the member public educational agencies and related associations. The boards control the operations of each JPA, including selection of management and approval of operating budgets, independent of any influence by member public educational agencies beyond their representation on the board. Each member public educational agency pays a premium based on student population, or number of covered individuals. Surpluses remain in each fund or JPA, while deficits are covered by assessments on the member districts in proportion to their participation in each JPA.

During the last three fiscal (claims) years none of the above programs have had settlements or judgments that exceeded pooled or insured coverage. There have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

NOTE 10 - Pension Plans

Plan Descriptions

Qualified employees are covered under multiple-employer, cost-sharing defined benefit pension plans administered by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement Plan (STRP), a plan administered by the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the Public Employees' Retirement Fund, School Employer Pool (PERF B) administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Local Government resolution. Support by the State for the CalSTRS plan is such that the plan has a special funding situation as defined by GASB Statement No. 68. The benefit terms of the CalSTRS and CalPERS plans may be amended through legislation and Public Employees' Retirement Law, respectively. CalSTRS and CalPERS issue publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on their respective websites, <http://www.calstrs.com/member-publications> and <http://www.calpers.ca.gov/page/forms-publications>.

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 10 - Pension Plans (continued)

Benefits Provided

CalSTRS - STRP

CalSTRS - STRP provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the plan provides benefits to members upon disability and to their survivors or beneficiaries upon the death of eligible members. STRP has two benefit formulas. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. An early retirement option is available at age 55. The normal retirement benefit is equal to 2% of final compensation for each year of credited service.

CalPERS - PERF B

CalPERS - PERF B provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Monthly benefits are based on three factors: Service credit, benefit factor and final compensation. Service credit is based on years of credited service, equal to one year of full-time employment. The benefit factor which is a percentage of pay to which the member is entitled for each year of service, is determined by their age at retirement and the retirement formula based on their membership date with each employer. CalPERS - PERF B has two school retirement formulas. CalPERS - PERF B 2% at 55 members are eligible for normal retirement at age 55, with a minimum of five years of credited service. Early retirement options are available at age 50. CalPERS - PERF B 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. An early retirement option is available at age 52. The normal retirement benefit is equal to 2% of final compensation for each year of credited service.

The Plans' provisions and benefits in effect at June 30, 2022 are summarized as follows:

	CalSTRS		CalPERS	
	On or Before December 31, 2012	On or After January 1, 2013	On or Before December 31, 2012	On or After January 1, 2013
Hire Date				
Benefit Formula	2% at 60	2% at 62	2% at 55	2% at 62
Benefit Vesting Schedule	5 Years of Service	5 Years of Service	5 Years of Service	5 Years of Service
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	50-63	55-65	50-63	52-67
Monthly Benefits, as a % of Eligible Compensation	1.1% - 2.4%	1.16% - 2.4%	1.1% - 2.5%	1.0% - 2.5%
Required Employee Contribution Rates	10.25%	10.205%	7.00%	7.00%
Required Employer Contribution Rates	16.92%*	16.92%*	22.91%*	22.91%*
Required State Contribution Rates	10.828%**	10.828%**	-	-

* Final rate as reduced due to the amendment of Government Code Section 20825.2.

** This rate does not include the \$72 million reduction in accordance with Education Code Section 22954(c).

Contributions

CalSTRS - STRP

Required member, District and State of California contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Employers and members are required to contribute monthly to the system a percentage of the creditable compensation. Rates are defined in Section 22950.5. Beginning in the fiscal year 2021-22 and for each fiscal year thereafter, the CalSTRS Board has the authority to increase or decrease percentages paid specifically to reflect the contribution required to eliminate by June 30, 2046, the remaining unfunded actuarial obligation with respect to service credited to members before July 1, 2014, as determined by the Board based upon a recommendation from its actuary. The contribution rates for each plan for the year ended June 30, 2022, are presented on the previous page and the contributions to the pension plan from the District were \$400,667.

PLEASANT VIEW SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 10 - Pension Plans (continued)

Contributions (continued)

CalPERS - PERF B

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The CalPERS' Board retains the authority to amend contribution rates. The total plan contributions are determined through CalPERS' periodic actuarial valuation process or by state statute. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2022, are presented on the previous page and the contributions to the pension plan from the District were \$243,212.

On Behalf Payments

Consistent with Section 22955.1 of the California Education Code, the State of California makes contributions to CalSTRS on behalf of employees working for the District. The State contributed the required 10.828% of salaries creditable to CalSTRS from two fiscal years prior. The amount contributed by the State on behalf of the District was \$262,485 and is reported as both revenue and an expenditure in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue and expense is recognized for the State's on behalf contributions on an accrual basis of \$28,877. These on behalf payments meet the criteria of a special funding situation.

California Senate Bill (SB) 90, signed into law in June 2019, appropriated additional contributions on behalf of school employers. Among other provisions, SB 90 appropriated \$2.246 billion to CalSTRS and \$904 million to CalPERS in 2018-19 to be allocated to future years to reduce the employer contribution rate. Additionally, SB 90 appropriated an amount of \$2.9 billion from Proposition 2 debt payment funding for CalSTRS, to be appropriated over the fiscal years 2019-20 through 2022-23. Additionally, passage of California Assembly Bill (AB) 84 revised certain provisions enacted by SB 90. AB 84 did not provide new supplemental contributions, rather, it repurposed SB 90 contributions that was originally intended to reduce employers' long-term liabilities, by further supplanting employer contributions through fiscal year 2021-22.

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

At June 30, 2022, the District reported net pension liabilities for its proportionate share of the net pension liabilities that reflected a reduction for state support provided to the District. The amount recognized by the District as its proportionate share of the net pension liabilities, the related state support, and the total portion of the net pension liabilities that was associated with the District were as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>	<u>Totals</u>
District's proportionate share of the net pension liability	\$ 2,072,747	\$ 1,554,978	\$ 3,627,725
State's proportionate share of the net pension liability associated with the District	1,042,947	-	1,042,947
Total net pension liability	\$ 3,115,694	\$ 1,554,978	\$ 4,670,672

PLEASANT VIEW SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 10 - Pension Plans (continued)

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

The District's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2021, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021 using standard update procedures. The District's proportion of the net pension liabilities was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating school districts and the State, actuarially determined. A comparison of the District's proportionate share at measurement date of June 30, 2021 to its proportionate share at measurement date June 30, 2020, is as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Proportionate share at June 30, 2021	0.00455%	0.00765%
Proportionate share at June 30, 2020	0.00438%	0.00698%
Change - increase (decrease)	<u>0.00017%</u>	<u>0.00067%</u>

For the year ended June 30, 2022, the District recognized pension expense of \$67,018 and revenue of \$262,485 for support provided by the State. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 42,754	\$ 215,391
Changes of assumptions	293,686	-
Net difference between projected and actual earnings on pension plan investments	-	2,236,350
Changes in proportion and differences between District contributions and proportionate share of contributions	350,717	60,250
District contributions subsequent to the measurement date	643,879	-
Totals	<u>\$ 1,331,036</u>	<u>\$ 2,511,991</u>

\$643,879 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense, as follows:

<u>Year Ending June 30,</u>	<u>Pension Expense</u>
2023	\$ (371,360)
2024	(310,724)
2025	(515,525)
2026	(618,089)
2027	(255)
Thereafter	(8,881)
Total	<u>\$ (1,824,834)</u>

PLEASANT VIEW SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 10 - Pension Plans (continued)

Actuarial Methods and Assumptions

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2020	June 30, 2020
Measurement Date	June 30, 2021	June 30, 2021
Actuarial Cost Method	Entry Age Normal Cost Method for both CalSTRS & CalPERS	
Actuarial Assumptions:		
Discount Rate	7.10%	7.15%
Inflation Rate	2.75%	2.50%
Payroll Growth	3.50%	2.75%
Salary Increases	Varies by Entry Age and Service for both CalSTRS & CalPERS	
Experience Study	7/1/2015-6/30/2018	7/1/1996-6/30/2015
Investment Rate of Return	7.10% *	7.15%
Post Retirement Benefit Increase	2.00% per year on a Simple basis and an 85% Purchasing Power Level	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

* Net of pension plan investment expenses, including inflation, but gross of administrative expenses

Mortality Assumptions

CalSTRS' mortality assumptions are based on the July 1, 2015 through June 30, 2018 experience study. CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries. CalPERS uses mortality tables developed based on CalPERS specific data for all funds. The mortality table includes 15 years of mortality improvements using the Society of Actuaries 90 percent of scale MP 2016.

Long-Term Expected Rate of Return

CalSTRS and CalPERS use the long-term expected rate of return on pension plan investments. It was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalSTRS and CalPERS took into account both short-term and long-term market return expectations as well as the expected cash flows of the Plans. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years.

CalSTRS' actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2021, are summarized in the table on the next page.

CalPERS utilized historical returns of all the Plan's asset classes to determine the expected compounded (geometric) returns over the short-term (first 10 years) and the long-term (11+ years) using the building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

PLEASANT VIEW SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2022

NOTE 10 - Pension Plans (continued)

Long-Term Expected Rate of Return (continued)

The tables below reflect long-term expected real rates of return by asset class, as follows:

Asset Class	CalSTRS		CalPERS		
	Assumed Asset Allocation	Long-term * Expected Real Rate of Return	Assumed Asset Allocation	Real Return Years 1-10 (1)	Real Return Years 11+ (2)
Public Equity	42%	4.80%	50%	4.80%	5.98%
Fixed Income	12%	1.30%	28%	1.00%	2.62%
Private Equity	13%	6.30%	8%	6.30%	7.23%
Real Estate	15%	3.60%	13%	3.75%	4.93%
Inflation Sensitive Assets	6%	3.30%	0%	0.77%	1.81%
Cash/Liquidity	2%	-0.40%	1%	0.00%	-0.92%
Risk Mitigating Strategies	10%	1.80%	0%	0.00%	0.00%

* 20-year geometric average

(1) An expected inflation of 2.00% used for this period

(2) An expected inflation of 2.92% used for this period

Discount Rate

CalSTRS' discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates in accordance with the rate increase. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10%) and assuming that contributions, benefit payments and administrative expenses occur midyear. Based on those assumptions, the CalSTRS-STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

CalPERS' discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following represents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	CalSTRS		CalPERS	
1% Decrease		6.10%		6.15%
Net Pension Liability	\$	4,219,369	\$	2,621,909
Current Discount Rate		7.10%		7.15%
Net Pension Liability	\$	2,072,747	\$	1,554,978
1% Increase		8.10%		8.15%
Net Pension Liability	\$	291,090	\$	669,194

PLEASANT VIEW SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2022

NOTE 10 - Pension Plans (continued)

Pension Plan Fiduciary Net Position

The Plans' fiduciary net position has been determined on the same basis as that used by the plan. Detailed information about each pension plan's fiduciary net position is available in the separately issued CalSTRS and CalPERS financial reports on their respective websites.

Summary of Changes of Benefits or Assumptions

There were no changes to benefit terms and plan provisions or actuarial assumptions that applied to members of CalSTRS or CalPERS.

NOTE 11 - Postemployment Benefits Other Than Pension Benefits (OPEB)

Plan Description

The District provides a self-funded, single employer, defined benefit healthcare plan administered by Pleasant View School District to provide medical, dental and vision plans for all eligible active and retired District employees. The program is intended to offer a comprehensive coverage of most medical with prescription drugs, dental and vision benefits. Authority to establish and amend the benefit terms of the plan may be amended by the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided

As established by board policy, the plan covers all employees who retire from the District on or after attaining age 58 with at least 15 years of service. Benefits are paid until they attain the age of 65. Classified employees, including classified management, hired on or after July 1, 2008 are not eligible for District-paid benefits. The District is a member in a joint powers authority (JPA) the School Employees Trust-Tulare County (SET-TC), as described in Note 9 to provide health coverage.

Employees Covered by Benefit Terms

At June 30, 2021, plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefit payments	4
Inactive employees entitled to but not yet receiving benefit payments	-
Participating active employees	<u>24</u>
Total number of participants	<u><u>28</u></u>

Contributions

The District funds the benefits on a pay-as-you-go basis. The District cap on health benefits is \$17,402 per year. The cap is higher than the premium cost and therefore does not reduce the District's benefit cost. During the fiscal year ended June 30, 2022, the District paid \$63,642 for retiree insurance premiums.

PLEASANT VIEW SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED JUNE 30, 2022

NOTE 11 - Postemployment Benefits Other Than Pension Benefits (OPEB) (continued)

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

The District's total OPEB liability of \$1,134,718 was determined by an actuarial valuation as of June 30, 2021. Changes in total OPEB liability are as follows:

	<u>Total OPEB Liability</u>
Balance at June 30, 2021	\$ 1,349,654
Changes recognized for measurement period:	
Service cost	76,284
Interest	29,486
Differences between expected and actual experience	(233,885)
Changes of assumptions or other inputs	3,490
Benefit payments*	<u>(90,311)</u>
Net changes	<u>(214,936)</u>
Balance at June 30, 2022	<u>\$ 1,134,718</u>

*Amount includes implicit subsidy associated with benefits paid.

For the year ended June 30, 2022 the District recognized OPEB expense of (\$478). At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 210,758	\$ 217,297
Changes of assumptions or other inputs	120,534	1,283,668
District contributions subsequent to the measurement date	<u>63,642</u>	<u>-</u>
Totals	<u>\$ 394,934</u>	<u>\$ 1,500,965</u>

\$63,642 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability during the fiscal year ending June 30, 2023. The other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

<u>Year Ending June 30,</u>	<u>OPEB Expense</u>
2023	\$ (106,248)
2024	(106,248)
2025	(106,248)
2026	(106,248)
2027	(106,248)
Thereafter	<u>(638,433)</u>
Total	<u>\$ (1,169,673)</u>

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 11 - Postemployment Benefits Other Than Pension Benefits (OPEB) (continued)

Actuarial Methods and Assumptions

The total OPEB liability for the year ended June 30, 2022, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Valuation Date	June 30, 2021
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry Age
Actuarial Assumptions:	
Investment Return/Discount Rate (1)	2.16%
Inflation Rate	2.50%
Projected Salary Increase	2.75%
Healthcare Cost Trend Rates	4.00%

(1) The discount rate was based on the Bond Buyer 20 Bond Index.

The actuarial assumptions used in the June 30, 2021 valuation were based on a standard set of assumptions the actuary has used for similar valuations, modified as appropriate for the District.

Mortality rates were based on the 2020 CalSTRS Mortality table and the 2017 CalPERS Mortality for Miscellaneous and Schools Employees table. CalSTRS and CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified version of commonly used table.

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

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease 1.16%	Current Discount Rate 2.16%	1% Increase 3.16%
Total OPEB Liability	\$1,223,766	\$1,134,718	\$1,049,462

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

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rate:

	1% Decrease 3.00%	Current Healthcare Cost Trend Rate 4.00%	1% Increase 5.00%
Total OPEB Liability	\$995,798	\$1,134,718	\$1,300,737

Summary of Changes of Benefits or Assumptions

As of the June 30, 2021 measurement date, the discount rate decreased from 2.20% to 2.16% and the inflation rate decreased from 2.75% to 2.5%.

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2022

NOTE 12 - Commitments and Contingencies

State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could result in expenditure disallowances under the terms of the grants, it is believed that any required reimbursement will not be material.

Modernization Project at Pleasant View East

On June 22, 2022, the District entered into an agreement with JTS Construction for one new relocatable classroom wing at Pleasant View Elementary School. The total project cost is estimated to be \$3,617,500. The expected completion date is February 2023. The project is expected to be funded by a hardship grant through The Office of Public School Construction (OPSC) for which the Fund Release Authorization has been submitted to the State Allocation Board (SAB).

NOTE 13 - Subsequent Event

Expanded Learning Opportunities Program (ELOP) Building Project

In August 2022, the District entered into an agreement with Mangini Associates, Inc. for the new ELOP modular building at Pleasant View Elementary School. The budget for the project is \$2,545,300 based on the architect's preliminary project budget summary. The expected completion date is August 1, 2023. The project is expected to be funded through the ESSER, Expanded Learning Opportunity Program funds, LCAP and ELOP funds.

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

PLEASANT VIEW SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
LCFF Sources:				
State Apportionment or State Aid	\$ 4,293,129	\$ 3,754,521	\$ 3,462,131	\$ (292,390)
Education Protection Account Funds	869,298	1,959,418	1,959,418	-
Local Sources	320,472	337,398	337,398	-
Federal Revenue	1,426,563	900,149	900,149	-
Other State Revenue	713,669	1,271,400	1,271,400	-
Other Local Revenue	112,637	126,395	2,934	(123,461)
Total Revenues	<u>7,735,768</u>	<u>8,349,281</u>	<u>7,933,430</u>	<u>(415,851)</u>
Expenditures:				
Current:				
Certificated Salaries	2,700,543	2,496,276	2,496,276	-
Classified Salaries	1,048,334	1,151,165	1,151,165	-
Employee Benefits	2,101,455	1,975,524	1,975,524	-
Books And Supplies	311,577	416,989	416,989	-
Services And Other Operating Expenditures	622,555	844,265	844,265	-
Capital Outlay	465,000	552,434	552,434	-
Debt Service:				
Principal	258,341	217,941	217,941	-
Interest	64,000	87,050	87,050	-
Total Expenditures	<u>7,571,805</u>	<u>7,741,644</u>	<u>7,741,644</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>163,963</u>	<u>607,637</u>	<u>191,786</u>	<u>(415,851)</u>
Other Financing Sources (Uses):				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	163,963	607,637	191,786	(415,851)
Fund Balance, July 1	3,633,897	3,633,897	3,633,897	-
Fund Balance, June 30	<u>\$ 3,797,860</u>	<u>\$ 4,241,534</u>	<u>\$ 3,825,683</u>	<u>\$ (415,851)</u>

PLEASANT VIEW SCHOOL DISTRICT

EXHIBIT B-2

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM AND
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST 10 FISCAL YEARS***

Fiscal Year End	Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	State's Proportionate Share of the Net Pension Liability Associated with the District	Total Proportionate Share of the Net Pension Liability	Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of Total Pension Liability
California State Teachers' Retirement System:								
6/30/2015	6/30/2014	0.00438%	\$ 2,560,103	\$ 1,545,916	\$ 4,106,019	\$ 1,942,933	131.76%	76.52%
6/30/2016	6/30/2015	0.00465%	\$ 3,132,356	\$ 1,656,666	\$ 4,789,022	\$ 2,177,691	143.84%	74.02%
6/30/2017	6/30/2016	0.00448%	\$ 3,626,294	\$ 2,064,688	\$ 5,690,982	\$ 2,181,892	166.20%	70.04%
6/30/2018	6/30/2017	0.00447%	\$ 4,129,277	\$ 2,442,864	\$ 6,572,141	\$ 2,349,986	175.72%	69.46%
6/30/2019	6/30/2018	0.00419%	\$ 3,854,230	\$ 2,206,737	\$ 6,060,967	\$ 2,277,207	169.25%	70.99%
6/30/2020	6/30/2019	0.00429%	\$ 3,877,939	\$ 2,115,691	\$ 5,993,630	\$ 2,326,542	166.68%	72.56%
6/30/2021	6/30/2020	0.00438%	\$ 4,247,578	\$ 2,189,608	\$ 6,437,186	\$ 2,296,772	184.94%	71.82%
6/30/2022	6/30/2021	0.00455%	\$ 2,072,747	\$ 1,042,947	\$ 3,115,694	\$ 2,228,669	93.00%	87.21%
California Public Employees' Retirement System:								
6/30/2015	6/30/2014	0.00748%	\$ 848,674	\$ -	\$ 848,674	\$ 780,239	108.77%	83.38%
6/30/2016	6/30/2015	0.00720%	\$ 1,061,287	\$ -	\$ 1,061,287	\$ 792,006	134.00%	79.43%
6/30/2017	6/30/2016	0.00680%	\$ 1,343,005	\$ -	\$ 1,343,005	\$ 830,227	161.76%	73.90%
6/30/2018	6/30/2017	0.00688%	\$ 1,642,439	\$ -	\$ 1,642,439	\$ 856,588	191.74%	71.87%
6/30/2019	6/30/2018	0.00642%	\$ 1,711,775	\$ -	\$ 1,711,775	\$ 894,476	191.37%	70.85%
6/30/2020	6/30/2019	0.00632%	\$ 1,841,004	\$ -	\$ 1,841,004	\$ 894,452	205.82%	70.05%
6/30/2021	6/30/2020	0.00698%	\$ 2,140,385	\$ -	\$ 2,140,385	\$ 1,067,598	200.49%	70.00%
6/30/2022	6/30/2021	0.00765%	\$ 1,554,978	\$ -	\$ 1,554,978	\$ 1,124,947	138.23%	80.97%

*The amounts presented for each fiscal year were determined as of June 30. This schedule is presented to illustrate the requirement to show information for ten years. Only eight years are presented because ten year data is not yet available.

