

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

February 21st, 2023
Pleasant View Cafeteria

18900 Ave 145
Porterville, CA

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

BOARD:

Tom Barcellos
Bridget Kidder
Davy Gobel
Alex Garcia
Rusty Gobel

OTHER:

Kim Parrish (Principal)

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

PUBLIC COMMENT: No Comment

MINUTES: On a motion by Bridget Kidder and second by Davy Gobel the board voted to approve the January 12th minutes and February 2nd minutes. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel)

ATTENDANCE:

1. On a motion by Tom Barcellos and a second by Davy Gobel the board voted to approve Interdistrict Agreements. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (On File)
2. K. Parrishr stated that current enrollment was at 426, and the district had received some new students since the report was printed. (Exhibit A)

DISTRICT FINANCE:

1. K. Parrish presented the vendor payments to the board for review and discussion.. On a motion by Davy Gobel and a second by Bridget Kidder the board voted to approve Vendor payments; Batch #409 for \$9,960.64; Batch #460 \$137,368.51; Batch #461 \$260,106.59; Batch #463 \$31,903.65; Batch #465 \$357,869.47; Batch #466 \$31,143.53 (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit B)

PLEASANT VIEW
FALCONS

2. K. Parrish presented the Budget Comparison report for review and discussion. (Exhibit C)
3. K. Parrish presented the Budget Revisions to the board for review and discussion. On a motion by Tom Barcellos and a second by Bridget Kidder the board voted to approve Budget Revisions with control number #2144863 (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit D)
4. K. Parrish stated that the district needed to select and auditor for the 22-23 school year. K. Parrish stated that the anticipated costs for the audit to be around \$25,000. On a motion by Davy Gobel and a second by Rusty Gobel the board voted to approve selecting M. Greene as the Independent Auditor for the 22-23 school year. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit E)
5. K. Parrish presented the county office of education review and recommendations of the first interim report. K. Parrish stated that the district received a positive qualification on its first interim. On a motion by Tom Barcellos and a second by Rusty Gobel the board voted to approve the County Review of 1st Interim reports. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit F)
6. K. Parrish presented the Annual Audit to the board for review and discussion. Form to the board for review and discussion. On a motion by Tom Barcellos and a second by Davy Gobel the board voted to approve the 2021-2022 Annual Audit. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit G)
7. K. Parrish presented to the board the audit findings for the 22-23 annual audit and the corrective actions. On a motion by Tom Barcellos and a second by Davy Gobel the board voted to approve the corrective actions to the audit findings. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit H)
8. On a motion by Tom Barcellos and a second by Davy Gobel the board approved the Budget Hearing and Adoption meeting dates for June 13th and June 20th, 2023. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit I)
9. On a motion by Davy Gobel and a second by Rusty Gobel the board voted to approve January payroll. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit J)

OLD BUSINESS:

1. K Parrish stated that the new wing should be completed by April 1st, weather has delayed parts of the project and curb and gutter should be done in the next two weeks.
2. K. Parrish stated that the plans for the ELOP/Community Center should be approved in the next few weeks and the project should go out to bid in April.
3. K. Parrish stated that with the additional square footage of the modernization project the district would need to remove 5 portables from the Pleasant View West site. K. Parrish

stated that Mr. Odsather is recommending that we remove 7-8 of the portables due to a possible rebase of school square footage by the state in 2024-25. In addition we may want to move a few to the Pleasant View Elementary site to use for school based community projects.

NEW BUSINESS:

1. K. Parrish presented the February Calendar to the board for review. (Exhibit K)
2. K. Parrish shared winter NWEA MAP growth reports with the board. (Exhibit M)
3. K. Parrish shared about the visit from the State Schools to Watch team. Mr. Barcellos stated that team that visited was very impressed with what they had seen, and were wondering how to take it back and implement it in their schools. (Exhibit N)
4. K. Parrish presented the school Safety Plan to the board for approval. K. Parrish explained the ACTVNET program and the school would be updating the safety plan in the upcoming year to reflect the program as it begins to be implemented. On a motion by Tom Barcellos and a second by Rusty Gobel the board voted to approve the School Safety +Plan. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit O)
5. K. Parrish presented the Home to School Transportation Plan to the board for discussion and approval. On a motion by Tom Barcellos and a second by Rusty Gobel the board voted to approve the Home to School Transportation Plan. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit P)
6. On a motion by Tom Barcellos and a second by Davy Gobel the board voted to approve the Agency Agreement with TCOE for the CHOICES program. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit Q)
7. K. Parrish presented the ESSER III updated plan to the board for approval. K. Parrish stated that the school site council is recommending the updates to the plan. On a motion by Rusty Gobel and a second by Davy Gobel the board approved the updates to the ESSER III plan. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit R)
8. K. Parrish presented the ELOP updated plan to the board for approval. K. Parrish stated that the school site council is recommending the updates to the plan. On a motion by Davy Gobel and a second by Bridget Kidder the board approved the updates to the ELOP plan. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit S)
9. K. Parrish stated that there are two conferences in Washington D.C. in June back to back. Pleasant View would like to send a team. M. Odsather will be presenting at the AASA conference June 25th-28th. On a motion by Rusty Gobel and a second by Bridget Kidder the board voted to approve sending up to six people AASA conference. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit T)
10. K. Parrish stated that Pleasant View will send a team to the State Schools to watch conference in Monterey CA, March 10th-11th to receive its award and present at the conference. On a motion by Bridget Kidder and a second by Davy Gobel the board approved sending a team to Monterey. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel)

11. K. Parrish states the second conference in Washington D.C. is the National Schools to Watch conference. Pleasant View will be recognized at this conference and possibly present. On a motion by Bridget Kidder and a second by Davy Gobel the board voted to send a team of up to six members to the National Schools to Watch Conference June 22nd-24th. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit U)
12. On a motion by Davy Gobel and a second by Rusty Gobel the board voted to select Felipe Martinez and Carol Maderos for the CSBA delegate assembly ballot. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit V)
13. K.Parrish stated that M. Odsather had turned over the agreement with Lumiar for the Mosaico to Lozano Smith to review and create a legal agreement for product and services. On a motion by Tom Barcellos and a second by Bridget Kidder the board approved legal services review of the agreement between Pleasant View and Lumiar. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel)
14. On a motion by Davy Gobel and a second by Rusty Gobel the board voted to approve resolution #5 in the matter of Authorizing the Sale of Personal Property. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit W)
15. On a motion by Davy Gobel and a second by Rusty Gobel the board voted to approve Travel and Expense procedures and Forms. (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel) (Exhibit W)

ADJOURNMENT:

1. On a motion by Rusty Gobel and a second by Davy Gobel the board voted to adjourn. At 5:56pm (5-0) (Ayes; Alex Garcia, Tom Barcellos, Bridget Kidder, Davy Gobel, Rusty Gobel)



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

Respectfully submitted,

Mark Odsather,
Secretary

Pleasant View Elementary

02/03/2023
11:46 AM

2022-2023

Enrollment by Grade and Teacher

Page 1

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 Inving	-	-	-	-	-	-	-	-	8	6	14	-	-	-	-	-	-	-	-	-	-	8	6	14	
046 Valdezlv	-	-	-	-	-	-	-	-	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	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

Exhibit A 2-21-2023

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		010-81500-0-00000-81100-58000-0	\$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			

REDACTED B 2-21-2023

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

*** FINAL ***

Batch No 460

Audit

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

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*** FINAL ***

Batch No 460

Audit

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		

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
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		

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
013066	VALLEY PACIFIC PETROLEUM SYSTE	PV-230761	12/15/2022		CL 22-575339		010-00000-0-00000-27000-52000-0	\$383.69			
								\$383.69			
013004	Verizon Wireless	PV-230757	12/10/2022		9922604846		010-00000-0-11100-10000-59000-0	\$380.10			
								\$380.10			
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			

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
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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
Batch No 460											
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).


 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

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

*** FINAL ***
Batch No 461

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		L
	JORGENSEN & CO	PV-230799	12/28/2022		6043666		010-00000-0-00000-82000-58000-0	\$2,005.00		
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		

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

*** FINAL ***
Batch No 461

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
012726	STATE OF CALIFORNIA	PV-230795	1/5/2022		627734		010-00000-0-00000-27000-58000-0	\$98.00			
								\$98.00			
013842	Total Compensation Systems,	PV-230796	12/15/2022		11261		010-00000-0-00000-76002-58000-0	\$720.00			
								\$720.00			
013009	Tulare County Superintendent	PV-230797	1/4/2023		231351		010-07200-0-11100-31400-58000-0	\$5,190.41			
								\$5,190.41			
013066	VALLEY PACIFIC PETROLEUM SYSTE	PV-230798	12/31/2022		CL 22-576781		010-00000-0-00000-82000-43000-0	\$139.69			
								\$139.69			
Total Check Amount:								\$111.90			
Total Check Amount:								\$98.00			
Total Check Amount:								\$720.00			
Total Check Amount:								\$5,190.41			
Total Check Amount:								\$139.69			
Total Check Amount:								\$139.69			

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*** FINAL ***

Batch No 461

Audit
Amount Flag EFT

Separate

Reference Invoice

Number Date

PO # Invoice No

Check Account Code

Vendor No Vendor Name

Total District Payment Amount: \$260,106.59

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

*** FINAL ***

Batch No 461

Audit

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

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).

Niyun Bapto
Authorizing Signature Date 1/12/23

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	Audit
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-CRGW		010-81500-0-00000-81100-43000-0	\$64.64			
	AMAZON CAPITAL SERVICES	PV-230818	1/9/2023		1HLD-J4WG-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		1HWV-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			
013898	AM-TECH INSPECTION SERVICES	PV-230863	1/24/2023		1895		010-26000-0-00000-85000-58000-0	\$8,000.00			L
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			

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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
012102	LOZANO SMITH	PV-230808	1/11/2023		2179820		010-00000-0-00000-76002-58000-0	\$436.80			
Total Check Amount:								\$144.33			
013500	PALAFX, MARILU	PV-230810	1/20/2023		00000		010-00000-0-00000-72000-52000-0	\$63.25			
Total Check Amount:								\$436.80			
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
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		CW137222		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		18425535P		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
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012560	SYSO OF CENTRAL CALIFORNIA	PV-230828	1/9/2023		384453053		130-53100-0-00000-37000-47000-0	\$7,288.69			
	SYSO OF CENTRAL CALIFORNIA	PV-230829	1/16/2023		384460562		130-53100-0-00000-37000-47000-0	\$3,766.52			
	SYSO OF CENTRAL CALIFORNIA	PV-230830	11/18/2022		384395384		130-53100-0-00000-37000-43000-0	\$504.94			
	SYSO OF CENTRAL CALIFORNIA	PV-230831	1/9/2023		384453054		130-53100-0-00000-37000-43000-0	\$584.59			
	SYSO OF CENTRAL CALIFORNIA	PV-230832	1/16/2023		384460563		130-53100-0-00000-37000-43000-0	\$531.04			
	SYSO OF CENTRAL CALIFORNIA	PV-230833	12/12/2022		384423330		010-00000-0-11100-10000-43000-0	\$24.76			

Total Check Amount: \$9,183.98

Total Check Amount: \$300.00

Total Check Amount: \$300.00

Total Check Amount: \$18.56

Total Check Amount: \$19.72

Total Check Amount: \$10.00

Total Check Amount: \$48.28

Total Check Amount: \$199.99

Total Check Amount: \$199.99

Total Check Amount: \$209.24

Total Check Amount: \$209.24

Total Check Amount: \$300.00

Total Check Amount: \$300.00

Total Check Amount: \$380.10

Total Check Amount: \$380.10

Total Check Amount: \$380.10

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Total Check Amount: \$380.10

Total Check Amount: \$380.10

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	Audit
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Total District Payment Amount: \$31,903.65

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	Audit
Batch No 463											
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

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	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 EDUCA	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 ARM	PV-230873	1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$32.24			
	COTTON CENTER AUTO PARTS/F ARM		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$45.19			
	COTTON CENTER AUTO PARTS/F ARM		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$17.20			
	COTTON CENTER AUTO PARTS/F ARM		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$27.11			
	COTTON CENTER AUTO PARTS/F ARM		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$6.45			
	COTTON CENTER AUTO PARTS/F ARM		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$27.99			
	COTTON CENTER AUTO PARTS/F ARM		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$46.27			
	COTTON CENTER AUTO PARTS/F ARM		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$105.51			
	COTTON CENTER AUTO PARTS/F ARM		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$17.23			
	COTTON CENTER AUTO PARTS/F ARM		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$2.09			
	COTTON CENTER AUTO PARTS/F ARM		1/23/2023		Dec 27-Jan 22		010-81500-0-00000-81100-43000-0	\$10.75			

*** FINAL ***
 Batch No 465
 Audit

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
013719	ECOLAB	PV-230876	1/30/2023		8644695		130-53100-0-00000-82000-58000-0	\$149.84		
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:								\$149.84		
013917	INTERNATIONAL AGRI-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 GENRITY	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	PV-230897	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		
Total Check Amount:								\$1,532.70		
Total Check Amount:								\$9,000.00		
Total Check Amount:								\$210,721.40		
Total Check Amount:								\$10,091.06		
Total Check Amount:								\$38.66		
Total Check Amount:								\$38.66		
Total Check Amount:								\$1,532.70		
Total Check Amount:								\$1,532.70		
Total Check Amount:								\$9,000.00		
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	
								\$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	
								\$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		
								\$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	
								\$9,725.77			
013882	STEVEN ULLOA	PV-230886	1/31/2023		00000	010-07200-0-11100-10000-43000-0		\$588.00			
								\$588.00			
012560	SYSCO OF CENTRAL CALIFORNIA	PV-230898	1/23/2023		384468010	130-53100-0-00000-37000-47000-0		\$4,230.30			
	SYSCO OF CENTRAL CALIFORNIA	PV-230899	1/23/2023		384468011	130-53100-0-00000-37000-43000-0		\$462.71			
	SYSCO OF CENTRAL CALIFORNIA	PV-230900	1/30/2023		384475892	130-53100-0-00000-37000-47000-0		\$2,746.86			
	SYSCO OF CENTRAL CALIFORNIA	PV-230901	1/30/2023		384475893	130-53100-0-00000-37000-43000-0		\$839.58			
								\$8,279.45			
013128	THE HOME DEPOT PRO	PV-230878	1/12/2023		726133960	010-00000-0-00000-82000-43000-0		\$654.61			
								\$654.61			
012886	VANKHAM, KATRINA	PV-230890	2/1/2023		000000	010-11000-0-11100-10000-43000-0		\$300.00			
								\$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			

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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
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012657	WASTE MANAGEMENT	PV-230887	2/1/2023		February		130-53100-0-00000-82000-55000-0	\$649.49			
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Total Check Amount:

\$2,599.22

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

*** 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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Total District Payment Amount: \$354,869.47

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	EFT	Audit	
Batch No 465												
											Total Accounts Payable:	\$354,869.47

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).

Nicole Bayler 2/2/23
 Authorizing Signature Date

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

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
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		1SJW-1CDN-MFTP		010-11000-0-11100-10000-43000-0	\$1,957.72			
	AMAZON CAPITAL SERVICES	PV-230936	2/6/2023		11R4-63GM-M1QN		010-00000-0-00000-82000-43000-0	\$38.10			
	AMAZON CAPITAL SERVICES	PV-230937	2/6/2023		1NVL-MDJ6-MG14		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			
							Total Check Amount:	\$4,429.09			
012049	AMERICAN TRUCK PARTS COMPANY	PV-230923	1/6/2023		04ATP6915		010-00000-0-00000-36000-56000-0	\$1,488.16			
							Total Check Amount:	\$1,488.16			
006003	ARAMARK UNIFORM SERVICES	PV-230922	2/2/2023		2580140210		010-00000-0-00000-82000-55000-0	\$66.85			
							Total Check Amount:	\$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			
							Total Check Amount:	\$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			
							Total Check Amount:	\$1,260.00			
012989	CONSOLIDATED TESTING LABORATOR	PV-230920	2/2/2023		37961		010-26000-3-00000-85000-58000-0	\$797.50			
							Total Check Amount:	\$797.50			
012313	CULLIGAN	PV-230919	1/31/2023		January		010-00000-0-00000-72000-43000-0	\$186.75			22
							Total Check Amount:	\$186.75			
012481	EMPLOYMENT DEVELOPMENT DEPT	PV-230918	1/30/2023		L0794420624		010-00000-0-00000-00000-95025-0	\$85.45			G

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
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	\$840.00			
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			
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	\$1,182.56			
Total Check Amount:								\$1,182.56			

*** FINAL ***
 Batch No 466

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		
								\$1,182.56		
Total Check Amount:										
013850	R & L CROW DISTRIBUTING	PV-230908	2/2/2023		Feb 2		010-54660-0-00000-37000-47000-0	\$566.60		22
								\$566.60		
Total Check Amount:										
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		H
	S.W. SCHOOL SUPPLY	PV-230955	2/2/2023		6000027448		010-11000-0-11100-10000-43000-0	\$6.45		
	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		
								\$1,272.50		
Total Check Amount:										
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

Separate
Check Account Code

Reference Invoice
Number Date

PO # Invoice No

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

Separate
Check Account Code

Reference Invoice
Number Date

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).

Nigme Bayter
Authorizing Signature
2/9/23
Date

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

Budget Comparison Report

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						
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

Edwin C 2-21-2023

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

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

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						
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

	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	District Fund Number	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		\$30,000.00

Σ 2-12-2 J 119,4x3 Eshlin

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

Control Number: 21444863

Account Classification

Approved / Revised Change Amount Proposed Budget

At a meeting of the school board on 2/14/23, 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

Exhibit E 2-21-2023

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**
1535 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 Pleasant View School District

Audit Firm M. Green and Company LLP

Lead Audit Partner* Brenda Daddino

*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 \$ 27,500

Audit Firm Address PO Box 3330

City / Zip Visalia, CA 93278 Phone No. 559-627-3900

Date: 3/2/23

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

Exhib F 2-21-2023

Tim A. Hire
County
Superintendent
of Schools

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6200 S. Mooney Blvd.
Visalia

Doe Avenue Complex
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 Revise. 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.

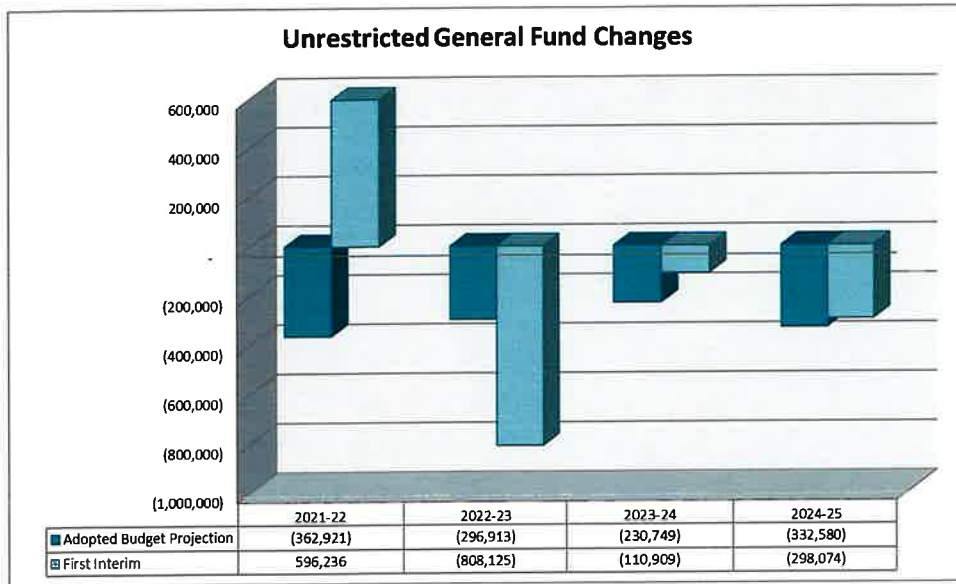
In October 2017 the Governor signed Senate Bill 751 which made significant changes to the previous Senate Bill 858 reserve cap requirements. These changes became effective January 1, 2018. The cap now allows for 10% of assigned or unassigned ending balances on a more limited number of district funds. 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.

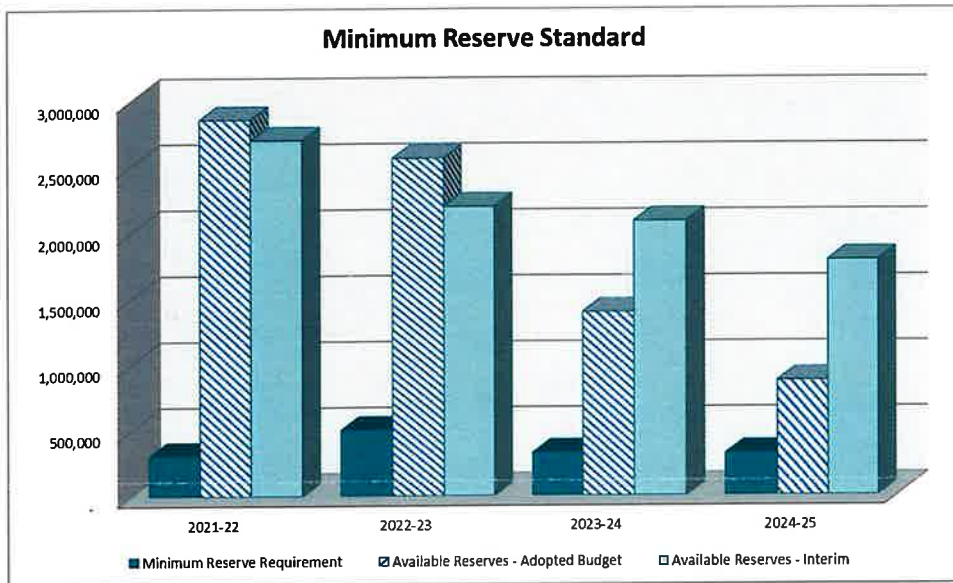
Full Accrual Financial Position - As audit reports have begun to recognize long-term pension obligations under GASB 68, districts find their annual audit report may reflect a negative unrestricted balance on their Statement of Net Position. Beginning with fiscal year 2017-18, district audit reports will 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.***

Exhibit B 2-21-23

**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
 For the Year Ended June 30, 2022

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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	\$ 7,557,622	\$ 8,511,367	(11.21%)	\$ (5,309,067)	\$ (5,291,833)	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

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MARLA D. BORGES, CPA

NICOLE A. CENTOFANTI, CPA

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JASON A. FRY, CPA, MSA

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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	(4,267,665)
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					<u>640,035</u>
Net Position - Beginning					<u>3,704,308</u>
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
<p>Amounts reported for governmental activities in the Statement of Net Position (SNP) are different because:</p>	
<p>Capital assets used in governmental activities are not current financial resources, and therefore are not reported in the funds:</p>	
Capital assets	19,731,766
Accumulated depreciation	(7,857,392)
<p>Other long-term assets are not available to pay for current period expenditures, and therefore are not reported in the funds:</p>	
Deferred outflows of resources related to pensions	1,331,036
Deferred outflows of resources related to OPEB	394,934
<p>Certain liabilities are not due and payable in the current period from current financial resources, and therefore are not reported in the funds:</p>	
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

	General Fund	Other Governmental Funds	Total Governmental Funds
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	191,786	(86,234)	105,552
Fund Balance, July 1	3,633,897	362,460	3,996,357
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:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>	<u>Amounts Due Within One Year</u>
<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 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 Employers' 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 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	<u>\$ 4,354,413</u>	<u>\$ 1,530,843</u>	<u>\$ 5,885,256</u>	<u>\$ (218,754)</u>

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	<u>820,107</u>	<u>271,940</u>	<u>1,092,047</u>
Unassigned:			
Reserve for Economic Uncertainty	302,872	-	302,872
Other Unassigned	2,702,704	-	2,702,704
Total Unassigned	<u>3,005,576</u>	<u>-</u>	<u>3,005,576</u>
Total Fund Balances	<u>\$ 3,825,683</u>	<u>\$ 276,226</u>	<u>\$ 4,101,909</u>

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 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	2% at 60	2% at 62	2% at 55	2% at 62
Benefit Formula	5 Years of Service	5 Years of Service	5 Years of Service	5 Years of Service
Benefit Vesting Schedule	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Benefit Payments	50-63	55-65	50-63	52-67
Retirement Age	1.1% - 2.4%	1.16% - 2.4%	1.1% - 2.5%	1.0% - 2.5%
Monthly Benefits, as a % of Eligible Compensation	10.25%	10.205%	7.00%	7.00%
Required Employee Contribution Rates	16.92%*	16.92%*	22.91%*	22.91%*
Required Employer Contribution Rates	10.828%**	10.828%**	-	-
Required State Contribution Rates				

* 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	<u>1,042,947</u>	<u>-</u>	<u>1,042,947</u>
Total net pension liability	<u>\$ 3,115,694</u>	<u>\$ 1,554,978</u>	<u>\$ 4,670,672</u>

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 (1) Years 1-10	Real Return (2) Years 11+
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	24
Total number of participants	<u>28</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	<u>163,963</u>	<u>607,637</u>	<u>191,786</u>	<u>(415,851)</u>
Fund Balance, July 1	<u>3,633,897</u>	<u>3,633,897</u>	<u>3,633,897</u>	<u>-</u>
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

<u>Fiscal Year End</u>	<u>Statutorily Required Contribution</u>	<u>Contribution in Relation to the Statutorily Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>District's Covered Employee Payroll</u>	<u>Contribution as a Percentage of Covered Employee Payroll</u>
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

<u>Fiscal Year End</u>	<u>Measurement Date</u>	<u>Discount Rate</u>	<u>Inflation</u>	<u>Payroll Growth</u>	<u>Projected Salary Increase (1)</u>	<u>Experience Study</u>	<u>Investment Rate of Return</u>
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 CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS*

EXHIBIT B-4

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)
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

	Capital Facilities Fund (Developer Fees)	County School Facilities Fund Modernization	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
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	<u>2</u>	<u>21,856</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ -</u>

EXHIBIT C-6

Capital Facilities Fund (Developer Fees)	County School Facilities Fund Modernization	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
\$ 10,681	\$ (3,739)	\$ (14,916)
<u>10,681</u>	<u>(3,739)</u>	<u>(14,916)</u>
-	74,270	74,270
-	<u>74,270</u>	<u>74,270</u>
10,681	(78,009)	(89,186)
<u>10,681</u>	<u>(78,009)</u>	<u>(89,186)</u>
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

<u>Grade Level</u>	<u>Ed. Code 46207(a) Minutes Requirement</u>	<u>Actual Minutes</u>	<u>Actual Number of Days Traditional Calendar</u>	<u>Status</u>
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	\$ 3,585,824	\$ 3,825,683	\$ 3,633,897	\$ 3,581,230
Available reserves (see note 2)	\$ 2,708,663	\$ 3,005,576	\$ 3,222,459	\$ 3,359,952
Available reserves as a percentage of total outgo	30.8%	38.8%	39.8%	51.3%
Total long-term debt (see note 3)	\$ 9,109,860	\$ 9,344,954	\$ 12,551,620	\$ 11,704,904
Average daily attendance at P-2	414	413	457	457

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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M. GREEN AND COMPANY LLP

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.