Notes to the Schedule

Change of Assumptions

Fiscal Year End	Measurement Date	Discount Rate	Inflation	Payroll Growth	Projected Salary Increase (1)	Experience Study	Investment Rate of Return
California State Teachers' Retirement System:							
6/30/2015	6/30/2014	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2016	6/30/2015	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2017	6/30/2016	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2018	6/30/2017	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2019	6/30/2018	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2020	6/30/2019	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2021	6/30/2020	7.10%	2.75%	3.50%	Varies	7/1/2015-6/30/2018	7.10% (2)
6/30/2022	6/30/2021	7.10%	2.75%	3.50%	Varies	7/1/2015-6/30/2018	7.10% (2)
California Public Employees' Retirement System:							
6/30/2015	6/30/2014	7.50%	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2016	6/30/2015	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2017	6/30/2016	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2018	6/30/2017	7.15% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2019	6/30/2018	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.50%
6/30/2020	6/30/2019	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%
6/30/2021	6/30/2020	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%
6/30/2022	6/30/2021	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%

(1) Varies on entry age and service

(2) Net of pension plan investment expenses; includes inflation, but gross of administrative expenses

(3) Excludes reduction of pension plan administrative expenses

PLEASANT VIEW SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PENSION CONTRIBUTIONS
CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM AND
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
LAST 10 FISCAL YEARS*

EXHIBIT B-3

Fiscal Year End	Statutorily Required Contribution	Contribution in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	District's Covered Employee Payroll	Contribution as a Percentage of Covered Employee Payroll
California State Teachers' Retirement System:					
6/30/2015	\$ 193,379	\$ 193,379	\$ -	\$ 2,177,691	8.88%
6/30/2016	\$ 234,117	\$ 234,117	\$ -	\$ 2,181,892	10.73%
6/30/2017	\$ 295,628	\$ 295,628	\$ -	\$ 2,349,986	12.58%
6/30/2018	\$ 328,601	\$ 328,601	\$ -	\$ 2,277,207	14.43%
6/30/2019	\$ 378,761	\$ 378,761	\$ -	\$ 2,326,542	16.28%
6/30/2020	\$ 392,748	\$ 392,748	\$ -	\$ 2,296,772	17.10%
6/30/2021	\$ 359,930	\$ 359,930	\$ -	\$ 2,228,669	16.15%
6/30/2022	\$ 400,667	\$ 400,667	\$ -	\$ 2,368,008	16.92%
California Public Employees' Retirement System:					
6/30/2015	\$ 93,227	\$ 93,227	\$ -	\$ 792,006	11.771%
6/30/2016	\$ 98,357	\$ 98,357	\$ -	\$ 830,227	11.847%
6/30/2017	\$ 118,963	\$ 118,963	\$ -	\$ 856,588	13.888%
6/30/2018	\$ 138,921	\$ 138,921	\$ -	\$ 894,476	15.531%
6/30/2019	\$ 161,556	\$ 161,556	\$ -	\$ 894,452	18.062%
6/30/2020	\$ 210,541	\$ 210,541	\$ -	\$ 1,067,598	19.721%
6/30/2021	\$ 232,864	\$ 232,864	\$ -	\$ 1,124,947	20.700%
6/30/2022	\$ 243,212	\$ 243,212	\$ -	\$ 1,061,598	22.910%

*The amounts presented for each fiscal year were determined as of June 30. This schedule is presented to illustrate the requirement to show information for ten years. Only eight years are presented because ten year data is not yet available.

Notes to the Schedule

Change of Assumptions

Fiscal Year End	Measurement Date	Discount Rate	Inflation	Payroll Growth	Projected Salary Increase (1)	Experience Study	Investment Rate of Return
California State Teachers' Retirement System:							
6/30/2015	6/30/2014	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2016	6/30/2015	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2017	6/30/2016	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2018	6/30/2017	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2019	6/30/2018	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2020	6/30/2019	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2021	6/30/2020	7.10%	2.75%	3.50%	Varies	7/1/2015-6/30/2018	7.10% (2)
6/30/2022	6/30/2021	7.10%	2.75%	3.50%	Varies	7/1/2015-6/30/2018	7.10% (2)
California Public Employees' Retirement System:							
6/30/2015	6/30/2014	7.50%	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2016	6/30/2015	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2017	6/30/2016	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2018	6/30/2017	7.15% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2019	6/30/2018	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%
6/30/2020	6/30/2019	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%
6/30/2021	6/30/2020	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%
6/30/2022	6/30/2021	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.15%

(1) Varies on entry age and service

(2) Net of pension plan investment expenses; includes inflation, but gross of administrative expenses

(3) Excludes reduction of pension plan administrative expenses

PLEASANT VIEW SCHOOL DISTRICT

EXHIBIT B-4

**SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS***

Fiscal Year End	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement Date	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Total OPEB liability:					
Service cost	\$ 134,332	\$ 139,705	\$ 143,896	\$ 58,604	\$ 76,284
Interest	75,590	76,976	91,037	41,467	29,486
Differences between expected and actual experience	-	-	121,211	132,621	(233,885)
Changes of assumptions or other inputs	-	(116,457)	(1,528,903)	135,909	3,490
Benefit payments	(167,545)	(163,703)	(107,008)	(216,225)	(90,311)
Net change in total OPEB liability	42,377	(63,479)	(1,279,767)	152,376	(214,936)
Total OPEB liability - beginning	2,498,147	2,540,524	2,477,045	1,197,278	1,349,654
Total OPEB liability - ending	\$ 2,540,524	\$ 2,477,045	\$ 1,197,278	\$ 1,349,654	\$ 1,134,718
Covered-employee payroll	\$ 2,522,861	\$ 2,489,663	\$ 2,592,500	\$ 2,592,482	\$ 1,877,246
Total OPEB liability as a percentage of covered-employee payroll	100.70%	99.49%	46.18%	52.06%	60.45%

*The amounts presented for each fiscal year were determined as of June 30. This schedule is presented to illustrate the requirement to show information for ten years. Only five years are presented because ten year data is not yet available.

Notes to the Schedule

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Change of Assumptions

As of the June 30, 2021 measurement date, the discount rate decreased from 2.20% to 2.16% and the inflation rate decreased from 2.75% to 2.50%.

Other Supplementary Information

This section includes financial information and disclosures not required by the Governmental Accounting Standards Board and not considered a part of the basic financial statements. It may, however, include information which is required by other entities.

PLEASANT VIEW SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS:			
Cash in County Treasury	\$ 20,432	\$ 176,526	\$ 196,958
Cash on Hand and in Banks	4,248	-	4,248
Accounts Receivable	84,836	-	84,836
Due from Other Funds	368	907	1,275
Stores Inventories	4,286	-	4,286
Total Assets	<u>\$ 114,170</u>	<u>\$ 177,433</u>	<u>\$ 291,603</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ 15,377	\$ -	\$ 15,377
Total Liabilities	<u>15,377</u>	<u>-</u>	<u>15,377</u>
Fund Balance:			
Nonspendable Fund Balances:			
Stores Inventories	4,286	-	4,286
Restricted Fund Balances	94,507	177,433	271,940
Total Fund Balance	<u>98,793</u>	<u>177,433</u>	<u>276,226</u>
Total Liabilities and Fund Balances	<u>\$ 114,170</u>	<u>\$ 177,433</u>	<u>\$ 291,603</u>

PLEASANT VIEW SCHOOL DISTRICT
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenues:			
Federal Revenue	\$ 477,027	\$ -	\$ 477,027
Other State Revenue	27,780	-	27,780
Other Local Revenue	7,944	(14,916)	(6,972)
Total Revenues	<u>512,751</u>	<u>(14,916)</u>	<u>497,835</u>
Expenditures:			
Current:			
Pupil Services	429,619	-	429,619
Ancillary Services	8,082	-	8,082
Plant Services	72,098	-	72,098
Capital Outlay	-	74,270	74,270
Total Expenditures	<u>509,799</u>	<u>74,270</u>	<u>584,069</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,952</u>	<u>(89,186)</u>	<u>(86,234)</u>
Net Change in Fund Balance	2,952	(89,186)	(86,234)
Fund Balance, July 1	95,841	266,619	362,460
Fund Balance, June 30	<u>\$ 98,793</u>	<u>\$ 177,433</u>	<u>\$ 276,226</u>

PLEASANT VIEW SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2022

	Student Activity Fund	Cafeteria Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
	<u> </u>	<u> </u>	<u> </u>
ASSETS:			
Cash in County Treasury	\$ -	\$ 20,432	\$ 20,432
Cash on Hand and in Banks	4,151	97	4,248
Accounts Receivable	-	84,836	84,836
Due from Other Funds	-	368	368
Stores Inventories	-	4,286	4,286
Total Assets	<u>\$ 4,151</u>	<u>\$ 110,019</u>	<u>\$ 114,170</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	\$ -	\$ 15,377	\$ 15,377
Total Liabilities	<u>-</u>	<u>15,377</u>	<u>15,377</u>
Fund Balance:			
Nonspendable Fund Balances:			
Stores Inventories	-	4,286	4,286
Restricted Fund Balances	4,151	90,356	94,507
Total Fund Balance	<u>4,151</u>	<u>94,642</u>	<u>98,793</u>
Total Liabilities and Fund Balances	<u>\$ 4,151</u>	<u>\$ 110,019</u>	<u>\$ 114,170</u>

PLEASANT VIEW SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Student Activity Fund	Cafeteria Fund	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenues:			
Federal Revenue	\$ -	\$ 477,027	\$ 477,027
Other State Revenue	-	27,780	27,780
Other Local Revenue	6,169	1,775	7,944
Total Revenues	<u>6,169</u>	<u>506,582</u>	<u>512,751</u>
Expenditures:			
Current:			
Pupil Services	-	429,619	429,619
Ancillary Services	8,082	-	8,082
Plant Services	-	72,098	72,098
Total Expenditures	<u>8,082</u>	<u>501,717</u>	<u>509,799</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,913)</u>	<u>4,865</u>	<u>2,952</u>
Net Change in Fund Balance	(1,913)	4,865	2,952
Fund Balance, July 1	6,064	89,777	95,841
Fund Balance, June 30	<u>\$ 4,151</u>	<u>\$ 94,642</u>	<u>\$ 98,793</u>

PLEASANT VIEW SCHOOL DISTRICT
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2022

	<u>Capital Facilities Fund (Developer Fees)</u>	<u>County School Facilities Fund Modernization</u>	<u>Total Nonmajor Capital Projects Funds (See Exhibit C-1)</u>
ASSETS:			
Cash in County Treasury	\$ 49,033	\$ 127,493	\$ 176,526
Due from Other Funds	-	907	907
Total Assets	<u>\$ 49,033</u>	<u>\$ 128,400</u>	<u>\$ 177,433</u>
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance:			
Restricted Fund Balances	49,033	128,400	177,433
Total Fund Balance	<u>49,033</u>	<u>128,400</u>	<u>177,433</u>
Total Liabilities and Fund Balances	<u>\$ 49,033</u>	<u>\$ 128,400</u>	<u>\$ 177,433</u>

PLEASANT VIEW SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Building Fund</u>	<u>Non-Treasury COP Trustee Building Fund #2</u>
Revenues:		
Other Local Revenue	\$ (2)	\$ (21,856)
Total Revenues	<u>(2)</u>	<u>(21,856)</u>
Expenditures:		
Current:		
Capital Outlay	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2)</u>	<u>(21,856)</u>
Net Change in Fund Balance	(2)	(21,856)
Fund Balance, July 1	2	21,856
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>

<u>Capital Facilities Fund (Developer Fees)</u>	<u>County School Facilities Fund Modernization</u>	<u>Total Nonmajor Capital Projects Funds (See Exhibit C-2)</u>
\$ 10,681	\$ (3,739)	\$ (14,916)
<u>10,681</u>	<u>(3,739)</u>	<u>(14,916)</u>
-	74,270	74,270
<u>-</u>	<u>74,270</u>	<u>74,270</u>
10,681	(78,009)	(89,186)
10,681	(78,009)	(89,186)
38,352	206,409	266,619
<u>\$ 49,033</u>	<u>\$ 128,400</u>	<u>\$ 177,433</u>

PLEASANT VIEW SCHOOL DISTRICT
 LOCAL EDUCATION AGENCY
 ORGANIZATION STRUCTURE
 JUNE 30, 2022

TABLE D-1

Pleasant View School District was established in 1875. There were no changes in the boundaries of the District during the current year. The District consists of two sites, Pleasant View Elementary, serving grades K-3 and Pleasant View West, serving grades 4-8.

Governing Board

Name	Office	Term and Term Expiration
Alexander Garcia	President	Four year term expires 12/2022
Thomas Barcellos	Vice President	Four year term expires 12/2022
Davy Gobel	Member	Four year term expires 12/2024
Rusty Gobel	Member	Four year term expires 12/2022
Rachele Alcantar	Member	Four year term expires 12/2024

Administration

Name	Office	Tenure
Mark Odsather	Superintendent	Twelve years
Niguel Baxter	Business Manager	Twelve years

PLEASANT VIEW SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2022

TABLE D-2

	<u>Second Period Report</u>	<u>Annual Report</u>
TK/K-3: Regular ADA	182.26	182.41
Grades 4-6: Regular ADA	133.56	134.34
Grades 7-8: Regular ADA	<u>97.33</u>	<u>98.46</u>
ADA Totals	<u><u>413.15</u></u>	<u><u>415.21</u></u>

Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

PLEASANT VIEW SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022

TABLE D-3

Grade Level	Ed. Code 46207(a) Minutes Requirement	Actual Minutes	Actual Number of Days Traditional Calendar	Status
Kindergarten	36,000	59,000	180	Complied
Grade 1	50,400	56,300	180	Complied
Grade 2	50,400	56,300	180	Complied
Grade 3	50,400	56,300	180	Complied
Grade 4	54,000	56,300	180	Complied
Grade 5	54,000	55,400	180	Complied
Grade 6	54,000	55,400	180	Complied
Grade 7	54,000	56,300	180	Complied
Grade 8	54,000	56,300	180	Complied

This schedule presents information on the amount of the instructional time offered by the District and whether the District complied with the provisions of Education Code Section 46200.

PLEASANT VIEW SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
YEAR ENDED JUNE 30, 2022

TABLE D-4

General Fund	Budget 2023 (see note 1)	2022	2021	2020
Revenues and other financial sources	\$ 8,564,254	\$ 7,933,430	\$ 8,159,369	\$ 6,963,569
Expenditures	8,768,113	7,741,644	8,106,702	6,553,702
Other uses and transfers out	36,000	-	-	122
Total outgo	8,804,113	7,741,644	8,106,702	6,553,824
Change in fund balance (deficit)	(239,859)	191,786	52,667	409,745
Ending fund balance	<u>\$ 3,585,824</u>	<u>\$ 3,825,683</u>	<u>\$ 3,633,897</u>	<u>\$ 3,581,230</u>
Available reserves (see note 2)	<u>\$ 2,708,663</u>	<u>\$ 3,005,576</u>	<u>\$ 3,222,459</u>	<u>\$ 3,359,952</u>
Available reserves as a percentage of total outgo	<u>30.8%</u>	<u>38.8%</u>	<u>39.8%</u>	<u>51.3%</u>
Total long-term debt (see note 3)	<u>\$ 9,109,860</u>	<u>\$ 9,344,954</u>	<u>\$ 12,551,620</u>	<u>\$ 11,704,904</u>
Average daily attendance at P-2	<u>414</u>	<u>413</u>	<u>457</u>	<u>457</u>

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

The General Fund balance has increased by \$244,453 (6.83%) over the past two years. The fiscal year 2022-23 budget projects a decrease of \$239,859 (6.27%). For a district of this size, the State recommends available reserves of at least five percent of total General Fund expenditures, transfers out and other uses (total outgo).

The District has experienced operating surpluses for the past three years but projects a deficit during the 2022-23 fiscal year. Total long-term debt has decreased by \$2,359,950 over the past two years, mainly due to the decrease in net pension liability.

Average daily attendance has decreased by 44 over the past two years. An increase of one ADA is anticipated during the fiscal year 2022-23.

NOTES:

- (1) Budget 2023 is included for analytical purposes only and has not been subjected to audit.
- (2) Available reserves consist of all unassigned fund balances and all funds reserved for economic uncertainties contained within the General Fund.
- (3) Long-term debt includes net pension liability and total OPEB liability.

PLEASANT VIEW SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET
REPORT WITH AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

TABLE D-5

This schedule provides the information to reconcile the fund balances of all funds as reported on the SACS report to the audited financial statements. None of the funds required adjustments at June 30, 2022.

PLEASANT VIEW SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
YEAR ENDED JUNE 30, 2022

TABLE D-6

No charter schools are chartered by Pleasant View School District.

Charter Schools

Included in
Audit?

None

N/A

PLEASANT VIEW SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

TABLE D-7

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Passed Through California Department of Education:			
Child Nutrition: School Programs (School Breakfast Needy)	10.553	13526	\$ 300,374
Child Nutrition: School Programs (School Lunch)	10.555	13524	95,412
Food Distribution - Commodities	10.555	13524	41,173
Child Nutrition: Meal Supplements in National School Lunch Program	10.555	13755	15,722
Total CFDA 10.555			<u>152,307</u>
Total Child Nutrition Cluster			<u>452,681</u>
Total Passed Through California Department of Education			<u>452,681</u>
Total U.S. Department of Agriculture			<u>452,681</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>			
Passed Through California Department of Education:			
COVID-19: Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	24
COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	420,847
COVID-19: Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425	15618	41,708
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	84.425U	10155	63,409
COVID-19: Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	84.425C	15517	10,120
Total CFDA 84.425			<u>536,108</u>
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income & Neglected	84.010	14329	275,734
ESEA (ESSA): Title III, English Learner Student Program	84.365	14346	32,961
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	54,732
Total Passed Through California Department of Education			<u>899,535</u>
Total U.S. Department of Education			<u>899,535</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u><u>\$ 1,352,216</u></u>

The accompanying notes are an integral part of this schedule.

PLEASANT VIEW SCHOOL DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Pleasant View School District under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Pleasant View School District, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior year.

Note 3 - De Minimis Cost Rate

The District did not elect to use the 10% de minimis cost rate.

Note 4 - Subrecipients

Of the federal expenditures presented in the Schedule, the District had no subrecipients that were provided federal awards.

Other Independent Auditors' Report



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CERTIFIED PUBLIC ACCOUNTANTS

**Report on Internal Control Over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With Government Auditing Standards**

Independent Auditors' Report

Board of Trustees
Pleasant View School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Pleasant View School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Pleasant View School District's basic financial statements, and have issued our report thereon dated January 11, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Pleasant View School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Pleasant View School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Pleasant View School District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

REBECCA AGREDANO, CPA

MARLA D. BORGES, CPA

NICOLE A. CENTOFANTI, CPA

BRENDA A. DADDINO, CPA

JASON A. FRY, CPA, MSA

ELAINE D. HOPPER, CPA, CFE

R. IAN PARKER, CPA

MARY L. QUILLIN, CPA

GIUSEPPE SCALIA, CPA

NATALIE H. SIEGEL, CPA

ROSALIND WONG, CPA

JAMES G. DWYER, CPA

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GREG GROEN, CPA

WM. KENT JENSEN, CPA

KATHLEEN M. LAMPE, CPA

LYNN M. LAMPE, CPA

ALAN S. MOORE, CPA

KENNETH B. NUNES, CPA

KEITH M. SPRAGUE, CPA

KENNETH W. WHITE, JR., CPA

NORIKO A. AWBREY, CPA

DAVID A. BEKEDAM, CPA

TYLER J. CODAY, CPA

MANNY GONZALEZ, CPA

KRYSTAL PARREIRA, CPA, MSA

GINILU VANDERWALL, CPA

KRISTI WEAVER, CPA

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Pleasant View School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of Pleasant View School District in a separate letter dated January 11, 2023.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

M Green and Company LLP

Visalia, California
January 11, 2023



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CERTIFIED PUBLIC ACCOUNTANTS

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditors' Report

Board of Trustees
Pleasant View School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Pleasant View School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on Pleasant View School District's major federal program for the year ended June 30, 2022. Pleasant View School District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Pleasant View School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Pleasant View School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of audited Pleasant View School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Pleasant View School District's federal programs.

REBECCA AGREDANO, CPA

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Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Pleasant View School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Pleasant View School District's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit;
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Pleasant View School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- obtain an understanding of Pleasant View School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Pleasant View School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

M Yuen and Company LLP

Visalia, California
January 11, 2023



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CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on State Compliance

Board of Trustees
Pleasant View School District

Report on State Compliance

Opinion

We have audited the Pleasant View School District's (District) compliance with the requirements specified in the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the District's state program requirements identified below for the year ended June 30, 2022.

In our opinion, Pleasant View School District complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* published by the Education Audit Appeals Panel. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Pleasant View School District's state programs.

REBECCA AGREDANO, CPA
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Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit;
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

<u>2021-22 K-12 Audit Guide Procedures</u>	<u>Procedures Performed</u>
LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	No (See Below)
Continuation Education	N/A
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	N/A
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	N/A
Middle or Early College High Schools	N/A
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	N/A
Comprehensive School Safety Plan	Yes
District of Choice	No (See Below)

SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION AND CHARTER SCHOOLS:

California Clean Energy Jobs Act	No (See Below)
After/Before School Education and Safety Program	N/A
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	N/A
Immunizations	N/A
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	N/A
In Person Instruction Grant	Yes

CHARTER SCHOOLS:

Attendance	N/A
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study	N/A
Determination of Funding for Nonclassroom-Based Instruction	N/A
Annual Instructional Minutes – Classroom Based	N/A
Charter School Facility Grant Program	N/A

The term "N/A" is used above to mean either the District did not offer the program during the current fiscal year or the program applies to a different type of local education agency.

We did not perform testing for independent study because the ADA was under the level that requires testing.

We did not perform testing for District of Choice since the District did not elect to operate as a district of choice.

We did not perform testing for California Clean Energy Jobs Act since the District did not have expenditures and there was no submission of a final project completion report from this source during the current fiscal year.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance with the statutory requirements for programs noted above, which are required to be reported in accordance with the State's audit guide, *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, which are described in the accompanying Schedule of Findings and Questioned Costs as items 2020-001 and 2022-001.

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the noncompliance findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The District's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

M. Queen and Company LLP

Visalia, California
January 11, 2023

Findings and Recommendations Section

PLEASANT VIEW SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

A. Summary of Auditors' Results

1. Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) of Uniform Guidance? Yes X No

Identification of major program:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.425, 84.425C, 84.425D, and 84.425U	COVID-19: Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X Yes No

3. State Awards

Internal control over state programs:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X None Reported

Type of auditors' report issued on compliance for state programs: Unmodified

PLEASANT VIEW SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

B. Financial Statement Findings

NONE

C. Federal Award Findings and Questioned Costs

NONE

D. State Award Findings and Questioned Costs

FINDING 2020-001

61000

STATE COMPLIANCE – CLASSROOM TEACHER SALARIES

Criteria

Education Code Section 41372 requires that payment of classroom teachers' salaries and benefits meet or exceed 60% (for elementary districts) of total expenditures of the District.

Condition

The District spent 59.54% of their current expense of education (\$6,383,945) on classroom teachers' salaries and benefits (\$3,801,293), which is below the required level.

Questioned Costs

Not Applicable

Proper Perspective

The finding is systematic to the entire District.

Effect

The deficiency amount was determined to be \$29,366; therefore, the District is out of compliance with Education Code Section 41372. The District has filed an application for exemption from required expenditures for classroom teacher salaries with the Tulare County Office of Education.

Cause

Teachers' salaries and benefits were not increased to meet this requirement because the teachers' salaries and benefits are already in excess of those paid by other comparable school districts.

Recommendation

This is a repeat finding from the prior year. We recommend the District continue to monitor the comparability of salaries between comparable school districts and apply for the waiver when needed.

Corrective Action Plan

The District will continue to monitor the comparability of salaries between comparable school districts and apply for the waiver when needed.

PLEASANT VIEW SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

FINDING 2022-001

40000

STATE COMPLIANCE – EXPANDED LEARNING OPPORTUNITIES GRANT (ELO-G) PLAN

Criteria

Education Code Section 43522(e)(1) states, "The governing board or body of a local educational agency that receives funds under subdivision (b) of Section 43521 shall adopt at a public meeting a plan describing how the apportioned funds will be used in accordance with this section. Within 5 days of adoption, a school district shall submit the plan to its county office of education..."

Condition

The District did not submit the Expanded Learning Opportunities Grant (ELO-G) Plan to the County Office within the required time frame.

Questioned Costs

Not Applicable

Proper Perspective

Requirement is isolated to the ELO-G plan.

Effect

The District was not in compliance with Education Code Section 43522(e)(1).

Cause

District oversight.

Recommendation

We recommend the District take steps to ensure all reports are submitted within the required time frame in the future.

Corrective Action Plan

The District will takes steps to ensure all reports are submitted within the required time frame in the future.



HANFORD | PORTERVILLE | TULARE | VISALIA

M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

Letter to Management

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Board of Trustees Pleasant View School District

We have completed our audit of Pleasant View School District for the year ended June 30, 2022. The following item came to our attention which we are providing for your consideration:

Student Body Cash Receipts

During our testing of student body fundraisers, we noted that one fundraiser lacked proper documentation to track potential revenue. We recommend the District ensure Fundraising Control Forms are prepared for all events and are approved by the Superintendent. The Fundraising Control Forms should include details of items purchased, donated and sold as well as an explanation of any differences. The Fundraising Control Forms should also include a reconciliation to cash receipts/deposits.

Prior Year Issues

COPs Activity Journal Entries: The District refinanced 2015 COPs and made journal entries to record the issuance of the new COPs; however, the District did not record the payoff of the old COPs. As a result, the Cash with a Fiscal Agent/Trustee was overstated. We recommended as part of year end closing procedures, the District reconcile the trust account to the general ledger. Our recommendation has been implemented.

GASB Statement No. 87, Leases Implementation: The District was required to implement GASB Statement No. 87, Leases for the fiscal year ending June 30, 2022. We recommended the District become familiar with the new standard and gather and evaluate current leases and contracts in preparation for proper reporting in their June 30, 2022 financial statements. Our recommendation has been implemented.

We would like to thank management and all of the office personnel for the excellent cooperation we received during our audit. We look forward to working with you again in 2023 and beyond.

Very truly yours,

M. Green and Company LLP

M. GREEN AND COMPANY LLP
Certified Public Accountants

January 11, 2023

PLEASANT VIEW SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
<p>2020-001</p> <p>The District only spent 52.42% of their current expense of education (\$6,535,840) on classroom teachers' salaries and benefits (\$3,427,709), which was below the required level. We recommended the District continue to monitor the comparability of salaries between comparable school districts and apply for the waiver when needed.</p>	Repeated	See current year finding 2020-001

UNRESOLVED AUDIT FINDING – 2021-22

Board Approved Plan of Correction

School District Name: Pleasant View School District

Superintendent's Signature: [Signature] Date: 1/25/23

Contact Person: Niguel Baxter Telephone: (559) 784-6769

Location in Audit Report – 2021-22 Pg 67

DESCRIPTION OF AUDIT FINDING: 2020-001

The District spent 59.54% of their current expense of education (\$6,383,945) on classroom teachers' salaries and benefits (\$3,801,293), which is below the required level.

CORRECTIVE PLAN OF ACTION:

(Please be specific. E.C. 41020(g)(B)(2) reads in part "The descriptions of specific actions to be taken or that have been taken shall not solely consist of general comments such as "will implement," "accepted the recommendation," or "will discuss at a later date." You may use the same wording as what your audit finding states as long as it is descriptive enough.)

Audit Response Accepted – Please complete this form and return to our office. We have copies of the CEA documentation and will include a copy along with this form for our required backup documentation.

The District will continue to monitor the comparability of salaries between comparable school districts and apply for the waiver when needed.

UNRESOLVED AUDIT FINDING – 2021-22
Board Approved Plan of Correction

School District Name: Pleasant View School District

Superintendent's Signature: _____

Date: 1/28/23

Contact Person: Niguel Baxter

Telephone: (59) 784-6769

Location in Audit Report – 2021-22 Pg 68

DESCRIPTION OF AUDIT FINDING: 2022-001

The District did not submit the Expanded Learning Opportunities Grant (ELO-G) Plan to the County Office within the required time frame.

CORRECTIVE PLAN OF ACTION:

(Please be specific. E.C. 41020(g)(B)(2) reads in part "The descriptions of specific actions to be taken or that have been taken shall not solely consist of general comments such as "will implement," "accepted the recommendation," or "will discuss at a later date." You may use the same wording as what your audit finding states as long as it is descriptive enough.)

The District will take steps to ensure all reports are submitted within the required time frame in the future.

2023-2024 Budget Hearing Planning Form

Complete this form
and file with TCOE
Attn: Shelly DiCenzo
no later than
April 14, 2023

Name of District: _____


Education Code 42103 requires each school district governing board to hold a public hearing on the proposed budget. The proposed budget must be available for public inspection **at least three working days** before the date of the public hearing.

A. Public Hearing Information

Date of Public Hearing: _____ Time: _____ a.m. p.m.

Address: _____

Location: _____
(specify room #, board room, library etc.) – Provide Zoom Info, if applicable


 The date you provide on the line below must be at least 3 **working** days prior to the public hearing date you entered above (**do not** count the date of the public hearing or Saturdays/Sundays when calculating this date.)

Date budget will be available for inspection: _____

Location of Inspection and Website: _____
(specify district office, business office or other location, room # etc. and website to access budget online)

The governing board shall prepare and adopt a budget, in accordance with Education Code 42126 and 42127.

B. Budget Adoption Information

 The date you provide on the line below must be different than the date of the public hearing in Section A above.

Date budget will be adopted by the Board: _____
The budget must be adopted on a **different date**, at a **separate public meeting**, than the public hearing.

The County Superintendent of Schools shall publish the date and location at which the proposed budget may be inspected by the public as well as the date, time, and location of the public hearing of the proposed budget.

C. Newspaper Selection*

- | | |
|--|--|
| <input type="checkbox"/> Mid-Valley Times (formerly Dinuba Sentinel) | <input type="checkbox"/> Tulare Advance-Register |
| <input type="checkbox"/> Foothills Sun-Gazette | <input type="checkbox"/> Visalia Times-Delta |
| <input type="checkbox"/> Porterville Recorder | |

*Please note you must select one of the newspapers above because they are the only newspapers of general circulation in the county that meet the requirements of Education Code 42103. We will happily publish in other newspapers in addition to one listed above, but there will be additional costs to the district to do so.

Other – Please specify: _____

Tulare County Office of Education
Order to Pay/Payroll Transmittal
 Form PS04P - Payroll

Month/Day/Year: 1/5/23

Instructions

Only Districts that submit payroll to TCOE for input will use this form. This form serves as a transmittal document and an Order from an authorized District employee for payment of payroll. The total amount of Gross Payroll indicated on the form must agree with the Payroll Input Work Sheet submitted with the PS04P Form.

Districts that perform their own payroll input will sign and submit the Order to Pay on the last page of their Payroll Final printout rather than use this form.

TCOE Personnel will input the Personnel Data from the PS01 Form for all Districts that do not have access to the computer system. Districts should check the box at the bottom of Form PS01 indicating if the Personnel Data has already been input.

Document	Certificate Payroll	Classified Payroll
Payroll Input W/S Enclosed	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes
Form PS01 Employee Personnel Data Sheets	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
Form PS02 Voluntary Deductions	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
Form PS03 Employee Distribution Additions	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
Form W-4 Withholding	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
Automatic Payroll Deposit Form Authorization	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
PERS Action Form		No. Enclosed <u>0</u>
Total Gross Payroll Must attach Adding Machine Tape	Total Amount \$ <u>2,775.⁰⁰</u>	Total Amount \$ <u>47,943.⁶⁸</u>

The PLEASANT VIEW ELEMENTARY School District hereby orders that payment be made to each of the employees of the district in the amounts indicated as per the following attached schedules and that County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Nique Bayler
 District Authorized Signature

1/5/23
 Date

TCOE Processing

Verify inclusion of number of documents indicated. Verify agreement of adding machine tape to Total Gross Payroll on form. If separate staff members input Certificated and Classified payroll, make copy of this form for other staff member. If any PS01 forms require Personnel Data input, they should be sent to TCOE Personnel for handling. Make copy of form to verify the Final Payroll Register totals before release of Payroll to District.

Date Received by TCOE / /

Received & Processed By _____

Tulare County Office of Education
Order to Pay/Payroll Transmittal
 Form PS04P - Payroll

Month/Day/Year: 1/18/23

Instructions

Only Districts that submit payroll to TCOE for input will use this form. This form serves as a transmittal document and an Order from an authorized District employee for payment of payroll. The total amount of Gross Payroll indicated on the form must agree with the Payroll Input Work Sheet submitted with the PS04P Form.

Districts that perform their own payroll input will sign and submit the Order to Pay on the last page of their Payroll Final printout rather than use this form.

TCOE Personnel will input the Personnel Data from the PS01 Form for all Districts that do not have access to the computer system. Districts should check the box at the bottom of Form PS01 indicating if the Personnel Data has already been input.

Document	Certificate Payroll	Classified Payroll
Payroll Input W/S Enclosed	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes
Form PS01 Employee Personnel Data Sheets	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
Form PS02 Voluntary Deductions	No. Enclosed <u>1</u>	No. Enclosed <u>4</u>
Form PS03 Employee Distribution Additions	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
Form W-4 Withholding	No. Enclosed <u>0</u>	No. Enclosed <u>3 & 3 DE4s</u>
Automatic Payroll Deposit Form Authorization	No. Enclosed <u>1</u>	No. Enclosed <u>0</u>
PERS Action Form		No. Enclosed <u>1</u>
Total Gross Payroll Must attach Adding Machine Tape	Total Amount \$ <u>212,346.39</u>	Total Amount \$ <u>71,617.31</u>

The PLEASANT VIEW ELEMENTARY School District hereby orders that payment be made to each of the employees of the district in the amounts indicated as per the following attached schedules and that County Office of Education transfer the amounts from the indicated funds of the district to the Check Clearing Fund in order that checks may be drawn from a single revolving fund (Education Code 42631 & 42634).

Nique Bayler
 District Authorized Signature

1/18/23
 Date

TCOE Processing

Verify inclusion of number of documents indicated. Verify agreement of adding machine tape to Total Gross Payroll on form. If separate staff members input Certificated and Classified payroll, make copy of this form for other staff member. If any PS01 forms require Personnel Data input, they should be sent to TCOE Personnel for handling. Make copy of form to verify the Final Payroll Register totals before release of Payroll to District.

Date Received by TCOE / /

Received & Processed By _____



Monthly Calendar

FEBRUARY 2023

8th Girls: Sex Ed with Nurse Tamara 9-11am (Mon-Thu, & following Monday)

- Monday 1/30 - PVW Character Counts Awards @ 9 am
Tuesday 1/31 - 1:50 pm dismissal
PVW Progress Awards **5/6** @ 9:30 **7/8** @ 10:15 (7&8th recess 11-11:15 if needed)
Julie Co-Teach: TK/K/1
Wednesday 2/1 - PVE Character Counts Awards 9 am (PVW squad from PVE to PVW @ 9:30)
Thursday 2/2 - PVE Progress Awards **TK/K**-9:45am, **3/4**-10:05am, **1/2**, 10:35am
FHCN Mobile Health Unit at PVE from 1-5 pm
Friday 2/3 - Basketball Game: Springville @ PVW (HOME GAME DAY SCHEDULE)

ELPAC Testing: All Week

- Monday 2/6 - Certificated CPR
8th Girls S.Ed 9-11 am
Tuesday 2/7 - Field Trip: 7th to McDermont G.U.M. Program 8:30-2:30
Math Planning (2nd, 3rd, 4th)
TCOE Book Mobile @ PVE from 1:30pm-4:30pm
Wednesday 2/8 - Julie Co-Teach (2nd, 3rd, 4th)
Thursday 2/9 - 5-8th Confidence Rally at PVW 9:30-10am
Actvnet Firedrill PVE @ 11am PVW @ 11:45am
Friday 2/10 - **Field Trip:** 2nd to Fresno State/John's Inc. Pizza 8:30-2:30pm
Game: PVW @ Woodville
STEP UP: Walk of Confidence Event at PVW from 9:30-10am

-
- Monday 2/13 - HOLIDAY- Lincoln's Birthday
Tuesday 2/14 - Board Meeting
Field Trip: 5th & 8th Grade to Ag Show 9am - 2pm
Wednesday 2/15 - Instructional Rounds (Alvarado, Vankham, Maldonado, Luevano, Madrigal, Jesus, (Mayra).
Thursday 2/16 - Game: Terra Bella @ PVW (HOME GAME DAY SCHEDULE)
Friday 2/17 - 2nd Trimester Grade Reporting Window Opens

-
- Monday 2/20 - HOLIDAY-Presidents Day
Wednesday 2/22 - *Bus Driver Appreciation Day*
Field Trip: 6th to Medieval Times 7 am-5 pm (charter bus)
Field Trip: 4th to Blue Oak Ranch 9-2:30 pm
Field Trip: 7th, 15 students, to Tobacco Bowl at Tulare Galaxy 7:15-3pm
Friday 2/24 - Basketball Tournament @ Strathmore 9:30am
End of 2nd Trimester

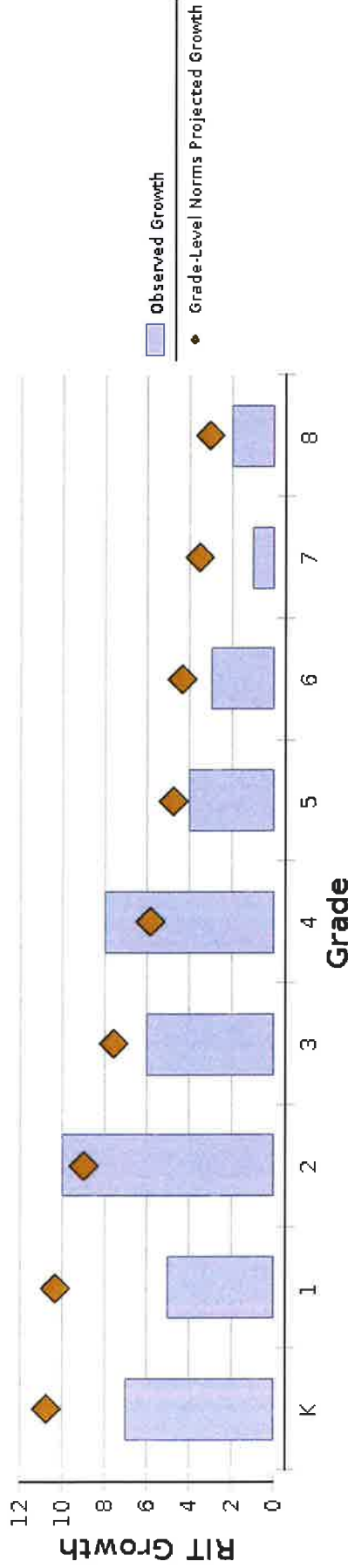
-
- Monday 2/27 - 1st Grade Boys Color Vision with Nurse Tamara
PVW Character Counts Awards @ 9 am
Tuesday 2/28 - Field Trip: 3rd to Blue Oak Ranch 9-2:30pm

Pleasant View West

Math: Math K-12

Grade (Winter 2023)	Comparison Periods				Growth		Grade-Level Norms			Growth Evaluated Against																						
	Fall 2022		Winter 2023		Observed Growth	Observed Growth SE	Projected School Growth	School Conditional Growth Index	School Conditional Growth Percentile	Number of Students With Growth Projections	Number of Students Who Met Their Growth Projection	Student Norms	Student Median Conditional Growth Percentile																			
K	Mean RIT Score	137.9	Standard Deviation	10.7	Achievement Percentile	38	Mean RIT Score	144.9	Standard Deviation	11.0	Achievement Percentile	15	Observed Growth	7	Observed Growth SE	1.3	Projected School Growth	10.7	School Conditional Growth Index	-2.89	School Conditional Growth Percentile	1	Number of Students With Growth Projections	36	Number of Students Who Met Their Growth Projection	12	Student Norms	33	Student Median Conditional Growth Percentile	22		
1	Total Number of Growth Events†	36	Mean RIT Score	150.1	Standard Deviation	11.1	Achievement Percentile	4	Mean RIT Score	155.1	Standard Deviation	11.2	Achievement Percentile	1	Observed Growth	5	Observed Growth SE	1.6	Projected School Growth	10.3	School Conditional Growth Index	-3.68	School Conditional Growth Percentile	1	Number of Students With Growth Projections	35	Number of Students Who Met Their Growth Projection	7	Student Norms	20	Student Median Conditional Growth Percentile	22
2	Total Number of Growth Events†	42	Mean RIT Score	161.5	Standard Deviation	15.3	Achievement Percentile	1	Mean RIT Score	171.9	Standard Deviation	16.6	Achievement Percentile	2	Observed Growth	10	Observed Growth SE	1.4	Projected School Growth	9.0	School Conditional Growth Index	1.09	School Conditional Growth Percentile	86	Number of Students With Growth Projections	42	Number of Students Who Met Their Growth Projection	26	Student Norms	62	Student Median Conditional Growth Percentile	59
3	Total Number of Growth Events†	37	Mean RIT Score	180.9	Standard Deviation	15.3	Achievement Percentile	10	Mean RIT Score	186.8	Standard Deviation	14.3	Achievement Percentile	7	Observed Growth	6	Observed Growth SE	1.0	Projected School Growth	7.6	School Conditional Growth Index	-1.38	School Conditional Growth Percentile	8	Number of Students With Growth Projections	37	Number of Students Who Met Their Growth Projection	13	Student Norms	35	Student Median Conditional Growth Percentile	36
4	Total Number of Growth Events†	46	Mean RIT Score	181.1	Standard Deviation	12.7	Achievement Percentile	1	Mean RIT Score	189.2	Standard Deviation	12.1	Achievement Percentile	1	Observed Growth	8	Observed Growth SE	0.9	Projected School Growth	5.8	School Conditional Growth Index	1.99	School Conditional Growth Percentile	98	Number of Students With Growth Projections	46	Number of Students Who Met Their Growth Projection	25	Student Norms	54	Student Median Conditional Growth Percentile	52
5	Total Number of Growth Events†	45	Mean RIT Score	194.3	Standard Deviation	13.1	Achievement Percentile	2	Mean RIT Score	198.6	Standard Deviation	14.2	Achievement Percentile	2	Observed Growth	4	Observed Growth SE	0.8	Projected School Growth	4.8	School Conditional Growth Index	-0.35	School Conditional Growth Percentile	36	Number of Students With Growth Projections	45	Number of Students Who Met Their Growth Projection	16	Student Norms	36	Student Median Conditional Growth Percentile	32
6	Total Number of Growth Events†	45	Mean RIT Score	199.7	Standard Deviation	14.7	Achievement Percentile	3	Mean RIT Score	203.0	Standard Deviation	15.5	Achievement Percentile	2	Observed Growth	3	Observed Growth SE	1.0	Projected School Growth	4.3	School Conditional Growth Index	-0.82	School Conditional Growth Percentile	21	Number of Students With Growth Projections	45	Number of Students Who Met Their Growth Projection	18	Student Norms	40	Student Median Conditional Growth Percentile	35
7	Total Number of Growth Events†	42	Mean RIT Score	208.6	Standard Deviation	12.5	Achievement Percentile	9	Mean RIT Score	209.6	Standard Deviation	13.2	Achievement Percentile	5	Observed Growth	1	Observed Growth SE	1.0	Projected School Growth	3.5	School Conditional Growth Index	-2.17	School Conditional Growth Percentile	1	Number of Students With Growth Projections	42	Number of Students Who Met Their Growth Projection	16	Student Norms	38	Student Median Conditional Growth Percentile	36
8	Total Number of Growth Events†	48	Mean RIT Score	208.7	Standard Deviation	15.5	Achievement Percentile	5	Mean RIT Score	210.3	Standard Deviation	14.8	Achievement Percentile	4	Observed Growth	2	Observed Growth SE	0.8	Projected School Growth	3.1	School Conditional Growth Index	-1.06	School Conditional Growth Percentile	15	Number of Students With Growth Projections	48	Number of Students Who Met Their Growth Projection	23	Student Norms	48	Student Median Conditional Growth Percentile	43

Math: Math K-12



Explanatory Notes

- ¹User norms are based on the group of students who have taken the test in the selected subject and course. These results are not comparable to results based on nationally representative norms.
- * Summaries for groups of fewer than 10 students are not shown, as the sample size may be too small for acceptable statistical reliability.
- ** Calculations not provided because students have no MAP results in at least one of the terms. The Growth Count is zero.
- †Growth Count provided reflects students with MAP results in both the Start and End terms. Observed Growth calculation is based on that student data.