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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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M. GREEN AND COMPANY LLP

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.

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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 Guem and Company LLP

Visalia, California
January 11, 2023



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M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on State Compliance

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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.

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 Guerin 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 take 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

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

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 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

Exhibit A 2-21-23

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: 1/25/23

Contact Person: _____

Niguel Baxter

Telephone: (597) _____

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

Exhib. I
2-21-23

Name of District: Pleasant View School 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: June 13, 2023 Time: 4:30 a.m. p.m.

Address: 18900 Ave. 145 Porterville, CA 93257

Location: Library
(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: June 8, 2023

Location of Inspection and Website: District Office 14004 Rd. 184 Porterville, CA 93257
(specify district office, business office or other location, room # etc. and website to access budget online)
pleasant-view.org

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: June 20, 2023
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 checked="" 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: _____

Exhibit J 2-21-23

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
Payroll Input W/S Enclosed
Form PS01 Employee Personnel Data Sheets
Form PS02 Voluntary Deductions
Form PS03 Employee Distribution Additions
Form W-4 Withholding
Automatic Payroll Deposit Form Authorization
PERS Action Form
Total Gross Payroll Must attach Adding Machine Tape

Certificate Payroll
<input checked="" type="checkbox"/> Yes
No. Enclosed <u>0</u>
No. Enclosed <u>1</u>
No. Enclosed <u>0</u>
No. Enclosed <u>0</u>
No. Enclosed <u>1</u>
Total Amount \$ <u>212,346.39</u>

Classified Payroll
<input checked="" type="checkbox"/> Yes
No. Enclosed <u>0</u>
No. Enclosed <u>4</u>
No. Enclosed <u>0</u>
No. Enclosed <u>3 & 3 DE45</u>
No. Enclosed <u>0</u>
No. Enclosed <u>1</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).

Riguel Bayter
 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

Exhibit 1c
2-21-23

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 Tabacco 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



Student Growth Summary Report

Aggregate by School

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

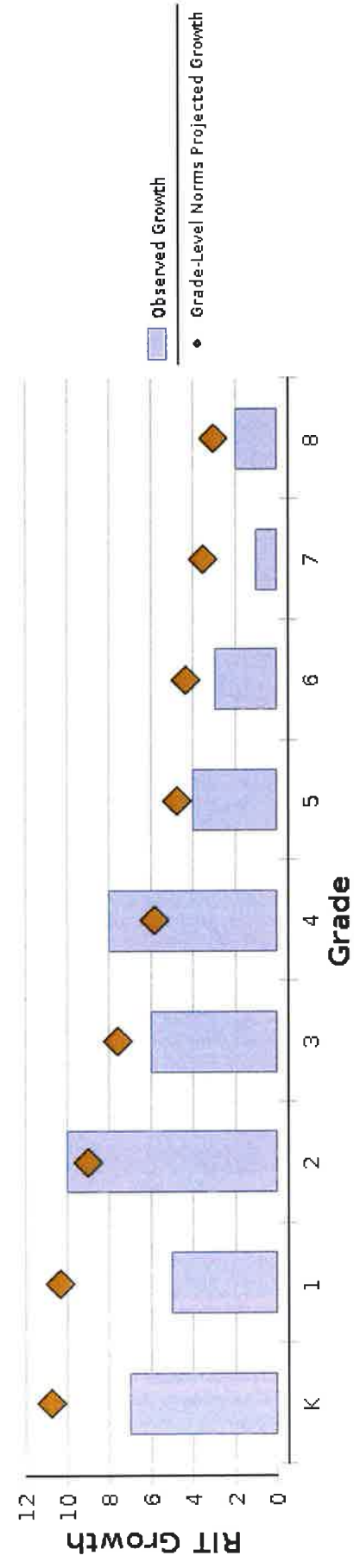
Norms Reference Data: 2020 and User Norms¹
 Growth Comparison Period: Fall 2022 - Winter 2023
 Weeks of Instruction: Start - 4 (Fall 2022)
 End - 20 (Winter 2023)
 Grouping: None
 Small Group Display: No

Pleasant View West

Math: Math K-12

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

Math: Math K-12



Generated by Mark Odsather
 1/25/23, 9:56:38 AM

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.

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 © Copyright 2010. National Governors Association Center for Best Practices and Council of Chief State School Officers. All rights reserved.



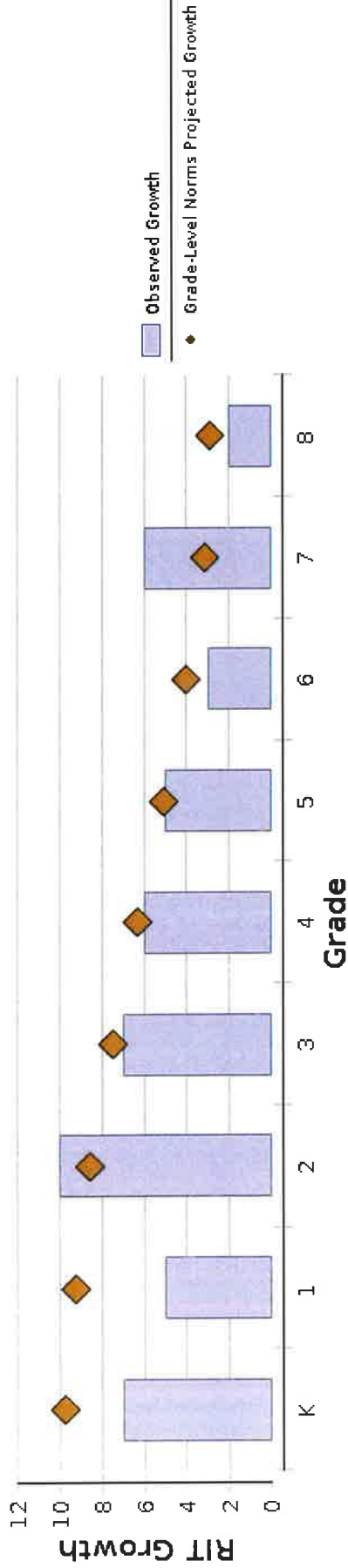
22-12-2 7:9453

Pleasant View West

Language Arts:
 Reading

Grade (Winter 2023)	Fall 2022			Winter 2023			Growth		Growth Evaluated Against						
	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 Percentage 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

- 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,
 Fall 2022 - Winter 2023
 Weeks of Instruction: Start - 4 (Fall 2022)
 End - 20 (Winter 2023)

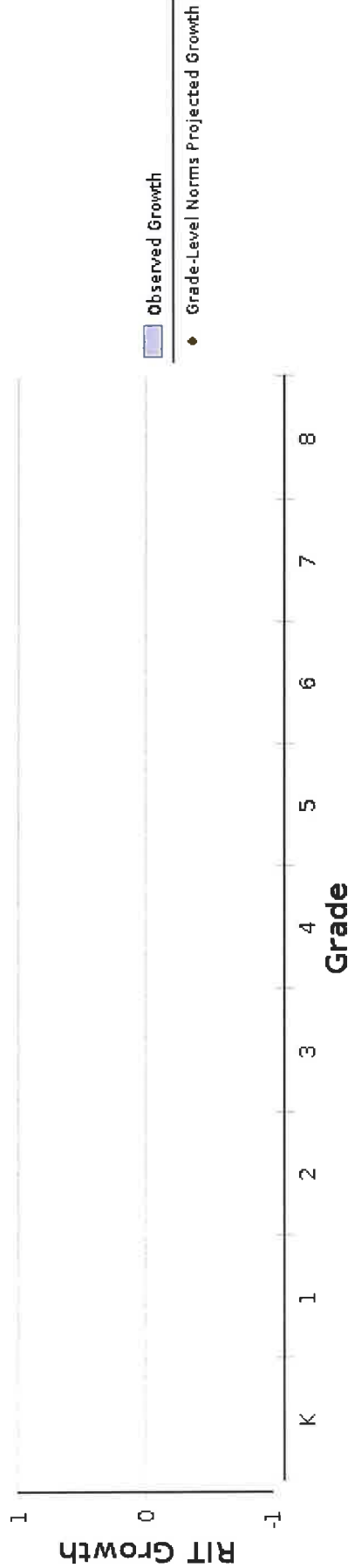
Grouping: None
 Small Group Display: No

Pleasant View West

Language Arts:
 Reading (Spanish)

Grade (Winter 2023)	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	Number of Students With Growth Projections	Number of Students Who Met Their Growth Projection	Student Norms of Students Who Met Growth Projection		
K	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	Number of Students With Growth Projections	Number of Students Who Met Their Growth Projection	Student Norms of Students Who Met Growth Projection
1	**	**	**	**	**	**	**	**	**	**	**	**	**
2	**	**	**	**	**	**	**	**	**	**	**	**	**
3	**	**	**	**	**	**	**	**	**	**	**	**	**
4	**	**	**	**	**	**	**	**	**	**	**	**	**
5	**	**	**	**	**	**	**	**	**	**	**	**	**
6	**	**	**	**	**	**	**	**	**	**	**	**	**
7	*	*	*	*	*	*	*	*	*	*	*	*	*
8	**	**	**	**	**	**	**	**	**	**	**	**	**

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.





Student Growth Summary Report

Aggregate by School

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

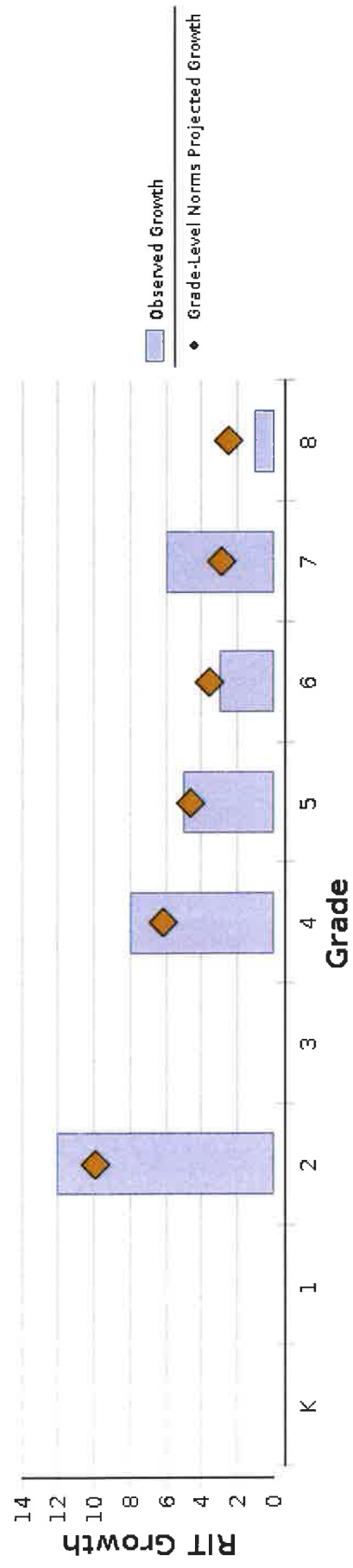
Norms Reference Data: 2020 and User Norms¹.
 Growth Comparison Period: Fall 2022 - Winter 2023
 Weeks of Instruction: Start - 4 (Fall 2022)
 End - 20 (Winter 2023)
 Grouping: None
 Small Group Display: No

Pleasant View West

Language Arts:
 Language Usage

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 of Students Who Met Growth Projection	Student Median Conditional Growth Percentile				
K	0	0	0	**	**	**	**	**	**	**	**	**				
1	0	0	0	**	**	**	**	**	**	**	**	**				
2	41	162.3	14.6	4	173.9	14.1	7	1.5	12	9.9	1.05	85	41	21	51	49
3	0	0	0	**	**	**	**	**	**	**	**	**	**	**	**	**
4	49	181.3	15.0	1	189.8	14.8	2	1.0	8	6.1	2.43	99	49	32	65	62
5	43	191.2	14.8	2	196.1	12.7	2	1.2	5	4.6	0.31	62	43	20	47	35
6	45	198.5	15.9	4	201.8	14.7	4	0.8	3	3.5	-0.27	39	45	19	42	42
7	43	202.7	14.0	7	208.5	12.1	15	1.0	6	2.8	3.84	99	43	26	60	67
8	47	205.4	13.9	7	206.5	14.6	5	0.9	1	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 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.

Friday, February 10, 2023

Contact: communications@cde.ca.gov

916-319-0818

Exhibit D 2-21-2023

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. Fidler 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

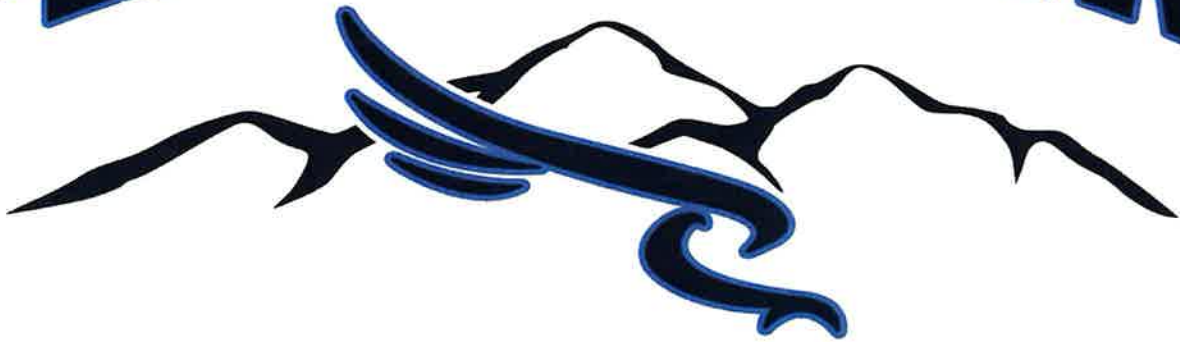
- Alondra Middle School, Paramount Unified School District
- Alta Sierra Intermediate School, Clovis Unified School District
- Alvarado Intermediate School, Rowland Unified School District

- 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

2023-24 Comprehensive School Safety Plan

Exhibit O 2-21-23

PLEASANT VIEW



FALCONS

PLEASANT VIEW SCHOOL DISTRICT

54 72058 6054217

Contact Information:
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14004 Road 184
Porterville, CA 93257
(559) 784-6769

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I. The Comprehensive School Safety Plan Overview

The Comprehensive School Safety Plan (CSSP) is required by Education Code 32282-32289 to be reviewed and updated by March 1 annually and subsequently submitted for approval to the School Site Council (or School Safety Planning Committee) as well as to the district's governing board or county office of education. The contents of the CSSP should include at a minimum, information assessing the current status of school crime committed on school campus and at school-related functions, strategies and programs that provide or maintain a high level of school safety, and procedures for complying with existing laws related to school safety. For additional information on school safety programs, policies, or procedures and how you may become involved locally, please contact:

Mark Odsather,
 Superintendent
 Pleasant View Elementary
 14004 Road 184
 Porterville CA 93257
 (559)784-6769
 marko@pleasant-view.k12.ca.us

Prepared by:

Wellness/Safety Planning
 Committee - School Site Council

Reviewed and Approved by:

	Date Approved	Authorized Representative Signature
<input type="checkbox"/> School Site Council	_____	_____
<input type="checkbox"/> Tulare County Sheriff Department Officer _____	_____	_____
<input type="checkbox"/> Pleasant View School District Governing Board	_____	_____

- An evaluation of the 2022-23 School Safety Plan goals took place on September, 2022 and October 2022. (EC 35294.2(e))
- A hearing was held on, February 1st, 2023 at the School Site Council meeting to obtain public input pursuant to (EC 32288).
- School staff was advised of the updated school safety plan February 1st, 2023 during a school staff meeting. (EC 35294.2(e))
- The most current copy of the school plan is available in the school office for public review.

II. General School Information

A. School Profile

Pleasant View Elementary School is located in the city of Pleasant View, and serves students in grades TK-8th. The Elementary School offers a comprehensive Elementary School curriculum with opportunities for students to participate in a wide range of extracurricular activities.

Fiscal year 2022-23 enrollment: 422
 Grades Tk-8
 Certificated teachers: 29
 Classified staff: 45

B. Safe School Mission

Students and staff will have a safe and secure campus where they are free from physical and psychological harm. The principal and staff are committed to maximizing school safety and to creating a positive learning environment that teaches strategies for violence prevention and emphasizes high expectations for student conduct, responsible behavior, and respect for others.

C. Description of School Facilities

Exterior areas of the campus are monitored through a closed circuit video surveillance system. all entrance gates are locked except one main gate which leads visitors to the school's main office. Security staff monitor incoming visitors and direct them to the main entrance.

Pleasant View 5-8 Campus Description		Auxiliary Buildings		Qty.
Year Built	1946	Number Restrooms (in sets)		3 sets
Acreage	10	Square Footage		180,904
# Permanent Classrooms	15	# Portable Classrooms		13
Office	1	Library		1
Band Room	1	Cafeteria		1
Pleasant View TK-4 Campus Description		Auxiliary Buildings		Qty.
Year Built	2006	Number Restrooms (in sets)		3 sets
Acreage	23	Square Footage		180,904
# Permanent Classrooms	22	# Portable Classrooms		0
Office	1	Library		1
Cafeteria	1	Maintenance Building		1

D. Personal Characteristics of Students

Student enrollment includes 70.3% English learners, 93% socioeconomically disadvantaged, and 12.4% students with disabilities

Date Source: CALPADS 2018-19

Student Demographics			
Ethnicity	%	Ethnicity	%
American Indian or Alaskan Native	0.1	Hispanic or Latino	89.0
Asian	0	African American	0
Pacific Islander	0.1	Caucasian	3.8
Filipino	4.6	Two or More Races/No Response	2.3

E. School Site Council Membership

Education Code Section 35294.2(e) requires that the Comprehensive School Safety Plan be reviewed and updated at least annually by the school site council. The School Site Council for Pleasant View Elementary School during the 2021-22 school year was comprised of the following individuals.

School Site Council Members	Title
Kim Parrish	Principal
Mrs. Ibarra	Certificated
Mr. Regaspi	Certificated
Mr. Valdez	Certificated
Bridget Kidder	Parent/Community Member
Diego Campos	Parent/Community Member
Ana Rios	Parent/Community Member
Ana Suarez	Parent/Community Member
Steve Ulloa	Parent/Community Member
Brenda Reyes	Non-Teaching School Personnel

F. Notifications and Communications

Required Notifications of Hearing

The following persons and entities were notified in writing of the public hearing concerning input on this Comprehensive School Safety Plan in accordance with the district's administrative regulations (AR 0450) (EC 35294.2(e)):

- A representative of the local school employee organization
 - Certificated - PVEA
 - Classified

Notice to Public

The Comprehensive School Safety Plan prepared for the 2023-24 school year was shared with: (EC 35294.2(e) and 35294.8(b))

- Parents on February 1st, 2023 at the monthly School Site Council Meeting.
- All school staff will have access to a copy of the safety plan within seven days after it is approved by the School Site Council.
- Communicated to the following entities:
 - Law Enforcement Agencies (by Student Support Services)
 - Local Fire Stations (by Student Support Services)

Assurances

The school site council may include the following three essential components and/or strategies into this plan (AR 0450):

- Assuring each student a safe physical environment
- Assuring each student a safe, respectful, accepting and emotionally nurturing environment
- Providing each student resiliency skills

Evidence of these assurances is embedded throughout this school safety plan.

III. Safe School Reports

A. School Crime Status

Pleasant View Elementary School does not experience high incidents of crime on campus or during school-related functions. The environment immediately surrounding the campus includes a fire station, municipal buildings, single family homes, condominiums, a post office and a small shopping center/mall. The crime rate in local neighborhoods is low.

2020-21 Summary Data	
Total Suspensions	5
Total Expulsions	0

This chart provides an unduplicated count of students involved in one or more incidents during the academic year who were subsequently suspended or expelled from school.

B. Safe School Assessment Resources

The following resources were analyzed to develop an understanding of current conditions of school safety and standard practices to develop a comprehensive plan of action and procedures to ensure students, staff, and visitors are provided a safe and secure environment.

- School Needs Assessment
- School Climate Data Summary
- Student Survey Results
- Suspension, Truancy, and Expulsion Data

C. 2020-21 Safe School Needs Assessment

What are Needs of School, Staff, and Students?	
Assure a Safe Physical Environment	
<input type="checkbox"/> Improve safety of school grounds	<input type="checkbox"/> Improve ingress/egress routes
<input type="checkbox"/> Improve safety of buildings/classrooms	<input type="checkbox"/> Improve safety of field/equipment
<input type="checkbox"/> Improve internal security	<input type="checkbox"/> Prepare students and staff for crisis emergencies
<input type="checkbox"/> Improve exterior and/or perimeter security	<input type="checkbox"/> Prevent and reduce vandalism and graffiti
<input type="checkbox"/> Improve dropping off/picking up students	<input type="checkbox"/> Prevent weapons on campus
<input type="checkbox"/> Other: Addition of security cameras/system	
Provide each Student with Resiliency Skills (Expectations, Caring and Participation) by enhancing:	
<input type="checkbox"/> Community service opportunities	<input type="checkbox"/> Problem solving skills
<input type="checkbox"/> Parent involvement	<input type="checkbox"/> Autonomy (sense of self/identity)
<input type="checkbox"/> Alternatives to violence	<input type="checkbox"/> Sense of purpose and future
<input type="checkbox"/> Good Communication skills	<input type="checkbox"/> Participation in academic activities
<input type="checkbox"/> Character/value education	<input type="checkbox"/> High academic self-expectations
<input type="checkbox"/> Social competence	<input type="checkbox"/> Other
Assure a Safe, Respectful Accepting, and Emotionally Nurturing Environment by promoting:	
<input type="checkbox"/> Positive structure in classroom	<input type="checkbox"/> Prevention and intervention strategies
<input type="checkbox"/> Fair, consistent discipline and consequences	<input type="checkbox"/> Anti-bullying/hazing
<input type="checkbox"/> Acceptance of diversity	<input type="checkbox"/> Ongoing staff development
<input type="checkbox"/> Drug-Free school	<input type="checkbox"/> Attendance enhancement
<input type="checkbox"/> Character/values education	<input type="checkbox"/> Gang suppression
<input type="checkbox"/> Parent Involvement	<input type="checkbox"/> Effective teacher/student relationships
<input type="checkbox"/> Nurture positive self-esteem	<input type="checkbox"/> Suicide prevention/response plans
<input type="checkbox"/> High behavior expectations	<input type="checkbox"/> Extra-curricular activities
<input type="checkbox"/> Conflict resolution skills	<input type="checkbox"/> Student recognition
<input type="checkbox"/> Anger Management	<input type="checkbox"/> Supervision of students across all settings
<input type="checkbox"/> Personal and social responsibility	<input type="checkbox"/> Student support
<input type="checkbox"/> Collaboration among agencies, law enforcement and judicial system	
<input type="checkbox"/> Participation in and collaboration of parents/students/community	

D. Evaluation of 2022-23 Action Plans/Goals

A full evaluation of the action plans and goals will be completed and reported in the 2022-23 Comprehensive School Safety Plan.

Component #1 – People and Programs	
Were objectives met? Why?	Yes, the district continues to look for an improve security on both campuses, we have added 36 cameras to the PVW site and begun training staff in the ACTVNET program.
Identify deficiencies in meeting objectives.	N/A
Explain how the objectives/action plans can be strengthened.	We will look to continue to strengthen training and preparedness of staff in the upcoming year.
Component #2 – Places	
Were objectives met? Why?	Yes, the district continues to look for an improve security on both campuses, we have added 36 cameras to the PVW site and begun training staff in the ACTVNET program.
Identify deficiencies in meeting objectives.	N/A
Explain how the objectives/action plans can be strengthened.	We will look to continue to strengthen training and preparedness of staff in the upcoming year.