Student Growth Summary Report

Aggregate by School

Term: Winter 2022-2023
 District: Pleasant View Elementary School District

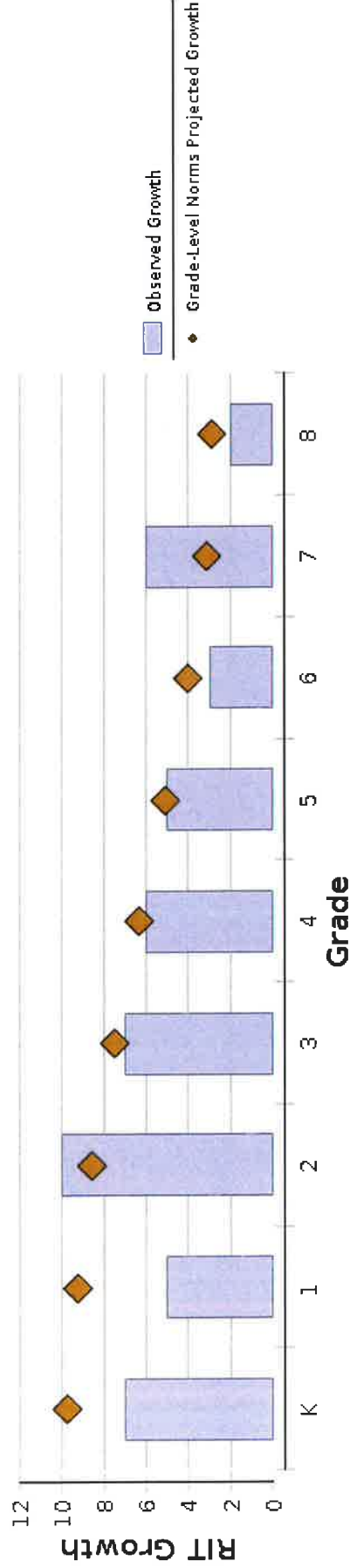
Norms Reference Data: 2020 and User Norms¹,
 Growth Comparison Period: Fall 2022 - Winter 2023
 Weeks of Instruction: Start - 4 (Fall 2022)
 End - 20 (Winter 2023)
 Grouping: None
 Small Group Display: No

Pleasant View West

Language Arts:
 Reading

Grade (Winter 2023)	Comparison Periods				Growth			Growth Evaluated Against							
	Fall 2022		Winter 2023		Observed Growth	Observed Growth SE	Projected School Growth	School Conditional Growth Index	School Conditional Growth Percentile	Number of Students With Growth Projections	Number of Students Who Met Their Growth Projection	Student Norms of Students Who Met Growth Projection	Student Median Conditional Growth Percentile		
K	134.6	7.5	35	141.6	10.6	18	7	1.2	9.8	-1.98	2	37	14	38	26
1	143.0	9.8	1	147.9	13.7	1	5	1.8	9.3	-3.01	1	37	12	32	23
2	158.7	16.4	2	168.4	16.4	3	10	1.4	8.6	0.76	78	42	22	52	52
3	178.7	17.9	13	186.1	18.1	14	7	1.3	7.5	-0.07	47	35	15	43	40
4	180.4	14.8	1	185.9	16.6	1	6	1.0	6.4	-0.72	24	45	21	47	41
5	189.3	14.0	2	194.5	15.1	2	5	0.9	5.1	0.09	54	45	20	44	44
6	198.4	16.2	5	201.4	14.3	4	3	1.1	4.0	-1.04	15	45	20	44	40
7	203.1	15.4	6	208.7	14.1	12	6	1.0	3.2	2.43	99	41	25	61	65
8	205.0	16.5	5	206.7	16.4	4	2	1.1	2.9	-1.02	15	46	18	39	34

Language Arts: Reading



Explanatory Notes

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- ** Calculations not provided because students have no MAP results in at least one of the terms. The Growth Count is zero.
- ‡ Growth Count provided reflects students with MAP results in both the Start and End terms. Observed Growth calculation is based on that student data.





Student Growth Summary Report

Aggregate by School

Term: Winter 2022-2023
 District: Pleasant View Elementary School District

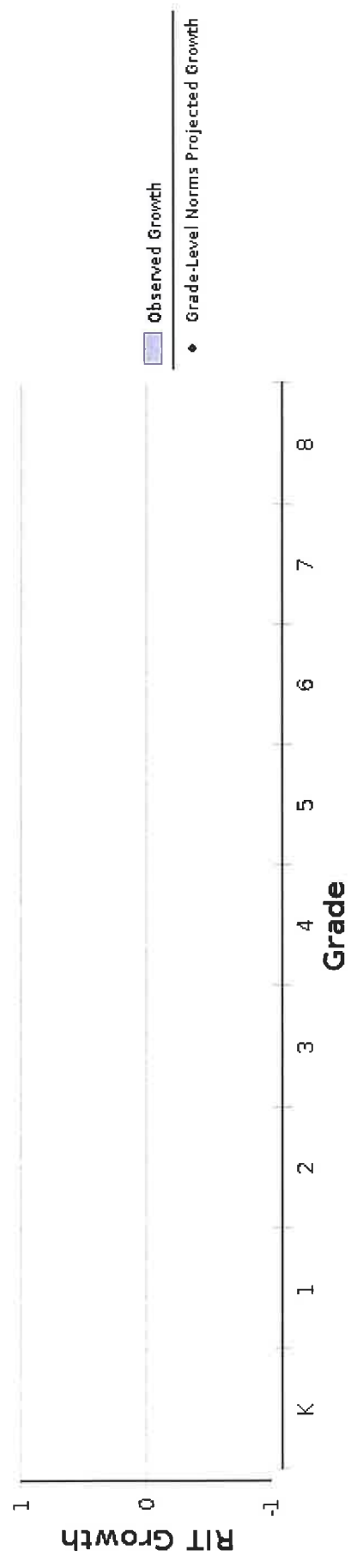
Norms Reference Data: 2020 and User Norms¹,
 Growth Comparison Period: Fall 2022 - Winter 2023
 Weeks of Instruction: Start - 4 (Fall 2022)
 End - 20 (Winter 2023)
 Grouping: None
 Small Group Display: No

Pleasant View West

Language Arts:
 Reading (Spanish)

Grade (Winter 2023)	Total Number of Growth Events [‡]	Comparison Periods				Growth		Grade-Level Norms		Growth Evaluated Against			
		Fall 2022	Winter 2023		Observed Growth	Observed Growth SE	Projected School Growth	School Conditional Growth Index	School Conditional Growth Percentile	Number of Students With Growth Projections	Number of Students Who Met Their Growth Projection	Student Norms of Students Who Met Growth Projection	Student Median Conditional Growth Percentile
K	0	**	Mean RIT Score	Achievement Percentile	Standard Deviation	Achievement Percentile	**	**	**	**	**	**	**
1	0	**	**	**	**	**	**	**	**	**	**	**	**
2	0	**	**	**	**	**	**	**	**	**	**	**	**
3	0	**	**	**	**	**	**	**	**	**	**	**	**
4	0	**	**	**	**	**	**	**	**	**	**	**	**
5	0	**	**	**	**	**	**	**	**	**	**	**	**
6	0	**	**	**	**	**	**	**	**	**	**	**	**
7	1	*	*	*	*	*	*	*	*	*	*	*	*
8	0	**	**	**	**	**	**	**	**	**	**	**	**

Language Arts: Reading (Spanish)



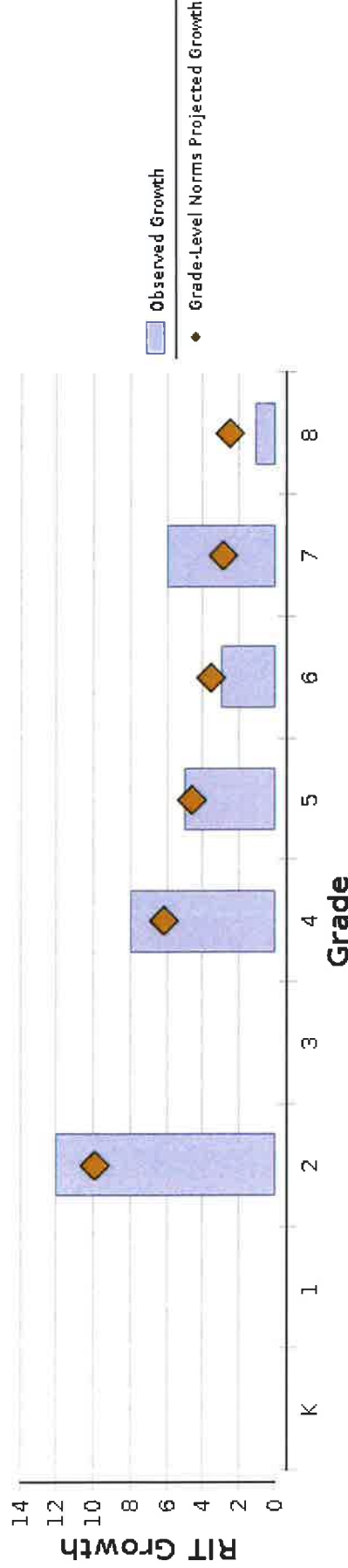
Explanatory Notes
¹User norms are based on the group of students who have taken the test in the selected subject and course. These results are not comparable to results based on nationally representative norms.
 * Summaries for groups of fewer than 10 students are not shown, as the sample size may be too small for acceptable statistical reliability.
 ** Calculations not provided because students have no MAP results in at least one of the terms. The Growth Count is zero.
 ‡ Growth Count provided reflects students with MAP results in both the Start and End terms. Observed Growth calculation is based on that student data.

Pleasant View West

Language Arts:
Language Usage

Grade (Winter 2023)	Comparison Periods				Growth		Grade-Level Norms		Growth Evaluated Against						
	Fall 2022	Winter 2023		Growth		Grade-Level Norms		Student Norms							
Total Number of Growth Events†	Mean RIT Score	Standard Deviation	Achievement Percentile	Mean RIT Score	Standard Deviation	Achievement Percentile	Observed Growth	Observed Growth SE	Projected School Growth	School Conditional Growth Index	School Conditional Growth Percentile	Number of Students With Growth Projections	Number of Students Who Met Their Growth Projection	Student Norms of Students Who Met Growth Projection	Student Median Conditional Growth Percentile
K	0	**					**					**			
1	0	**					**					**			
2	41	162.3	14.6	4	173.9	14.1	7	1.5	9.9	1.05	85	41	21	51	49
3	0	**					**					**			
4	49	181.3	15.0	1	189.8	14.8	2	1.0	6.1	2.43	99	49	32	65	62
5	43	191.2	14.8	2	196.1	12.7	2	1.2	4.6	0.31	62	43	20	47	35
6	45	198.5	15.9	4	201.8	14.7	4	0.8	3.5	-0.27	39	45	19	42	42
7	43	202.7	14.0	7	208.5	12.1	15	1.0	2.8	3.84	99	43	26	60	67
8	47	205.4	13.9	7	206.5	14.6	5	0.9	2.4	-1.60	5	47	19	40	38

Language Arts: Language Usage



Explanatory Notes

¹User norms are based on the group of students who have taken the test in the selected subject and course. These results are not comparable to nationally representative norms.
^{*} Summaries for groups of fewer than 10 students are not shown, as the sample size may be too small for acceptable statistical reliability.
^{**} Calculations not provided because students have no MAP results in at least one of the terms. The Growth Count is zero.
[†] Growth Count provided reflects students with MAP results in both the Start and End terms. Observed Growth calculation is based on that student data.

Friday, February 10, 2023

Contact: communications@cde.ca.gov

916-319-0818

State Superintendent Tony Thurmond Congratulates High-Performing Middle Schools Named 2023 Schools to Watch

SACRAMENTO—State Superintendent of Public Instruction Tony Thurmond today announced that 77 high-performing California middle grades schools have been recognized for 2023 by the California Schools to Watch program. There are 36 new California Schools to Watch this year. An additional 41 schools reapplied to the program, demonstrated their sustained progress, and have been redesignated as 2023 California Schools to Watch. Altogether, there are now 186 California Schools to Watch.

“Congratulations to these schools for building systems that support all students from all backgrounds and who bring a wealth of individual and family assets,” Thurmond said. “These middle grades students attend programs that help them believe in themselves, discover their interests, and work toward their academic, life, and career goals. These middle schools are exceptional role models of how educational innovation and an enthusiastic school community can keep students engaged and learning through a critical stage in their K–12 journey.”

These high-performing model schools demonstrate academic excellence, social equity, and responsiveness to the needs of young adolescents. For example, Alta Sierra Intermediate School has a targeted intervention program for students called Support for Success that includes supports such as reteaching; study hall; lunch labs with teachers; a homework center; pull-out tutoring from PE class; and Program Reach, designed to support victims of bullying, harassment, or racially motivated behavior to teach coping skills, conflict resolution, and empathy. And La Paz Intermediate School’s culture and climate is enhanced by a fully developed Positive Behavioral Interventions and Supports (PBIS) program implemented schoolwide as well as a year-round Where Everybody Belongs (WEB) program that connects with students during lunch activities, nighttime social events, and classroom lessons.

Newly Designated 2023 California Schools to Watch

- Adams Middle School, Redondo Beach Unified School District
- Alpha: Cornerstone Academy Preparatory, Santa Clara County Office of Education
- Alta Loma Junior High School, Alta Loma Elementary School District
- Animo Florence-Firestone Charter Middle School, Los Angeles Unified School District
- Chipman Junior High, Bakersfield City School District
- Coalinga Middle School, Coalinga-Huron Unified School District
- College Preparatory Middle School, SBE College Preparatory Middle School District
- Don Juan Avilla Middle School, Capistrano Unified School District

- E.O. Green Junior High School, Hueneme Elementary School District
- East Avenue Middle School, Livermore Valley Joint Unified School District
- El Rancho Charter School, Orange Unified School District
- Ellen Fletcher Middle School, Palo Alto Unified School District
- Hollencrest Middle School, West Covina Unified School District
- Hosler Middle School, Lynwood Unified School District
- ICEF Vista Middle Academy, Los Angeles Unified School District
- James Workman Middle School, Palm Springs Unified School District
- Jefferson Middle School, San Gabriel Unified School District
- Ben F. Kolb Middle School, Rialto Unified School District
- March Middle School, Val Verde Unified School District
- Melva Davis Academy of Excellence, Adelanto Elementary School District
- Nellie N. Coffman Middle School, Palm Springs Unified School District
- Oxford Preparatory Academy - Saddleback Valley
- Oxford Preparatory Academy - South Orange County
- Palm Desert Charter Middle, Desert Sands Unified School District
- Pleasant View Elementary School, Pleasant View Elementary School District
- Portola Middle School, Orange Unified School District
- Prairie Vista Middle School, Hawthorne School District
- Riverview Elementary School, Kings Canyon Joint Unified School District
- Robert C. Fislser Elementary School, Fullerton Elementary School District
- Shoreline Middle School, Live Oak Elementary School District
- STEAM Academy @ Burke, El Rancho Unified School District
- Thomas Law Reed Elementary School, Kings Canyon Joint Unified School District
- Vineyard Junior High School, Alta Loma School District
- Vista View Middle School, Ocean View School District
- William Mendenhall Middle School, Livermore Valley Joint Unified School District
- Yorba Middle School, Orange Unified School District

Redesignated 2023 California Schools to Watch

- Alondra Middle School, Paramount Unified School District
- Alta Sierra Intermediate School, Clovis Unified School District
- Alvarado Intermediate School, Rowland Unified School District

- Arlie F. Hutchinson Middle School, Norwalk-La Mirada Unified School District
- Carmenita Middle School, ABC Unified School District
- Chaparral Middle School, Walnut Valley Unified School District
- Clifton Middle School, Monrovia School District
- Creekview Ranch School, Dry Creek Joint Elementary School District
- Dartmouth Middle School, Union Elementary School District
- El Segundo Middle School, El Segundo Unified School District
- Elizabeth Pinkerton Middle School, Elk Grove Unified School District
- General Grant Middle School, Kings Canyon Joint Unified School District
- Hall Middle School, Larkspur-Corte Madera School District
- Haskell STEM Academy, ABC Unified School District
- Hawthorne Middle School, Hawthorne School District
- Heber Elementary School, Heber Elementary School District
- Huron Middle School, Coalinga Huron Unified School District
- Kennedy Middle School, El Centro Elementary School District
- Kastner Intermediate School, Clovis Unified School District
- La Cañada High School (7–8), La Canada Unified School District
- La Paz Intermediate School, Saddleback Valley Unified School District
- Landmark Middle School, Moreno Valley Unified School District
- Leona Jackson Middle School, Paramount Unified School District
- Los Alisos STEM Magnet Middle School, Norwalk-La Mirada Unified School District
- Louis Armstrong Middle School, Los Angeles Unified School District
- Mountain View Middle School, Beaumont Unified School District
- Rancho Milpitas Middle School, Milpitas Unified School District
- Rancho-Starbuck Intermediate School, Lowell Joint School District
- Ray Wiltsey Middle School, Ontario Montclair School District
- Ross Academy of Creative and Media Arts Middle School, ABC Unified School District
- San Geronio Middle School, Beaumont Unified School District
- Silverado Middle School, Dry Creek Joint Elementary School District
- South Pointe Middle School, Walnut Valley Unified School District
- Sunnymead Middle School, Moreno Valley Unified School District
- Suzanne Middle School, Walnut Valley Unified School District
- Tetzlaff Accelerated Learning Academy, ABC Unified School District
- Thomas S. Hart Middle School, Pleasanton Unified School District



Home to School Transportation Plan Pleasant View Elementary School District

BACKGROUND INFORMATION

Home-to-School (HTS) Transportation Reimbursement was implemented by Assembly Bill (AB) 181 (Chapter 52, Statutes of 2022) and amended by AB 185 (Chapter 571, Statutes of 2022). It provides reimbursement funding for school districts and county offices of education (COEs) based on the prior year eligible transportation expenditures and prior year Local Control Funding Formula (LCFF) transportation related add-on funding. **Source:** <https://www.cde.ca.gov/ls/tn/tr/>

Current Transportation Services

Pleasant View Elementary School District is a single-school district that currently operates four (4) full size buses (72 to 84 passenger capacities). In addition, the district has a two (1) passenger vehicles with a capacity of eight (8). For the 2021-2022 year mileage for buses only was as follows:

• Home to School Transportation:	11,867
• Field Trips and Sports:	<u>1,709</u>
Total	13,576

The district currently has seven (3) employees who possess a California School Bus Driver's License. This allows the district to continue to provide transportation for all, even in the event of illness and short/long term absence.

Before each school year, the Governing Board approves a bus stop map for the community of Plainview. In addition, route maps are made for each of the routes listed below.

The current number of students eligible for services: 322 (76%)

The current number of students ineligible based on residence outside of district: 100 (24%)

Routes

The district currently runs the following regular routes (modified if necessary):

AM – Three large buses operated in the morning

PM (TK – Eighth Grade) – Three large buses

After School Bus (3 Days per Week) – Two large buses

The district provides transportation for local learning trips and extracurricular events that have a radius within sixty (60) miles. Trips exceeding this distance are generally chartered through an approved agency.

Interdistrict and State Preschool

Transportation is currently offered to ALL students who leave within the boundaries of the Pleasant View Elementary School District. Students who leave outside the district and/or our members of the Pleasant View Elementary State Preschool (designated pickup and drop-off point) program must provide their own transportation. The district also offers transportation to students with physical disabilities or who need modifications (i.e. temperature regulation, wheelchair lift, etc.).

Students with Disabilities & Homeless Youth

All Pleasant View students including those with disabilities, and homeless children and youth will be provided transportation services. The district runs bus routes throughout the entire school district. Students who have disabilities are afforded specialized transportation as needed, and staff are assigned to work with students if they have a special need regarding transportation to and/or from school. Students who qualify as homeless under the federal McKinney-Vento Homeless Assistance Act and who moved out of the district will be provided transportation options that are in the best interest of the students. These options include, but are not limited to the following:

- Transportation provided by the district
- Mileage or Allocation for Family to provide self-transportation
- Contracting with Private Agency to provide transportation

Unduplicated Students

All students living in the district, including unduplicated pupils, are offered free transportation on district buses. Buses perform their routes throughout the entire district each day prior to the start of school and then again at the close of the school day. If students are involved in extracurricular activities or are enrolled in an after school intervention program transportation is provided on the after school bus.