E. Conclusions of 2022-23 Safe Schools Assessment

- Areas of Pride and Strength: (Components 1 & 2)
 - Social emotional support by Second Step program and building communities in the classroom.
 - High student involvement in extra-curricular activities and sports.
 - Committed and caring teachers, staff, community
 - College and career focus leading to steady increases of student achievement
 - Small school atmosphere
- Areas to Change: (Components 1 & 2)
 - Continue to improve the overall security of the school's campus, and safety at dismissal times.
- Analysis of how the data, needs, and perceptions about the school's safety determined the goals: (EC 35294.2(a)(1))
 - The California Healthy Kids student survey, school climate surveys, self efficacy and staff and school site council feedback informed needs identified.
- Generalized statement of goals for 2022-23 (EC 35294.2(a)(2)(h)):
 - We strive to enhance the social emotional climate and have set goals that we believe can be achieved in 2023-24 school year.

IV. 7-18 Safe School Action Plans

After analyzing data, resources, and desired areas of change, Pleasant View Elementary School has determined that the following priorities for action are necessary to create a safe, secure campus and a positive learning environment emphasizing responsible and respectful behavior.

A. Component 1: People and Programs

Goal #1: Assure a safe physical environment.

B. Component 2: Places

Goal #1: Assure a safe, respectful, accepting, and emotionally nurturing environment.

Component 1: People and Programs – Create a Caring and Connected School Climate

Goal #1	Assure a safe physical environment.	
<p>Objective 1.1</p>	<p>Improve the internal and external security of campus</p> <p>Related activities:</p> <ul style="list-style-type: none"> • Hire enough campus aides to supervise all entrances and exits to campus or add automatic gates • Add a camera system to school campus • Increase safety at crosswalks at start and end of school • Develop a site emergency directory & directory by department • Setup a phone relay sequence so that someone in the office is always available • Provide rooms without window coverings with tape and material to cover windows • Introduce security staff to students' class by class • Introduce students to custodial staff • Expand Explorers to assist at crosswalks <p>Resources needed: Funds to add campus aides or automatic gates, cameras</p> <p>Personnel: District and Site Administration, Risk Manager, campus security</p> <p>Training: Training will be needed to operate gates and cameras</p> <p>Administration: This will be done by site administration working together with district administration</p>	<p>Person(s) Responsible: Administration at site and district; security officers</p> <p>Timeline for Implementation: January 2018-ongoing</p>
<p>Objective 1.2</p>	<p>Increase students' collaborative skills and abilities to communicate, have positive interactions that minimize conflict and show acceptance toward others</p> <p>Related Activities</p> <ul style="list-style-type: none"> • Develop peer mentoring program • Have a schoolwide character education curriculum <p>Resources needed: funding</p> <p>Personnel: ASB/Activities Director; Administration, Teachers, Counselors and Staff,</p> <p>Training: Training will be needed to support, peer mentor trainers and students; Training will be needed on implementation of character education curriculum</p> <p>Administration: Site administration will coordinate and work with participating students and staff</p>	<p>Person(s) Responsible: Administration, teachers, counselors and staff</p> <p>Timeline for Implementation: January 2018 to ongoing</p>

Component 2: Places – Create a Physical Environment That Communicates Respect for Learning and for Individuals

Goal #2	Assure a safe, respectful, accepting, and emotionally nurturing environment.	
Objective 1.3	<p>Expansion of student participation in academic activities</p> <p>Related activities:</p> <ul style="list-style-type: none"> • Expanding staff card identification program • Recognition assemblies • Celebrate academic successes classroom by classroom and schoolwide <p>Resources needed: Funds to support incentives</p> <p>Personnel: Administration, staff and teachers</p> <p>Training: N/A</p> <p>Administration: Administration will work together with Activities Director and staff to establish incentives and programs</p>	<p>Person(s) Responsible: Administration, ASB Director, Teachers</p> <p>Timeline for Implementation: Jan 2018 to ongoing</p>

V. School Safety Practices, Policies and Procedures

A. Bully Prevention

"The Pleasant View Unified School District's Board of Education recognizes the harmful effects of bullying on student learning and school attendance and desires to provide safe school environments that protect students from physical and emotional harm". No individual or group shall, through physical, written, verbal, or other means, harass, sexually harass, threaten, intimidate, retaliate, cyberbully, cause bodily injury to, or commit hate violence against any student or school personnel.

School administration at Pleasant View Elementary School enforces this policy and will not tolerate bullying of any type.

B. Safe Ingress/Egress Procedures

Supervision of Students

As students arrive on campus each morning, administrators are strategically placed on campus to monitor student behavior. When students are dismissed at the end of the day, administrators ensure students either travel to afterschool activities or leave campus in a safe and orderly manner.

Visitors

Many individuals visit the campus as volunteers or to participate in school events. To maintain a safe and secure environment, all parents and visitors are required to check in at the school office upon arrival, obtain and wear a visitor's badge, and then return to the school office upon departure.

VI. Sample Communications Forms and Postings

A. Pandemic Influenza

PANDEMIC FLU PANDEMIC INFLUENZA

Pandemic flu is a worldwide outbreak of disease that occurs when a new flu virus appears that can spread from person to person. Because people have not been exposed to the new virus they have little or no immunity.

Therefore, serious illness or death is more likely to result. The illness rates for both seasonal and pandemic flu are high among children.

Because schools are the most densely populated environments in society, they are likely to contribute significantly to the containment or to the spread of flu in the community. Therefore, school closures may result as a means of reducing the overall illness rates within communities.

GOAL

Plan and increase preparedness for the possibility of an influenza pandemic.

Stages of Preparation include planning for:

- Mitigation and Prevention - anticipating needs
- Preparedness - planning what to do and how to do it
- Response - implementing your plan
- Recovery - what to do to return to normal

Principal/Designee

- Review instructions for staff and students
- Implement prevention policies and procedures including:
 - Posting of health education materials more frequently
 - Education of staff/students on how to cover coughs and sneezes
 - Education of staff/students on frequent hand washing
 - Use of waterless hand sanitizers and wipes
- Develop platoon system for rotation of staff, and identify a priority list for staff release.
- Plan for possible use of facility by Public Health Officials.

All Personnel

Basic elements required for pandemic influenza preparedness:

Any staff member can be designated to serve as Civil Service Worker

- Each employee will be assigned priority for serving as a Civil Service Worker depending on the need.
- The platoon system for rotation purposes will be implemented and a general plan made for systematic dismissal of staff.
- Students will be dismissed according to standard student release procedures as outlined for any emergency.
- "All Call" system will communicate with parents and staff as needed.

For more information:

<http://www.pandemicflu.gov/plan/>

**FOLLOW STANDARD
OPERATING
PROCEDURES**

Cough or Sneeze
Into Your Upper
Sleeve
Not Your Hand

Prevention

Hand Hygiene
Cough Hygiene
Sneeze Hygiene
Social Distance



B. Death or Serious Injury Procedures/Checklist for a School Site

Death Or Serious Injury Procedures/Checklist For A School Site

Business Services Office (559) 784-6769

SUPERINTENDENT or SUPT. DESIGNEE'S RESPONSIBILITIES:

- 1. Contact School Board, Assistant Superintendents, Directors, Risk Manager, and the Public Information Officer as appropriate.
- 2. Contact TCOE Educational Services or Special Education to assign psychologists and counselors to the site (do you need bilingual assistance?).
- 3. Receive permission from affected family regarding information to be shared.
- 4. If appropriate, contact families before school resumes. May invite parents to accompany their child(ren) to school the next day and provide counseling for parents. Assign a Parent Liaison
- 5. If necessary, contact elementary, middle, and Elementary School schools
- 6. Allow one voice for the press (usually the Superintendent or Public Information Officer under direction of the Superintendent)

Public Information Officer

- a. Statements to media should include the following: cause, time, event, current situation, care being given, etc. Convey that everything is going to be OK. Answer questions completely and truthfully. Avoid talking off the record, arguing, or using the phrase "No comment". Repeat what you want the press to hear.
- b. Remind staff and volunteers to refer all questions from media or waiting parents to the Public Information Officer.
- c. Ensure announcements and other information are translated into other languages as needed.
- d. Monitor new broadcasts about incident; correct any misinformation heard.

PRINCIPAL'S RESPONSIBILITIES:

- 1. Inform staff that all press/news inquiries go to the Superintendent
- 2. Identify rooms/areas for student counseling with available crayons, paper, pencils, construction paper, etc.; if age appropriate; and 1 room for staff counseling.
- 3. Update staff.
- 4. Develop a fact sheet for office manager/secretary/clerk to use when responding to inquiries (see attached example).
- 5. Update students regarding what happened (offer students journaling, poetry, art, sharing of stories, etc. to express their thoughts).
- 6. Prepare a letter to go home to parents in English and Spanish (see attached example)
- 7. Make arrangements for staff to be relieved of duties to participate in counseling.
- 8. Debrief staff at end of school day (share stories).
- 9. Plan support for the next school day (counseling, food, etc.).
- 10. If any staff were involved in emergency procedures to save a life; have Superintendent's Office contact Pleasant View Police or Pleasant View Fire Dept. to access their Critical Incidence Stress Teams for debriefing of the school staff members involved.
- 11. Debrief support staff who helped at the school.
- 12. Take care of witnesses.

C. Responding to Inquires – Principal's Template

SAMPLE – SCRIPT FOR OFFICE MANAGER/SECRETARY/CLERK Responding to Inquires

What has happened?

Share the information honestly:

e.g... "This morning one of our kindergarten students, (NAME), was hit by a car outside of his home. According to the family (he/she) ran out into the street and was seriously injured. He/she died this afternoon."

What actions are being taken?

Security measures, emotional issues, correspondence.

e.g... "The Standardized Emergency Management System was activated. School support staff including school psychologist, counselor, and nurse have been and will continue to be available to students, teachers, and parents.

A written correspondence will be sent home sharing pertinent and resource information."

When to retrieve students?

Explain that safety and welfare of students is of the foremost concern. Be prepared for an influx of students wanting to go home or parents trying to retrieve.

e.g... "Your son or daughter is not in immediate danger and therefore will be dismissed as usual."

What can the parent/community member do to help?

Immediate and long term.

e.g... "As per the request of the family, monetary donations can be sent to defray the cost of the funeral. If you wish for your son/daughter to attend the funeral, parents/guardians are expected to attend with their child.

If victim is hospitalized, respect hospital visitation hours and respect the privacy of the family.

Be observant of your child's feelings and listen to them. If you have concerns about how your child is coping, seek support from family members, clergy, doctor, or contact the school site support staff."

D. Notification of Student Death – Sample Letter to Parents/Guardians - English

Date:

Dear Parents and Guardians:

We are extremely saddened to learn today that *Student*, 6th grader at *School* has died. *He/she* collapsed at school. Emergency care was provided and *he/she* was immediately transported by ambulance to the hospital where *he/she* passed away. *Student* attended _____ *School*.

We are all saddened by *Student's* death and we send condolences to his/her family and friends.

Today we have shared the information of *Student's* death with the student's in each classroom. We have also enlisted the help of *Name* school psychologist, *Name* and *Name*, school counselors and other psychologists, administrators, nurses and counselors throughout the district to help children who need to express their feelings, concerns, and questions.

The death of a student like *Student* is very hard for us to understand or accept. For the children who knew *Student*, it may be especially difficult to deal with, but even those who did not know him/her may still have strong emotional reactions upon receiving this news. It is very important for you to be available to discuss this tragic event if your children want to talk to you. Please be alert to special possible behavior changes in our child because this might indicate a need for support. If you think your child needs to talk to a counselor, please call us at *Phone Number*.

Sincerely,

Name
Principal

E. Notification of Student Death – Sample Letter to Parents/Guardians – Spanish

Fecha:

Estimados padres y tutores:

Es con mucha tristeza que le informamos que hoy falleció el/la estudiante *NOMBRE DEL ALUMNO* que cursaba el a grado en *Escuela*. Se desmayo en la escuela, se le dieron primeros auxilios; inmediatamente se le transporto por ambulancia al hospital a donde *el/ella* dejo de existir. *NOMBRE DEL ALUMNO* asistió las escuelas de _____.

Se que todos estamos muy entristecidos por la defunción de *NOMBRE DEL ALUMNO* y participamos nuestras condolencias a su familia y amistades.

Hoy hemos compartido información del fallecimiento de *NOMBRE DEL ALUMNO* con los alumnos en sus salones de clases. También hemos solicitado la ayuda del *Nombre, el/la* psicólogo(a) la escuela, *Nombre y Nombre*, los consejeros y otros psicólogos, administradores, enfermeras y consejeros de todo el Distrito para asistir a los niños que necesiten ayuda para expresar sus sentimientos, dudas y preguntas.

La muerte de un estudiante como *NOMBRE DEL ALUMNO* no es fácil comprenderla ni aceptarla. Para los niños que conocían a *NOMBRE DEL ALUMNO*, va a ser especialmente difícil encarar esto, pero aun los que no lo conocían podrían tener una reacción emocionalmente difícil al recibir la mala noticia. Es muy importante que este disponible en caso de que su hijo o hija quiera hablar con usted este trágico evento. Por favor este al tanto de cualquier cambio emocional en el comportamiento de su hijo o hija que pueda indicar la necesidad de apoyo emocional. Si siente que hijo o hija necesita hablar con un consejero, por favor llámenos al teléfono.

Atentamente,

Nombre
Director(a)

F. Lockdown – Sample Parent Mass Notification Message – English

Initial message:

Hello families.

This is _____, the principal of _____ School. This message is to inform/update you on an existing situation at our school this morning/afternoon. We are currently in a lockdown mode due to a suspect pursued by the Tulare County Sheriff and Porterville Police Department near our school. All the children are safe in their classrooms with their teachers at this time. The Tulare County Sherriff and Porterville Police have secured the perimeter of our school to ensure that our campus is safe. It is best for your children to remain in the safe surroundings of their locked classroom at this time. The Tulare County Sheriff has requested that no one approach the school at this time. Please do not come to

_____ School. As soon as the Police give us the go ahead to open the school, we will contact you immediately. We appreciate your support and cooperation as we ensure the safety of your children as our number one priority.

All clear message:

This is _____, the principal of _____ School and I am happy to report that the situation with the intruder on campus has been resolved safely and the school is no longer in lockdown. (Add any pertinent details.) Students will be released from school at the usual time. We appreciate your support and cooperation as we ensure the safety of your children as our number one priority.

G. Lockdown – Sample Parent Mass Notification Message – Spanish

Initial message / Mensaje inicial:

(Buenas padres de familia) Habla el/la directora/directora, _____ de la Escuela _____.

Este mensaje es para informarle de un incidente en nuestra escuela esta mañana/tarde. En el momento nos encontramos en una situación de confinamiento debido a que el departamento de policía de Tulare County Sheriff y Porterville está tras un sospechoso alrededor de nuestra escuela. Actualmente todos los niños se encuentran a salvo con sus maestros en sus salones de clases. El departamento de policía de Tulare County Sherrif y Porterville ha asegurado el perímetro de nuestra escuela para cerciorarse que el campo escolar esté seguro. Actualmente lo mejor es que sus niños se mantengan protegidos en el salón de clases que está cerrado con llave. El departamento de policía de Tulare County Sherrif y Porterville nos ha solicitado que nadie se acerque a la escuela por el momento. Por favor no venga a la Escuela _____. Tan pronto que la policía no dé el visto de bueno para abrir la escuela, no podremos en contacto con ustedes inmediatamente. Le agradecemos su apoyo y cooperación para garantizar la seguridad de sus niños, que son nuestra mayor prioridad.

All clear message / Mensaje de que pasó el peligro:

(Buenas padres de familia) Habla el/la director/directora, _____ de la Escuela _____; tengo el placer de reportarles que se ha resuelto el incidente con el intruso en el campo escolar y, ya la escuela no se encuentra en situación de confinamiento. (*Add any pertinente details.*) La salida de los estudiantes será a la hora de costumbre. Le agradecemos su apoyo y cooperación para garantizar la seguridad de sus niños, que son nuestra mayor prioridad.

H. Bomb Threat – Sample Blackboard Connect Message – English

Initial message:

This is _____, the principal of _____ School. This message is to inform/update you on an existing situation at our school this morning/afternoon. A suspicious item was found this morning/afternoon on the school campus. The school is now in a lockdown mode. Working collaboratively with the Tulare County Sherriff and Porterville Police Department, we are being guided through the process and children and staff are all safe. At this time, it is best for your children to remain in the safe surroundings of their locked classroom. The Tulare County Sherriff and Porterville Police Department has requested that no one approach the school at this time or use their cell phone to call or text message their children because of the suspicious item. As soon as the police give us the go ahead to open the school, we will contact you immediately. We appreciate your support and cooperation as we ensure the safety of your children as our number one priority.

All clear message:

Hello families, this is _____, the principal of _____ School and I am happy to report that the situation with the suspicious item on campus has been resolved safely and the school is no longer on lockdown. The Tulare County Sherriff and Porterville Police Department removed the item and it is being analyzed. There is an ongoing investigation at this time. Students will be released from school at the usual time. We appreciate your support and cooperation as we ensure the safety of your children as our number one priority.

I. Bomb Threat – Sample Blackboard Connect Message – Spanish

Initial message / Mensaje inicial:

(Buenas padres de familia) Habla el/la director/directora, _____ de la Escuela _____. Este mensaje es para informarle de un incidente en nuestra escuela esta mañana/tarde. La escuela se encuentra actualmente en situación de confinamiento porque esta mañana/tarde se encontró un artículo sospechoso en nuestro campo escolar. Trabajando conjuntamente con el departamento de policía de Tulare County Sherriff y Porterville se nos ha guiado a través del proceso y los niños de mantengan protegido en el salón de clases que está cerrado con llave. El departamento de policía de Tulare County Sherriff y Porterville nos ha solicitado que nadie se acerque a la escuela por el momento y, que so se envíen llamadas telefónicas ni mensajes de texto con el celular debido al artículo sospechoso. Tan pronto que la policía nos dé el visto bueno para abrir la escuela, nos podremos en contacto con ustedes inmediatamente. Le agradecemos su apoyo y cooperación para garantizar la seguridad de sus niños, que son nuestra mayor prioridad.

All clear message / Mensaje de que pasó el peligro:

(Buenas padres de familia) Habla el/la director/directora, _____ de la Escuela _____; tengo el placer de reportarles que se ha resuelto el incidente con el artículo sospechoso en el campo escolar y, ya la escuela no se encuentra en situación de confinamiento. El departamento de policía de Tulare County Sherriff y Porterville retiró el artículo y está siendo analizado. Por el momento se está realizando una investigación. La salida de los estudiantes será a la hora de costumbre. Le agradecemos su apoyo y cooperación para garantizar la seguridad de sus niños, que son nuestra mayor prioridad.

VII. Emergency Response Plan

A. Emergency Contact Datasheet

School/Site: Pleasant View Elementary School District

IC (Incident Commander): Mark Odsather, Superintendent

Command Center Location:

PV TK-4th Campus Office 18900 Ave 145 Porterville CA, 93257

PV 5th-8th Campus Office 14004, Road 184 Porterville CA, 93257

Release of Students Location: PVW and PVE Cafeteria Depending on Incident Site.

PHONE NUMBERS

Emergency – 911

Fire/Paramedic Emergency – 911

Non-Emergency Sheriff – (559) 733-6218

Police – (559) 782-7400

PUBLIC UTILITIES

Electricity (800) 655-4555 (So. Calif. Edison)

Gas (800) 427-2200 (SoCal Gas Co.)

Water (559) 784-7009 (Poplar CS District)

Pleasant View West District Office – 784-6769

Pleasant View Elementary Office – 788-2002

Superintendent.....Ext. 101

Educational ServicesExt. 107

Business Services.....Ext. 103

Risk Manager.....Ext. 102

District Nurse.....Ext. 105 & 200

Maintenance & Operations.....Ext. 113

M&O After Hours.....(559) 784-6769

STOP Alarm(559) 781-3310

American Red Cross

Visalia (main office) (559) 732-6436

24-Hour Number (800) 733-2767

Tulare County

Office of Emergency Services (559) 624-7495

Porterville Police Department

Main Desk non emergency (559) 782-7400

Animal Control..... (559) 562-5947

Hospitals

Sierra View Hospital.....(559) 784-1110

Kaweah Delta Hospital.....(559) 624-2000

Emergency Web Site Info

Pleasant View School District – www.pleasant-view.org

Natl. Weather Service (Western Region): www.wrh.noaa.gov

Tulare County Sheriff www.tularecounty.ca.gov/sheriff

Emergency Supplies

Location/s: Outside emergency Knox Box

Gas Wrench: Located by gas shut off valve

Staff w/Walkie Talkies

Principal

School Office

Assistant Principals

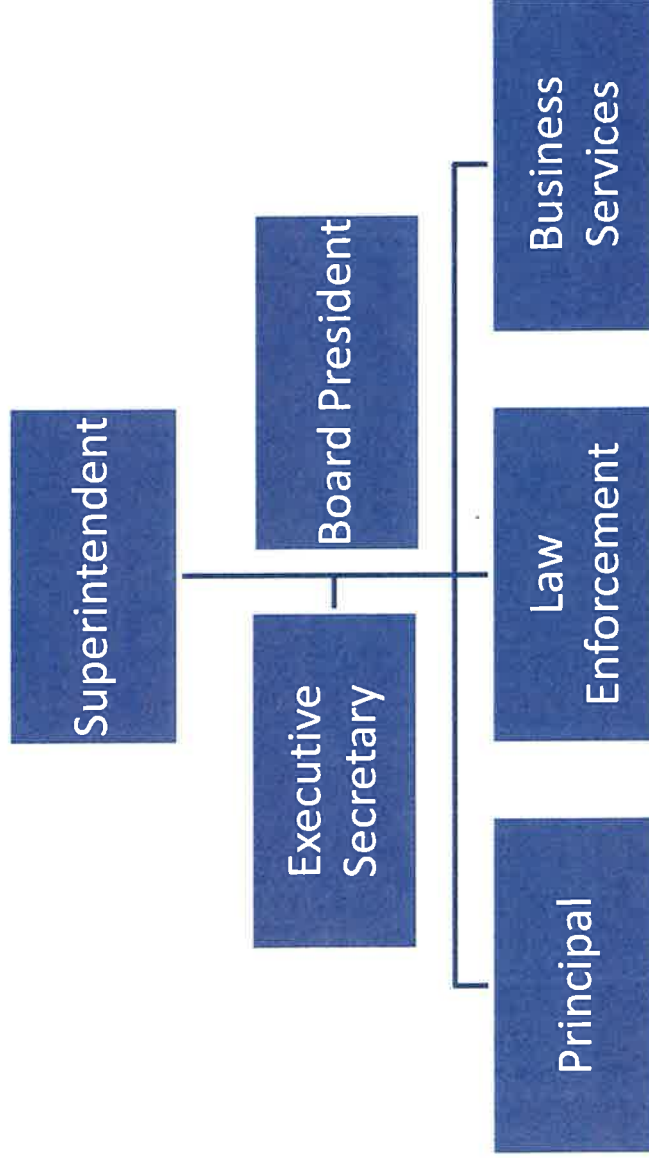
Campus Security Officers

Cafeteria Staff

Custodians

School Resource Officer

B. Initial Contact to Launch District Emergency Response Phone Tree



C. Communication Signals

PRIMARY SIGNALS

Evacuate: short continuous bells or Fire Siren

Lockdown: announce "lockdown"; announce lockdown over telephone/intercom

Duck, Cover, and Hold: teacher signals "Duck, cover, and hold"

All-Clear: announce "All Clear" over telephone/intercom

BACK-UP (if bells don't work)

Inside

Evacuate/Lockdown/All-Clear: verbal signal via:

- a. telephone paging system
 - 1. Dial 401 – PVE External paging
 - 2. Dial 301 – PVW External paging
- b. telephone
 - 1. e-mail
 - 2. *Police Only to signal all clear; if present*

Outside

Evacuate/Lockdown/All-Clear: verbal signal via:

- bullhorns
- walkie talkies
- cell phones (not reliable in an emergency)
- outside speaker
- police car speaker
- *Police Only to signal all-clear; if present*

Persons responsible for fields and hallways:

1)	Parent Pick-Up	Yesenia Reyes, Esther Ortiz
2)	Student Supervision	All Staff

Persons responsible for rooms in each wing:

Person(s)	Wing/Rooms	Person(s)	Wing/Rooms
Keith Stewart	PVW	1	PVE
Mark Pascual	14004 Road 184q		18900 Ave 145
Mark Odsather	Search & Rescue		Search & Rescue

D. Action Evacuate

- a. **Warning:** The warning signal at the school for **Action "Evacuate"** or Evacuate shall be the ringing of the usual fire alarm. **Call 911. Contact ESC to initiate Phone Tree.**
- b. **Action "Evacuate"** consists of:
 - 1) Students and staff shall move in an orderly fashion from inside of the school building(s) to the designated assembly area. Close but do not lock doors.
 - 2) Removal of student/staff Emergency Data Cards from office to an outside area of safety.
- a. **Action "Evacuate"** is considered appropriate for, but not limited to, the following:
 - 1) Fire
 - 2) Bomb threat
 - 3) Chemical accident
 - 4) Explosion, or threat of explosion
 - 5) Post earthquake
 - 6) Other occurrences which make the school building(s) uninhabitable

E. Action “Drop – Take Cover”

- a. **Warning:** The warning for this type of emergency is the beginning of the disaster itself.
- b. **Action “Drop – Take Cover”** consists of:
 - 1) Command “**Drop – Take Cover**” is given
 - 2) Move away from buildings, trees, fences and power lines
 - 3) Drop to your knees
 - 4) Clasp both hands behind your neck
 - 5) Bury your face in your arms
 - 6) Make your body as small as possible
 - 7) Follow instructions and stay away from buildings, trees, and fences. Should a power line fall on a fence, it will be electrified and very dangerous.
- c. **Action “Drop – Take Cover”** is effective for students and staff who are outdoors, and is considered appropriate for, but not limited to, the following:
 - 1) Earthquake: shaking of the earth
 - 2) Explosion

F. Action “Duck, Cover and Hold”

- a. **Warning:** The warning for this type of emergency is the beginning of the disaster itself
- b. **Action “Duck, Cover, and Hold”** consists of:
 - 1) Command “**Duck, Cover, and Hold**” is given.
 - 2) Each student and staff member takes cover under a table or desk, dropping to his or her knees, with the head protected by the arms, and the back to the windows.
 - 3) Students and staff immediately duck under a desk or table and, with both hands, hold onto the desk leg or table leg.
 - 4) Hang on with both hands and be prepared to move with the desk or table and keep your head and body under the top of the desk or table at all times. Try to stay on your knees when the furniture is moving to keep your face off the floor.
 - 5) After all movement and noise stops, stay under desk or table until a teacher gives you instructions. Listen carefully and following instructions.
- c. **Action “Duck, Cover, and Hold”** is effective for students and staff who are indoors, and is considered appropriate for, but not limited to, the following:
 - 1) Earthquake: shaking of the earth
 - 2) Explosion
 - 3) Surprise nuclear attack:
 - a) Intense light
 - b) Tremendous sound

G. Action “Lockdown”

Types of Crisis: *Dangerous Intruder, Drive-by Shooting, Riot, Unauthorized Weapons on Site, Assault, Battery, or Kidnapping on or near the school site or Crimes or Emergencies in the neighborhood off site.*

a. Action:

- 1) – Announce “**Lockdown, This is not a Drill**” Move away from danger, help students with Disabilities
- 2) **Call 911** (used landline). Specify if “Intruder” or “Active Assailant.”
- 3) Contact District Office to Initiate Phone Tree. If grounds or maintenance staff is on campus, use the following as a “universal signal” for those who are far away or have earplugs: put wrists together and fists clenched.
- 4) Set up and man Command Center.
- 5) Contact Superintendent’s Office to update status as soon as the situation is under control.
- 6) Post sign on office door notifying public of lockdown.
- 7) Activate **SEMS** (Standardized Emergency Management System) as needed.

b. If students are in classrooms (Office staff should lockdown in a safe area of office area with computer):

- 1) Quickly scan hallway for students walking by. Close and lock classroom doors, close and lock windows and close window treatments, if available.
- 2) Once the Lockdown has started, teachers should not, under any circumstance open their doors until the end of the lockdown.
- 3) Teaching activities are to be stopped.
- 4) Silence all mobile telephones; keep the classroom computer turned on.
- 5) Continue to check email for updates.
- 6) Assemble students in one area on the floor. Keep students quiet and away from doors and windows. Maintain a calm environment.
- 7) Lights should only be left on if it would help the police search, without compromising the safety of the students.
- 8) If gunshot(s) or an explosion is heard, begin action “**Duck, Cover, and Hold.**”
- 9) Take roll and prepare a list of missing students.
- 10) Call or email attendance information to the office, after the threat is contained.
- 11) If there are no problems, place a green sheet of paper on the front window of the classroom.
- 12) If there are problems, place a red sheet of paper on the window.
- 13) If evacuated, bring roll sheets. Office staff takes emergency cards to the designated evacuation area.

c. If students are not in classrooms:

- 1) Go to the safest and closest area or room. DO NOT try to go to your classroom. Instead enter any available room.
- 2) Physical Education students should be taken to the nearest room, and held there until the end of the lockdown.
- 3) Follow steps 1-12 above.

d. **Action "Soft Lockdown"** consists of:

- 1) All procedures above from "**Lockdown**",
- 2) Lights can remain on, teachers may continue teaching, and students may remain in their seats.
- 3) Transition from a lockdown to a soft lock down must be authorized by the police.
- 4) During a soft lockdown if students need to leave, only for an urgent need, they must be escorted by staff.

e. If lockdown is due to **Active Assailant**:

- 1) Do not use placards until situation is resolved.
- 2) If Assailant enters an occupied Room: **Have a Plan of Action (Run, Hide, Fight).**

H. Action “Directed Transportation”

- a. **Warning:** Under certain conditions, public safety officials may attempt to move people from an area of danger to an area of safety. Instructions from the authorities could come to the school via telephone, regular radio broadcast, or on the Emergency Alert System. The method of disseminating this warning at the school will, if at all possible, be by telephone message from the district office.
- b. **Action “Directed Transportation”** consists of:
 - 1) Transporting students to a safe area.
- c. **Action “Directed Transportation”** is considered appropriate *only when directed by a competent public safety authority*. It may be appropriate for, but not limited to, movement away from:
 - 1) Flood
 - 2) Fire
 - 3) Hazardous materials incident
 - 4) Or Blast Area

I. Action “Student Release”

May be appropriate for active assailant, earthquake, fire, flood, severe windstorm.

- a. **Warning:** Verbal communication by the principal or designee. Action “**Student Release**” will be considered by the principal or designee if directed by the Superintendent. Students will be held at school until released to an authorized adult.
- b. **Action “Student Release”** consists of:
 - 1) Dismissal of all classes.
 - 2) Release of students to their parents or guardian or other authorized adult at principal's or designee's judgment.
 - a) Names on emergency contact cards should be compared to an identification card with a photograph of the person to whom the student is released.
- c. **Student Release Procedures:**
 - 1) Use signs to designate “Student pick-up area.”
 - 2) Use signs to direct parents to line up (e.g. alpha, grade levels or room #'s).
 - 3) Release younger students first.
 - 4) Provide escort to parent/guardian if necessary.

J. Action “Civil Disturbance”

- a. A public or student demonstration or riot on or near school grounds that has the potential to disrupt school activities, cause injury to staff and students, and/or cause property damage.
- b. **Warning:** The principal or designee will signal for a “**Lockdown**”.
- c. **Action:**
 - 2) Follow Principal’s or designee’s direction for possible “**Lockdown**”.
 - 3) Account for all students and staff.
 - 4) Remain in classroom or designated areas until contacted.
 - 4) Remain calm and reassuring

K. Action “Flood”

- a. Flooding on a school site may be caused by heavy rain, failure of a dam.
- b. **Warning:**
 - 1) Method: direct communication with principal or designee.
 - 2) How Received: by telephone or notification from civil agency or district administrator.
- c. The extent of the flood and the estimated time before it arrives will dictate the course of action to be taken. The principal may initiate the following emergency actions:
 - 1) Execute **Action “Evacuate”** (fire alarm), or
 - 2) Execute **Action “Student Release”**, or
 - 3) Execute **Action “Directed Transportation”**, or
 - 4) Provide care for students at school.

L. Action “Hazardous Material Incident”

- a. A hazardous material spill may include one or more of the following:
 - 1) Natural gas leak,
 - 2) Science lab spill,
 - 3) Chemical release from a nearby facility,
 - 4) A collision or accident involving a tank truck or railroad car, or
 - 5) An unknown powder or substance received in a letter or package.
- b. **Warning:** Location, quantity, concentration, and other factors affect how a spill will be handled. **Unless you are familiar with the material, risks and specific clean-up procedures, do not try to clean up the spill.**
 - 1) First priority is students and staff safety, then the environment, and then property.
- c. **Actions:**
 - 1) Notify office immediately.
 - 2) If possible, close all doors and windows. Ensure that the heating, ventilation and air conditioning system is off.
 - 3) Office will notify fire/law enforcement agency and district office.
 - 4) Determine the need to implement **Action “Evacuate”** (fire alarm).
 - 5) Check for adverse medical symptoms (loss of breath, fainting, etc.) and request immediate medical attention.
 - 6) **Isolate, identify and get names** of students and staff that could have been exposed or contaminated.
 - 7) **Account** all students and staff.
 - 8) Principal will direct other action as required.
 - 9) Remain in designated area until contacted.

M. Action “Medical Emergency”

- a. Medical emergencies including the following:
 - 1) Heart attack
 - 2) Stopped breathing
 - 3) Severe bleeding
 - 4) Poisoning
 - 5) Diabetic emergencies
 - 6) Heat Stroke
- b. **Warning:** Medical emergencies usually occur without warning.
- c. If a medical emergency occurs during school hours, the following emergency actions will be accomplished:
 - 1) Evaluate the scene of the injury or illness. isolate and secure the area.
 - 2) Notify the school office.
 - 3) Call (Access Code) 9-1-1, as appropriate.
 - 4) If indoors, determine the need to implement **Action “Evacuate”** (affected classroom only) so that students are not unnecessarily exposed to trauma or danger.
 - 5) Stabilize the victim, and administer first aid.
 - 6) Use standard precautions as outlined in the District’s “Blood-borne Pathogens Exposure Control Plan.”
 - 7) Rejoin students as soon as possible.
 - 8) Account for all students and remain with them.
 - 9) Remain calm and reassure students that all possible actions are being taken to care for the injured or ill person and to protect others.

N. Action “Fire”

- a. **Signal “Evacuation”** fire bell. Help Students with Disabilities. Close, but do not lock doors. Office staff takes student emergency cards to evacuation area.
- b. **Call 911.** (Use landline if possible, as cell phone contacts CHP).
- c. **Principal notifies** (or assigns designee to notify) assistant principals, campus supervisors, support staff, on-campus childcare, and initiate District phone tree by calling Ext. 101 or 784-6769.
- d. Principal activates **SEMS Plan** (Standardized Emergency Management System) as needed.
- e. If students are in classrooms:
 - 1) Evacuate. Close but do not lock doors.
 - 2) Teacher takes roll sheets and takes student emergency cards to evacuation area.
 - 3) Teacher takes roll and alerts command center of any student not accounted for (telephone, intercom, walkie talkie, runner or email).
- f. If students are not in classrooms:
 - 1) Reunite with students in evacuation area
 - 2) Follow procedure above e. 3.
- g. **Follow the instructions of Law Enforcement** and/or other competent authority upon their arrival. Have extra school maps available for authorities.
- h. **All Clear** will be signaled by Principal or their designee.
- i. **Principal debriefs** staff, parents/community (Blackboard Connect, etc.) and students.
- j. **Follow Student Release Procedures** (if directed by Superintendent)

O. Action “Fallen Aircraft”

a. Aircraft can fall on schools near airports or in flight paths.

b. Warning:

- 1) The engine of an aircraft may sputter or explode prior to the aircraft falling.
- 2) The aircraft will give no warning before falling.

c. Action:

1) If an aircraft falls on a portion of the school, the following will be accomplished:

- a) Staff will evacuate students from buildings as per fire drill to safe area.
- b) All students and staff will be kept at a safe distance, up wind, allowing for possible explosion. (Note: in case of a jet aircraft, minimum safe distance is 400 yards.)
- c) School office will immediately notify:
 - i. Fire Department 911
 - ii. Law Enforcement Agency 911
 - iii. District office Ext. 101 or 784-6769.

2) If an aircraft falls near the school, the following will be accomplished:

- a) All students and staff will be kept at a safe distance, up wind, allowing for possible explosion. (Note: in case of jet aircraft, minimum safe distance is 400 yards)
- b) School office will immediately notify:
 - i. Fire Department 911
 - ii. Law Enforcement Agency 911
 - iii. District office Ext. 101 or 784-6769.

P. Action “Active Assailant on Campus”

- a. A dangerous person could be someone with a legitimate purpose on campus (student, staff, or authorized visitor) or an unauthorized person:
 - 1) Active assailant/armed suspect
 - 2) Trespasser
 - 3) Thief or vandal
 - 4) Registered sex offender
- b. **Warning:** The principal or designee will signal for a “**Lockdown, This is not a Drill**”.
- c. **Action:** In the event of a dangerous person on campus, do the following:
 - 1) Inside school building
 - a) Implement “**Lockdown**”, however do not post red or green placards
 - b) Construct barriers using furniture, desks, etc., as far from the door and windows as possible
 - c) Instruct students to lie down behind the barriers
 - d) Do not open doors until after the lockdown is cancelled or you are absolutely sure of the identity or you are absolutely sure of the identity of the person asking to open the door
 - i. Ask for identification, it can be slid under the door.
 - e) If the assailant enters an occupied room be ready with a Plan of Action:
 - i. If possible, run away from the threat to a safe location
 - An open room or behind a block wall or building, or off campus
 - It is OK to leave campus if it leads to safety
 - 2) Outside
 - a) Follow procedure e) under c. 1) “Inside school building.”
 - 3) When law enforcement arrives, be quiet and compliant, do not look like a threat:
 - a) Keep hands empty and hold them up when law enforcement approaches
 - b) If known, tell where the assailant is located
 - c) Report status to command center and post placards at instructed

Q. Action "Earthquake"

- a. Hazards of ground movement in an earthquake include: items falling from shelves, breaking glass, moving furniture, and building damage and/or collapse
- b. **Warning:** Earthquakes usually strike without warning.
- c. The following actions, as time permits, will be accomplished:
 - 1) Inside school building:
 - a) The teacher, or staff member in authority, will implement **Action "Duck, Cover, and Hold"**.
 - b) Try to avoid glass and falling objects, areas where there are large panels of glass and/or heavy suspended light fixtures.
 - c) Implement **Action "Evacuate"** when, in the judgment of the staff member, the earthquake is over and tremors have subsided. Special consideration should be given to exit routes as some exits have heavy roof structures over the doorways. Follow the approved route to the assembly area, keep away from trees, power poles, etc. **Do not run!**
 - d) Take roll and maintain control of students.
 - e) Avoid touching electrical wires and metal objects such as chain link fences.
 - f) Render first aide if necessary.
 - g) Take roll, issue student name tags, alert command center of any injured or missing student(s).
 - h) If possible, school office will immediately notify appropriate agencies/offices (Call 911) and District Office as per fire drill.
 - i) Do not return to building for any reason until they have been declared safe by authorized official(s).
 - j) The principal or designee will determine the advisability or necessity of **Action "Student Release."** Prior approval must be obtained by superintendent.
 - 2) On school grounds:
 - a) The staff member in authority implements **Action "Drop – Take Cover"**.
 - b) The safest place is in the open. Stay there until the earthquake is over.
 - c) Move away from buildings, playground equipment, utility poles, signs, trees, metal fences, exposed wires, and wet areas. Do not run!
 - d) Follow procedures d) through i) under "Inside school building".
 - e) Active **SEMS** as/if necessary.

R. Action “Bomb Threat – Bomb or Suspicious Device”

- a. Bomb threats are usually received by telephone. Bomb threats are serious until proven otherwise. Obtain information with the checklist on the reverse of this sheet.

- b. Warning:**
 - 1) Bomb threats are usually received as an anonymous telephone call
 - 2) Bomb threats may arrive as a letter or handwritten note, email message, or suspicious package

- c. Action:**
 - 1) Recipient of the threatening telephone call
 - a) Remain calm. Keep the caller on the line as long as possible. Do Not Hang Up, even if the caller does
 - b) Listen carefully. Be polite and show interest.
 - c) Notify a coworker via note or hand signals or if in a classroom, contact the office immediately.
 - d) Completed the Bomb Threat Checklist on the reverse side of this sheet. Write down as much detail as can be remembered. Try to use exact words.
 - e) If the telephone has a display, copy the number and/or letters on the display window.
 - f) Attempt to get information on location of bomb, and any identification characteristics of caller. Have them repeat the message
 - g) Immediately upon termination of the call, do not hang up, but from a different telephone, call (access code) 9-1-1,
 - 2) If a bomb threat is received by letter or handwritten note:
 - a) Handle the letter or note as minimally as possible.
 - b) Notify the office or call (access code) 9-1-1
 - 3) If a bomb threat is received by email:
 - a) Do not delete the email message.
 - b) Notify the office or call (access code) 9-1-1
 - 4) Bomb or Suspicious Device
 - a) Do not touch or approach the device
 - b) Notify the office immediately
 - c) Get students out of the immediate areas and wait for directions from the office.
 - d) Follow principal's or designee's instructions for appropriate emergency procedures

S. Action “Hazardous Weather”

- a. Hazardous weather can consist of any of the following:
 - 1) Windstorms can be hazardous when wind speed causes damage to property or when wind combined with cold weather cause wind chill.
 - 2) Thunderstorms
 - 3) Heat
- b. **Warning:** Telephone call from district office or public safety agency such as fire, police or sheriff’s department.
- c. **Action:**
 - 1) If high winds develop during school hours, the following emergency actions will be accomplished:
 - a) Students and staff should be assembled inside buildings
 - b) Implement **Action “Duck, Cover, and Hold”** (take cover signal).
 - c) Close windows and blinds.
 - d) Remain near an inside wall if possible.
 - e) Evacuate classrooms bearing full force of wind.
 - f) Keep tuned to one of the suggested radio stations for latest advisory information (see “**Radio Stations**”)
 - g) Take roll.
 - h) School office will notify utility companies of an actual or suspected break in the utility service.
 - i) If necessary/possible, school office will contact the fire department, district office and/or district maintenance/operations office.
 - 2) Thunderstorm
 - a) Upon seeing lightning or hearing thunder, immediately move all students and staff indoors. Do not wait for the rain to begin falling.
 - b) While indoors, stay away from windows and doors; refrain from using telephones, electrical appliances, computers, or plumbing fixtures; and do not lie on concrete floors or lean against reinforced masonry walls.
 - c) Remain indoors for at least 30 minutes after the last lightning is observed or the last thunder is heard.
 - 3) Heat
 - a) Keep students out of direct sunlight
 - b) Provide water
 - c) Follow actions for medical emergencies, as appropriate

T. Action “Nuclear Fallout”

- a. Fallout is a radioactive combination of dirt, fission products, and anything else that is picked up by a nuclear explosion that then settles over surrounding areas.
 - 1) Fallout from an explosion by an improvised nuclear device in San Francisco can spread to Tulare County.
 - 2) Fallout from an explosion in San Francisco is expected to reach eastern Tulare County in approximately two to three hours.
 - 3) Radiation levels of fallout over Tulare County are not expected to be fatal, but may cause radiation illness.
 - a) The hazard from fallout is not from breathing the particles, but from exposure to the ionizing radiation given off after the fallout particles have settled on the ground and building roofs.
- b. **Warning:**
 - 1) An explosion of an improvised nuclear device may exhibit the following:
 - a) A bright flash of light
 - b) A sound of an explosion
 - c) Shaking ground
 - 2) Other warnings will be distributed over the news media.
- c. **Announcement:**
 - 1) The warning announcement at the school shall be: **“We have a hazard in the community and are instituting Shelter in Place procedures. Students and staff should remain inside. Those who are outside should immediately move to the protection of an inside room.”**
 - 2) Additional information (example): **“Doors and windows should be securely closed. Do not go outdoors until you receive further instructions.”**
 - 3) Cancellation: **“The Shelter in Place has been cancelled, the campus is safe.”**
- d. **Actions:**
 - 1) Get inside, stay inside, stay informed
 - 2) Immediately clear students from outdoor areas
 - 3) Close and lock classroom doors, close and lock windows and close window treatments, if available
 - 4) Physical Education students should be taken to the gymnasium or multipurpose room and held there until the end of the shelter in place.
 - 5) If possible, shelter as many students as possible in larger buildings before fallout arrives. The ability of students and staff to distance themselves from exterior walls and the roof make larger structures ideal.
 - 6) Send someone to the emergency storage container to bring food and water back to the classroom.
 - 7) Keep students quiet and away from doors and windows. Maintain a calm environment.
 - 8) Ensure that the heating, ventilation and air condition system is off. Turn off any other fans.
 - 9) Seal major gaps under doors and windows with wet towels or duct tape. Allow some air exchange for breathing.
 - 10) Take roll and prepare a list of missing students.

- 11) If parents or visitors are present, they should remain indoors at the site.
- 12) Parents who contact the site should be advised to stay inside at home until it is safe to pick up their children.
- 13) Tune in to local news for updates.
- 14) Principal or designee will direct other action as required.
- 15) Remain in designated area until contacted.

U. Staff “Buddy” List

When necessary, a “buddy” or buddy group will take charge of the students of other classes.

Following the incident and a classroom status check; buddy teachers check with each other to determine: the health of each other, the need to assist with injuries, the need to stay with injured students, etc. Remember: the teacher’s responsibility is to do the greatest good for the greatest number. Students should practice exiting to the evacuation site without the teacher leading them. Teacher should stay back to check the classroom and close the door. IMMEDIATELY FOLLOWING STUDENT ACCOUNTING, IF MEMBER OF BUDDY TEAM HAS ACTIVATED ICS DUTY, THEY GIVE THEIR CLASS TO BUDDY AND REPORT FOR ASSIGNMENT AT COMMAND. (If buddy is not available, give class to another teacher who is remaining on the field and tell Command and Parent Emergency Pick Up who has your class).

V. School Map

Pleasant View TK-4th, 18900 Ave 145



Pleasant View TK-4th, 18900 Ave 145

W. Pleasant View 5th-8th, 18900 Ave 145



Pleasant View 5th-8th, 18900 Ave 145

X. School Map – Safe Routes to School Pleasant View TK-4th



VIII. SEMS (Standardized Emergency Management System Plan)

A. Organization Chart

Incident Commander:		Mark Odsather	
Deputy Incident Commander		Kim Parrish	
Location of Command Center		Office either at TK-4 th or 5 th -8 th opposite of incident site	
Alternative Location		Office either at TK-4 th or 5 th -8 th opposite of incident site	
COMMAND STAFF			
		Emergency Operations Coordinator (Coordinates with Command Staff):	Keith Stewart
		Liaison to outside agencies:	Yesenia Reyes
		Safety	Niguel Baxter / Marilu Palafox
		Training	Kim Parrish
		PIO (Public Information Officer)	Mark Odsather
		Crisis Response Leader	Mark Odsather / Pleasant View Sherrif / Police Department
Plans Chief Mark Odsather	Operations Chief Keith Stewart	Logistics Chief Keith Stewart	Finance Chief Niguel Baxter
Documentation Marilu Palafox	Search/Rescue Mark Odsather, Keith Stewart, Mark Pascual, Alex Martinez, Miguel Reyes.	Command Team Mark Odsather	Claims: FEMA/State Marilu Palafox
Messages Yesenia Reyes Esther Ortiz	Facilities/Haz. Mat Keith Stewart Refugio Fernandez	Search/Rescue (Supplies) Maria Lopez Claudia Zendejas	Procuring Food & Water Jose Miranda
Communication Mark Odsather	Security Kim Parrish Mark Pascual	Medical Supplies Maria Lopez Claudia Zendejas	Community Helpers (retired doctors, firefighters, etc.) Esmeralda Palafox
Damage Assessment Keith Stewart	Patient Transport & Morgue Yesenia Reyes	Student/Staff Supplies (food, water, etc.) Yesenia Reyes	Staff w/Students All teachers and counselors
Demobilization Keith Stewart	Medical First Aid Yesenia Reyes	Transport & Morgue Supplies Yesenia Reyes	
Disaster Plan Updates Mark Odsather	Parent Pick-up Yesenia Reyes Esther Ortiz	Builders/Sanitation Keith Stewart	
Crisis Team Yessie Ontiveros	Teachers/Staff Wing Leaders Kim Parrish		
	Shelter Set-up & Memos of Understanding w/Red Cross Keith Stewart		

B. Roles and Responsibilities

1. Incident Commander (Principal)

The Incident Commander (Principal) is the decision maker for the impacted school. He/she is responsible for emergency operations to ensure safety of students, staff and others who are on campus. The Incident Commander (Principal) shall remain at the Command Center to observe and direct all operations. Below is a checklist of responsibilities (can be delegated).

- 1. Assume command
- 2. Communicate a "signal" to the students and staff identifying the type of emergency
- 3. Call 911
- 4. Notify Assistant Principals, Campus Supervisors, Support Staff, and on-campus child care of the emergency
- 5. Call ESC 933-8800 ext. 0. Switchboard will initiate the phone tree and contact Superintendent
- 6. Activate the SEMS Plan components as needed (Command Staff, Plans, Operations, Logistics, and/or Finance) and establish a Command Center
- 7. Conduct initial briefing with the Command Staff
- 8. Monitor local emergency radio stations for local news
- 9. Utilize your Deputy Incident Commander to cover the Command Center, take regular breaks (5 minutes each hour, away from the Command Center)
- 10. Create an action plan with specific objectives including strategies to review and evaluate
- 11. Make provisions for language translators
- 12. Release teachers, as appropriate
- 13. Superintendent/Public Information Officer Review all incident information before release to the news media, parents or general public
- 14. Signal all-clear (Police Only will signal; if present)
- 15. Begin "Student Release Procedures" when appropriate. Only Superintendent can direct that students be sent home before the end of the regular school day.
- 16. Create an action plan with specific objectives for returning to normal operations
- 17. Debrief staff, parents/community, and students

2. Deputy IC (Deputy Incident Commander)

The *Deputy Incident Commander* assists the IC (Principal) and takes over the duties of the IC (Principal) if the IC (Principal) is absent, has to leave or is unable to do his/her job. Below is a checklist of responsibilities.