Fees

All transportation services are free of charge to all residence eligible students including Unduplicated Students – defined as students who are low socio-economic, English Learners, or Foster/Homeless Youth.

Services

Pleasant View Elementary drivers are well known to ensure the safety of all students. This has been done by developing positive relationships with families and students. It is our goal that all drivers can identify every student by name. It is a Pleasant View Elementary best practice to make sure Kindergarten age students always have an older sibling or adult present during drop-off. Students in Kindergarten through Third Grade who residence is in the country are brought back to school or the school office is notified if (a) no parent/adult or older sibling are present; (b) there is an unusual setting/unfamiliar vehicles; or (c) the student(s) express an uneasiness to departing the bus.

LOCAL AIR POLLUTION CONTROL DISTRICTS AND AIR QUALITY MANAGEMENT DISTRICTS

The transportation team at Pleasant View Elementary are instructed to abide by transportation law and district polices. This includes, but is not limited to ...

- Turning off their buses at bus stops and not allowing buses to idle for over 30 seconds.
- Inspecting buses daily to ensure that both regular maintenance and issues are addressed in a timely manner.
- Emission testing is conducted annually.

- Bus routes are designed to minimize the number of miles traveled in order to decrease fuel consumption and carbon emissions.
- Minimize number of students on busses based on drop-offs
- Amend routes, if needed, as students move into and out of the district.
-

EDUCATIONAL PARTNER CONSULTATION

Educational Partner	Method of Consultation	Date(s)
Classified Staff	In-Person Meeting Online Google Form Survey	February 2023
Certificated Staff	In-Person Meeting Online Google Form Survey	February 1, 2023
Regional Transit Authority TCAT	Email Communication	February 2023
Local Air Management District San Joaquin Valley Air	Email Communication	February 2023
Parents/Guardians	Online Google Form Survey Engagement Meetings for Educational Partners	February 2023
Students	Online Google Form Survey	February 2023
Other Educational Partners	Online Google Form Survey	February 2023

Revenue Calculation		
Total 2021-22 Transportation Expenses (Function 3600)		142,948.07
Less Capital Outlay (object 6XXX, Function 3600)		-
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)		-
Estimated 60% Reimbursement		85,768.84
Less 2021-22 Transportation add-on (from LCFF Calculator)		105,160.00
Total Revenue (Object 8590, Resource 0000)		(19,391.16)
Expenditures and Other Financing Uses		
2000-2999 - Classified Salaries		71,129.77
3000-3999 - Employee Benefits		33,052.51
4000-4999 - Books and Supplies		22,590.71
5000-5999 - Services and other Operating Expenditures		16,175.08
6000-6999 - Capital Outlay		-
7000-7999 - Other Outgo		-
Total Expenditures		142,948.07
Board Approval Date:	<i>February 14th, 2023)</i>	

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.

Tulare County Office of Education

Committed to Students, Support & Service

Tim A. Hire
County
Superintendent
of Schools

P.O. Box 5091
Visalia, California
93278-5091

(559) 733-6300
tcoe.org

Administration
(559) 733-6301
fax (559) 627-5219

Business Services
(559) 733-6474
fax (559) 737-4378

Human Resources
(559) 733-6306
fax (559) 627-4670

Instructional Services
(559) 302-3633
fax (559) 739-0310

Special Services
(559) 730-2910
fax (559) 730-2511

Main Locations

**Administration
Building & Conference
Center**
6200 S. Mooney Blvd.
Visalia

Doe Avenue Complex
7000 Doe Ave.
Visalia

**Liberty Center/
Planetarium &
Science Center**
11535 Ave. 264
Visalia

January 24, 2023

Pleasant View School District
14004 Road 184
Porterville, CA 93257

Mark Odsather,

Attached is your Agency Agreement from: CHOICES After School Program.

Please sign and return either by e-mail or by mail to:

E-mail: cristal.davis@tcoe.org

OR

Mail: Tulare County Office of Education
Attn: Cristal Davis, Secretary of Internal Business
Services
P.O. Box 5091
Visalia, Ca 93278-5091

Please feel free to contact me if you have any questions. Thank you.

Sincerely,


Cristal Davis

Internal Business Secretary | 559-733-6214 | cristal.davis@tcoe.org

For TCOE Office Use	
Vendor #	_____
Req. #	_____
PO #	_____
Contract #	<u>230602</u>

AGENCY AGREEMENT

THIS AGREEMENT, is entered into between the **Pleasant View School District**, referred to as **DISTRICT** and **Tulare County Superintendent of Schools**, referred to as **SUPERINTENDENT**.

ACCORDINGLY, IT IS AGREED:

1. **TERM:** This Agreement shall become effective as July 1, 2022 of and shall expire on June 30, 2023.

2. **SERVICES:** SUPERINTENDENT shall provide services as set forth: (See attach Exhibit A, Exhibit B and Exhibit C for details. The Exhibit A, Exhibit B and Exhibit C are made part of this Agreement by reference.)

3. **COST OF SERVICES:** DISTRICT shall pay SUPERINTENDENT the actual cost of such services to the extent they are allowable not to exceed the sum of \$21,487.79 (CASH MATCH funds noted on Exhibit C).

4. **METHOD OF PAYMENT:**
 - a. SUPERINTENDENT must submit itemized invoices to DISTRICT for the cost of the services.
 - b. SUPERINTENDENT is responsible for maintaining verifiable records for all expenditures.

5. **INDEMNIFICATION:** SUPERINTENDENT and DISTRICT shall hold each other harmless, defend and indemnify their respective agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of SUPERINTENDENT or DISTRICT or their agents, officers and employees under this Agreement. This indemnification shall be provided by each party to the other party regarding its own activities undertaken pursuant to this Agreement, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this Agreement, or any claims made against either party alleging civil rights violations by such party under Government Code section 12920 et seq. (California Fair Employment and Housing Act). This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.

6. **TERMINATION:** Either party may terminate this Agreement without cause by giving thirty (30) calendar days advance written notice to the other party.

THE PARTIES, having read and considered the above provisions, indicate their agreement by their authorized signatures below.

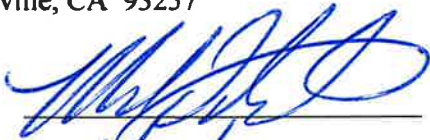
DISTRICT

Mark Odsather
Superintendent/Principal
Pleasant View School District
14004 road 184
Porterville, CA 93257

SUPERINTENDENT

Tim A. Hire, Superintendent
Tulare County Superintendent of Schools
Tulare County Office of Education
P.O. Box 5091
Visalia CA 93278-5091

By:



Date:

1/25/2023

By:



Date:

1/11/23

TCOE Program Information

Contact Person and Phone No.: Danny Santana (559) 651-0155
Division: CHOICES After School Program
Program Title: Director
Budget Number: 010-90605-3-000000-000000-86990-036-00-0000 \$21,487.79

Please return an original copy to:

Tulare County Office of Education
ATTN: Internal Business Services Secretary
P.O. Box 5091
Visalia, CA 93278-5091

EXHIBIT A

SCOPE OF SERVICES

1. RESPONSIBILITIES OF SUPERINTENDENT:

This Agency Agreement will cover operation by SUPERINTENDENT of a California Department of Education (CDE) grant-funded After School Safety and Education (ASES) Program. The purpose of the ASES Program is to create incentives for establishing locally driven Expanded Learning programs, including after school programs that partner with public schools and communities to provide academic and literacy support, and safe, constructive alternatives for youth. The CDE ASES Program involves collaboration among parents, youth, and representatives from schools, governmental agencies, individuals from community-based organizations, and the private sector. SUPERINTENDENT will provide an ASES after school program, commonly referred to as the *CHOICES After-School Program* or CASP, every day the school district is in session at the following school(s):

- Pleasant View Elementary School

SUPERINTENDENT requires each Principal representing the school sites listed above to review the **Principal's Acknowledgment** in **Exhibit B**.

Any DISTRICT requesting to change program offerings (e.g., enrollment capacity, days of operation, addition of sites) must submit a request to SUPERINTENDENT in writing. Upon receipt, SUPERINTENDENT will review the request to ensure it is compliant with the CDE-funded ASES grant and aligned to Education Code sections 8482 – 8484.65. SUPERINTENDENT will obtain appropriate approval(s) from the California Department of Education (CDE) on behalf of the DISTRICT when applicable.

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1. After School Program Content and Requirements

SUPERINTENDENT will provide a program in compliance with Education Code sections 8482 – 8484.65; therefore, CASP will, at minimum, provide:

- a. An educational and literacy component whereby tutoring or homework assistance is provided in one or more of the following areas: language arts, mathematics, history and social science, computer training, or science.
- b. An educational enrichment component, which may include, but is not limited to fine arts, recreation, physical fitness, and prevention activities. Such activities might involve the arts, music, physical activity, health promotion, and general recreation, community service-learning, and other youth development activities based on student needs and interests.
- c. CASP operation hours are Monday through Friday until at least 6:00 p.m. on regular school days, including minimum days. Some program closing times will exceed 6:00 p.m. when DISTRICT student dismissal is after 3:00 p.m.
All programs must operate a minimum of fifteen (15) hours per week.
- d. SUPERINTENDENT will establish and employ a reasonable Early Release Policy, which meets all criteria set forth by the CDE.
- e. No student may attend the CASP who is not enrolled and attending the school site qualified to receive ASES funding.

2. Kindergarten Enrollment

If the DISTRICT determines that students in kindergarten are not developmentally ready or age-appropriate to meet daily attendance requirements and/or their participation may present safety issues, **a statement stating so must be submitted to SUPERINTENDENT** via the TCOE CHOICES Office **before** the beginning of each school year. Initiating this modification to student participants is recognized by the California Department of Education as a locally driven decision.

3. Attendance Requirements

Daily attendance goals are set at one hundred percent (100%). The *minimum* average daily attendance (ADA) over the course of a calendar year, however, must be **no less than eighty-five percent (85%)** of the maximum student attendance possible in order to sustain a consistent level of funding as provided by the CDE ASES grant. A calendar year is defined as January through December.

- SUPERINTENDENT will review attendance projections with DISTRICT and Site Principal for the upcoming school year no later than **May** of every year.
- Should site attendance projections suggest a program will average **less than eighty-five percent (85%)** of the maximum target; SUPERINTENDENT will coordinate efforts with the school principal and the California Teaching Fellows Foundation to develop a plan for increasing and sustaining student attendance.

4. After School Program Personnel and Volunteers

SUPERINTENDENT will be responsible for coordinating all matters regarding personnel in partnership with California Teaching Fellows Foundation. Employees will be subject to background check and tuberculosis clearance before being placed at school sites. Employees will meet qualifications that ensure “highly qualified” status, in compliance with California

EXHIBIT A

Education Code and aligned to Tulare County Office of Education and/or school district policy. Under the direction of, and in partnership with, the TCOE and the California Teaching Fellows Foundation will conduct staff recruitment, hiring, scheduling and placement of after school line staff at all program locations.

All volunteers participating in CASP will provide their volunteer services through the TCOE and are required to fulfill health screening and fingerprint clearance requirements in current law and in compliance with school district policy (EC Section 8483.4).

5. Program Match: In-Kind and Cash Match Contribution Requirements

The ASES Program Education Code **requires** a local match (cash or in-kind services) of one-third of the state grant amount from the school district, governmental agencies, community organizations, or the private sector for each dollar expended in grant funds (EC Section 8483.7[a][7]). Facilities or space usage may not fulfill more than 25 percent of the required local contribution (EC Section 8483.7[a][7]). State categorical funds for remedial education are not allowed to be used as a local match (EC Section 8483.7[b]). Examples of allowable in-kind donations include low cost or free meeting space, Principal’s time, snacks, supplies, teacher’s time and expertise, etc. In any Fiscal Year, when a program receives state funds, but does not secure adequate matching funds, there may be a determination that an overpayment has occurred. In this case, repayment of the overpayment funds to the CDE will be required as well as any other obligations as set forth in EC Section 8483.8. For example:

EXAMPLE ONLY			
ASES Grant Award Amount	Match Requirement: 33% of grant amount	Cash Match 32% of the 33%	In-Kind 68% of the 33%
\$150,000.00	\$49,500	\$15,840.00	\$33,660.00
\$132,636.72	\$43,770.12	\$14,006.44	\$29,763.68

In compliance with the ASES grant and Education Code, the DISTRICT will commit to contributing an annual in-kind and cash contribution of not less than a third of a school site’s grant award through cash and / or in-kind services. DISTRICT is responsible for determining if funds are eligible for use as match for the ASES grant and ensuring transactions are audit-compliant to state and Federal programs. SUPERINTENDENT assumes responsibility for communication with DISTRICT regarding in-kind balance. In order to maintain accurate records, in-kind reports will be processed monthly by SUPERINTENDENT. DISTRICT assumes responsibility to collaborate with DISTRICT personnel to submit in-kind reports on a monthly basis to DISTRICT Business Manager.

- DISTRICT cash match funds will be transferred quarterly by SUPERINTENDENT via the TCOE Internal Business Department. See **Exhibit C** for further information regarding cash match and specific cash match amounts.
- DISTRICT in-kind reports must be submitted monthly by DISTRICT to SUPERINTENDENT per the schedule listed under Responsibilities DISTRICT. Contributions will be tracked and monitored by the TCOE Internal Business Office.

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6. **Student Data and Evaluation**

The DISTRICT agrees to cooperate with the annual evaluations of SUPERINTENDENT / CASP program. The DISTRICT agrees to provide in a timely fashion to SUPERINTENDENT and/or SUPERINTENDENT's evaluator all information necessary for completion of the program evaluation, including, but not limited to, school and CASP attendance information for each student by day, academic achievement, and test scores. The DISTRICT agrees to assist CASP in obtaining the permission of the students' parents or guardians to release the information to SUPERINTENDENT and/or the SUPERINTENDENT's evaluator. SUPERINTENDENT, the SUPERINTENDENT's evaluator, and the DISTRICT agree to protect the privacy of student information in a manner that would not identify individual students.

7. **Safety on Campus After School**

SUPERINTENDENT is committed to promoting the safety of all CASP participants, including staff, students and guests. SUPERINTENDENT will work collaboratively with DISTRICT to develop a modified plan for execution during the after school program that is aligned to the Crisis Response Plan and/or School Safety Plan used by the DISTRICT.

8. **Requests for Change in Scope of Services**

Requests for operational changes initiated by DISTRICT must receive approval by SUPERINTENDENT. Requests must be submitted to the CHOICES Office in writing *prior to* implementing any changes in program operation. Operational changes may include, but are not limited to the following:

- Increasing student Program capacity
- Increasing/decreasing number of operational Program days
- Increasing/decreasing Program hours
- School site locations to conduct Program

9. **Insurance**

TCOE will carry a minimum of one (1) million dollars in liability insurance coverage related to the operation of the CASP described here. A certificate of liability insurance, listing the DISTRICT as an additional insured by memorandum will be provided to the DISTRICT prior to the opening day of the after school program upon request.

10. **Indemnification**

SUPERINTENDENT and DISTRICT will hold each other harmless, defend and indemnify their respective agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to property, arising out of the activities of SUPERINTENDENT or DISTRICT or their agents, officers and employees under this MOU. This indemnification will be provided by each party to the other party regarding its own activities undertaken pursuant to this MOU, or as a result of the relationship thereby created, including any claims that may be made against either party by any taxing authority asserting that an employer-employee relationship exists by reason of this MOU, or any claims made against either party alleging civil rights violation by such party under Government Code section 12920 et seq. (California Fair Employment and Housing Act). This

EXHIBIT A

indemnification obligation will continue beyond the term of this MOU as to any acts or omissions occurring under this MOU or any extension of this MOU.

11. Termination

Termination of this MOU may be put in effect upon thirty (30) days written notice by DISTRICT to SUPERINTENDENT. Depending on when a notice of termination is submitted or received, termination of services outlined in this MOU may not be immediately effective.

If notices by DISTRICT to SUPERINTENDENT are made at the end of the three-year grant cycle, services will terminate at the conclusion of that fiscal year. If notices by DISTRICT to SUPERINTENDENT are made during the three-year grant cycle, SUPERINTENDENT becomes obligated to relinquish funding for school(s) identified in this MOU to the California Department of Education. When the grant cycle for DISTRICT has concluded, DISTRICT may apply for ASES funds as a new grantee with the California Department of Education.

DISTRICT must contact the SUPERINTENDENT prior to submitting a notice of termination to ensure Education Code protocols are followed and that interruption of services to students is minimized or avoided.

2. RESPONSIBILITIES OF DISTRICT:

- DISTRICT in-kind reports must be submitted monthly by DISTRICT to SUPERINTENDENT per the schedule below. Contributions will be tracked and monitored by the TCOE Internal Business Office.

<u>MONTH of SERVICE</u>		<u>IN-KIND REPORT DUE DATE</u>
August	2022	9/15/2022
September	2022	10/15/22
October	2022	11/15/22
November	2022	12/15/2022
December	2022	1/18/2023
January	2023	2/15/2023
February	2023	3/15/2023
March	2023	4/15/2023
April	2023	5/16/2023
May	2023	6/15/2023
June	2023	7/15/2023

EXHIBIT B

EXHIBIT B

PRINCIPAL ACKNOWLEDGEMENT OPERATION REQUIREMENTS

SUPERINTENDENT intends to provide DISTRICT students participating in CASP with an exceptional after school program by working in collaboration with representatives from schools, parents / guardians, youth, governmental agencies, individuals from community-based organizations and the private sector to provide academic and literacy support, and safe, constructive alternatives for youth.

In order to provide CASP, SUPERINTENDENT requires the following operational supports from DISTRICT:

PROFESSIONAL DEVELOPMENT

The ASES Program must provide staff with training and development (*EC* Section 8483.3[c][4]) and may provide a maximum of three staff development days per year during regular program hours using grant funds (*EC* Section 8483.7[a][1][J]). SUPERINTENDENT has elected to close the CASP for the following days for professional development purposes:

- Friday, October 7, 2022
- Friday, March 3, 2023

SAFETY

- Principal arranges for a student absence list, and/or early release from school list, to be released daily to the Family Engagement Facilitator Lead (FEF Lead).
- Principal promotes student safety after school by reviewing the site's current emergency procedures and evacuation plans with FEF Lead.
- Principal promotes student safety after school by requesting input from CASP staff including Facilitator, Specialist, and/or FEF Lead to ensure appropriate structures are in place to respond correctly during after school hours.
- CASP and Principal coordinate after school staff participation in site-based disaster response trainings that could affect student safety after school (e.g., phone system, emergency enforcement call list, etc.)
- CASP and Principal are aware of student participants' health and medical needs, as appropriate, and adjust staff training and activities as needed.
- CASP and Principal will calendar dates for emergency drills to be practiced after school.

SCHOOL ALIGNMENT

- Principal and FEF Lead identify students in the most need of an after school literacy program to establish a method for priority enrollment.
- Principal and FEF Lead ensure that school staff is informed of program activities
- FEF Lead is available to provide program updates at staff meetings with Principal.
- Principal communicates with CASP Facilitator and/or Manager if site-based instructional strategies/resources are requested for implementation after school (e.g., LEXIA, Thinking Maps strategies, PBIS, etc.).

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OPERATION

- CASP operates a minimum of fifteen (15) hours per week.
- CASP operates Monday through Friday, **and** at least until 6:00 p.m. on regular school days, including minimum days. If dismissal is after 3:00 p.m., program closing will be after 6:00 p.m.
- CASP cannot enforce homework completion as a required program component.
- Kindergarten – if students are not developmentally ready, or age-appropriate to meet daily attendance requirements, and/or their participation may present safety issues, the site administrator may opt not to serve kindergarten after school.
- Principal and FEF Lead will recruit student participants in order to achieve ADA goals.
- Principal and FEF Lead will coordinate efforts to fill student vacancies as soon as they occur to maximize ADA.
- Due to Covid-19, operation of program will follow District's protocol for instruction.

STAFF

- Principal may assist with recruitment of after school staff by encouraging qualified individuals to apply for existing vacancies and/or contacting a CHOICES supervisor.
- If concerns arise regarding performance of the staff assigned at the school site, Principal should promptly inform a CHOICES supervisor and/or the CHOICES office who will respond accordingly.

COMMUNICATION

- FEF Lead will immediately address any concerns with CHOICES and/or Teaching Fellows program supervisors on the part of parents, teachers, employees, students, or neighbors regarding the operation of CHOICES. If expressed concerns suggest potential threat to the safety of students, program staff, school staff and/or school property, the FEF Lead and/or CHOICES supervisor will communicate with the Principal immediately.
- Principal designates a mailbox for the program to receive school bulletins, notes, announcements, etc. If a mailbox is not available, a similar receptacle is sufficient.
- If email serves as the most effective form of communication between the school site and FEF Lead, it is recommended that a district email account be created for the FEF Lead in addition to their primary TCOE work email address. FEF Lead will be expected to follow all DISTRICT processes, policies and use agreements if provided an email address.
- FEF Lead obtains approval from Principal before posting printed communication for public display on campus or disseminating communication to parents.
- Principal can support program development and momentum by providing the FEF Lead with ongoing access to bulletin boards, school bulletins, newsletters, and other visual communication platforms visited by students, parents and guests of the school.

SCHOOL FACILITIES

- Principal identifies classrooms in good repair to be used for each 20-student class cluster prior to the first day of school/program.

EXHIBIT B

- Principal designates a work area for the FEF Lead that allows them to perform computer-based tasks and to store and maintain student records required by the CDE.
- Principal designates storage area(s) for student supplies and materials that can be accessed by the FEF Lead before, during and after the program.
- Principal understands that, on occasion, CASP will request access to facilities such as the multi-purpose room for evening activities such as registration, parent meetings, etc.
- FEF Lead ensures that borrowed classrooms, workspaces, storage areas, or other areas CASP occupies will be kept free of debris or remnants of supplies from that day.
- FEF Lead will obtain Principal permission prior to using any classroom or other facility not previously identified for CASP use.
- CASP will be responsible for replacement of damaged or missing furnishings that have been damaged during after school hours by program staff or students.

PROGRAM COORDINATION

- Principal and FEF Lead will schedule meetings to occur on a regular basis to discuss program development.
- Principal coordinates with the FEF Lead on back-up plans for classroom placement in case of special activities, minimum days, open house, parent-teacher conferences, construction or repair work.
- Principal notifies FEF Lead of changes affecting program operation at least one week in advance.
- Principal and FEF Lead will coordinate a system for transition of student from the regular school day into the after school program.
- FEF Lead will provide Principal with a program schedule and appropriate contact information.
- Principal notifies FEF Lead of changes in facility access in the event a parallel activity will occur after school.
- FEF Lead notifies Principal of changes in program schedule and/or special events.
- CHOICES supervisors will be readily available to the Site Principal and FEF Lead to assist with program coordination when challenges arise unexpectedly.
- DISTRICT will communicate with the SUPERINTENDENT regarding all potential presentations and/or assemblies that take place during extended day programming at contracted site(s) within ten days of the event.

SNACK / SUPPER PROGRAMS

- Principal and FEF Lead coordinate a regular and appropriate location for students to be served and eat snacks/supper.
- If applicable, Principal agrees to snacks/supper being delivered to the site and stored for later use.
- DISTRICT Nutritional Services department will provide snacks/supper for program sites.
- DISTRICT ensures snack/supper is nutritious and meets the requirements set forth by the CDE in the Nutrition Standards for Snack After School.
- DISTRICT is responsible for providing storage for perishable food items at the school site.

EXHIBIT B

- CASP staff will disseminate snack/supper according to the district's requirements, understanding they will be held responsible to demonstrate compliant procedures for the district's audit processes. CASP supervisors will seek guidance from the DISTRICT Nutrition Services department for serving guidelines to ensure compliance.

IN-KIND REPORTING

- Principal and FEF Lead will coordinate efforts to submit in-kind reports to DISTRICT Business Manager by established due dates noted above and on reports.
- Principal understands that if the in-kind/match goal is not met, DISTRICT will be responsible to provide a cash match for that amount.
- SUPERINTENDENT will provide DISTRICT and site administrators with in-kind report templates, assistance and balance information as necessary for efficient program operation.

EXHIBIT C

EXHIBIT C

ASES PROGRAM MATCH - DISTRICT CONTRIBUTION

The CDE-funded ASES Program **requires** a local match (cash and /or in-kind services) of one-third of the state grant amount from the school district, governmental agencies, community organizations, or the private sector for each dollar expended in grant funds (*EC* Section 8483.7[a][7]).

Facilities or space usage may not fulfill more than 25 percent of the required local contribution (*EC* Section 8483.7[a][7]), as shown in the “CDE ASES MATCH EXAMPLE” below. State categorical funds for remedial education may not be used as a local match (*EC* Section 8483.7[b]).

In any Fiscal Year, when a program receives state funds, but does not secure adequate matching funds, there may be a determination that an overpayment has occurred. In this case, repayment of the overpayment funds to the CDE will be required as well as any other obligations as set forth in *EC* Section 8483.8.

SUPERINTENDENT requests DISTRICT to contribute a cash match amount. Cash match will be collected quarterly by SUPERINTENDENT through the TCOE Internal Business Department, who will contact DISTRICT prior to funds being invoiced to determine funding source and funding amount. SUPERINTENDENT requests that the balance of the ASES Match requirement be met through in-kind services.

Examples of allowable in-kind donations include low cost or free meeting space (up to 25%), Principal’s time, snacks, supplies, teacher’s time, etc.

School Site	22-23 ASES Award Amount	Match Requirement: 33% of grant amount	Cash Match 32% of the 33%	In-Kind 68% of the 33%
Pleasant View Elementary	\$203,482.84	\$67,149.34	\$21,487.79	\$45,661.55
DISTRICT TOTAL	\$203,482.84	\$67,149.34	\$21,487.79	\$45,661.55

EXHIBIT C

FEE SCHEDULE

The contract total for services to be provided are estimated to be \$ 21,487.79, for Cash Match funds noted on Exhibit C.

Payment will be by the job or day unless specified otherwise in a fee schedule attached to this document.



AASA Learning 2025 National Summit



The Learning 2025 National Summit, cohosted by AASA and the Successful Practices Network (SPN), will bring together leadership, faculty, boards and staff from across the country to highlight their work building future-focused capacity in alignment to the Learning 2025 Commission.

Over the course of the summit, participants will learn from each other — as well as thought leaders and national experts — through keynote presentations, how-to sessions and networking sessions.

Session Tracks →



Leadership Development

Leaders share approaches to build capacity in their systems.



Controlled Innovation

Learn from various approaches to embed innovation into your culture and work.



Cutting Edge Insights

Thought leaders and researchers share best and next practices.



Strengthening Culture

Focused strategies to build and maintain a positive culture supporting ALL students and adults.



June 25, 2023

Registration Badge Pick Up: 11 AM-7 PM
Evening Keynote: 6 PM-7 PM

June 26, 2023

Morning Keynote: 8:30 AM-9:45 AM
Concurrent Sessions: 10 AM-12:15 PM
Lunch Break: 12:15 PM-1:45 PM
Concurrent Sessions: 1:45 PM-4 PM

June 27, 2023

Morning Keynote: 8:30 AM-9:45 AM
Concurrent Sessions: 10 AM-12:15 PM
Lunch Break: 12:15 PM-1:45 PM
Concurrent Sessions: 1:45 PM-4 PM

June 28, 2023

Concurrent Sessions: 8:30 AM-10:45 AM
Closing Keynote: 11 AM-12 PM

ESSER III Expenditure Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Pleasant View Elementary	Mark Odsather Superintendent	marko@pleasant-view.k12.ca.us 5597846769

School districts, county offices of education, or charter schools, collectively known as LEAs, that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan Act, referred to as ESSER III funds, are required to develop a plan for how they will use their ESSER III funds. In the plan, an LEA must explain how it intends to use its ESSER III funds to address students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. An LEA may also use its ESSER III funds in other ways, as detailed in the Fiscal Requirements section of the Instructions. In developing the plan, the LEA has flexibility to include community input and/or actions included in other planning documents, such as the Local Control and Accountability Plan (LCAP), provided that the input and actions are relevant to the LEA's Plan to support students.

For more information please see the Instructions.

Other LEA Plans Referenced in this Plan

Plan Title	Where the Plan May Be Accessed
PVEDS Local Control Accountability Plan 21-22 (LCAP)	https://www.pleasant-view.org/uploads/1/3/3/4/133459996/2021_lcap.pdf
PVEDS Expanded Learning Opportunities Grant (ELOG)	https://www.pleasant-view.org/uploads/1/3/3/4/133459996/expanded_learning_opportunities_grant_plan.pdf

Summary of Planned ESSER III Expenditures

Below is a summary of the ESSER III funds received by the LEA and how the LEA intends to expend these funds in support of students.

Total ESSER III funds received by the LEA

\$2,413,884.00

Plan Section	Total Planned ESSER III
Strategies for Continuous and Safe In-Person Learning	\$1,000,000.00
Addressing Lost Instructional Time (a minimum of 20 percent of the LEAs ESSER III funds)	\$1,198,884.00
Use of Any Remaining Funds	\$215,000.00

Total ESSER III funds included in this plan

\$2,413,884.00

Community Engagement

An LEA's decisions about how to use its ESSER III funds will directly impact the students, families, and the local community. The following is a description of how the LEA meaningfully consulted with its community members in determining the prevention and mitigation strategies, strategies to address the academic impact of lost instructional time, and any other strategies or activities to be implemented by the LEA. In developing the plan, the LEA has flexibility to include input received from community members during the development of other LEA Plans, such as the LCAP, provided that the input is relevant to the development of the LEA's ESSER III Expenditure Plan.

For specific requirements, including a list of the community members that an LEA is required to consult with, please see the Community Engagement section of the Instructions.

A description of the efforts made by the LEA to meaningfully consult with its required community members and the opportunities provided by the LEA for public input in the development of the plan.

There have been numerous community engagement opportunities during the 2020-2021 school year to gather and streamline feedback to inform the development of the Expanded Learning Opportunities Grant Plan (ELOG) and the Local Control Accountability Plan (LCAP). The extensive feedback from the ELOG and LCAP was used in the development of this ESSER III expenditure plan. Community engagement opportunities throughout the 2020-2021 school year targeted the following stakeholder groups: students, parents/guardians, school and district administrators, teachers, support staff, ELAC/DELAC, and the parents/guardians of students with disabilities, students experiencing homelessness, students in foster care. The platforms used to solicit meaningful feedback from the PVESD community included: family and staff surveys, student achievement data analysis meetings/dialogue to identify students in need of academic or social-emotional supports, and regular opportunities at board meetings to discuss possible funding and expenses. Furthermore, at a regularly scheduled Governing Board meeting to be held on October 12th, 2021, PVESD will include on the agenda the approval for the ESSER III plan and the opportunity for public comment. Prior to this meeting, the ESSER III plan will be posted on the PVESD website for parents/guardians and staff to provide feedback. Staff was surveyed at the initial development of the plan and local bargaining units were invited to provide input at all stages of the development of the plan. There were monthly meetings to review the plan and provide additional input before the plan was finalized.

A description of how the development of the plan was influenced by community input.

Feedback from the community engagement strategies described above was incorporated into the development of the specific strategies for addressing the loss of instructional time and providing supplemental instruction and support to identified students. Additional feedback from the ELOG and LCAP remained consistent with current feedback, including a commitment to in-person learning, smaller class sizes and personalized instruction, small group support for math and reading, maintain strong counseling support programs and weekly newsletter, student interventions, enrichment opportunities and high quality summer school opportunities. The services and opportunities for students as described in the ESSER III plan incorporate this feedback and continues to build on the ELOG and LCAP goals of supporting safe and continuous in-person learning and addressing the academic, social, emotional, and mental health needs of all students.

Actions and Expenditures to Address Student Needs

The following is the LEA's plan for using its ESSER III funds to meet students' academic, social, emotional, and mental health needs, as well as how the LEA will address the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic. In developing the plan, the LEA has the flexibility to include actions described in existing plans, including the LCAP and/or Expanded Learning Opportunity (ELO) Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan.

For specific requirements, please refer to the Actions and Expenditures to Address Student Needs section of the Instructions.

Strategies for Continuous and Safe In-Person Learning

A description of how the LEA will use funds to continuously and safely operate schools for in-person learning in a way that reduces or prevents the spread of the COVID-19 virus.

Total ESSER III funds being used to implement strategies for continuous and safe in-person learning

1,000,000

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
N/A	Modernization of Facilities	PVEDS will add additional portable buildings to enhance the expanded learning programs to meet the student's academic and emotional needs. See Addendum A, approval from CDE March 2022. These buildings will remain open in conjunction with the ELOP Program to provide Safe Person Learning and to mitigate student learning loss. All of these things will	\$1,000,000.00

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
		be done as a strategy to facilitate continuous and safe operation of in-person learning to reduce and prevent the spread of COVID-19 in accordance with CDPH guidelines.	

Addressing the Impact of Lost Instructional Time

A description of how the LEA will use funds to address the academic impact of lost instructional time.

Total ESSER III funds being used to address the academic impact of lost instructional time

1,298,884

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
ELOG	Additional Academic Services for Students	PVESD will align its ESSER III and ELOGP plans to provide targeted support for struggling learners. Services may include additional Teachers to support students, including additional classroom teachers to reduce the overall size of classes and provide more targeted instruction to our most at-risk students. The school will also align services with the ELOP to provide additional support to students throughout the year. PVESD will add additional portable buildings to enhance the expanded learning programs to meet the student's academic and emotional needs. See Addendum A, approval from CDE March 2022. These buildings will remain open in conjunction with the ELOP Program to provide Safe Person Learning and to mitigate student learning loss.	\$1,184,884.00
ELOG	Integrated Student Supports to Address Other Barriers to Learning	PVESD will align its ESSER III and ELOGP plans to provide targeted supports to address barriers to learning for students experiencing social-emotional or mental/physical challenges, PVESD will add additional behavioral aides and triage social workers to the staff to continue to mitigate barriers to	\$114,000.00

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
		learning and support student mental/emotional/physical health.	

Use of Any Remaining Funds

A description of the how the LEA will use any remaining ESSER III funds, as applicable.

Total ESSER III funds being used to implement additional actions

\$215,000.00

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
NA	IT Tech Support	<p>PVEDS will align its resources to provide technology support staff to better allow staff and students to get immediate support in all technology-related areas. PVEDS will provide technology resources and internet access to students on Independent Study and PVEDS has made a large investment in technology and data systems to better meet the needs of individual students. Funds will also be used to make sure the new portable buildings have access to High-Speed Internet and appropriate technology.</p>	1,298,884

Ensuring Interventions are Addressing Student Needs

The LEA is required to ensure its interventions will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students most impacted by the COVID-19 pandemic. The following is the LEA's plan for ensuring that the actions and expenditures in the plan are addressing the identified academic, social, emotional, and mental health needs of its students, and particularly those students most impacted by the COVID-19 pandemic.

Frequency of Progress Monitoring

How Progress will be Monitored

Action Title(s)

Quarterly

CDPH Safe School Guidelines
 Student Achievement Data; Including grade level scorecards and deliverables as well as Benchmark Testing using the NWEA MAP will be done to monitor all students and subgroups' progress towards academic goals. In addition, special education students' progress towards IEP Goals will be monitored.

Modernization of Facilities

Monthly

Number of Referrals and Academic Achievement of Students Referred for Services

Additional Academic Services for Students

Quarterly

Technology Check-Out Log; Student Attendance (quarantine) Staff and Student Surveys

Integrated Student Supports to Address Other Barriers to Learning

Monthly

IT Tech Support

ESSER III Expenditure Plan Instructions

Introduction

School districts, county offices of education (COEs), or charter schools, collectively known as local educational agencies (LEAs), that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan (ARP) Act, referred to as ESSER III funds, are required to develop a plan for how they will use ESSER III funds to, at a minimum, address students' academic, social, emotional, and mental health needs, as well as the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic.

The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before October 29, 2021 and must be submitted for review and approval within five days of adoption. A school district must submit its ESSER III Expenditure Plan to its COE for review and approval; a COE must submit its plan to the California Department of Education for review and approval. A charter school must submit its plan to its chartering authority for review and to the COE of the county in which the charter school operates for review and approval.

In addition, consistent with the requirements of the ARP, Volume 86, *Federal Register*, page 21201, April 22, 2021, the ESSER III Expenditure Plan must be:

- Written in an understandable and uniform format;
- Written in a language that parents can understand, to the extent practicable;
 - If it is not practicable to provide written translations to a parent with limited English proficiency, the plan must be orally translated for parents
- Provided in an alternative format to a parent who is an individual with a disability as defined by the Americans with Disabilities Act, upon request; and
- Be made publicly available on the LEA's website.

For additional information regarding ESSER III funding please see the ARP Act Funding web page at <https://www.cde.ca.gov/fq/cr/arpact.asp>.

For technical assistance related to the completion of the ESSER III Expenditure Plan, please contact EDReliefFunds@cde.ca.gov.

Fiscal Requirements

- The LEA must use at least 20 percent (20%) of its ESSER III apportionment for expenditures related to addressing the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
 - For purposes of this requirement, "evidence-based interventions" include practices or programs that have **evidence** to show that they are effective at producing results and improving outcomes when implemented. This kind of evidence has generally been produced through formal studies and research. There are four tiers, or levels, of evidence:

- **Tier 1 – Strong Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented randomized control experimental studies.
 - **Tier 2 – Moderate Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented quasi-experimental studies.
 - **Tier 3 – Promising Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented correlational studies (with statistical controls for selection bias).
 - **Tier 4 – Demonstrates a Rationale:** practices that have a well-defined logic model or theory of action, are supported by research, and have some effort underway by a State Educational Agency, LEA, or outside research organization to determine their effectiveness.
- **For additional information please see the Evidence-Based Interventions Under the ESSA web page at <https://www.cde.ca.gov/rel/es/evidence.asp>.**
 - The LEA must use the remaining ESSER III funds consistent with section 2001(e)(2) of the ARP Act, including for:
 - Any activity authorized by the Elementary and Secondary Education Act (ESEA) of 1965;
 - Any activity authorized by the Individuals with Disabilities Education Act (IDEA);
 - Any activity authorized by the Adult Education and Family Literacy Act;
 - Any activity authorized by the Carl D. Perkins Career and Technical Education Act of 2006;
 - Coordination of preparedness and response efforts of LEAs with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to COVID-19;
 - Activities to address the unique needs of low-income students, students with disabilities, English learners, racial and ethnic minorities, homeless students, and foster youth, including how outreach and service delivery will meet the needs of each population;
 - Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs;
 - Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious diseases;
 - Purchasing supplies to sanitize and clean the facilities of an LEA, including buildings operated by such agency;
 - Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under IDEA, and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements;
 - Purchasing education technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment;
 - Providing mental health services and supports, including through the implementation of evidence-based full-service community schools;
 - Planning and implementing activities related to summer learning and supplemental after school programs, including providing classroom instruction or online learning during the summer months and addressing the needs of underserved students;

- Addressing learning loss among students, including underserved students, by:
 - Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiated instruction,
 - Implementing evidence-based activities to meet the comprehensive needs of students,
 - Providing information and assistance to parents and families of how they can effectively support students, including in a distance learning environment, and
 - Tracking student attendance and improving student engagement in distance education;
- Note:** A definition of “underserved students” is provided in the Community Engagement section of the instructions.
- School facility repairs and improvements to enable operation of schools to reduce risks of virus transmission and exposure to environmental health hazards, and to support student health needs;
 - Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and nonmechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door replacement;
 - Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention (CDC) for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff;
 - Other activities that are necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff of the LEA.

Other LEA Plans Referenced in this Plan

In developing the plan, the LEA has flexibility to include community input and/or actions included in other planning documents, such as the Local Control and Accountability Plan (LCAP) and/or the Expanded Learning Opportunities (ELO) Grant Plan, provided that the input and/or actions address the requirements of the ESSER III Expenditure Plan.

An LEA that chooses to utilize community input and/or actions from other planning documents must provide the name of the plan(s) referenced by the LEA and a description of where the plan(s) may be accessed by the public (such as a link to a web page or the street address of where the plan(s) are available) in the table. The LEA may add or delete rows from the table as necessary.

An LEA that chooses not to utilize community input and/or actions from other planning documents may provide a response of “Not Applicable” in the table.

Summary of Expenditures

The Summary of Expenditures table provides an overview of the ESSER III funding received by the LEA and how the LEA plans to use its ESSER III funds to support the strategies and interventions being implemented by the LEA.

Instructions

For the 'Total ESSER III funds received by the LEA,' provide the total amount of ESSER III funds received by the LEA.

In the Total Planned ESSER III Expenditures column of the table, provide the amount of ESSER III funds being used to implement the actions identified in the applicable plan sections.

For the 'Total ESSER III funds included in this plan,' provide the total amount of ESSER III funds being used to implement actions in the plan.

Community Engagement

Purpose and Requirements

An LEA's decisions about how to use its ESSER III funds will directly impact the students, families, and the local community, and thus the LEA's plan must be tailored to the specific needs faced by students and schools. These community members will have significant insight into what prevention and mitigation strategies should be pursued to keep students and staff safe, as well as how the various COVID-19 prevention and mitigation strategies impact teaching, learning, and day-to-day school experiences.

An LEA must engage in meaningful consultation with the following community members, as applicable to the LEA:

- Students;
- Families, including families that speak languages other than English;
- School and district administrators, including special education administrators;
- Teachers, principals, school leaders, other educators, school staff, and local bargaining units, as applicable.

"Meaningful consultation" with the community includes considering the perspectives and insights of each of the required community members in identifying the unique needs of the LEA, especially related to the effects of the COVID-19 pandemic. Comprehensive strategic planning will utilize these perspectives and insights to determine the most effective strategies and interventions to address these needs through the programs and services the LEA implements with its ESSER III funds.

Additionally, an LEA must engage in meaningful consultation with the following groups to the extent that they are present or served in the LEA:

- Tribes;
- Civil rights organizations, including disability rights organizations (e.g. the American Association of People with Disabilities, the American Civil Liberties Union, National Association for the Advancement of Colored People, etc.); and
- Individuals or advocates representing the interests of children with disabilities, English learners, homeless students, foster youth, migratory students, children who are incarcerated, and other underserved students.
 - For purposes of this requirement "underserved students" include:
 - Students who are low-income;

- Students who are English learners;
- Students of color;
- Students who are foster youth;
- Homeless students;
- Students with disabilities; and
- Migratory students.

LEAs are also encouraged to engage with community partners, expanded learning providers, and other community organizations in developing the plan.

Information and resources that support effective community engagement may be found under *Resources* on the following web page of the CDE’s website: <https://www.cde.ca.gov/re/lc>.

Instructions

In responding to the following prompts, the LEA may reference or include input provided by community members during the development of existing plans, including the LCAP and/or the ELO Grant Plan, to the extent that the input is applicable to the requirements of the ESSER III Expenditure Plan. Descriptions provided should include sufficient detail yet be succinctly to promote a broad understanding among the LEA’s local community.