- 1. Report to, attend briefings, and assist the IC (Principal)
- 2. Keep unauthorized people away from the IC (Principal)
- 3. Responsible for "Plans" in SEMS

3. Command Staff - Emergency Operations Coordinator

The *Emergency Operations Coordinator* facilitates the overall functioning of the Command Staff. Below is a checklist of responsibilities.

- 1. With the assistance of the Liaison Officer, coordinate outside agencies and define roles/responsibilities
- 2. Report to IC (Principal) and attend briefings
- 3. Assist unit coordinators (Plans, Operations, Logistics and Finance), as needed
- 4. Indicate the process for emergency declarations
- 5. Develop status boards
- 6. Maintain a "position" log of staff
- 7. Monitor Command Staff for signs of stress or under-performance
- 8. Fill any unstaffed positions

4. Command Staff - Liaison Officer

The role of the *Liaison Officer* is to serve as the point of contact for Agency Representatives from assisting organizations and agencies outside the school district (Fire, Police, County, etc.). Below is a checklist of responsibilities.

- 1. Assist the Emergency Operations Coordinator and attend briefings
- 2. Ensure proper flow of communication between assisting organizations and agencies outside the school district (Fire, Police, County, etc.)
- 3. Keep records of assisting organizations, agencies and departments

5. Command Staff - Safety Officer

The *Safety Officer* ensures that all activities are conducted in as safe a manner as possible under the circumstances. The *Safety Officer* is the only person other than the IC (Principal) who has the authority to stop an authorized plan from being put into action. Below is a checklist of responsibilities.

- 1. Attend briefings with IC (Principal)
- 2. Monitor, assess, and correct operational activities for dangerous and unsafe conditions
- 3. Monitor stress levels of personnel involved in the response
- 4. If directed by IC (Principal), turn off gas supply, water supply and/or electricity
- 5. Oversee "Logistics" for equipment and supplies

6. Command Staff - Training Coordinator – Principal/Student Support Services

The *Training Coordinator* is responsible for all training prior to the incident. Below is a checklist of responsibilities.

- 1. Attend briefings with IC (Principal)
- 2. Train staff prior to an emergency

7. Command Staff - Crisis Response Leader - Psychologist

The *Crisis Response Leader* addresses the psychosocial needs of students/staff prior to, during and after an incident. Below is a checklist of responsibilities.

- ___ 1. Attend briefings with IC (Principal)
- ___ 2. Act as referral resource for students, staff and volunteers
- ___ 3. Obtain Pleasant View Unified School District's Crisis Response Manual for resources, materials, etc.
- ___ 4. Develop support systems as needed
- ___ 5. Conduct group meetings with parents or staff as needed

8. Command Staff - PIO (Superintendent/Public Information Officer)

The *Public Information Officer* acts as the official spokesperson for the school/district site in an emergency situation. A school site-based PIO should only be used if the media is on campus and the district PIO is not available or forthcoming. Below is a checklist of responsibilities.

- ___ 1. Contact School Board, Assistant Superintendents, Risk Manager, Directors, and Public Information Officer as appropriate.
- ___ 2. Contact Assistant Superintendent of Educational Services/Special Education to assign psychologists and counselors to the site (do you need bilingual assistance?).
- ___ 3. Attend briefings with IC (Principal)
- ___ 4. Identify yourself as the "PIO" with a vest, visor, sign, etc.
- ___ 5. Establish a media information center away from the command post and students. Advise arriving media that the site is preparing a press release and approximate time of its issue.
- ___ 6. Statements to media should include the following: cause, time, event, current situation, care being given, injuries, evacuation plans, student release location, resources in use, best routes to school, and any other information school wishes to be released to the public.
- ___ 7. Convey that everything is going to be O.K., Answer questions completely and truthfully. Avoid speculation, bluffing, lying, talking off the record, arguing and using the phrase "No comment." Repeat what you want the press to hear.
- ___ 8. Ensure announcements and other information are translated into other languages as needed.
- ___ 9. Assist with rumor control
- ___ 10. Keep all documentation to support the history of the event
- ___ 11. Remind staff and volunteers to refer all questions from media or waiting parents to the Superintendent/PIO.
- ___ 12. Monitor new broadcasts about incident; correct any misinformation heard.

9. Plans Chief

The *Plans Chief* oversees the function of the action plan by documenting, disseminating information, assessing the seriousness of the incident, demobilization, etc. Staff is assigned to assist with these jobs. Below is a checklist of responsibilities.

- ___ 1. Attend briefings with IC (Principal)
- ___ 2. Documentation Team
 - Develop, distribute, and document all actions and site maps
 - Receive and record student/staff attendance rosters
 - Collect completed student release forms from the Parent Emergency pick-up location
 - Complete a list of students/staff missing, absent, and medical for Emergency pick-up location
- ___ 3. Message Team
 - Maintain a message board
- ___ 4. Communication Team
 - Record, collect, and evaluate information (keep all original notes – they are legal documents)
 - Monitor radio for local news
 - Maintain display boards for shelter status, transportation status, telephone numbers, school status, etc.
- ___ 5. Damage Assessment Team
 - Report damage to Plans Chief who will report to IC (Principal)
 - Use site and area maps to record site and surrounding area damages (i.e. road closures, utility outages, etc.)
- ___ 6. Demobilization Team
 - Deploy and supervise personnel as needed to gather and assess intelligence information
- ___ 7. Disaster Plan Update Team
 - Provide ongoing analysis of situation to Plans Chief who will report it to IC (Principal)
 - Report status of resources
 - Prepare estimates of incident escalation or de-escalation
 - Report missing, absent, and medical students/staff to IC (Principal)
- ___ 8. Web Page Update Team
 - Using the school's or district's web page, communicate disaster updates to the community

10. Operations Chief

The *Operations Chief* exercises the functions of the operation by carrying out the plan, developing tactical objectives and directing all resources. Staff is assigned to assist with the jobs. Below is a checklist of responsibilities.

- ___ 1. Attend briefings with IC (Principal)
- ___ 2. Search and Rescue Team
 - Remain in contact with Operations Chief by radio
 - Search rooms both visually and vocally. Use chalk, grease pencil, etc. to mark slash (/) on door when entering room, and when leaving room complete search by closing slash in (X) on door.
 - As rooms are reported clear, radio to Operations Chief to mark "C" on site map
 - Utilize other teams as needed (Patient Transport, Morgue and First Aid). Do not use names of students/staff on radio/map
 - Record Triage on site map (I – Immediate; D – Delay; and DEAD – Dead)
- ___ 3. Facilities/Hazardous Materials Team
 - Report gas/water leaks, fires or structural damage, to Operations Chief (gas, water and electricity shut-off needs approval of IC (Principal). Use yellow caution tape where necessary
 - Record assessment of facilities and hazardous materials on site map
 - Photograph damage if possible before repair
- ___ 4. Security Team
 - Lock gates and secure major external doors
 - Verify that campus is locked down to Operations Chief, who will report it to IC (Principal)
 - Report non-staff and non-students to Operations Chief, who will report it to IC (Principal)
 - Route all parents to "Parent Pick-up Area"
- ___ 5. Patient Transport and Morgue Team
 - Transport patients to First Aid; do not transport to morgue unless directed by Operations Chief
 - Mark DEAD on tag listing date/time found, exact location found, name of DEAD, person who identified, and name of person filling out tag; attach one tag to DEAD and one tag to plastic bag if body is in bag
- ___ 6. Medical-First Aid Team
 - Keep accurate records
 - Report deaths immediately to Operations Chief who will report it immediately to IC (Principal)
 - Establish what I-Immediate and D-Delayed treatments will be
 - Consult with Wing Leaders regarding health care, medications, and meals for students and staff with known medical conditions (asthma, diabetes, etc.)
 - Establish scope of disaster with Operations Chief and determine probability of outside emergency medical support and transport needs. Emergency card must accompany student removed from campus to receive advanced medical treatment
- ___ 7. Parent Pick-up Team
 - Designate "Request Area/Gate" and "Release Area/Gate" for parents to pick-up; mark with signs
 - Verify that adult completing student release form is on student's emergency card; retain form for record
 - If student is in class, use communication to get student to pick-up area. If there is no communication, have runner go to class and bring student to pick-up area
 - Release younger students first
 - Escort parent to Crisis Response Team if student is missing or with Search and Rescue Team
 - Escort parent to medical area if student is receiving treatment

- ___8. Teachers/Staff Wing Leaders
 - Liaison between teams and students/staff for communication, assistance, etc.
 - Assist teachers with attendance; buddy system and supervisor, if needed
- ___9. Shelter Set-up Team
 - Sleeping/living areas should be 40 square feet per person and good ventilation
 - Designate storage area for food and supplies that can be accessed by truck
 - Improvise toilets, if necessary using 5 gallon buckets/trash cans and trash liners
 - Keep medication locked up, if possible

11. Logistics Chief

The *Logistics Chief* is responsible for providing facilities, personnel, services and resources to meet the needs of the incident. Below is a checklist of responsibilities.

- ___1. Attend briefings with IC (Principal)
 - Supply Teams (Command, Search and Rescue, Medical, Student/Staff, Transport, Morgue, and Builders/Sanitation)
 - Maintain a visible chart of resources
 - Determine water supply needs (1/2 gallon/day/person and 5 gallons/day for other uses)
 - Determine food supply needs (2500 calories/day/person/; approximately 3 ½ pounds unprepared food)
 - Obtain supplies other than food and water
 - Provide ability to transport staff/students if necessary throughout city (i.e. medical, etc.)
- ___2. Builders/Sanitation Team
 - Set up food preparation facilities, command post shelter area, parent pick-up area, supply check-out area, medical area, assembly area, morgue, etc.
 - Obtain sanitary supplies (1 toilet/40 persons; 6 toilets/200 persons; 14 toilets/500 persons)
 - Maintain computer support

12. Finance Chief (Office Manager/Secretary)

The *Finance Chief* is responsible for monitoring costs related to incident, procurements, claims and community helpers. Below is a checklist of responsibilities.

- ___1. Attend briefings with IC (Principal)
- ___2. Claims/Procurements /Community Helpers Team
 - Track financial records, staff hours, purchasing, etc.
 - Complete state and federal claim forms for IC (Principal)
 - Make prior agreements with close stores (i.e. Vons, etc.) for supplies
 - Make prior arrangements with community helpers (i.e. retired doctors, etc.)
 - Do a cost analysis of incident/disaster

IX. Policies and Regulations Related to Student Safety

Pleasant View Unified School District has adopted the following board policies and administrative regulations to provide guidance and procedures for students, staff, and parents in an effort to provide a safe and orderly environment during regular school hours and during the event of an emergency. Legal citations and references may be found by viewing the original board policies. Please visit the district's website at www.pleasant-view.org to access full versions of board policies and administrative regulations referred to herein.

1. Bomb Threats – AR 3516.2

To maintain a safe and secure environment for district students and staff, the Superintendent or designee shall ensure that the district's emergency and disaster preparedness plan and/or each school's comprehensive safety plan includes procedures for dealing with bomb threats. He/she also shall provide training regarding the procedures to site administrators, safety personnel, and staff members who customarily handle mail, telephone calls, or email.

Receiving Threats

Any staff member receiving a telephoned bomb threat shall try to keep the caller on the line in order to gather information about the location and timing of the bomb and the person(s) responsible. To the extent possible, the staff member should also take note of the caller's gender, age, any distinctive features of voice or speech, and any background noises such as music, traffic, machinery, or voices.

If the bomb threat is received through the mail system or in writing, the staff member who receives it should handle the letter, note, or package as minimally as possible. If the threat is received through electronic means, such as email or text messaging, the staff member should not delete the message.

Response Procedure

The following procedure shall be followed when a bomb threat is received:

1. Any employee who receives a bomb threat shall immediately call 911 and also report the threat to the Superintendent or designee. If the threat is in writing, the employee shall place the message in an envelope and take note of where and by whom it was found.
2. Any student or employee who sees a suspicious package shall promptly notify the Superintendent or designee.
3. The Superintendent or designee shall immediately use fire drill signals and initiate standard evacuation procedures as specified in the emergency plan.
4. The Superintendent or designee shall turn off any two-way radio equipment which is located in a threatened building.

Law enforcement and/or fire department staff shall conduct the bomb search. No school staff shall search for or handle any explosive or incendiary device.

No one shall reenter the threatened building(s) until the Superintendent or designee declares that reentry is safe based on law enforcement and/or fire department clearance.

To the extent possible, the Superintendent or designee shall maintain communications with staff, parents/guardians, the Governing Board, other governmental agencies, and the media during the period of the incident.

Following the incident, the Superintendent or designee shall provide crisis counseling for students and/or staff as needed.

Any employee or student found to have made a bomb threat shall be subject to disciplinary procedures and/or criminal prosecution. Regulation PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

approved: September 7, 2010 Porterville, California

2. Bullying - BP 5131.2

The Governing Board recognizes the harmful effects of bullying on student learning and school attendance and desires to provide a safe school environment that protects students from physical and emotional harm. District employees shall establish student safety as a high priority and shall not tolerate bullying of any student.

No individual or group shall, through physical, written, verbal, or other means, harass, sexually harass, threaten, intimidate, retaliate, cyberbully, cause bodily injury to, or commit hate violence against any student or school personnel.

Cyberbullying includes the electronic creation or transmission of harassing communications, direct threats, or other harmful texts, sounds, or images as defined in Education Code 48900. Cyberbullying also includes breaking into another person's electronic account and assuming that person's identity in order to damage that person's reputation.

Strategies for addressing bullying in district schools shall be developed with involvement of key stakeholders, including students, parents/guardians, and staff, and may be incorporated into the comprehensive safety plan, the local control and accountability plan, and other applicable district and school plans.

As appropriate, the Superintendent or designee may collaborate with law enforcement, courts, social services, mental health services, other agencies, and community organizations in the development and implementation of joint strategies to promote safety in schools and the community and to provide services for alleged victims and perpetrators of bullying.

Bullying Prevention

To the extent possible, district schools shall focus on the prevention of bullying by establishing clear rules for student conduct and implementing strategies to promote a positive, collaborative school climate. Students shall be informed, through student handbooks and other appropriate means, of district and school rules related to bullying, mechanisms available for reporting incidents or threats, and the consequences for engaging in bullying.

As appropriate, the district shall provide students with instruction, in the classroom or other educational settings, that promotes social-emotional learning, effective communication and conflict resolution skills, character/values education, respect for cultural and individual differences, self-esteem development, assertiveness skills, and appropriate online behavior.

Such instruction shall also educate students about the negative impact of bullying, discrimination, intimidation, and harassment based on actual or perceived immigration status, religious beliefs and customs, or any other individual bias or prejudice.

The Superintendent or designee shall provide training to teachers and other school staff to raise their awareness about the legal obligation of the district and its employees to prevent discrimination, harassment, intimidation, and bullying of district students. Such training shall be designed to provide staff with the skills to:

1. Discuss the diversity of the student body and school community, including their varying immigration experiences
2. Discuss bullying prevention strategies with students, and teach students to recognize the behavior and characteristics of bullying perpetrators and victims
3. Identify the signs of bullying or harassing behavior
4. Take immediate corrective action when bullying is observed
5. Report incidents to the appropriate authorities, including law enforcement in instances of criminal behavior

Based on an assessment of bullying incidents at school, the Superintendent or designee may increase supervision and security in areas where bullying most often occurs, such as classrooms, playgrounds, hallways, restrooms, and cafeterias.

Intervention

Students are encouraged to notify school staff when they are being bullied or suspect that another student is being victimized. In addition, the Superintendent or designee shall develop means for students to report threats or incidents confidentially and anonymously.

School staff who witness an act of bullying shall immediately intervene to stop the incident when it is safe to do so. (Education Code 234.1)

When appropriate based on the severity or pervasiveness of the bullying, the Superintendent or designee shall notify the parents/guardians of victims and perpetrators and may contact law enforcement.

The Superintendent, principal, or principal's designee may refer a victim, witness, perpetrator, or other student affected by an act of bullying to a school counselor, school psychologist, social worker, child welfare attendance personnel, school nurse, or other school support service personnel for case management, counseling, and/or participation in a restorative justice program as appropriate. (Education Code 48900.9)

Reporting and Filing of Complaints

Any student, parent/guardian, or other individual who believes that a student has been subjected to bullying or who has witnessed bullying may report the incident to a teacher, the principal, a compliance officer, or any other available school employee. Within one business day of receiving such a report, a staff member shall notify the principal of the report, whether or not a uniform complaint is filed. In addition, any school employee who observes an incident of bullying involving a student shall, within one business day, report his/her observation to the principal or a district compliance officer, whether or not the alleged victim files a complaint.

Within two business days of receiving a report of bullying, the principal shall notify the district compliance officer identified in AR 1312.3 - Uniform Complaint Procedures.

When the circumstances involve cyberbullying, individuals with information about the activity shall be encouraged to save and print any electronic or digital messages that they feel constitute cyberbullying and to notify a teacher, the principal, or other employee so that the matter may be investigated. When a student uses a social networking site or service to bully or harass another student, the Superintendent or designee may file a request with the networking site or service to suspend the privileges of the student and to have the material removed.

When a report of bullying is submitted, the principal or a district compliance officer shall inform the student or parent/guardian of the right to file a formal written complaint in accordance with AR 1312.3. The student who is the alleged victim of the bullying shall be given an opportunity to describe the incident, identify witnesses who may have relevant information, and provide other evidence of bullying.

Investigation and Resolution of Complaints

Any complaint of bullying shall be investigated and, if determined to be discriminatory, resolved in accordance with law and the district's uniform complaint procedures specified in AR 1312.3.

If, during the investigation, it is determined that a complaint is about nondiscriminatory bullying, the principal or designee shall inform the complainant and shall take all necessary actions to resolve the complaint. Discipline

Corrective actions for a student who commits an act of bullying of any type may include counseling, behavioral intervention and education, and, if the behavior is severe or pervasive as defined in Education Code 48900, may include suspension or expulsion in accordance with district policies and regulations.

Policy PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

adopted: June 19, 2018 Porterville, California

3. Bus Conduct – BP 5131.1

Bus transportation is a privilege extended only to students who display good conduct while preparing to ride, riding or leaving the bus. Continued disorderly conduct or persistent refusal to submit to the authority of the driver shall be sufficient reason for a student to be denied transportation.

The Superintendent or designee shall establish regulations related to bus conduct, bus driver authority, and the suspension of riding privileges. The Governing Board shall make these rules available to parents/guardians and students. (5 CCR 14103)

Video cameras may be used on school buses to monitor student behavior while traveling to and from school and school activities. The Board believes that such monitoring will deter misconduct and help to ensure the safety of students and staff. Students found to be in violation of the district's bus conduct rules shall be subject to discipline in accordance with district policy and regulations.

At the discretion of the Superintendent or designee, school bus video recordings also may be used to resolve complaints by students and/or parents/guardians and to help employees maintain discipline.

Legal Reference:

Policy PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

adopted: September 7, 2004 Porterville, California

4. Bus Conduct – AR 5131.1

Because school bus passengers' behavior can directly affect their safety and the safety of others, the following regulations apply at all times when students are riding a school bus, including school activity trips.

1. Riders shall follow the instructions and directions of the bus driver at all times.

(cf. 3542 - School Bus Drivers)

2. Riders should arrive at the bus stop on time and stand in a safe place to wait quietly for the bus.

3. Riders shall enter the bus in an orderly manner and go directly to their seats.

4. Riders shall remain seated while the bus is in motion and shall not obstruct the aisle with their legs, feet, or other objects. When reaching their destination, riders shall remain seated until the bus stops and only then enter the aisle and go directly to the exit.

5. Riders should be courteous to the driver and to fellow passengers.

6. Because serious safety hazards can result from noise or behavior that distracts the driver, loud talking, laughing, yelling, singing, whistling, scuffling, throwing objects, smoking, eating, drinking, standing and changing seats are prohibited actions which may lead to suspension of riding privileges.

7. No part of the body, hands, arms or head should be put out of the window. Nothing should be thrown from the bus.

8. Riders shall help keep the bus and the area around the bus stop clean. Riders shall not damage or deface the bus or tamper with bus equipment.

9. No animals shall be allowed on the bus without express permission from the principal or designee.

10. Riders should be alert for traffic when leaving the bus.

Riders who fail to comply with the above rules shall be reported to the school principal, who shall determine the severity of the misconduct and take action accordingly. In all instances of misconduct, the rider and his/her parent/guardian shall be given notice and warning. In the case of a severe violation or repeated offenses, the rider may be denied transportation for a period of time determined by the principal, up to the remainder of the school year.

Bus drivers shall not deny transportation except as directed by the principal.

Video Camera Surveillance

The Superintendent or designee shall supervise the use and maintenance of video cameras.

Students and staff shall not tamper or interfere with video camera equipment on school buses.

Camera supports may be installed in all buses, and cameras may be rotated among the buses and activated at the discretion of the Superintendent or designee.

The Superintendent or designee shall notify students, parents/guardians and staff that video surveillance may occur on any school bus and that video recordings may be used in student disciplinary proceedings. This notification shall include a copy of the district's policy and regulation on bus conduct. In addition, a prominent notice shall be placed in each bus, stating that the bus is equipped with a video monitoring system.

The Superintendent or designee shall routinely review videotapes taken on school buses and shall document any evidence of student misconduct. Two weeks after this review, the Superintendent or designee may erase any tapes that do not show incidents of misconduct.

Tapes retained as part of an individual student's disciplinary record shall be maintained in accordance with law and Board policy governing the access, review and release of student records. Tapes retained as part of an expulsion record are nonprivileged, disclosable public records pursuant to Education Code 48918.

Videotapes may be viewed by persons other than the Superintendent or designee under the following conditions:

1. When student misconduct is revealed as a result of a school bus videotape or reported to the Superintendent or designee by a student, staff member or parent/guardian, students involved in the incident and their parents/guardians may ask the Superintendent or designee for an opportunity to view the videotape.
 - a. Requests for viewing must be made within five school days of receiving notification that misconduct occurred.
 - b. A viewing shall be provided or denied within five days of the request.
 - c. Viewing will be limited to those frames containing the incident of misconduct.
2. Bus drivers and school administrators may ask to view a videotape in order to observe a specific problem and work toward its solution.
3. Viewing shall occur only at a school-related site and in the presence of the Superintendent or designee.
4. All persons who view a tape shall be identified in a written log.

Regulation PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

approved: September 7, 2004 Porterville, California

5. Campus Security – BP 3515

The Governing Board is committed to providing a school environment that promotes the safety of students, employees, and visitors to school grounds. The Board also recognizes the importance of protecting district property, facilities, and equipment from vandalism and theft.

The Superintendent or designee shall develop campus security procedures which are consistent with the goals and objectives of the district's comprehensive safety plan and site-level safety plans. Such procedures shall be regularly reviewed to reflect changed circumstances and to assess their effectiveness in achieving safe school objectives.

Surveillance Systems

The Board believes that reasonable use of surveillance cameras will help the district achieve its goals for campus security. In consultation with the safety planning committee and relevant staff, the Superintendent or designee shall identify appropriate locations for the placement of surveillance cameras. Cameras shall not be placed in areas where students, staff, or community members have a reasonable expectation of privacy. Any audio capability on the district's surveillance equipment shall be disabled so that sounds are not recorded.

Prior to the operation of the surveillance system, the Superintendent or designee shall ensure that signs are posted at conspicuous locations at affected school buildings and grounds. These signs shall inform students, staff, and visitors that surveillance may occur and shall state whether the district's system is actively monitored by school personnel. The Superintendent or designee shall also provide prior written notice to students and parents/guardians about the district's surveillance system, including the locations where

surveillance may occur, explaining that the recordings may be used in disciplinary proceedings, and that matters captured by the camera may be referred to local law enforcement, as appropriate.

To the extent that any images from the district's surveillance system create a student or personnel record, the Superintendent or designee shall ensure that the images are accessed, retained, and disclosed in accordance with law, Board policy, administrative regulation, and any applicable collective bargaining agreements.

NATIONAL INSTITUTE OF JUSTICE PUBLICATIONS

The Appropriate and Effective Use of Security Technologies in U.S. Schools: A Guide for Schools and Law Enforcement Agencies, 1999

Policy PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

adopted: September 2, 2008 Porterville, California

6. Campus Security – AR 3515

The Superintendent or designee shall ensure that the district's campus security plan includes strategies to:

1. Secure the campus perimeter and school facilities in order to prevent criminal activity

These strategies include a risk management analysis of each campus' security system, lighting system, and fencing. Procedures to ensure unobstructed views and eliminate blind spots caused by doorways and landscaping shall also be considered. In addition, parking lot design may be studied, including methods to discourage through traffic.

2. Secure buildings from outsiders and discourage trespassing

These strategies may include requiring visitor registration, staff and student identification tags, and patrolling of places used for congregating and loitering.

3. Discourage vandalism and graffiti

These strategies may include plans to immediately cover graffiti as well as campus beautification projects and shall also include students and the community in these projects.

4. Control access to keys and other school inventory

5. Detect and intervene with school crime

These strategies may include the creation of a school watch program, an anonymous crime reporting system, analysis of school crime incidents, and collaboration with local law enforcement agencies, including providing for law enforcement presence.

All staff shall receive training in building and grounds security procedures.

Keys

All keys used in a school shall be the responsibility of the principal or designee. Keys shall be issued only to those employees who regularly need a key in order to carry out normal activities of their position.

The principal or designee shall create a key control system with a record of each key assigned and room(s) or building(s) which the key opens.

Keys shall be used only by authorized employees and shall never be loaned to students. The master key shall not be loaned.