A description of the efforts made by the LEA to meaningfully consult with its required community members and the opportunities provided by the LEA for public input in the development of the plan.

A sufficient response to this prompt will describe how the LEA sought to meaningfully consult with its required community members in the development of the plan, how the LEA promoted the opportunities for community engagement, and the opportunities that the LEA provided for input from the public at large into the development of the plan.

As noted above, a description of “meaningful consultation” with the community will include an explanation of how the LEA has considered the perspectives and insights of each of the required community members in identifying the unique needs of the LEA, especially related to the effects of the COVID-19 pandemic.

A description of the how the development of the plan was influenced by community input.

A sufficient response to this prompt will provide clear, specific information about how input from community members and the public at large was considered in the development of the LEA’s plan for its use of ESSER III funds. This response must describe aspects of the ESSER III Expenditure Plan that were influenced by or developed in response to input from community members.

- For the purposes of this prompt, “aspects” may include:
 - Prevention and mitigation strategies to continuously and safely operate schools for in-person learning;

- o Strategies to address the academic impact of lost instructional time through implementation of evidence-based interventions (e.g. summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs);
- o Any other strategies or activities implemented with the LEA's ESSER III fund apportionment consistent with section 2001(e)(2) of the ARP Act; and
- o Progress monitoring to ensure interventions address the academic, social, emotional, and mental health needs for all students, especially those students disproportionately impacted by COVID-19

For additional information and guidance, please see the U.S. Department of Education's Roadmap to Reopening Safely and Meeting All Students' Needs Document, available here: <https://www2.ed.gov/documents/coronavirus/reopening-2.pdf>.

Planned Actions and Expenditures

Purpose and Requirements

As noted in the Introduction, an LEA receiving ESSER III funds is required to develop a plan to use its ESSER III funds to, at a minimum, address students' academic, social, emotional, and mental health needs, as well as the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic.

Instructions

An LEA has the flexibility to include actions described in existing plans, including the LCAP and/or ELO Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan. When including action(s) from other plans, the LEA must describe how the action(s) included in the ESSER III Expenditure Plan supplement the work described in the plan being referenced. The LEA must specify the amount of ESSER III funds that it intends to use to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA. Descriptions of actions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

Strategies for Continuous and Safe In-Person Learning

Provide the total amount of funds being used to implement actions related to Continuous and Safe In-Person Learning, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write "N/A".
- Provide a short title for the action(s).
- Provide a description of the action(s) the LEA will implement using ESSER III funds for prevention and mitigation strategies that are, to the greatest extent practicable, in line with the most recent CDC guidance, in order to continuously and safely operate schools for in-person learning.

- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA.

Addressing the Impact of Lost Instructional Time

As a reminder, the LEA must use not less than 20 percent of its ESSER III funds to address the academic impact of lost instructional time. Provide the total amount of funds being used to implement actions related to addressing the impact of lost instructional time, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write "N/A".
- Provide a short title for the action(s).
- Provide a description of the action(s) the LEA will implement using ESSER III funds to address the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA.

Use of Any Remaining Funds

After completing the Strategies for Continuous and Safe In-Person Learning and the Addressing the Impact of Lost Instructional Time portions of the plan, the LEA may use any remaining ESSER III funds to implement additional actions to address students' academic, social, emotional, and mental health needs, as well as to address opportunity gaps, consistent with the allowable uses identified above in the Fiscal Requirements section of the Instructions. LEAs choosing to use ESSER III funds in this manner must provide the total amount of funds being used to implement actions with any remaining ESSER III funds, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write "N/A".
- Provide a short title for the action(s).
- Provide a description of any additional action(s) the LEA will implement to address students' academic, social, emotional, and mental health needs, as well as to address opportunity gaps, consistent with the allowable uses identified above in the Fiscal Requirements section of the Instructions. If an LEA has allocated its entire apportionment of ESSER III funds to strategies for continuous and safe in-person learning and/or to addressing the impact of lost instructional time, the LEA may indicate that it is not implementing additional actions.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA. If the LEA it is not implementing additional actions the LEA must indicate "\$0".

Ensuring Interventions are Addressing Student Needs

The LEA is required to ensure its interventions will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students most impacted by the COVID-19 pandemic, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, and migratory students.

The LEA may group actions together based on how the LEA plans to monitor the actions' progress. For example, if an LEA plans to monitor the progress of two actions in the same way and with the same frequency, the LEA may list both actions within the same row of the table. Each action included in the ESSER III Expenditure Plan must be addressed within the table, either individually or as part of a group of actions.

Complete the table as follows:

- Provide the action title(s) of the actions being measured.
- Provide a description of how the LEA will monitor progress of the action(s) to ensure that they are addressing the needs of students.
- Specify how frequently progress will be monitored (e.g. daily, weekly, monthly, every 6 weeks, etc.).

California Department of Education
June 2021

California Department of Education

**Coronavirus Aid, Relief, and Economic Security (CARES) Act and
Coronavirus Response and Relief Supplemental Appropriations (CRRSA)
Act Equipment and Capital Expenditures Approval Application**

The federal requirements found in the CARES Act require that the Elementary and Secondary School Emergency Relief (ESSER) Fund and the Governor's Emergency Education Relief (GEER) Fund be subject to the Uniform Grants Guidance. Additionally, the federal requirements found in the CRRSA Act require that the Elementary and Secondary School Emergency Relief (ESSER II) Fund are also subject to the Uniform Grants Guidance. Those regulations contain a requirement that capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval as found in 2 CFR 200.439 (<https://www.law.cornell.edu/cfr/text/2/200.439>).

The submission of this request provides assurance that the authorized use of funds criteria, for ESSER Funds (<https://www.cde.ca.gov/fg/cr/esser.asp>), GEER Funds (<https://www.cde.ca.gov/fg/cr/learningloss.asp>), and/or ESSER II Funds (<https://www.cde.ca.gov/fg/cr/crrsa.asp>) have been met.

By submitting this form, you are agreeing to review and will follow all local, state, and federal level policies when making a purchase using federal funds. You may be required to obtain additional information if the purchase exceeds certain dollar amount thresholds, in accordance with Title 2, Code of Federal Regulations (2 CFR), sections 200.317-326 and California Public Contracts Code sections 20110 – 20118.4.

Please include a quote of the item to be purchased, and, if applicable, documentation demonstrating why this option is the most cost effective, and email this document to the Federal Stimulus Team at EDReliefFunds@cde.ca.gov. Please include in the email subject "Equipment and Capital Expenditures Approval – (name of your local educational agency)".

Date of Request: 3/25/2022

Name of Primary Contact: Mark Odsather

Title: Superintendent

Email Address: marko@pleasant-view.k12.ca.us

Phone Number: 559-784-6769

District Name: Pleasant View Elementary

School Name: Pleasant View Elementary

County/District Code: 54-72058

Short Title of Project Name: Pleasant View Tutoring/Expanded Learning Lab

Funding Source(s) Used: ESSER II, ESSER III

Estimated Total Cost of the Project: 2,447,000

Amount of Funds to be Used: 2,000,000

Please describe the items that will be purchased with the funds:

Originally our previously approved plan called for modernizing our Pleasant View West campus however after working with architects it was determined that some of the buildings identified in the prior scope qualified for earthquake mitigation funding due to being structurally deficient. The time and energy to pursue that additional funding will take

Please describe how these purchases fit-in with the allowable uses of funds for either ESSER, GEER, and/or ESSER II:

These expenses are allowable under ESSER II and ESSER III, because they will increase the space available to reduce class sizes and provide small group intervention to address the substantial learning loss due to the pandemic. In addition, they will allow the district to more easily accommodate social distancing and cohorting students to mitigate

Please describe how this purchase is reasonable, necessary, and allowable in accordance with Cost Principles found in 2 CFR 200.420-475:

These costs are reasonable and necessary to provide the school with a safe way to bring students and staff back on campus and maintain a sound educational environment free from major disruptions the pandemic has caused. The Pandemic is far from over and the school must be able to continue to look for ways to make sure its facilities are in a state

Signature of Superintendent or Charter School Representative



Date

3/25/2022

Posted 3/8/2021

PLEASANT VIEW SCHOOL DISTRICT

14004 ROAD 184 PORTERVILLE, CALIFORNIA 93257
TELEPHONE (559) 784-6769 FAX (559) 784-6819

BOARD OF TRUSTEES

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Thomas Barcellos
Vice President

Davy Gobel

Rusty Gobel

Rachele Alcantar

Mark Odaather

District Superintendent

Kimberly Parrish
Principal

Nlguel Baxter

Business Manager

Please describe the items that will be purchased with the funds

Originally our previously approved plan called for modernizing our Pleasant View West campus however after working with architects it was determined that some of the buildings identified in the prior scope qualified for earthquake mitigation funding due to being structurally deficient. The time and energy to pursue that additional funding will take longer than previously thought. So the district is proposing adding additional square footage in the form of a modular building at the Pleasant View Elementary campus to reduce class size and provide additional space for a classroom and tutoring/expanded learning opportunity lab. This would allow the elementary campus the space to socially distance students and provide space for additional cohorts if necessary. As well as provide the space necessary for learning loss recovery intervention grouping. The Elementary school site has limited pick up/drop off space at its site. The district is also proposing to add a parking lot to allow us to space students/parents and staff when coming and going to school to help with social distancing at arrival and dismissal times. This would also allow us to help keep cohorts separate at those times. This along with other funding would allow us to expand learning opportunities on an ongoing basis outside of the regular school day as well. As part of the original scope of the plan we would like to add moving walls into the open spaces between classrooms, so in times of need we can more easily place kids in cohorts. I have attached and highlighted the proposed costs to make these modifications.

Please describe how these purchases fit-in with the allowable uses of funds for either ESSER I, GEER I, ESSER II, and/or ESSER III:

These expenses are allowable under ESSER II and ESSER III, because they will increase the space available to reduce class sizes and provide small group intervention to address the substantial learning loss due to the pandemic. In addition, they will allow the district to more easily accommodate social distancing and cohorting students to mitigate the spread of Covid-19 in the school place.

Please describe how this purchase is reasonable, necessary, and allowable in accordance with Cost Principles found in 2 CFR 200.420-475:

These costs are reasonable and necessary to provide the school with a safe way to bring students and staff back on campus and maintain a sound educational environment free from major disruptions the pandemic has caused. The Pandemic is far from over and the school must be able to continue to look for ways to make sure its facilities are in a state that allow it to stay open. Prudence was used in making the decision to incur the cost, considering the districts responsibilities to its employees, the public, and the federal government. The district had numerous discussions with employee labor groups and at public board meetings to discuss and prioritize the potential use of funding. The district determined that these costs are necessary to carry out the objectives of the grant program or is recognized as an ordinary cost to operate the organization during the ongoing pandemic. The District has applied sound business practices; arm's-length bargaining federal, state, and other laws and regulations; and the terms and

PLEASANT VIEW
FALCONS

conditions of the award in making the decision. The price is comparable to that of the current fair market value for equivalent goods or services. In addition, the district will follow all laws and regulations in regards to the modernization process.

PROJECT BUDGET SUMMARY

PROJECT:	New Modular Tutoring Lab Building at Pleasant View Elementary School	PROJ. NO.:	
CLIENT:	Pleasant View Elementary School District	DATE:	3/3/2022
PHASE:	Schematic Design	BLDG. AREA (sf):	3,650
A. SITE			
1.	Purchase Price of Property	\$	-
2.	Appraisal	\$	-
3.	Escrow	\$	-
4.	CDE Site Studies / Site Acquisition Due Diligence Studies	\$	-
5.	CEQA Compliance / Site Acquisition Project Management	\$	-
6.	Geohazard Report	\$	9,000.00 budget
7.	Phase 1 - Environmental Site Assessment / Phase 2 - Sampling Activities	\$	-
8.	Preliminary Endangerment Assessment	\$	-
9.	DTSC Fees and Response Action	\$	-
10.	Hazardous Material Investigation (asbestos, lead, Pcb, Ocp)	\$	-
11.	Geotechnical Investigation / Report	\$	6,000.00 budget
12.	Topographic Survey	\$	7,500.00 budget
13.	Utility Connection Fees (power, water, storm drain, gas, sewer, telephone, cable TV)	\$	-
14.	Impact Fees	\$	-
15.	Eligibility Consultant	\$	-
16.	Financial Consultant	\$	-
17.	Site Clearing / Demolition	\$	-
18.	Bond Costs	\$	-
19.	Temporary Housing / Relocation	\$	-
20.	Legal Fees	\$	-
21.			
	SITE SUBTOTAL →	\$	23,000
B. DESIGN AND APPROVAL			
1.	Architect's Fee (New Construction) - Based on OPSC Sliding Scale and Item C.6 below	\$	166,395.00 budget
2.	Architect's Reimbursable Costs (Mileage, Bidding Documents Reproduction)	\$	10,000.00
3.	Architect's LEED / CHPS / HPI Services	\$	-
4.	DSA Review Fee	\$	24,000.00
5.	CDE Review Fee	\$	1,400.00
6.	CGS Review Fee	\$	-
7.	City / County Review / Inspection Fee	\$	-
8.	Health Department Review Fee	\$	-
9.			
	DESIGN AND APPROVAL SUBTOTAL →	\$	202,000
C. PROBABLE CONSTRUCTION COST - BY GENERAL CONTRACTOR			
1.	Play Equipment	\$	-
2.	On-site Development (utilities, conc walks, landscape, fencing, etc.)	\$	185,000.00 budget
3.	Parking Lot/drop off with approaches	\$	225,000.00 budget
4.	MODULAR Building Construction (approx. 3,650 sf x \$350/sf)	\$	1,277,500.00 budget
5.	General Requirements, Overhead, Bond, Insurance, Supervision, Etc.	7%	\$ 118,125.00
6.	Construction Contingency	10%	\$ 180,562.50
	PROBABLE CONSTRUCTION COST SUBTOTAL →	\$	1,986,188
D. OWNER PROVIDED CONSTRUCTION AND TESTING			
1.	Data / Communications by Owner	\$	-
2.	Intrusion Alarm by Owner	\$	-
3.	Hazardous Materials Removal by Owner	\$	-
4.	Construction Testing / Special Inspection	\$	25,000.00 budget
5.	Inspector of Record (\$8,000/month x 7 months)	\$	56,000.00 budget
6.	Commissioning Agent	\$	-
7.	SWPPP, Dust Control Plan, Indirect Source Review	\$	2,500.00 budget
8.	Fixtures, Furniture and Equipment	\$	30,000.00 budget
9.	Bid Advertising	\$	5,500.00 budget
10.			
	OWNER PROVIDED CONSTRUCTION AND TESTING SUBTOTAL →	\$	119,000
	Budget Contingency (5%) →	\$	117,000
	TOTAL PROJECT BUDGET →	\$	2,447,000

Evaluation of the Owner's project budget represents Architect's judgment as a design professional familiar with the construction industry. Architect cannot and does not warrant or represent that actual costs will not vary from this budget summary.



Mark Odsather <marko@pleasant-view.k12.ca.us>

Equipment and Capital Expenditures Approval (Pleasant View Elementary)

EDReliefFunds <EDReliefFunds@cde.ca.gov>
To: Mark Odsather <marko@pleasant-view.k12.ca.us>

Fri, Apr 15, 2022 at 4:47 PM

Good afternoon Mark,

Thank you for the revised application and clarification on the points of confusion for us. Please see below for the approval for this request.

Dear Pleasant View Elementary School District,

Equipment and Capital Expenditures Approval
Pleasant View Classroom/ Expanded Learning Lab

The application for the use of Elementary and Secondary School Emergency Relief (ESSER) I Funds authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, ESSER II Funds authorized by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, ESSER III Funds authorized by the American Rescue Plan (ARP) Act, Governor's Emergency Education Relief (GEER) I Funds authorized by the CARES Act, and/or GEER II Funds authorized by the CRRSA Act as designated by the application for capital expenditures with a unit cost of \$5,000 or more has met requirements and the use of funds for projects indicated in your application may be allowed as prescribed in the following guidance, for ESSER I Funds (<https://www.cde.ca.gov/fg/cr/esser.asp>), ESSER II Funds (<https://www.cde.ca.gov/fg/cr/crrsa.asp>), ESSER III Funds (<https://www.cde.ca.gov/fg/cr/arpact.asp>), GEER I Funds (<https://www.cde.ca.gov/fg/cr/learningloss.asp>), and/or the Expanded Learning Opportunities Grant (ELO-G) (<https://www.cde.ca.gov/ls/he/hn/covidreliefgrants.asp>).

Please be aware that all LEAs must ensure all federal and state procurement requirements are met. The pandemic is not considered a justification to exempt LEAs from following state and federal procurement requirements. State procurement requirements can be found in the California Public Contract Code, sections 20100 - 22178. Federal procurement requirements can be found in Title 2, Code of Federal Regulations, sections 200.317 – 327. LEAs should reference the state guidance found at: <https://www.cde.ca.gov/fg/ac/co/bidthreshold2022.asp>. Additionally, federal procurement guidance can be found on page 20 of the CDE's Federal Grants Fiscal Guidance located at: <https://www.cde.ca.gov/fg/ac/ff/documents/federalgrantsfiscalguidance.pdf>.

Please note: The request to use ESSER III funds for this project describes an allowable use of ESSER III funds. However, unlike previous funding sources, ESSER III requires each district receiving funds to complete an Expenditure Plan with public input, describing how the LEA intends to use its ESSER III allocation. If this project is not already included in the LEA's ESSER III Expenditure Plan, you may wish to delay start of the project until the LEA revises the plan and has the project described in the plan discussed in advance with community partners and governing board.

Please note: This expenditure appears to be allowable, however, the burden is on the district to maintain documentation justifying that a less expensive option was explored/considered, especially in the event these funds are audited.

Construction (shade structures, portables)

Please note: For any construction projects, you must also comply with all construction requirements found on the CDE website.

The placement of new modular classrooms on a school site is subject to the requirements of Title 5 CCR Section 14030, and oversight by the Division of the State Architect (DSA). For information about DSA assistance during the COVID-19 pandemic for emergency school facilities, LEAs should refer to BU 20-01. New relocatable buildings and structures, including shade structures, may be temporarily installed for a maximum period up to three years in accordance with IR A-1.16. Reconstruction or alteration projects to school buildings less than specified construction cost thresholds are exempt from DSA review, as described in IR A-22.

Construction projects are permitted, but LEAs must follow applicable federal construction regulations, such as safety and health standards (34 CRF 75.609), energy conservation (34 CRF 75.616), and Davis-Bacon prevailing wage rules. When requesting preapproval LEAs must provide documentation showing that the LEA is not able to meet the need arising from the health emergency in a more cost-effective or efficient manner, such as leasing property or improving property already owned and in use.

You should review all information regarding construction on the CDE's Capital Expenditure FAQs page, located at: <https://www.cde.ca.gov/fg/cr/capexpfaqs.asp>.

[Quoted text hidden]

Expanded Learning Opportunities Grant Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Pleasant View Elementary	Mark Odsather Superintendent	marko@pleasant-view.k12.ca.us 5597895840

The following is the local educational agency's (LEA's) plan for providing supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan will explain how the LEA will use the funds it receives through the Expanded Learning Opportunities (ELO) Grant to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For specific requirements please refer to the Expanded Learning Opportunities Grant Plan Instructions.

Plan Descriptions

A description of how parents, teachers, and school staff were involved in the development of the plan.

Pleasant View Elementary School District has met several times with staff, parents, students, community members and specialists in the mental health field on how best to use the expanded learning opportunities (ELO) funds to meet the needs of our students. These meetings consisted of explaining the goal and parameters of the use of the ELO funds. The next step was to get input from each group on ideas to provide the best supplemental support for all identified students in the area of academics, social emotional and physical well being, engagement and technology connectivity, how to identify students and their needs, how best to inform parents and how to report results of the implemented plan. The last step was to get input on the completed plan before taking it to the board. The major needs identified for Pleasant View's plan was in the area of providing intensive reading, writing and math intervention, more mental health and specialist support in the area of anxiety, depression, suicide prevention and social and communication skills, physical safety, training for staff on best practices to implement in order to accelerate the learning of English language learners and students with special needs, trauma informed practices and homeless students, effective assessments in the area of academics and a screening for at risk youth. Another important area was building the technology, connectivity, afterschool programs, meeting the academic and social emotional needs of the students at a community hub (center) in conjunction with the non-profit that operates the community center and working with other community organizations that can help implement the plan. This plan has been written in conjunction with the LCAP/SPSA plans. Pleasant View administration will continue to meet with staff, students, parents, community and other partners to evaluate students needs and the effectiveness of what has been implemented, allowing for additional input throughout the years

A description of how students will be identified and the needs of students will be assessed.

Students will be identified by using our District academic assessments and screenings, progress reports, at-risk youth screenings, RTI process as well as staff, and parent recommendation with parental consultation. Our leadership team and staff also played a key role in the identification of those students struggling with not only academics but social-emotional needs. In addition to the assessments, screenings and recommendations, parent and student surveys, students will also be identified based on attendance, engagement, and social-emotional needs. Pleasant View will continue to use the Response to Intervention (RTI) process and meetings to also identify students throughout the 2020-21 to the beginning of the 2022-23 school year. The usage of this multi-tier identification approach will help to identify the students and grade levels in greatest need of support and intervention as well as in some cases acceleration.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

Pleasant View PVESD has successfully communicated with parents through the use of the Parent Square, Social Media, Web Site, Email, and phone calls, as well as regular virtual meetings with the Community Liaison and Principal. PVESD also sent out surveys to all stakeholders to gather information on needs. Each communication method is available in English and Spanish. PVESD will use those same methods to get information out to all parents, as well as individual parents. Parents will need to give approval for participation in any afterschool, counseling, mental health, medical, or special services program. A meeting will be held with the parent in person, by phone and, or virtual to explain the program recommended, the reason for the recommendation and the expected results before asking for a parent's official approval.

A description of the LEA's plan to provide supplemental instruction and support.

This plan will:

- Provide intensive reading, writing, and math intervention on campus as but not limited to additional full-time teachers to help mitigate the learning loss that has occurred.
- Provide an academic coach to address pupil learning loss by supporting teachers with intervention strategies in order to meet the needs of students at all academic levels.
- Expand counseling and mental health services (i.e. additional counseling and psychologist time, behavioral aides, triage social workers for both campuses through MOU with Tulare Mental Health and Tulare County Office of Education student services and health departments, social emotional screen, etc.) Professional Development in the area of English Language Learners and Trauma Informed practices for all staff expanded Physical and Health services (i.e. lunchtime and after school clubs, classes, workshops for students and for parents to support their child(ren) in the area of physical health and well being, supplies and materials, supplemental curriculum, MOU when partnering with our community and medical partners when appropriate.)
- Materials and supplies and triage social worker services to meet the unique needs of the homeless in all areas.

The items listed above were the main areas that were addressed for supplemental instruction and support, however, all stakeholders understand that a need may arise that we had not thought of, so this list is by no means exhaustive.

Pleasant View has a vision for an Expanded Learning Opportunity Program (ELOP) that bridges the gap between school and community. In Conversations, over the last few months, our Educational Partners have all expressed the desire for a program that helps build connectedness in the community. Many of our parents and students have stated they feel isolated in their own community. Pleasant View is limited by its current design to meet the facility space needed. Pleasant View will use the ELOP money currently allocated to help with the construction of additional classrooms as well as a community center to house the ELOP program. The additional facilities will be open well

beyond the school day and year-round to provide additional learning opportunities to our students and their families. This community is excited about the possibilities of a program that brings people together. In addition Pleasant View will hire additional staff to coordinate these activities year-round. As well as increase additional classes in our CHOICES after-school program

Expenditure Plan

The following table provides the LEA's expenditure plan for how it will use ELO Grant funds to support the supplemental instruction and support strategies being implemented by the LEA.

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Extending instructional learning time	265,000	
Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports	25000	
Integrated student supports to address other barriers to learning	175,000	
Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports	1,000,000	
Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility		
Additional academic services for students	150000	
Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs		

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Total Funds to implement the Strategies	1,615,000	

A description of how ELO Grant funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA.

When developing the plan with all of the stakeholders, we took into consideration all the funds that were available, including the Elementary and Secondary School Emergency Relief (ESSER) funds available to the district to keep the supplemental instruction and supports in place after the 2021-22 school year. When prioritizing the list of needs for all Covid-19 funds from the state and federal governments, we did not take finances into consideration until afterwards, knowing that ESSER, LCAP and Federal program funds were also available to give the Pleasant View students the very best to meet their needs for intervention, acceleration, support and safety. All funding is being used to support all students in reducing learning loss, social emotional and physical well being, providing greater student engagement in academics and extracurricular activities, growing school staffing at levels required for interventions and student supports, maintaining safe and clean facilities as directed by the California Department of Public Health and ventilation opportunities, technology and connectivity, additional activities prioritized by our Covid-19 Stimulus. Once the plan was designed, the different funds available were also assigned according to the regulations and rules for each one for the 2020-21 school year though the 2022-23 school year.

Expanded Learning Opportunities Grant Plan Instructions: Introduction

The Expanded Learning Opportunities Grant Plan must be completed by school districts, county offices of education (COE), or charter schools, collectively referred to as LEAs, that receive Expanded Learning Opportunities (ELO) Grant funds under California Education Code (EC) Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2024.

For technical assistance related to the completion of the Expanded Learning Opportunities Grant Plan, please contact ELOGGrants@cde.ca.gov, <mailto:lcfiff@cde.ca.gov>

Instructions: Plan Requirements

An LEA receiving ELO Grant funds under EC Section 43521(b) is required to implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to, at a minimum, students who are included in one or more of the following groups:

- low-income,
- English learners,
- foster youth,
- homeless students,
- students with disabilities,
- students at risk of abuse, neglect, or exploitation,
- disengaged students, and
- students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For purposes of this requirement

- “Supplemental instruction” means the instructional programs provided in addition to and complementary to the LEAs regular instructional programs, including services provided in accordance with an individualized education program (IEP).
- “Support” means interventions provided as a supplement to those regularly provided by the LEA, including services provided in accordance with an IEP, that are designed to meet students’ needs for behavioral, social, emotional, and other integrated student supports, in order to enable students to engage in, and benefit from, the supplemental instruction being provided.
- “Students at risk of abuse, neglect, or exploitation” means students who are identified as being at risk of abuse, neglect, or exploitation in a written referral from a legal, medical, or social service agency, or emergency shelter.

EC Section 43522(b) identifies the seven supplemental instruction and support strategies listed below as the strategies that may be supported with ELO Grant funds and requires the LEA to use the funding only for any of these purposes. LEAs are not required to implement each supplemental instruction and support strategy, rather LEAs are to work collaboratively with their community partners to identify the supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the design and implementation of the supplemental instruction and support strategies being provided (EC Section 43522[h]). The seven supplemental instruction and support strategies are:

1. Extending instructional learning time in addition to what is required for the school year by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases the amount of instructional time or services provided to students based on their learning needs.
2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to, any of the following:
 - a. Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff.
 - b. Learning recovery programs and materials designed to accelerate student academic proficiency or English language proficiency, or both.
 - c. Educator training, for both certificated and classified staff, in accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.
3. Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.
4. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports.
5. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility.
6. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.
7. Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students' social-emotional health needs and academic needs.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable IEP.

Fiscal Requirements

The following fiscal requirements are requirements of the ELO grant, but they are not addressed in this plan. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85 percent (85%) of its apportionment for expenditures related to providing in-person services in any of the seven purposes described above.
- The LEA must use at least 10 percent (10%) of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count towards the LEAs requirement to spend at least 85% of its apportionment to provide in-person services.
- An LEA may use up to 15 percent (15%) of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

Instructions: Plan Descriptions

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

A description of how parents, teachers, and school staff were involved in the development of the plan

Describe the process used by the LEA to involve, at a minimum, parents, teachers, and school staff in the development of the Expanded Learning Opportunities Grant Plan, including how the LEA and its community identified the seven supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage with community partners, expanded learning programs, and existing behavioral health partnerships in the design of the plan.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

Describe the LEA's plan for informing the parents and guardians of students identified as needing supplemental instruction and support of the availability of these opportunities, including an explanation of how the LEA will provide this information in the parents' and guardians' primary languages, as applicable.

A description of how students will be identified and the needs of students will be assessed

Describe the LEA's plan for identifying students in need of academic, social-emotional, and other integrated student supports, including the LEA's plan for assessing the needs of those students on a regular basis. The LEA's plan for assessing the academic needs of its students may include the use of diagnostic and formative assessments.

As noted above in the Plan Requirements, "other integrated student supports" are any supports intended to address barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.

A description of the LEA's plan to provide supplemental instruction and support

Describe the LEA's plan for how it will provide supplemental instruction and support to identified students in the seven strategy areas defined in the Plan Requirements section. As a reminder, the LEA is not required to implement each of the seven strategies; rather the LEA will to work collaboratively with its community to identify the strategies that will be implemented. The plan must include a description of how supplemental instruction and support will be provided in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-emotional, and other integrated student supports. The plan must also include a description of how the services will be provided through a program of engaging learning experiences in a positive school climate.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable individualized education program. Additionally, LEAs are encouraged to collaborate with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the implementation of, this plan (*EC* Section 43522[h]).

Instructions: Expenditure Plan

The 'Supplemental Instruction and Support Strategies' column of the Expenditure Plan data entry table lists the seven supplemental instruction and support strategies that may be supported with ELO Grant funds.

Complete the Expenditure Plan data entry table as follows:

In the 'Planned Expenditures' column of the data entry table, specify the amount of ELO Grant funds being budgeted to support each supplemental instruction and support strategies being implemented by the LEA and the total of all ELO Grant funds being budgeted.

An LEA may amend its ELO Grant Plan, including the planned expenditures, based on changes in student needs identified as part of the LEAs ongoing assessment of the needs of students identified for supplemental instruction and support. LEAs are encouraged to collaborate with community partners when amending their plan.

A materially altered plan should be brought to the governing board or body of the LEA for adoption. School districts must submit the amended plan to their COE; charter schools must submit their amended plans to their chartering authority; COEs and school districts in a single-district county must submit their amended plans to the California Department of Education (CDE). COEs and school districts in a single-district county must submit their amended plans to the CDE by email at ELOGrants@cde.ca.gov. LEAs are also strongly encouraged to post an amended plan to the same web page as their LCAP.

The plan must be updated to include the actual expenditures by **December 1, 2024**. In the 'Actual Expenditures' column of the data entry table the LEA will report the amount of ELO Grant funds that the LEA actually expended in support of the strategies that it implemented, as well as the total ELO Grant funds expended.

A description of how these funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA

Describe how the LEA is coordinating its ELO Grant funds with funds received from the federal Elementary and Secondary School Emergency Relief (ESSER) Fund provided through the federal Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (Public Law 116-260), also known as ESSER II, to maximize support for students and staff.

California Department of Education
March 2021

Expanded Learning Opportunity Program (ELOP)

Pleasant View
Elementary 2022-23

Pleasant View has a vision for an Expanded Learning Opportunity Program (ELOP) that bridges the gap between school and community. In Conversations over the last few months our Educational Partners have all expressed the desire for a program that helps build connectedness in the community. Many of our parents and students have stated they feel isolated in their own community. Pleasant View is limited by its current design to meet the facility space needed. Pleasant View will use the ELOP money currently allocated to help with the construction of additional classrooms as well as a community center to house the ELOP program. The additional facilities will be open well beyond the school day and year round to provide additional learning opportunities to our students and their families. This community is excited about the possibilities of a program that brings people together. In addition Pleasant View will hire additional staff coordinate these activities year round. As well as increase additional classes in our CHOICES after school program

EXPENSES

Actions:	AMOUNT
1 Buildings (22-23)	\$1,000,000.00
2 Community Service / ELOP Coordinators (22-23)	\$175,000.00
3 Nighttime Custodian/Bus Driver (22-23)	\$65,000.00
4 Part Time Staff Starting in (23-24)	\$150,000.00
5 Contract with TCOE CHOICES (23-24)	\$200,000.00
6 Field Trips (23-34)	\$25,000.00
Total	\$1,615,000.00

Expanded Learning Opportunity Program (ELOP)

Pleasant View
Elementary 2022-23

Pleasant View has a vision for an Expanded Learning Opportunity Program (ELOP) that bridges the gap between school and community. In Conversations over the last few months our Educational Partners have all expressed the desire for a program that helps build connectedness in the community. Many of our parents and students have stated they feel isolated in their own community. Pleasant View is limited by its current design to meet the facility space needed. Pleasant View will use the ELOP money currently allocated to help with the construction of additional classrooms as well as a community center to house the ELOP program. The additional facilities will be open well beyond the school day and year round to provide additional learning opportunities to our students and their families. This community is excited about the possibilities of a program that brings people together. In addition Pleasant View will hire additional staff coordinate these activities year round. As well as increase additional classes in our CHOICES after school program

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6 Field Trips (23-34)	\$25,000.00
Total	\$1,615,000.00



California School Boards Association

REQUIRES BOARD ACTION

Due: Weds. March 15—return ballot in enclosed envelope

January 31, 2023
MEMORANDUM

To: All Board Presidents and Superintendents — CSBA Member Boards
From: Susan Markarian, CSBA President
Re: 2023 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Weds. March 15**

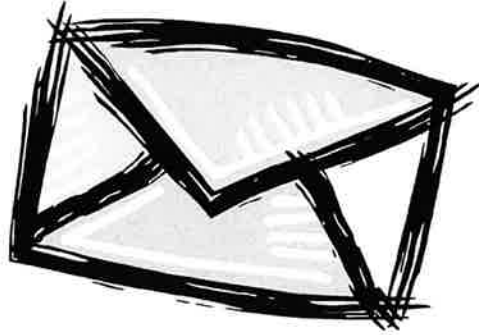
Enclosed is the ballot material for election to CSBA’s Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper) listing the candidates, the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned to CSBA. It must be postmarked by the U.S. Post Office on or before Wednesday, March 15, 2023.**

Your Board may vote for up to the number of seats to be filled in the region or subregion as indicated on the ballot. For example, if there are three seats up for election, the Board may vote for up to three candidates. However, your Board may cast no more than one vote for any one candidate. The ballot also contains a provision for write-in candidates; their name and district must be clearly printed in the space provided.

The ballot must be signed by the Superintendent or Board Clerk and returned in the enclosed envelope; if the envelope is misplaced, you may use your district’s stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held. Results will be published by May 11, 2023.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2023 – March 31, 2025. The next meeting of the Delegate Assembly takes place on Saturday, May 20 and Sunday, May 21, 2023. Please do not hesitate to contact the Executive Office at nominations@csba.org should you have any questions.

Encs: Ballot on red paper and watermarked “copy” of ballot on white paper
List of all current Delegates on reverse side of ballot
Candidate(s)’ required Biographical Sketch Forms and optional resumes
CSBA-addressed envelope to send back ballots



**BALLOTS SHOULD BE RETURNED IN THE
ENCLOSED ENVELOPE; HOWEVER, SHOULD
THE ENVELOPE BECOME MISPLACED; PLEASE
USE YOUR STATIONERY AND RETURN TO:**

**CSBA
DELEGATE ASSEMBLY ELECTIONS
3251 BEACON BLVD.
WEST SACRAMENTO, CA 95691**

**ON THE BOTTOM LEFT CORNER OF THE
ENVELOPE, WRITE THE REGION OR
SUBREGION NUMBER (THIS NUMBER APPEARS
ON THE BALLOT AT THE TOP).**

REQUIRES BOARD ACTION

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **WEDNESDAY, MARCH 15, 2023**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2023 DELEGATE ASSEMBLY BALLOT
SUBREGION 12-A
(Tulare County)

Number of seats: 2 (Vote for no more than 2 candidates)

Delegates will serve two-year terms beginning April 1, 2023 - March 31, 2025

**denotes incumbent*

Felipe Martinez (Porterville USD)*

Cathy Mederos (Tulare Joint Union HSD)*

Randy Villegas (Visalia USD)

Provision for Write-in Candidate Name

School District

Signature of Superintendent or Board Clerk

Title

School District Name

Date of Board Action

See reverse side for list of all current Delegates in your Region.

REQUIRES BOARD ACTION

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **WEDNESDAY, MARCH 15, 2023**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2023 DELEGATE ASSEMBLY BALLOT
SUBREGION 12-A
(Tulare County)

Number of seats: 2 (Vote for no more than 2 candidates)

Delegates will serve two-year terms beginning April 1, 2023 - March 31, 2025

**denotes incumbent*

Felipe Martinez (Porterville USD)*

Cathy Mederos (Tulare Joint Union HSD)*

Randy Villegas (Visalia USD)

Provision for Write-in Candidate Name

School District

Signature of Superintendent or Board Clerk

Title

School District Name

Date of Board Action

See reverse side for list of all current Delegates in your Region.

**BEFORE THE BOARD OF TRUSTEES OF THE
PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT
TULARE COUNTY, CALIFORNIA**

IN THE MATTER OF THE)
SALE OF PERSONAL PROPERTY)
)
)
)
)
)
_____)

RESOLUTION NO. 5
**RESOLUTION AUTHORIZING SALE
OF PERSONAL PROPERTY**

WHEREAS, Pleasant View Elementary School District (“District”) desires to sell personal property described as five (5) portable classroom buildings (“Portables”), that are currently located on the site of its Pleasant View Elementary School campus; and

WHEREAS, the Portables are no longer needed and their removal from the site is required in order to accommodate the construction of new classrooms; and

WHEREAS, the Portables are not required for school purposes pursuant to Education Code section 17545 et seq.; and

WHEREAS, the Board hereby finds that it is in the best interests of the District to sell the Portables; and

WHEREAS, pursuant to Education Code section 17545, the Board may authorize the sale of personal property to the highest responsible bidder or at a public auction conducted by District employees or conducted by contract with a private auction firm after notice of the sale has been given, by posting in at least three public places in the District for not less than two weeks, or by publication for at least once a week for a period of not less than two weeks in a newspaper published in the District and having a general circulation there; and

WHEREAS, to the extent the District receives appropriate bids and is able to sell the Portables to another party, it desires to do so pursuant to a purchase and sale agreement such that the Portables are sold in “AS-IS” condition and the District assumes no liability in such sale.

NOW THEREFORE, BE IT RESOLVED that the Board of Trustees of the Pleasant View Elementary School District hereby finds, determines and orders as follows:

1. The foregoing recitals are adopted as true and correct and the Board so finds and determines, and incorporates the same herein by this reference. Specifically, the Board hereby finds that (i), the Portables are not required for school purposes pursuant to Education Code section 17545 et. seq., and (ii) it is in the best interests of the District to sell the Portables.

2. The Superintendent of the District or his designee (each, an “Authorized Representative”) is hereby authorized to provide notice of the sale by posting in at least three public places in the District for not less than two weeks, or by publication for at least once a week for a period of not less than two weeks in a newspaper published in the District and having a general circulation there.

3. Each Authorized Representative is authorized to direct the sale of the Portables by means of soliciting bids or by means of a public auction as authorized by the Education Code.

4. Each Authorized Representative is further authorized and directed to do any and all things and to execute any and all documents which they deem necessary or advisable in order to carry out, give effect to, or comply with the terms and intent of this Resolution.

5. This Resolution shall take effect immediately upon its adoption.

* * * * *

This Resolution was adopted upon motion by Trustee _____, seconded by Trustee _____, at a regular meeting held on February 21, 2023, by the following vote:

AYES:
NOES:
ABSENT:

Thomas Barcellos, President
Governing Board
Pleasant View Elementary School District
Porterville, California

WITNESS my hand and seal of said Board of Trustees this 21st day of February, 2023.

Clerk of said Board of Trustees



TRAVEL EXPENSE REIMBURSEMENT

Attach Conference – Trip Agenda
 Receipts must be submitted upon return (Except Meals)

Please read the guidelines on the back of this form. Failure to adhere to the guidelines will delay reimbursement. Reimbursement generally occurs within 15 business days. Please return the completed form to the District Office 15 days before event.

Employee Name: _____

Name & Place of Activity: _____

Driver: _____ Individuals in Carpool: _____

Anticipated Day, Date, & Time of Departure: _____

Anticipated Day, Date, & Time of Return: _____

Date	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total Each Line
Breakfast (generally a \$15 per diem)								
Lunch (generally a \$20 Per diem)								
Dinner (generally a \$30 Per diem)								
Hotel								
Shuttle, Taxi, or Bus								
Plane or Train (Coach Fare \$650 max w/o prior approval)								
One Checked bag (\$ 30 max each way)								
Automobile (65.5 Cents/Mile)								
Parking								
Totals								
Explain Any Unusual Items That May Be Questioned.						Total Expenses	\$	
						Due Traveler	\$	
Authorized By:			Traveler's Signature:			Date:		

*Reimbursement may vary and will be determined by receipts submitted.

GUIDELINES GOVERNING TRAVEL AND EXPENSE REIMBURSEMENT

We are obliged, however, to spend Pleasant View funds as prudently as possible, and in order to do this, Pleasant View has developed the following guidelines to govern travel and expenses. Your understanding of the expenditure of Pleasant View funds for these purposes is deeply appreciated.

1. AIR TRAVEL

Travelers should have arranged for the most economical airfare available consistent with circumstances. The district will pay up to coach fare only, using the guaranteed lowest published fare. All receipts and ticket stubs must be attached. **If airfare was expected to exceed \$650, travelers were asked to notify District Office before making reservations.**

2. AUTOMOBILE

The District will reimburse travelers at the current IRS rate per mile for the actual number of miles driven. The total amount of the mileage should not exceed the cost of coach fare.

3. HOTEL

Rate for single occupancy will be paid. Amount over the single occupancy rate will not be paid. Generally, a one-day meeting will be assumed to require one night's lodging only. The district can reimburse only for the time spent directly on school business. If a person arrives in a city earlier or leaves later than is necessary for the assignment, it will be assumed that the expenses incurred are for personal reasons and are not reimbursable.

4. MEALS

Expenses for meals will be reimbursed with a meal Per diem. The following individual meal rates should be used for meals not furnished by the event (**\$15 for breakfast, \$20 for lunch, \$30 for dinner**). **Receipts are not required for these meals.**

5. TAXIS, SHUTTLES, BUSES, AND PARKING

Usual charges for these services will be reimbursed; however, any unusual expenses should be explained. All of these services require receipts.

6. PERSONAL EXPENDITURES

Neither reimbursement claims or direct vendor payments should include items of a personal nature such as: WIFI, Inflight entertainment, Personal phone calls, Alcoholic beverages, Video rentals or tickets to movies or sporting events, Purchases of clothing or other personal items.

7. YOUR EXPENSE VOUCHER CANNOT BE PROCESSED UNLESS IT IS SIGNED BY YOU. RECEIPTS FOR EXPENSES MUST BE ATTACHED. (EXCEPT MEALS AND TIPS)

If there is any question about any expenditure made on behalf of the trip, please call district staff to discuss the justification of the claim. If there is any substantial sum involved, it is always desirable that the expenditures be reviewed in advance with district staff.