The person issued a key shall be responsible for its safekeeping. The duplication of school keys is prohibited. If a key is lost, the person responsible shall immediately report the loss to the principal or designee and shall pay for a replacement key.

Regulation PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

approved: September 2, 2008 Porterville, California

7. Child Abuse and Reporting – BP 5141.4

The Governing Board is committed to supporting the safety and well-being of district students and desires to facilitate the prevention of and response to child abuse and neglect. The Superintendent or designee shall develop and implement strategies for preventing, recognizing, and promptly reporting known or suspected child abuse and neglect.

The Superintendent or designee may provide a student who is a victim of abuse with school-based mental health services or other support services and/or may refer the student to resources available within the community as needed.

Child Abuse Prevention

The district's instructional program shall include age-appropriate and culturally sensitive child abuse prevention curriculum. This curriculum shall explain students' right to live free of abuse, include instruction in the skills and techniques needed to identify unsafe situations and react appropriately and promptly, inform students of available support resources, and teach students how to obtain help and disclose incidents of abuse.

The district's program also may include age-appropriate curriculum in sexual abuse and sexual assault awareness and prevention. Upon written request of a student's parent/guardian, the student shall be excused from taking such instruction.

The Superintendent or designee shall, to the extent feasible, seek to incorporate community resources into the district's child abuse prevention programs and may use these resources to provide parents/guardians with instruction in parenting skills and child abuse prevention.

Child Abuse Reporting

The Superintendent or designee shall establish procedures for the identification and reporting of known and suspected child abuse and neglect in accordance with law.

Procedures for reporting child abuse shall be included in the district and/or school comprehensive safety plan. (Education Code 32282)

District employees who are mandated reporters, as defined by law and administrative regulation, are obligated to report all known or suspected incidents of child abuse and neglect.

The Superintendent or designee shall provide training regarding the duties of mandated reporters.

adopted: March 10, 2015 Porterville, California

8. Child Abuse and Reporting – AR 5141.4

Definitions

Child abuse or neglect includes the following: (Penal Code 11165.5, 11165.6)

1. A physical injury or death inflicted by other than accidental means on a child by another person
2. Sexual abuse of a child, including sexual assault or sexual exploitation, as defined in Penal Code 11165.1
3. Neglect of a child as defined in Penal Code 11165.2
4. Willful harming or injuring of a child or the endangering of the person or health of a child as defined in Penal Code 11165.3
5. Unlawful corporal punishment or injury as defined in Penal Code 11165.4

(cf. 4119.21/4219.21/4319.21 - Professional Standards)

(cf. 5145.7 - Sexual Harassment)

Child abuse or neglect does not include:

1. A mutual affray between minors (Penal Code 11165.6)
2. An injury caused by reasonable and necessary force used by a peace officer acting within the course and scope of his/her employment (Penal Code 11165.6)

(cf. 3515.3 - District Police/Security Department)

3. An injury resulting from the exercise by a teacher, vice principal, principal, or other certificated employee of the same degree of physical control over a student that a parent/guardian would be privileged to exercise, not exceeding the amount of physical control reasonably necessary to maintain order, protect property, protect the health and safety of students, or maintain proper and appropriate conditions conducive to learning (Education Code 44807)
4. An injury caused by a school employee's use of force that is reasonable and necessary to quell a disturbance threatening physical injury to persons or damage to property, to protect himself/herself, or to obtain weapons or other dangerous objects within the control of a student (Education Code 49001)
5. Physical pain or discomfort caused by athletic competition or other such recreational activity voluntarily engaged in by a student (Education Code 49001)
6. Homelessness or classification as an unaccompanied minor

Mandated reporters include, but are not limited to, teachers; instructional aides; teacher's aides or assistants; classified employees; certificated pupil personnel employees; administrative officers or supervisors of child attendance; athletic coaches, administrators, and directors; administrators and employees of a licensed child day care facility; Head Start teachers; district police or security officers; licensed nurses or health care providers; and administrators, presenters, and counselors of a child abuse prevention program.

Reasonable suspicion means that it is objectively reasonable for a person to entertain a suspicion, based upon facts that could cause a reasonable person in a like position, drawing when appropriate on his/her training and experience, to suspect child abuse or neglect. However, reasonable suspicion does not require certainty that child abuse or neglect has occurred nor does it require a specific medical indication of child abuse or neglect

Reportable Offenses

A mandated reporter shall make a report using the procedures provided below whenever, in his/her professional capacity or within the scope of his/her employment, he/she has knowledge of or observes a child whom the mandated reporter knows or reasonably suspects has been the victim of child abuse or neglect.

Any mandated reporter who has knowledge of or who reasonably suspects that a child is suffering serious emotional damage or is at a substantial risk of suffering serious emotional damage, based on evidence of severe anxiety, depression, withdrawal, or untoward aggressive behavior toward self or others, may make a report to the appropriate agency.

Any district employee who reasonably believes that he/she has observed the commission of a murder, rape, or lewd or lascivious act by use of force, violence, duress, menace, or fear of immediate and unlawful bodily injury against a victim who is a child under age 14 shall notify a peace officer.

Responsibility for Reporting

The reporting duties of mandated reporters are individual and cannot be delegated to another person.

When two or more mandated reporters jointly have knowledge of a known or suspected instance of child abuse or neglect, the report may be made by a member of the team selected by mutual agreement and a single report may be made and signed by the selected member of the reporting team. Any member who has knowledge that the member designated to report has failed to do so shall thereafter make the report.

No supervisor or administrator shall impede or inhibit a mandated reporter from making a report.

Any person not identified as a mandated reporter who has knowledge of or observes a child whom he/she knows or reasonably suspects has been a victim of child abuse or neglect may report the known or suspected instance of child abuse or neglect to the appropriate agency.

Reporting Procedures

1. Initial Telephone Report

Immediately or as soon as practicable after knowing or observing suspected child abuse or neglect, a mandated reporter shall make an initial report by telephone to any police department (excluding a school district police/security department), sheriff's department, county probation department if designated by the county to receive such reports, or county welfare department.

California Office of Protective Services

26501 Avenue 140

Porterville, CA 93257

(559) 782-2350

When the initial telephone report is made, the mandated reporter shall note the name of the official contacted, the date and time contacted, and any instructions or advice received.

2. Written Report

Within 36 hours of knowing or observing the information concerning the incident, the mandated reporter shall then prepare and either send, fax, or electronically submit to the appropriate agency a written follow-up report, which includes a completed Department of Justice form

The Department of Justice form may be obtained from the district office or other appropriate agencies, such as the county probation or welfare department or the police or sheriff's department.

Reports of suspected child abuse or neglect shall include, if known:

- a. The name, business address, and telephone number of the person making the report and the capacity that makes the person a mandated reporter
- b. The child's name and address, present location, and, where applicable, school, grade, and class
- c. The names, addresses, and telephone numbers of the child's parents/guardians
- d. The name, address, telephone number, and other relevant personal information about the person who might have abused or neglected the child
- e. The information that gave rise to the reasonable suspicion of child abuse or neglect and the source(s) of that information

The mandated reporter shall make a report even if some of this information is not known or is uncertain to him/her.

The mandated reporter may give to an investigator from an agency investigating the case, including a licensing agency, any information relevant to an incident of child abuse or neglect or to a report made for serious emotional damage pursuant to Penal Code 11166.05.

3. Internal Reporting

The mandated reporter shall not be required to disclose his/her identity to his/her supervisor, the principal, or the Superintendent or designee.

However, employees reporting child abuse or neglect to an appropriate agency are encouraged, but not required, to notify the principal as soon as possible after the initial telephone report to the appropriate agency. When so notified, the principal shall inform the Superintendent or designee.

The principal so notified shall provide the mandated reporter with any assistance necessary to ensure that reporting procedures are carried out in accordance with law, Board policy, and administrative regulation. At the mandated reporter's request, the principal may assist in completing and filing the necessary forms.

Reporting the information to an employer, supervisor, principal, school counselor, co-worker, or other person shall not be a substitute for making a mandated report to the appropriate agency.

Training

Within the first six weeks of each school year, the Superintendent or designee shall provide training on mandated reporting requirements to district employees and persons working on their behalf who are mandated reporters. Any school personnel hired during the school year shall receive such training within the first six weeks of employment.

The Superintendent or designee shall use the online training module provided by the California Department of Social Services.

The training shall include, but not necessarily be limited to, training in identification and reporting of child abuse and neglect. In addition, the training shall include information that failure to report an incident of known or reasonably suspected child abuse or neglect as required by law is a misdemeanor punishable by imprisonment and/or a fine as specified.

The Superintendent or designee shall obtain and retain proof of each mandated reporter's completion of the training.

Victim Interviews by Social Services

Whenever the Department of Social Services or another government agency is investigating suspected child abuse or neglect that occurred within the child's home or out-of-home care facility, the student may be interviewed by an agency representative during

school hours, on school premises. The Superintendent or designee shall give the student the choice of being interviewed in private or in the presence of any adult school employee or volunteer aide selected by the student.

A staff member or volunteer aide selected by a child may decline to be present at the interview. If the selected person accepts, the principal or designee shall inform him/her of the following requirements:

1. The purpose of the selected person's presence at the interview is to lend support to the child and enable him/her to be as comfortable as possible.
2. The selected person shall not participate in the interview.
3. The selected person shall not discuss the facts or circumstances of the case with the child.
4. The selected person is subject to the confidentiality requirements of the Child Abuse and Neglect Reporting Act, a violation of which is punishable as specified in Penal Code 11167.5.

If a staff member agrees to be present, the interview shall be held at a time during school hours when it does not involve an expense to the school.

Release of Child to Peace Officer

When a child is released to a peace officer and taken into custody as a victim of suspected child abuse or neglect, the Superintendent or designee and/or principal shall not notify the parent/guardian, but rather shall provide the peace officer with the address and telephone number of the child's parent/guardian.

Parent/Guardian Complaints

Upon request, the Superintendent or designee shall provide parents/guardians with procedures for reporting suspected child abuse occurring at a school site to appropriate agencies. For parents/guardians whose primary language is not English, such procedures shall be in their primary language and, when communicating orally regarding those procedures, an interpreter shall be provided.

To file a complaint against a district employee or other person suspected of child abuse or neglect at a school site, parents/guardians may file a report by telephone, in person, or in writing with any appropriate agency identified above under "Reporting Procedures." If a parent/guardian makes a complaint about an employee to any other employee, the employee receiving the information shall notify the parent/guardian of procedures for filing a complaint with the appropriate agency. The employee also is obligated pursuant to Penal Code 11166 to file a report himself/herself using the procedures described above for mandated reporters.

In addition, if the child is enrolled in special education, a separate complaint may be filed with the California Department of Education pursuant to 5 CCR 4650.

Notifications

The Superintendent or designee shall provide to all new employees who are mandated reporters a statement that informs them of their status as mandated reporters, their reporting obligations under Penal Code 11166, and their confidentiality rights under Penal Code 11167. The district also shall provide these new employees with a copy of Penal Code 11165.7, 11166, and 11167.

Before beginning employment, any person who will be a mandated reporter by virtue of his/her position shall sign a statement indicating that he/she has knowledge of the reporting obligations under Penal Code 11166 and will comply with those provisions. The signed statement shall be retained by the Superintendent or designee.

Employees who work with dependent adults shall be notified of legal responsibilities and reporting procedures pursuant to Welfare and Institutions Code 15630-15637.

The Superintendent or designee also shall notify all employees that:

1. A mandated reporter who reports a known or suspected instance of child abuse or neglect shall not be held civilly or criminally liable for making a report and this immunity shall apply even if the mandated reporter acquired the knowledge or reasonable suspicion of child abuse or neglect outside of his/her professional capacity or outside the scope of his/her employment. Any other person making a report shall not incur civil or criminal liability unless it can be proven that he/she knowingly made a false report or made a report with reckless disregard of the truth or falsity of the report.
2. If a mandated reporter fails to timely report an incident of known or reasonably suspected child abuse or neglect, he/she may be guilty of a crime punishable by a fine and/or imprisonment.
3. No employee shall be subject to any sanction by the district for making a report unless it can be shown that he/she knowingly made a false report or made a report with reckless disregard of the truth or falsity of the report.

Regulation PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

approved: March 10, 2015 Porterville, California

9. Comprehensive School Safety Plan – BP 0450

The Governing Board recognizes that students and staff have the right to a safe and secure campus where they are free from physical and psychological harm. The Board is fully committed to maximizing school safety and to creating a positive learning environment that includes strategies for violence prevention and high expectations for student conduct, responsible behavior, and respect for others.

The Superintendent or designee shall oversee the development of a districtwide comprehensive safety plan that is applicable to each school site. (Education Code 32281)

The comprehensive safety plan(s) shall be reviewed and updated by March 1 of each year and forwarded to the Board for approval. (Education Code 32286, 32288)

The Board shall review the comprehensive safety plan(s) in order to ensure compliance with state law, Board policy, and administrative regulation and shall approve the plan(s) at a regularly scheduled meeting.

By October 15 of each year, the Superintendent or designee shall notify the California Department of Education of any schools that have not complied with the requirements of Education Code 32281.

Tactical Response Plan

Notwithstanding the process described above, any portion of a comprehensive safety plan that includes tactical responses to criminal incidents that may result in death or serious bodily injury at the school site, including steps to be taken to safeguard students and staff, secure the affected school premises, and apprehend the criminal perpetrator(s), shall be developed by district administrators in accordance with Education Code 32281. In developing such strategies, district administrators shall consult with law enforcement officials and with a representative of an employee bargaining unit, if he/she chooses to participate.

When reviewing the tactical response plan, the Board may meet in closed session to confer with law enforcement officials, provided that any vote to approve the tactical response plan is announced in open session following the closed session. (Education Code 32281)

Public Access to Safety Plan(s)

The Superintendent or designee shall ensure that an updated file of all safety-related plans and materials is readily available for inspection by the public. (Education Code 32282)

However, those portions of the comprehensive safety plan that include tactical responses to criminal incidents shall not be publicly disclosed.

Policy PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

adopted: September 13, 2016 Porterville, California

10. Comprehensive School Safety Plan – AR 0450

Development and Review of Comprehensive School Safety Plan

The school site council shall consult with local law enforcement in the writing and development of the comprehensive school safety plan. When practical, the school site council also shall consult with other school site councils and safety committees. (Education Code 32281, 32282)

The school site council may delegate the responsibility for developing a comprehensive safety plan to a school safety planning committee composed of the following members: (Education Code 32281)

1. The principal or designee
2. One teacher who is a representative of the recognized certificated employee organization
3. One parent/guardian whose child attends the school
4. One classified employee who is a representative of the recognized classified employee organization
5. Other members, if desired

Before adopting the comprehensive safety plan, the school site council or school safety planning committee shall hold a public meeting at the school in order to allow members of the public the opportunity to express an opinion about the plan. (Education Code 32288)

The school site council or safety planning committee shall notify, in writing, the following persons and entities of the public meeting: (Education Code 32288)

1. The local mayor
2. A representative of the local school employee organization
3. A representative of each parent organization at the school, including the parent teacher association and parent teacher clubs
4. A representative of each teacher organization at the school
5. A representative of the school's student body government
6. All persons who have indicated that they want to be notified

In addition, the school site council or safety planning committee may notify, in writing, the following entities of the public meeting: (Education Code 32288)

1. Representatives of local religious organizations

2. Local civic leaders

3. Local business organizations

(cf. 1700 - Relations Between Private Industry and the Schools)

Content of the Safety Plan

Each comprehensive safety plan shall include an assessment of the current status of any crime committed on campus and at school-related functions. (Education Code 32282)

The assessment may include, but not be limited to, reports of crime, suspension and expulsion rates, and surveys of students, parents/guardians, and staff regarding their perceptions of school safety.

(cf. 0500 - Accountability)

(cf. 0510 - School Accountability Report Card)

The plan also shall identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety, including all of the following: (Education Code 32282)

1. Child abuse reporting procedures consistent with Penal Code 11164

(cf. 5141.4 - Child Abuse Prevention and Reporting)

2. Routine and emergency disaster procedures including, but not limited to:

a. Adaptations for students with disabilities in accordance with the Americans with Disabilities Act

b. An earthquake emergency procedure system in accordance with Education Code 32282

c. A procedure to allow public agencies, including the American Red Cross, to use school buildings, grounds, and equipment for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare

3. Policies pursuant to Education Code 48915(d) for students who commit an act listed in Education Code 48915(c) and other school-designated serious acts which would lead to suspension, expulsion, or mandatory expulsion recommendations

4. Procedures to notify teachers of dangerous students pursuant to Education Code 49079

5. A policy consistent with the prohibition against discrimination, harassment, intimidation, and bullying pursuant to Education Code 200-262.4

6. If the school has adopted a dress code prohibiting students from wearing "gang-related apparel" pursuant to Education Code 35183, the provisions of that dress code and the definition of "gang-related apparel"

7. Procedures for safe ingress and egress of students, parents/guardians, and employees to and from school

8. A safe and orderly school environment conducive to learning

9. The rules and procedures on school discipline adopted pursuant to Education Code 35291 and 35291.5

Among the strategies for providing a safe environment, the school safety plan may also include:

1. Development of a positive school climate that promotes respect for diversity, personal and social responsibility, effective interpersonal and communication skills, self-esteem, anger management, and conflict resolution
2. Disciplinary policies and procedures that contain prevention strategies, such as strategies to prevent bullying, hazing, and cyberbullying, as well as behavioral expectations and consequences for violations
3. Curriculum that emphasizes prevention and alternatives to violence, such as multicultural education, character/values education, media analysis skills, conflict resolution, community service learning, and education related to the prevention of dating violence
4. Parent involvement strategies, including strategies to help ensure parent/guardian support and reinforcement of the school's rules and increase the number of adults on campus
5. Prevention and intervention strategies related to the sale or use of drugs and alcohol which shall reflect expectations for drug-free schools and support for recovering students
6. Collaborative relationships among the city, county, community agencies, local law enforcement, the judicial system, and the schools that lead to the development of a set of common goals and community strategies for violence prevention instruction
7. District policy related to possession of firearms and ammunition on school grounds
8. Measures to prevent or minimize the influence of gangs on campus
9. Procedures for receiving verification from law enforcement when a violent crime has occurred on school grounds and for promptly notifying parents/guardians and employees of that crime
10. Assessment of the school's physical environment, including a risk management analysis and development of ground security measures such as procedures for closing campuses to outsiders, installing surveillance systems, securing the campus perimeter, protecting buildings against vandalism, and providing for a law enforcement presence on campus
11. Guidelines for the roles and responsibilities of mental health professionals, community intervention professionals, school counselors, school resource officers, and police officers on school campuses. Guidelines may include, but are not limited to, the following:
 - a. Strategies to create and maintain a positive school climate, promote school safety, and increase student achievement
 - b. Strategies to prioritize mental health and intervention services, restorative and transformative justice programs, and positive behavior interventions and support
 - c. Protocols to address the mental health care of students who have witnessed a violent act at any time, including, but not limited to, while on school grounds, while coming or going from school, during a lunch period whether on or off campus, or during or while going to or coming from a school-sponsored activity
12. Strategies for suicide prevention and intervention

(cf. 5141.52 - Suicide Prevention)
13. Procedures to implement when a person interferes with or disrupts a school activity, remains on campus after having been asked to leave, or creates a disruption with the intent to threaten the immediate physical safety of students or staff
14. Crisis prevention and intervention strategies, which may include the following:
 - a. Identification of possible crises that may occur, determination of necessary tasks that need to be addressed, and development of procedures relative to each crisis, including the involvement of law enforcement and other public safety agencies as appropriate

- b. Threat assessment strategies to determine the credibility and seriousness of a threat and provide appropriate interventions for the potential offender(s)
 - c. Assignment of staff members responsible for each identified task and procedure
 - d. Development of an evacuation plan based on an assessment of buildings and grounds and opportunities for students and staff to practice the evacuation plan
 - e. Coordination of communication to schools, Governing Board members, parents/guardians, and the media
 - f. Development of a method for the reporting of violent incidents
 - g. Development of follow-up procedures that may be required after a crisis has occurred, such as counseling
15. Staff development in violence prevention and intervention techniques, including preparation to implement the elements of the safety plan
16. Environmental safety strategies, including, but not limited to, procedures for preventing and mitigating exposure to toxic pesticides, lead, asbestos, vehicle emissions, and other hazardous substances and contaminants

Regulation PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

approved: September 13, 2016 Porterville, California

11. Conduct – BP 5131

The Governing Board believes that all students have the right to be educated in a positive learning environment free from disruptions. Students shall be expected to exhibit appropriate conduct that does not infringe upon the rights of others or interfere with the school program while on school grounds, while going to or coming from school, while at school activities, and while on district transportation.

The Superintendent or designee shall ensure that each school site develops standards of conduct and discipline consistent with district policies and administrative regulations. Students and parents/guardians shall be notified of district and school rules related to conduct.

Prohibited student conduct includes, but is not limited to:

1. Conduct that endangers students, staff, or others
2. Conduct that disrupts the orderly classroom or school environment
3. Harassment or bullying of students or staff, including, but not limited to, cyberbullying, intimidation, hazing or initiation activity, extortion, or any other verbal, written, or physical conduct that causes or threatens to cause violence, bodily harm, or substantial disruption, in accordance with the section entitled "Bullying/Cyberbullying" below

Cyberbullying includes the transmission of communications, posting of harassing messages, direct threats, or other harmful texts, sounds, or images on the Internet, social networking sites, or other digital technologies using a telephone, computer, or any wireless communication device. Cyberbullying also includes breaking into another person's electronic account and assuming that person's identity in order to damage that person's reputation.

5. Possession or use of a laser pointer, unless used for a valid instructional or other school-related purpose, including employment (Penal Code 417.27)

Prior to bringing a laser pointer on school premises, students shall first obtain permission from the principal or designee. The principal or designee shall determine whether the requested use of the laser pointer is for a valid instructional or other school-related purpose.

6. Use of profane, vulgar, or abusive language
7. Plagiarism or dishonesty on school work or tests
(cf. 6162.6 - Use of Copyrighted Materials)
8. Inappropriate attire
9. Tardiness or unexcused absence from school
10. Failure to remain on school premises in accordance with school rules
11. Possession, use, or being under the influence of tobacco, alcohol, or other prohibited drugs

Employees are expected to provide appropriate supervision to enforce standards of conduct and, if they observe or receive a report of a violation of these standards, to immediately intervene or call for assistance. If an employee believes a matter has not been resolved, he/she shall refer the matter to his/her supervisor or administrator for further investigation.

Students who violate district or school rules and regulations may be subject to discipline including, but not limited to, suspension, expulsion, transfer to alternative programs, or denial of the privilege of participation in extracurricular or cocurricular activities in

accordance with Board policy and administrative regulation. The Superintendent or designee shall notify local law enforcement as appropriate.

Students also may be subject to discipline, in accordance with law, Board policy, or administrative regulation, for any off-campus conduct during nonschool hours which poses a threat or danger to the safety of students, staff, or district property, or substantially disrupts school activities.

Possession/Use of Cellular Phones and Other Mobile Communications Devices

No student shall be prohibited from possessing or using an electronic signaling device that is determined by a licensed physician or surgeon to be essential for the student's health and the use of which is limited to health-related purposes. (Education Code 48901.5)

Except with prior consent for health reasons, students shall not possess or use on school campus personal electronic signaling devices including, but not limited to, pagers and cellular/digital telephones as well as other mobile communications devices including, but not limited to, digital media players, personal digital assistants (PDAs), compact disc players, portable game consoles, cameras, digital scanners, and laptop computers.

If a disruption occurs or a student uses any mobile communications device for improper activities, a school employee shall direct the student to turn off the device and/or shall confiscate it. If the school employee finds it necessary to confiscate the device, he/she shall return it at the end of the class period or school day.

In accordance with BP/AR 5145.12 - Search and Seizure, a school official may search a student's mobile communications device, including, but not limited to, reviewing messages or viewing pictures.

(cf. 5145.12 - Search and Seizure)

A student who violates this policy may be prohibited from possessing a mobile communications device at school or school-related events and/or may be subject to further discipline in accordance with Board policy and administrative regulation.

Bullying/Cyberbullying

The Board desires to prevent bullying by establishing a positive, collaborative school climate and clear rules for student conduct.

The district may provide students with instruction, in the classroom or other educational settings, that promotes communication, social skills, and assertiveness skills and educates students about appropriate online behavior and strategies to prevent and respond to bullying and cyberbullying.

School staff shall receive related professional development, including information about early warning signs of harassing/intimidating behaviors and effective prevention and intervention strategies. Parents/guardians, students, and community members also may be provided with similar information.

Students may submit a verbal or written complaint of conduct they consider to be bullying to a teacher or administrator. Complaints of bullying shall be investigated and resolved in accordance with site-level grievance procedures specified in AR 5145.7 - Sexual Harassment.

When a student is suspected of or reported to be using electronic or digital communications to engage in cyberbullying against other students or staff, or to threaten district property, the investigation shall include documentation of the activity, identification of the source, and specific facts or circumstances that explain the impact or potential impact on school activity, school attendance, or the targeted student's educational performance.

Students shall be encouraged to save and print any messages sent to them that they feel constitute cyberbullying and to notify a teacher, the principal, or other employee so that the matter may be investigated.

Any student who engages in cyberbullying on school premises, or off campus in a manner that causes or is likely to cause a substantial disruption of a school activity or school attendance, shall be subject to discipline in accordance with district policies and

regulations. If the student is using a social networking site or service that has terms of use that prohibit posting of harmful material, the Superintendent or designee also may file a complaint with the Internet site or service to have the material removed.

Legal Reference:

EDUCATION CODE

Policy PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

adopted: May 4, 2010 Porterville, California

12. Discipline – BP 5144

The Governing Board is committed to providing a safe, supportive, and positive school environment which is conducive to student learning and to preparing students for responsible citizenship by fostering self-discipline and personal responsibility. The Board believes that high expectations for student behavior, use of effective school and classroom management strategies, provision of appropriate intervention and support, and parent involvement can minimize the need for disciplinary measures that exclude students from instruction as a means for correcting student misbehavior.

The Superintendent or designee shall develop effective, age-appropriate strategies for maintaining a positive school climate and correcting student misbehavior at district schools. The strategies shall focus on providing students with needed supports; communicating clear, appropriate, and consistent expectations and consequences for student conduct; and ensuring equity and continuous improvement in the implementation of district discipline policies and practices.

In addition, the Superintendent or designee's strategies for correcting student misconduct shall reflect the Board's preference for the use of positive interventions and alternative disciplinary measures over exclusionary discipline measures.

Disciplinary measures that may result in loss of instructional time or cause students to be disengaged from school, such as detention, suspension, and expulsion, shall be imposed only when required or permitted by law or when other means of correction have been documented to have failed. (Education Code 48900.5)

School personnel and volunteers shall not allow any disciplinary action taken against a student to result in the denial or delay of a school meal. (Education Code 49557.5) The Superintendent or designee shall create a model discipline matrix that lists violations and the consequences for each as allowed by law.

The administrative staff at each school may develop disciplinary rules to meet the school's particular needs consistent with law, Board policy, and district regulations. The Board, at an open meeting, shall review the approved school discipline rules for consistency with Board policy and state law. Site-level disciplinary rules shall be included in the district's comprehensive safety plan. (Education Code 32282, 35291.5) At all times, the safety of students and staff and the maintenance of an orderly school environment shall be priorities in determining appropriate discipline. When misconduct occurs, staff shall attempt to identify the causes of the student's behavior and implement appropriate discipline. When choosing between different disciplinary strategies, staff shall consider the effect of each option on the student's health, well-being, and opportunity to learn. Staff shall enforce disciplinary rules fairly, consistently, and in accordance with the district's nondiscrimination policies.

The Superintendent or designee shall provide professional development as necessary to assist staff in developing the skills needed to effectively implement the disciplinary strategies adopted for district schools, including, but not limited to, consistent school and classroom management skills, effective accountability and positive intervention techniques, and development of strong, cooperative relationships with parents/guardians.

District goals for improving school climate, based on suspension and expulsion rates, surveys of students, staff, and parents/guardians regarding their sense of school safety, and other local measures, shall be included in the district's local control and accountability plan, as required by law.

At the beginning of each school year, the Superintendent or designee shall report to the Board regarding disciplinary strategies used in district schools in the immediately preceding school year and their effect on student learning.

Policy PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

adopted: February 20, 2018 Porterville, California

13. Discipline – AR 5144

Site-Level Rules

Site-level rules shall be consistent with district policies and administrative regulations. In developing site-level disciplinary rules, the principal or designee shall solicit the participation, views, and advice of one representative selected by each of the following groups: (Education Code 35291.5)

1. Parents/guardians
2. Teachers
3. School administrators
4. School security personnel, if any
5. For junior high and high schools, students enrolled in the school

Annually, site-level discipline rules shall be reviewed and, if necessary, updated to align with any changes in district discipline policies or goals for school safety and climate as specified in the district's local control and accountability plan. A copy of the rules shall be filed with the Superintendent or designee for inclusion in the comprehensive safety plan.

School rules shall be communicated to students clearly and in an age-appropriate manner.

It shall be the duty of each employee of the school to enforce the school rules on student discipline. (Education Code 35291)

Disciplinary Strategies

To the extent possible, staff shall use disciplinary strategies that keep students in school and participating in the instructional program. Except when a student's presence causes a danger to himself/herself or others or he/she commits a single act of a grave nature or an offense for which suspension or expulsion is required by law, suspension or expulsion shall be used only when other means of correction have failed to bring about proper conduct. Disciplinary strategies may include, but are not limited to:

1. Discussion or conference between school staff and the student and his/her parents/guardians
2. Referral of the student to the school counselor or other school support service personnel for case management and counseling
3. Convening of a study team, guidance team, resource panel, or other intervention-related team to assess the behavior and develop and implement an individual plan to address the behavior in partnership with the student and his/her parents/guardians
4. When applicable, referral for a comprehensive psychosocial or psychoeducational assessment, including for purposes of creating an individualized education program or a Section 504 plan
5. Enrollment in a program for teaching prosocial behavior or anger management
6. Participation in a restorative justice program
7. A positive behavior support approach with tiered interventions that occur during the school day on campus
8. Participation in a social and emotional learning program that teaches students the ability to understand and manage emotions, develop caring and concern for others, make responsible decisions, establish positive relationships, and handle challenging situations capably

9. Participation in a program that is sensitive to the traumas experienced by students, focuses on students' behavioral health needs, and addresses those needs in a proactive manner
10. After-school programs that address specific behavioral issues or expose students to positive activities and behaviors, including, but not limited to, those operated in collaboration with local parent and community groups
11. Recess restriction as provided in the section below entitled "Recess Restriction"
12. Detention after school hours as provided in the section below entitled "Detention After School"
13. Community service as provided in the section below entitled "Community Service"
14. In accordance with Board policy and administrative regulation, restriction or disqualification from participation in extracurricular activities
15. Reassignment to an alternative educational environment
16. Suspension and expulsion in accordance with law, Board policy, and administrative regulation

When, by law or district policy, other means of correction are required to be implemented before a student could be suspended or expelled, any other means of correction implemented shall be documented and retained in the student's records. (Education Code 48900.5)

Recess Restriction

A teacher may restrict a student's recess time only when he/she believes that this action is the most effective way to bring about improved behavior. When recess restriction may involve the withholding of physical activity from a student, the teacher shall try other disciplinary measures before imposing the restriction. Recess restriction shall be subject to the following conditions:

1. The student shall be given adequate time to use the restroom and get a drink or eat lunch, as appropriate.
2. The student shall remain under a certificated employee's supervision during the period of restriction.
3. Teachers shall inform the principal of any recess restrictions they impose.

Detention After School

Students may be detained for disciplinary reasons up to one hour after the close of the maximum school day. (5 CCR 353)

If a student will miss his/her school bus on account of being detained after school, or if the student is not transported by school bus, the principal or designee shall notify parents/guardians of the detention at least one day in advance so that alternative transportation arrangements may be made. The student shall not be detained unless the principal or designee notifies the parent/guardian.

In cases where the school bus departs more than one hour after the end of the school day, students may be detained until the bus departs. (5 CCR 307, 353)

Students shall remain under the supervision of a certificated employee during the period of detention.

Students may be offered the choice of serving their detention on Saturday rather than after school.

Community Service

As part of or instead of disciplinary action, the Governing Board, Superintendent, principal, or principal's designee may, at his/her discretion, require a student to perform community service during nonschool hours on school grounds or, with written permission of

the student's parent/guardian, off school grounds. Such service may include, but is not limited to, community or school outdoor beautification, campus betterment, and teacher, peer, or youth assistance programs. (Education Code 48900.6)

This community service option is not available for a student who has been suspended, pending expulsion, pursuant to Education Code 48915. However, if the recommended expulsion is not implemented or the expulsion itself is suspended, then the student may be required to perform community service for the resulting suspension. (Education Code 48900.6)

Notice to Parents/Guardians and Students

At the beginning of the school year, the Superintendent or designee shall notify parents/guardians, in writing, about the availability of district rules related to discipline. (Education Code 35291, 48980)

The Superintendent or designee shall also provide written notice of disciplinary rules to transfer students at the time of their enrollment in the district.

Regulation PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

approved: June 10, 2014 Porterville, California

14. Dress and Grooming – BP 5132

The Governing Board believes that appropriate dress and grooming contribute to a productive learning environment. The Board expects students to give proper attention to personal cleanliness and to wear clothes that are suitable for the school activities in which they participate. Students' clothing must not present a health or safety hazard or a distraction which would interfere with the educational process.

Students and parents/guardians shall be informed about dress and grooming standards at the beginning of the school year and whenever these standards are revised. A student who violates these standards shall be subject to appropriate disciplinary action.

Gang-Related Apparel

The principal, staff and parents/guardians at a school may establish a reasonable dress code that prohibits students from wearing gang-related apparel when there is evidence of a gang presence that disrupts or threatens to disrupt the school's activities. Such a dress code may be included as part of the school safety plan and must be presented to the Board for approval. The Board shall approve the plan upon determining that it is necessary to protect the health and safety of the school's students.

Policy PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

adopted: September 7, 2004 Porterville, California

15. Dress and Grooming – AR 5132

In cooperation with teachers, students and parents/guardians, the principal or designee shall establish school rules governing student dress and grooming which are consistent with law, Governing Board policy and administrative regulations. These school dress codes shall be regularly reviewed.

Each school shall allow students to wear sun-protective clothing, including but not limited to hats, for outdoor use during the school day. (Education Code 35183.5)

Coaches and teachers may impose more stringent dress requirements to accommodate the special needs of certain sports and/or classes.

No grade of a student participating in a physical education class shall be adversely affected if the student does not wear standardized physical education apparel because of circumstances beyond the student's control. (Education Code 49066)

The principal, staff, students and parent/guardians at each school may establish reasonable dress and grooming regulations for times when students are engaged in extracurricular or other special school activities.

Gang-Related Apparel

At individual schools that have a dress code prohibiting gang-related apparel at school or school activities, the principal, staff and parents/guardians participating in the development of the school safety plan shall define "gang-related apparel" and shall limit this definition to apparel that reasonably could be determined to threaten the health and safety of the school environment if it were worn or displayed on a school campus. (Education Code 32281)

Because gang-related symbols are constantly changing, definitions of gang-related apparel shall be reviewed at least once each semester and updated whenever related information is received.

Regulation PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

approved: September 7, 2004 Porterville, California

16. Earthquake Emergency Procedures System – AR 3516.3

Earthquake Preparedness

Earthquake emergency procedures shall be established in every school building having an occupant capacity of 50 or more students, or more than one classroom, and shall be incorporated into the comprehensive safety plan. (Education Code 32282)

Earthquake emergency procedures shall be aligned with the Standardized Emergency Management System and the National Incident Management System. (Government Code 8607; 19 CCR 2400-2450)

The Superintendent or designee may work with the California Governor's Office of Emergency Services and the Seismic Safety Commission to develop and establish the earthquake emergency procedures. (Education Code 32282)

Earthquake emergency procedures shall outline the roles and responsibilities of students and staff during and after an earthquake.

Earthquake emergency procedures shall include, but not be limited to, all of the following: (Education Code 32282)

1. A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of students and staff
2. A drop procedure whereby each student and staff member takes cover under a table or desk, dropping to his/her knees, with the head protected by the arms and the back to the windows

Drop procedures shall be practiced at least once each school quarter in elementary schools and at least once each semester in secondary schools.

3. Protective measures to be taken before, during, and following an earthquake
4. A program to ensure that students and staff are aware of and properly trained in the earthquake emergency procedure system

Staff and students shall be informed of the dangers to expect in an earthquake and procedures to be followed. Students shall be instructed to remain silent and follow directions given by staff in such an emergency. Staff and students also shall be taught safety precautions to take if they are in the open or on the way to or from school when an earthquake occurs.

Earthquake emergency procedures shall designate primary and alternative locations outside of buildings, which may include areas off campus if necessary, where individuals on a school site will assemble following evacuation. In designating such areas, the Superintendent or designee shall consider potential post-earthquake hazards outside school buildings including, but not limited to, power lines, trees, covered walkways, chain link fences that may be an electric shock hazard, and areas near buildings that may have debris.

Earthquake emergency procedures also shall outline primary and alternative evacuation routes that avoid areas with potential hazards to the extent possible. The needs of students with disabilities shall be considered when planning evacuation routes.

The Superintendent or designee shall consider the danger of a post-earthquake tsunami when developing evacuation routes and locations, including the need to evacuate to higher ground.

The Superintendent or designee shall identify at least one individual within each building to determine if an evacuation is necessary, the best evacuation location, and the best route to that location when an earthquake occurs.

The Superintendent or designee shall identify potential earthquake hazards in classrooms and other district facilities, including, but not limited to, areas where the main gas supply or electric current enters the building, suspended ceilings, pendant light fixtures, large windows, stairwells, science laboratories, storage areas for hazardous materials, shop areas, and unsecured furniture and equipment.

To the extent possible, dangers presented by such potential hazards shall be minimized by securing equipment and furnishings and removing heavy objects from high shelves.

Earthquake While Indoors at School

When an earthquake occurs, the following actions shall be taken inside buildings and classrooms:

1. Staff shall have students perform the drop procedure. Students should stay in the drop position until the emergency is over or until further instructions are given.
2. In laboratories, burners should be extinguished, if possible, before taking cover.
3. As soon as possible, staff shall move students away from windows, shelves, and heavy objects or furniture that may fall.
4. After the earthquake, the principal or designee shall determine whether planned evacuation routes and assembly locations are safe and shall communicate with teachers and other staff.
5. When directed by the principal or designee to evacuate, or if classrooms or other facilities present dangerous hazards that require immediate evacuation, staff shall account for all students under their supervision and shall evacuate the building in an orderly manner.

Earthquake While Outdoors on School Grounds

When an earthquake occurs, the following actions shall be taken by staff or other persons in authority who are outdoors on school grounds:

1. Staff shall direct students to walk away from buildings, trees, overhead power lines, power poles, or exposed wires.
2. Staff shall have students perform the drop procedure.
3. Staff shall have students stay in the open until the earthquake is over or until further directions are given.

Earthquake While on the Bus

If students are on the school bus when an earthquake occurs, the bus driver shall take proper precautions to ensure student safety, which may include pulling over to the side of the road or driving to a location away from outside hazards, if possible. Following the earthquake, the driver shall contact the Superintendent or designee for instructions before proceeding on the route or, if such contact is not possible, drive to an evacuation or assembly location.

Subsequent Emergency Procedures

After an earthquake episode has subsided, the following actions shall be taken:

1. Staff shall extinguish small fires if safe.
2. Staff shall provide first aid to any injured students, take roll, and report missing students to the principal or designee.
3. Staff and students shall refrain from lighting any stoves or burners or operating any electrical switches until the area is declared safe.
4. All buildings shall be inspected for water and gas leaks, electrical breakages, and large cracks or earth slippage affecting buildings.
5. The principal or designee shall post staff at safe distances from all building entrances and instruct staff and students to remain outside the buildings until they are declared safe.

6. The principal or designee shall request assistance as needed from the county or city civil defense office, fire and police departments, city and county building inspectors, and utility companies and shall confer with them regarding the advisability of closing the school.

7. The principal or designee shall contact the Superintendent or designee and request further instructions after assessing the earthquake damage.

8. The Superintendent or designee shall provide updates to parents/guardians of district students and members of the community about the incident, any safety issues, and follow-up directions.

Regulation PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

approved: September 13, 2016 Porterville, California

17. Fire Drills and Fires – AR 3516.1

Fire Drills

The principal shall cause the fire alarm signal to be sounded at least once every month. (Education Code 32001)

The principal shall also hold fire drills at least once a month at the elementary level, four times every school year at the intermediate level, and not less than twice every school year at the secondary level. (Education Code 32001)

1. The principal shall notify staff as to the schedule for fire drills.
2. Whenever a fire drill is held, all students, teachers and other employees shall be directed to leave the building. (5 CCR 550)
3. Teachers shall ascertain that no student remains in the building.
4. Teachers shall be prepared to select alternate exits and shall direct their classes to these exits whenever the designated escape route is blocked.
5. The principal or designee shall keep a record of each fire drill conducted and file a copy of this record with the office of the Superintendent or designee.

Fires

When a fire is discovered in any part of the school, the following actions shall be taken:

1. The principal or designee shall sound fire signals, unless the school and/or building is equipped with an automatic fire detection and alarm system. (Education Code 32001)
2. The principal or designee shall call 911.
3. All persons shall be directed to leave the building and shall proceed outside to designated assembly areas.
4. Staff shall give students clear direction and supervision and help maintain a calm and orderly response.
5. In outside assembly areas, teachers shall take roll, report missing students, and provide assistance to any injured students.
6. In outside assembly areas, the principal, designee and/or each department head shall account for their staff, report missing staff, and provide assistance to any injured staff.

7. If the fire is extensive, students shall be taken to an alternate location for protective custody until parents/guardians can pick them up or until they can be safely transported to their homes.

Legal Reference:

Regulation PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

approved: September 7, 2004 Porterville, California

18. Gangs – BP 5136

The Governing Board desires to keep district schools free from the threats or harmful influence of any groups or gangs which exhibit drug use, violence or disruptive behavior. The Superintendent or designee shall take steps to deter gang intimidation of students and staff and confrontations between members of different gangs. He/she shall exchange information and establish mutually supportive efforts with local law enforcement authorities.

The Superintendent or designee shall provide inservice training which helps staff to identify gangs and gang symbols, recognize early manifestations of disruptive activities, and respond appropriately to gang behavior. Staff shall be informed about conflict management techniques and alerted to intervention measures and community resources.

The Board realizes that students become involved in gangs for many reasons, such as peer pressure, the need for a sense of belonging, and lack of refusal skills. Age-appropriate gang violence prevention education shall start with students in the early elementary grades and may start in kindergarten.

To further discourage the influence of gangs, the Superintendent or designee shall ensure that school rules of conduct and any school dress code prohibiting gang-related apparel are enforced consistently. If a student exhibits signs of gang affiliation, staff shall so inform the parent/guardian.

Legal Reference:

EDUCATION CODE

Policy PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

adopted: September 7, 2004 Porterville, California

19. Gangs – AR – 5136

Prevention and Intervention Measures

In order to discourage the influence of gangs, school staff shall take the following measures:

1. Any student displaying behavior, gestures, apparel or paraphernalia indicative of gang affiliation shall be referred to the principal or designee.
 - a. The student's parent/guardian shall be contacted and may be asked to meet with school staff.
 - b. The student may be sent home to change clothes if necessary.
2. Staff members shall be provided with the names of known gang members.
3. Students who seek help in rejecting gang associations may be referred to community-based gang suppression and prevention organizations.
4. Any gang graffiti on school premises shall be removed, washed down or painted over as soon as discovered.
 - a. Daily checks for graffiti shall be made throughout the campus.
 - b. Graffiti shall be photographed before it is removed. These photographs shall be shared with local law enforcement authorities and used in future disciplinary or criminal action against the offenders.
5. Classroom and after-school programs at each school shall be designed to enhance individual self-esteem, provide positive reinforcement for acceptable behavior, and foster interest in a variety of constructive activities. These programs shall also:
 - a. Explain the dangers of gang membership
 - b. Provide counseling for targeted at-risk students
 - c. Include lessons or role-playing workshops in gang avoidance skills and nonviolent conflict resolution, including communication skills, anger management, ethnic/cultural tolerance, and mediation skills
 - d. Assign individual gang members to cooperative learning groups in which they may work toward common goals with students who are not members of their gang
 - e. Provide school-to-career instruction
 - f. Provide positive interaction with local law enforcement staff

Gang prevention lessons may be taught jointly by teachers and law enforcement staff.

6. Staff shall actively promote membership in authorized student organizations which can provide students companionship, safety, and a sense of purpose and belonging, including:
 - a. Positive sports and cultural activities and affiliations with the local community
 - b. Structured, goal-oriented community service projects

Community Outreach

Gang prevention classes or counseling offered for parents/guardians shall address the following topics:

1. The dangers of gang membership
2. Warning signs which may indicate that children are at risk of becoming involved with gangs
3. The nature of local gang apparel and graffiti
4. Effective parenting techniques
5. Conflict resolution techniques

Community programs shall address:

1. The scope and nature of local gang problems
2. Strategies by which each segment of the community may alleviate gang problems

Regulation PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

approved: September 7, 2004 Porterville, California

20. Hate Motivated Behavior – BP 5145.9

The Governing Board is committed to providing a safe learning environment that protects students from discrimination, harassment, intimidation, bullying, and other behavior motivated by a person's hostility towards another person's real or perceived ethnicity, national origin, immigrant status, sex, gender, sexual orientation, religious belief, age, disability, or any other physical or cultural characteristic. The Superintendent or designee shall design strategies to promote harmonious relationships among students, prevent incidents of hate-motivated behavior to the extent possible, and address such incidents if they occur.

The Superintendent or designee shall collaborate with regional programs and community organizations to promote safe environments for youth. Such collaborative efforts shall focus on ensuring an efficient use of district and community resources, developing effective prevention strategies and response plans, providing assistance to students affected by hate-motivated behavior, and/or educating students who have perpetrated hate-motivated acts.

The district shall provide students with age-appropriate instruction that includes the development of social-emotional learning, promotes their understanding of and respect for human rights, diversity, and acceptance in a multicultural society, and provides strategies to manage conflicts constructively.

As necessary, the district shall provide counseling, guidance, and support to students who are victims of hate-motivated behavior and to students who exhibit such behavior.

The Superintendent or designee shall ensure that the rules prohibiting hate-motivated behavior and procedures for reporting a hate-motivated incident are provided to students and parents/guardians.

The Superintendent or designee shall provide staff with training on recognizing and preventing hate-motivated behavior and on effectively enforcing rules for appropriate student conduct.

Complaint Process

A student or parent/guardian who believes the student is a victim of hate-motivated behavior is strongly encouraged to report the incident to a teacher, the principal, or other staff member.

Any staff member who is notified that hate-motivated behavior has occurred, observes such behavior, or otherwise becomes aware of an incident shall immediately contact the principal or the compliance officer responsible for coordinating the district's response to complaints and complying with state and federal civil rights laws. As appropriate, he/she shall also contact law enforcement.

Any complaint of hate-motivated behavior shall be investigated and, if determined to be discriminatory, shall be resolved in accordance with law and the district's uniform complaint procedures specified in AR 1312.3 - Uniform Complaint Procedures. If, during the investigation, it is determined that a complaint is about nondiscriminatory behavior, the principal or designee shall inform the complainant and shall take all necessary actions to resolve the complaint.

Policy PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

adopted: June 19, 2018 Porterville, California

21. Nondiscrimination/Harassment – BP 5145.3

The Governing Board desires to provide a safe school environment that allows all students equal access and opportunities in the district's academic, extracurricular, and other educational support programs, services, and activities. The Board prohibits, at any district school or school activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, targeted at any student by anyone, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or association with a person or group with one or more of these actual or perceived characteristics.

This policy shall apply to all acts related to school activity or to school attendance occurring within a district school, and to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school.

Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also includes the creation of a hostile environment through prohibited conduct that is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities. Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in school programs or activities or the provision or receipt of educational benefits or services.

The Board also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates or participates in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. He/she shall provide training and information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the district's educational program. He/she shall report his/her findings and recommendations to the Board after each review.

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in district schools.

Policy PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

adopted: June 19, 2018 Porterville, California

22. Nondiscrimination/Harassment – AR 5145.3

The district designates the individual(s) identified below as the employee(s) responsible for coordinating the district's efforts to comply with applicable state and federal civil rights laws, including Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act, and the Age Discrimination Act of 1975, and to answer inquiries regarding the district's nondiscrimination policies. The individual(s) shall also serve as the compliance officer(s) specified in AR 1312.3 - Uniform Complaint Procedures as the responsible employee to handle complaints alleging unlawful discrimination targeting a student, including discriminatory harassment, intimidation, or bullying, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, genetic information, or any other legally protected status or association with a person or group with one or more of these actual or perceived characteristics. The coordinator/compliance officer(s) may be contacted at: (Education Code [234.1](#); 5 CCR [4621](#))

Superintendent

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Measures to Prevent Discrimination

To prevent unlawful discrimination, including discriminatory harassment, intimidation, retaliation, and bullying, of students at district schools or in school activities and to ensure equal access of all students to the educational program, the Superintendent or designee shall implement the following measures:

1. Publicize the district's nondiscrimination policy and related complaint procedures, including the coordinator/compliance officer's contact information, to students, parents/guardians, employees, volunteers, and the general public by posting them on the district's web site and other prominent locations and providing easy access to them through district-supported social media, when available.
2. Post in a prominent and conspicuous location on the district and school web sites information regarding Title IX prohibitions against discrimination based on a student's sex, gender, gender identity, pregnancy, and parental status, including the following: (Education Code [221.61](#))
 - a. The name and contact information of the district's Title IX coordinator, including the phone number and email address
 - b. The rights of students and the public and the responsibilities of the district under Title IX, including a list of rights as specified in Education Code [221.8](#) and web links to information about those rights and responsibilities located on the web sites of the Office for Equal Opportunity and the U.S. Department of Education's Office for Civil Rights (OCR)
 - c. A description of how to file a complaint of noncompliance with Title IX in accordance with AR 1312.3 - Uniform Complaint Procedures, which shall include:
 - (1) An explanation of the statute of limitations within which a complaint must be filed after an alleged incident of discrimination has occurred and how a complaint may be filed beyond the statute of limitations
 - (2) An explanation of how the complaint will be investigated and how the complainant may further pursue the complaint, including web links to this information on the OCR's web site

(3) A web link to the OCR complaints form and the contact information for the office, including the phone number and email address for the office

3. Provide to students a handbook that contains age-appropriate information that clearly describes the district's nondiscrimination policy, procedures for filing a complaint, and resources available to students who feel that they have been the victim of any such behavior. (Education Code 234.1)

4. Annually notify all students and parents/guardians of the district's nondiscrimination policy, including its responsibility to provide a safe, nondiscriminatory school environment for all students, including transgender and gender-nonconforming students. The notice shall inform students and parents/guardians that they may request to meet with the compliance officer to determine how best to accommodate or resolve concerns that may arise from the district's implementation of its nondiscrimination policies. The notice shall also inform all students and parents/guardians that, to the extent possible, the district will address any individual student's interests and concerns in private.

5. The Superintendent or designee shall ensure that students and parents/guardians, including those with limited English proficiency, are notified of how to access the relevant information provided in the district's nondiscrimination policy and related complaint procedures, notices, and forms in a language they can understand.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning nondiscrimination shall be translated into that language in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited English proficiency.

6. Provide to students, employees, volunteers, and parents/guardians age-appropriate training and information regarding the district's nondiscrimination policy; what constitutes prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying; how and to whom a report of an incident should be made; and how to guard against segregating or stereotyping students when providing instruction, guidance, supervision, or other services to them. Such training and information shall include details of guidelines the district may use to provide a discrimination-free environment for all district students, including transgender and gender-nonconforming students.

7. At the beginning of each school year, inform school employees that any employee who witnesses any act of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, against a student is required to intervene if it is safe to do so. (Education Code 234.1)

8. At the beginning of each school year, inform each principal or designee of the district's responsibility to provide appropriate assistance or resources to protect students from threatened or potentially discriminatory behavior and ensure their privacy rights.

Enforcement of District Policy

The Superintendent or designee shall take appropriate actions to reinforce BP 5145.3 - Nondiscrimination/Harassment. As needed, these actions may include any of the following:

1. Removing vulgar or offending graffiti

2. Providing training to students, staff, and parents/guardians about how to recognize unlawful discrimination, how to report it or file a complaint, and how to respond

3. Disseminating and/or summarizing the district's policy and regulation regarding unlawful discrimination

4. Consistent with laws regarding the confidentiality of student and personnel records, communicating to students, parents/guardians, and the community the school's response plan to unlawful discrimination or harassment

5. Taking appropriate disciplinary action against students, employees, and anyone determined to have engaged in wrongdoing in violation of district policy, including any student who is found to have filed a complaint of discrimination that he/she knew was not true

Process for Initiating and Responding to Complaints

Any student who feels that he/she has been subjected to unlawful discrimination described above or in district policy is strongly encouraged to immediately contact the compliance officer, principal, or any other staff member. In addition, any student who observes any such incident is strongly encouraged to report the incident to the compliance officer or principal, whether or not the alleged victim files a complaint.

Any school employee who observes an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, or to whom such an incident is reported shall report the incident to the compliance officer or principal within a school day, whether or not the alleged victim files a complaint.

Any school employee who witnesses an incident of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall immediately intervene to stop the incident when it is safe to do so. (Education Code 234.1)

When a verbal report of unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, is made to or received by the principal or compliance officer, he/she shall make a note of the report and encourage the student or parent/guardian to file the complaint in writing, pursuant to the provisions in AR 1312.3 - Uniform Complaint Procedures. Once notified verbally or in writing, the principal or compliance officer shall begin the investigation and shall implement immediate measures necessary to stop the discrimination and ensure that all students have access to the educational program and a safe school environment. Any interim measures adopted to address unlawful discrimination shall, to the extent possible, not disadvantage the complainant or a student who is the victim of the alleged unlawful discrimination.

Any report or complaint alleging unlawful discrimination by the principal, compliance officer, or any other person to whom a report would ordinarily be made or complaint filed shall instead be made to or filed with the Superintendent or designee who shall determine how the complaint will be investigated.

Transgender and Gender-Nonconforming Students

Gender identity of a student means the student's gender-related identity, appearance, or behavior as determined from the student's internal sense of his/her gender, whether or not that gender-related identity, appearance, or behavior is different from that traditionally associated with the student's physiology or assigned sex at birth.

Gender expression means a student's gender-related appearance and behavior, whether stereotypically associated with the student's assigned sex at birth. (Education Code 210.7)

Gender transition refers to the process in which a student changes from living and identifying as the sex assigned to the student at birth to living and identifying as the sex that corresponds to the student's gender identity.

Gender-nonconforming student means a student whose gender expression differs from stereotypical expectations.

Transgender student means a student whose gender identity is different from the gender he/she was assigned at birth.

Regardless of whether they are sexual in nature, acts of verbal, nonverbal, or physical aggression, intimidation, or hostility that are based on sex, gender identity, or gender expression, or that have the purpose or effect of producing a negative impact on the student's academic performance or of creating an intimidating, hostile, or offensive educational environment are prohibited. Examples of the types of conduct which are prohibited in the district and which may constitute gender-based harassment include, but are not limited to:

1. Refusing to address a student by a name and the pronouns consistent with his/her gender identity
2. Disciplining or disparaging a student or excluding him/her from participating in activities for behavior or appearance that is consistent with his/her gender identity or that does not conform to stereotypical notions of masculinity or femininity, as applicable
3. Blocking a student's entry to the restroom that corresponds to his/her gender identity

4. Taunting a student because he/she participates in an athletic activity more typically favored by a student of the other sex
5. Revealing a student's transgender status to individuals who do not have a legitimate need for the information, without the student's consent
6. Use of gender-specific slurs
7. Physical assault of a student motivated by hostility toward him/her because of his/her gender, gender identity, or gender expression

The district's uniform complaint procedures (AR 1312.3) shall be used to report and resolve complaints alleging discrimination against transgender and gender-nonconforming students.

Examples of bases for complaints include, but are not limited to, the above list, as well as improper rejection by the district of a student's asserted gender identity, denial of access to facilities that correspond with a student's gender identity, improper disclosure of a student's transgender status, discriminatory enforcement of a dress code, and other instances of gender-based harassment.

To ensure that transgender and gender-nonconforming students are afforded the same rights, benefits, and protections provided to all students by law and Board policy, the district shall address each situation on a case-by-case basis, in accordance with the following guidelines:

1. **Right to privacy:** A student's transgender or gender-nonconforming status is his/her private information and the district shall only disclose the information to others with the student's prior written consent, except when the disclosure is otherwise required by law or when the district has compelling evidence that disclosure is necessary to preserve the student's physical or mental well-being. In any case, the district shall only allow disclosure of a student's personally identifiable information to employees with a legitimate educational interest as determined by the district pursuant to 34 CFR 99.31. Any district employee to whom a student's transgender or gender-nonconforming status is disclosed shall keep the student's information confidential. When disclosure of a student's gender identity is made to a district employee by a student, the employee shall seek the student's permission to notify the compliance officer. If the student refuses to give permission, the employee shall keep the student's information confidential, unless he/she is required to disclose or report the student's information pursuant to this administrative regulation, and shall inform the student that honoring the student's request may limit the district's ability to meet the student's needs related to his/her status as a transgender or gender-nonconforming student. If the student permits the employee to notify the compliance officer, the employee shall do so within three school days.

As appropriate given the student's need for support, the compliance officer may discuss with the student any need to disclose the student's transgender or gender-nonconformity status or gender identity or gender expression to his/her parents/guardians and/or others, including other students, teacher(s), or other adults on campus. The district shall offer support services, such as counseling, to students who wish to inform their parents/guardians of their status and desire assistance in doing so.

2. **Determining a Student's Gender Identity:** The compliance officer shall accept the student's assertion of his/her gender identity and begin to treat the student consistent with his/her gender identity unless district personnel present a credible and supportable basis for believing that the student's assertion is for an improper purpose.

3. **Addressing a Student's Transition Needs:** The compliance officer shall arrange a meeting with the student and, if appropriate, his/her parents/guardians to identify and develop strategies for ensuring that the student's access to education programs and activities is maintained. The meeting shall discuss the transgender or gender-nonconforming student's rights and how those rights may affect and be affected by the rights of other students and shall address specific subjects related to the student's access to facilities and to academic or educational support programs, services, or activities, including, but not limited to, sports and other competitive endeavors. In addition, the compliance officer shall identify specific school site employee(s) to whom the student may report any problem related to his/her status as a transgender or gender-nonconforming individual, so that prompt action can be taken to address it. Alternatively, if appropriate and desired by the student, the school may form a support team for the student that will meet periodically to assess whether the arrangements for the student are meeting his/her educational needs and providing equal access to programs and activities, educate appropriate staff about the student's transition, and serve as a resource to the student to better protect the student from gender-based discrimination.

4. **Accessibility to Sex-Segregated Facilities, Programs, and Activities:** When the district maintains sex-segregated facilities, such as restrooms and locker rooms, or offers sex-segregated programs and activities, such as physical education classes, intermural sports,

and interscholastic athletic programs, students shall be permitted to access facilities and participate in programs and activities consistent with their gender identity. To address any student's privacy concerns in using sex-segregated facilities, the district shall offer available options such as a gender-neutral or single-use restroom or changing area, a bathroom stall with a door, an area in the locker room separated by a curtain or screen, access to a staff member's office, or use of the locker room before or after the other students. However, the district shall not require a student to utilize these options because he/she is transgender or gender-nonconforming. In addition, a student shall be permitted to participate in accordance with his/her gender identity in other circumstances where students are separated by gender, such as for class discussions, yearbook pictures, and field trips. A student's right to participate in a sex-segregated activity in accordance with his/her gender identity shall not render invalid or inapplicable any other eligibility rule established for participation in the activity.

5. Student Records: A student's legal name or gender as entered on the mandatory student record required pursuant to 5 CCR 432 shall only be changed with proper documentation. However, at the written request of a student or, if appropriate, his/her parents/guardians, the district shall use the student's preferred name and pronouns consistent with his/her gender identity on all other district-related documents. Such preferred name may be added to the student's record and official documents as permitted by law.

6. Names and Pronouns: If a student so chooses, district personnel shall be required to address the student by a name and the pronouns consistent with his/her gender identity, without the necessity of a court order or a change to his/her official district record. However, inadvertent slips or honest mistakes by district personnel in the use of the student's name and/or consistent pronouns will, in general, not constitute a violation of this administrative regulation or the accompanying district policy.

7. Uniforms/Dress Code: A student has the right to dress in a manner consistent with his/her gender identity, subject to any dress code adopted on a school site.

Regulation PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

approved: June 19, 2018 Porterville, California

23. Notification of Dangerous Pupils – BP 4158, 4258, 4358

The Governing Board desires to provide a safe and orderly work environment for all employees. As part of the district's comprehensive safety plan, the Superintendent or designee shall develop strategies for protecting employees from potentially dangerous persons and situations and for providing necessary assistance and support when emergency situations occur.

Any employee against whom violence or any threat of violence has been directed in the workplace shall notify the Superintendent or designee immediately. As appropriate, the Superintendent or designee shall initiate legal and security measures to protect the employee and others in the workplace.

The Superintendent or designee may pursue legal action on behalf of an employee against a student or his/her parent/guardian to recover damages to the employee or his/her property caused by the student's willful misconduct that occurred on district property, at a school or district activity, or in retaliation for lawful acts of the employee in the performance of his/her duties. (Education Code 48904, 48905)

The Superintendent or designee shall ensure that employees receive training in crisis prevention and intervention techniques in order to protect themselves and students. Staff development may include training in classroom management, effective communication techniques, procedures for responding to an active shooter situation, and crisis resolution.

The Superintendent or designee also shall inform teachers, in accordance with law, of crimes and offenses committed by students who may pose a danger in the classroom. (Education Code 48201, 49079; Welfare and Institutions Code 827)

The Superintendent or designee may make available at appropriate locations, including, but not limited to, district and school offices, gyms, and classrooms, communication devices that would enable two-way communication with law enforcement and others when emergencies occur.

Use of Pepper Spray

Employees shall not carry or possess pepper spray on school property or at school activities, except when authorized by the Superintendent or designee for self-defense purposes. When allowed, an employee may only possess pepper spray in accordance with administrative regulations and Penal Code 22810. Any employee who is negligent or careless in the possession or handling of pepper spray shall be subject to appropriate disciplinary measures.

Reporting of Injurious Objects

The Board requires employees to take immediate action upon being made aware that any person is in possession of a weapon or unauthorized injurious object on school grounds or at a school-related or school-sponsored activity. The employee shall use his/her own judgment as to the potential danger involved and shall do one of the following:

1. Confiscate the object and deliver it to the principal immediately
2. Immediately notify the principal, who shall take appropriate action
3. Immediately call 911 and the principal

When informing the principal about the possession or seizure of a weapon or dangerous device, the employee shall report the name(s) of persons involved, witnesses, location, and the circumstances of any seizure.

Legal Reference:

Policy PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

adopted: June 19, 2018 Porterville, California

24. Employee Security – AR 4158, 4258, 4358

An employee may use reasonable and necessary force for self-defense or defense of another person, to quell a disturbance threatening physical injury to others or damage to property, or to obtain possession of weapons or other dangerous objects within the control of a student. (Education Code 44807, 49001)

An employee shall promptly report to the principal or other immediate supervisor any attack, assault, or physical threat made against him/her by a student or by any other individual in relation to the employee's performance of his/her duties, and any action the employee took in response. When appropriate, the employee and the principal or other immediate supervisor shall report the incident to law enforcement.

Reports of attack, assault, or threat shall be forwarded immediately to the Superintendent or designee.

Notice Regarding Student Offenses Committed While Under School Jurisdiction

The Superintendent or designee shall inform the teacher(s) of each student who, during the previous three school years, has engaged in or is reasonably suspected to have engaged in any act, except the possession or use of tobacco products, that would constitute a ground for suspension or expulsion as specified in AR 5144.1 - Suspension and Expulsion/Due Process. This information shall be based upon district records maintained in the ordinary course of business or records received from a law enforcement agency. (Education Code 49079)

Upon receiving a transfer student's record regarding acts committed by the student that resulted in his/her suspension or expulsion, the Superintendent or designee shall inform the student's teacher(s) that the student was suspended from school or expelled from his/her former district and of the act that resulted in the suspension or expulsion. (Education Code 48201)

Information received by teacher(s) shall be received in confidence for the limited purpose for which it was provided and shall not be further disseminated by the teacher. (Education Code 49079)

Notice Regarding Student Offenses Committed While Outside School Jurisdiction

When a minor student has been found by a court of competent jurisdiction to have illegally used, sold, or possessed a controlled substance or committed specified crimes involving serious acts of violence, the district police or security department may provide written notification to the Superintendent. (Welfare and Institutions Code 828.1)

When informed by the court that a minor student has been found by a court to have committed any felony or any misdemeanor involving curfew, gambling, alcohol, drugs, tobacco products, carrying of weapons, a sex offense listed in Penal Code 290, assault or battery, larceny, vandalism, or graffiti, the Superintendent or designee shall so inform the school principal. (Welfare and Institutions Code 827)

The principal shall disseminate this information to any counselor who directly supervises or reports on the student's behavior or progress. The principal shall also inform any teacher or administrator directly supervising or reporting on the student's behavior or progress whom he/she thinks may need the information so as to work with the student appropriately, avoid being needlessly vulnerable, or protect others from vulnerability. (Welfare and Institutions Code 827)

Any court-initiated information that a teacher, counselor, or administrator receives shall be kept confidential and used only to rehabilitate the student and protect other students and staff. The information shall be further disseminated only when communication with the student, parent/guardian, law enforcement staff, and probation officer is necessary to rehabilitate the student or to protect students and staff. (Welfare and Institutions Code 827)

When a student is removed from school as a result of his/her offense, the Superintendent shall hold the court's information in a separate confidential file until the student is returned to the district. If the student is returned to a different district, the Superintendent shall transmit the information provided by the student's parole or probation officer to the superintendent of the new district of attendance. (Welfare and Institutions Code 827)

Any confidential file of court-initiated information shall be kept until the student becomes 18, graduates from high school, or is released from juvenile court jurisdiction, whichever occurs first, and shall then be destroyed. (Welfare and Institutions Code 827)

Procedures to Maintain Confidentiality of Student Offenses

In order to maintain confidentiality when providing information about student offenses to counselors and teachers of classes/programs to which a student is assigned, the principal or designee shall send the staff member a written notification that one of his/her students has committed an offense that requires his/her review of a student's file in the school office. This notice shall not name or otherwise identify the student. The staff member shall be asked to initial the notification and return it to the principal or designee. He/she shall also initial the student's file when reviewing it in the school office.

Use of Pepper Spray

The Superintendent or designee shall notify employees of the district's policy prohibiting the possession of pepper spray on school property or at school-related activities without prior approval of the Superintendent or designee. Employees wishing to carry pepper spray shall submit to the Superintendent or designee a written request setting forth the need for the pepper spray. The Superintendent or designee shall notify the employee in writing as to whether the request was approved or denied.

When approving an employee's request, the Superintendent or designee shall inform the employee of the following conditions:

1. The pepper spray shall be used only in self-defense.
2. An employee who uses pepper spray other than in self-defense shall be subject to disciplinary action by the district and, in accordance with law, a fine and/or imprisonment.
3. The pepper spray must be stored in a secure place and not be accessible to students or other individuals. Negligent storage of the pepper spray may subject the employee to disciplinary action.

Regulation PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

approved: June 19, 2018 Porterville, California

25. School Safety and Security - BP 3515

The Governing Board is committed to providing a school environment that promotes the safety of students, employees, and visitors to school grounds. The Board also recognizes the importance of protecting district property, facilities, and equipment from vandalism and theft.

The Superintendent or designee shall develop campus security procedures which are consistent with the goals and objectives of the district's comprehensive safety plan and site-level safety plans. Such procedures shall be regularly reviewed to reflect changed circumstances and to assess their effectiveness in achieving safe school objectives.

Surveillance Systems

The Board believes that reasonable use of surveillance cameras will help the district achieve its goals for campus security. In consultation with the safety planning committee and relevant staff, the Superintendent or designee shall identify appropriate locations for the placement of surveillance cameras. Cameras shall not be placed in areas where students, staff, or community members have a reasonable expectation of privacy. Any audio capability on the district's surveillance equipment shall be disabled so that sounds are not recorded.

Prior to the operation of the surveillance system, the Superintendent or designee shall ensure that signs are posted at conspicuous locations at affected school buildings and grounds. These signs shall inform students, staff, and visitors that surveillance may occur and shall state whether the district's system is actively monitored by school personnel. The Superintendent or designee shall also

provide prior written notice to students and parents/guardians about the district's surveillance system, including the locations where surveillance may occur, explaining that the recordings may be used in disciplinary proceedings, and that matters captured by the camera may be referred to local law enforcement, as appropriate.

To the extent that any images from the district's surveillance system create a student or personnel record, the Superintendent or designee shall ensure that the images are accessed, retained, and disclosed in accordance with law, Board policy, administrative regulation, and any applicable collective bargaining agreements.

Policy PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT

adopted: September 2, 2008 Porterville, California

- 26. Student Disturbances - BP 5131.4**
- 27. Student Disturbances – AR 5131.4**
- 28. Search and Seizure – BP 5145.12**
- 29. Sexual Harassment – BP 5145.7**
- 30. Sexual Harassment – BP 5145.7**
- 31. Suspensions and Expulsion/Due Process – BP 5144.1**
- 32. Transportation Safety Plan – AR 3543**
- 33. Visitors/Outsiders – AR 1250**
- 34. Weapons and Dangerous Instruments – BP 5131.7**
- 35. Weapons and Dangerous Instruments – AR 5131.7**

Reference

A. Student Handbook

A copy of Pleasant View Elementary School's student handbook is available in the school office.

B. Safe Reopening Plan Covid-19 - <http://www.pleasant-view.org/files/user/1/file/Full%20Waiver%20and%20Plan%20October%2014%2C%202020.pdf>

C. Covid-19 Prevention Plan - <http://www.pleasant-view.org/files/user/1/file/IPP%20Plan%20with%20COVID-19%20Prevention%20PVESD.pdf>



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/tm/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:	1,709
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 Poplar. 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

Exhibit P 2-21-23

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 policies. 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

Esther Q 2-21-23

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.

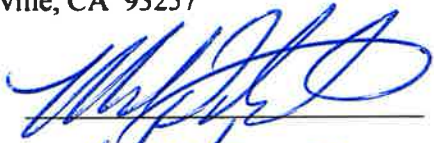
DISTRICT

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:



By:



Date:

1/25/2023

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.

EXHIBIT A

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.

EXHIBIT A

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.).

EXHIBIT B

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.

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

Exhibit 2 2-21-23

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
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		<p>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.</p>	
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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
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ELOG	Additional Academic Services for Students	<p>PVEDS 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. 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.</p>	\$1,184,884.00
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ELOG	Integrated Student Supports to Address Other Barriers to Learning	<p>PVEDS 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, PVEDS will add additional behavioral aides and triage social workers to the staff to continue to mitigate barriers to</p>	\$114,000.00
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Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
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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
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NA

IT Tech Support
 PVESD will align its resources to provide technology support staff to better allow staff and students to get immediate support in all technology-related areas. PVESD will provide technology resources and internet access to students on Independent Study and PVESD 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.

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

Monthly

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.

Quarterly

Number of Referrals and Academic Achievement of Students Referred for Services

Integrated Student Supports to Address Other Barriers to Learning

Monthly

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

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/re/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 sufficiently succinct 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/fq/cr/esser.asp>), GEER Funds (<https://www.cde.ca.gov/fq/cr/learningloss.asp>), and/or ESSER II Funds (<https://www.cde.ca.gov/fq/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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Mark Odsather
District Superintendent

Kimberly Parrish
Principal

Niguel 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	\$	9,000.00 budget
6.	Geohazard Report	\$	-
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)	\$	6,000.00 budget
11.	Geotechnical Investigation / Report	\$	7,500.00 budget
12.	Topographic Survey	\$	-
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	\$	1,400.00
5.	CDE Review Fee	\$	-
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

EXHIBIT 5 2-21-23

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:lciff@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

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Exhibit T 2-21-23

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



The National Forum

Advancing Excellence in the Middle Grades

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LET'S GET TOGETHER AND CELEBRATE!

Join the National Forum and your fellow Schools to Watch in D.C. for this one-of-a-kind, in-person event!

[REGISTER TODAY!](#)

KEYNOTES

Exhibit U 2-21-23

Hill Visits Are Back! New DIY Visit Guide Available

Download Your DIY Visit Guide to meet with your Senator or Representative in person on Capitol Hill while you are at the National Schools to Watch Conference!

CONFERENCE SCHEDULE

Thursday, June 22

- General Session - Erin Gruwell, Freedom Writers
- Breakout Sessions
- STW Awards Gala - New Schools

Friday, June 23

- General Session - Dwayne Reed
- Breakout Sessions
- STW Awards Gala - Redesignating Schools

Saturday, June 24

- General Session - Monica Washington
- Continental Breakfast

More information coming soon. Schedule is subject to change.

STW PRICING

- Through January 31: \$379 per person
- February 1- April 15: \$429 per person
- Starting April 16: \$479 per person

NON-STW PRICING

- Through January 31: \$399 per person
- February 1- April 15: \$469 per person
- Starting April 16: \$499 per person

Credit cards are the preferred method of payment.
A \$50 processing fee will be charged for all purchase orders.

SCHOOLS TO WATCH AWARD CELEBRATIONS!

NEW AND REDESIGNATING
SCHOOLS TO WATCH
will be honored LIVE in D.C. in June!

BRING YOUR TEAM AND CELEBRATE YOUR SUCCESS!



LOCATION

ALL ACTIVITIES TAKE PLACE AT:

Crystal Gateway Marriott
(not Crystal City)
1700 Richmond Hwy.,
Arlington, VA 22202

Special Room Rate: \$250 plus taxes & fees
[Make your hotel reservations online](#)

REGISTER TODAY!

CALL FOR PRESENTERS

For many teams, one of the best parts of the Schools to Watch recognition is sharing something that YOUR school does exceptionally well. What program or initiative stands out? What are you most proud of? What can you teach other schools from across the country to replicate at their sites?

Please submit a presentation idea that is interactive, useful, and fun! Resource sharing (of templates, example schedules, etc.) is encouraged. Sessions are 45 minutes in length.

New This Year! Main Presenters Save \$100

Once the presentation is accepted, a discount code will be sent to the main presenter. If you've already registered, we will refund the \$100.

APPLY TODAY!



Exhibits V 2-21-23

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

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)*

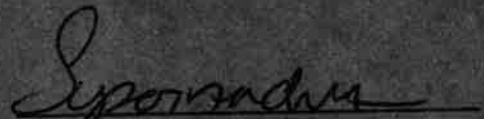
Randy Villegas (Visalia USD)

Provision for Write-in Candidate Name

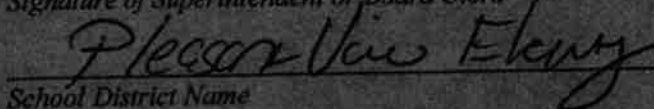
School District



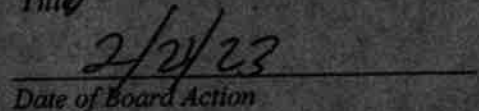
Signature of Superintendent or Board Clerk



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**

Exhibit C
2-21-23

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 Davy Gobel, seconded by Trustee Bridgett Kidder, at a regular meeting held on February 21, 2023, by the following vote:

AYES: Rusty Gobel, Davy Gobel, Tom Barcellos, Bridgett Kidder, Alex Garcia

NOES:

ABSENT:



Alex Garcia, 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)

Exhibit X 2-21-23

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.