

# 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

Thomas Barcellos

President & Clerk

Alexander Garcia

Vice President

Davy Gobel

Rusty Gobel

Rachele Alcantar

January 12<sup>th</sup>, 2021

Pleasant View Elementary 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:

Mark Odsather

District Superintendent

Richard Thornberry

Principal / Programs

Niguel Baxter

Business Manager

#### **BOARD:**

Rusty Gobel

Alex Garcia

Tom Barcellos

Davy Gobel

Absent: Rachelle Alcantar

#### **OTHER:**

Richard Thornberry (Principal)

**AGENDA:** On a motion by Davy Gobel and second by Rusty Gobel the board voted to approve the Agenda. (4-0) (Ayes; Alex Garcia, Rusty Gobel, Tom Barcellos, Davy Gobel, Absent; Rachelle Alcantar)

**PUBLIC COMMENT:** No Comment

**MINUTES:** On a motion by Rusty Gobel and second by Davy Gobel the board voted to approve the December 15<sup>th</sup> minutes. (4-0) (Ayes; Alex Garcia, Rusty Gobel, Tom Barcellos, Davy Gobel, Absent; Rachelle Alcantar)

#### **ATTENDANCE:**

1. M. Odsather stated there were no Interdistrict Agreements at this time.
2. M. Odsather presented the current Enrollment to the board. M. Odsather stated that the district current enrollment is 449 which is down from 473 a year ago. M. Odsather stated that enrollment is declining statewide and he anticipates a further decline next year. (Exhibit A)



PLEASANT VIEW  
FALCONS

## **DISTRICT FINANCE:**

1. M. Odsather presented the vendor payments to the board for review and discussion. On a motion by Rusty Gobel and a second by Alex Garcia the board voted to approve Vendor payments; Batch #362 for \$54,935.62; vendor payments; Batch #363 for \$14,328.34; vendor payments Batch #366 for \$72,885.47; (4-0) (Ayes; Alex Garcia, Rusty Gobel, Tom Barcellos, Davy Gobel, Absent; Rachelle Alcantar (Exhibit B))
2. M. Odsather presented the highlighted items on the Budget Comparison report for review and discussion. M. Odsather stated that the Governors Budget proposal provided extra money to schools however it didn't address all of the deferrals. M. Odsather stated that districts reserves are more than enough to get them through the rest of the year and that long term the district would need to find ways to save due to declining enrollment. (Exhibit C)
4. There were no Budget Revisions
6. M. Odsather presented the 2019-2020 school audit by M. Greene to the board for review and discussion. On a motion by Rusty Gobel and a second by Davy Gobel the board voted to approve the Certificated Salary Settlement Disclosure. (4-0) (Ayes; Alex Garcia, Rusty Gobel, Tom Barcellos, Davy Gobel, Absent; Rachelle Alcantar (Exhibit D))
7. M. Odsather stated the new CARES funding would be allocated on the same formula as the prior apportionment. M. Odsather stated that the funding could be close to \$1.5 million. (Exhibit E)
8. On a motion by Rusty Gobel and a second by Alex Garcia the board voted to approve October Payroll. (4-0) (Ayes; Alex Garcia, Rusty Gobel, Tom Barcellos, Davy Gobel, Absent; Rachelle Alcantar (Exhibit F))

## **OLD BUSINESS:**

1. M. Odsather stated the ZeroNox electric maintenance carts were scheduled to be delivered at the end of January.
2. M. Odsather stated that the new entrance to the PVE office was due to begin work in the next few weeks. Hornsby construction will be installing a new door, on the office at PVE to allow for a more secure campus. M. Odsather stated that the construction should last around a week and wont disrupt operations.
3. M. Odsather stated that he had met with architects and the district anticipates going out to Bid on the Maintenance Facility for PVE sometime in March.

## **NEW BUSINESS:**

1. M. Odsather presented the January Calendar to the board for review. Mr. Thornberry stated that the school was starting with distance learning and would be bringing students back on the 25<sup>th</sup> of January. (Exhibit G)

2. Mr. Thornberry stated that the TK-3<sup>rd</sup> grade teachers had a Professional Development day and have been focusing on looking at cognitive skills and planning for their students. Mr. Thornberry stated that they are also working on setting goals with grade levels. Mr. Odsather stated that 4<sup>th</sup>-8<sup>th</sup> has been looking at data and can see that students are completing work on par with where they were a year ago. M. Odsather stated that the 4<sup>th</sup>-8<sup>th</sup> continue to refine their planning process. Mr. Barcellos asked if the board could see that data at the next board meeting. Mr. Barcellos stated that he sees the independence in his grandchildren and self-directed learning taking place.
3. On a motion by Davy Gobel and a second by Rusty Gobel the board voted to approve the Annual Developer Fees Report (4-0) (Ayes; Alex Garcia, Rusty Gobel, Tom Barcellos, Davy Gobel, Absent; Rachelle Alcantar) (Exhibit H)
4. On a motion by Alex Garcia and second by Davy Gobel the board voted to approve Pleasant Views Injury Illness Prevention Program with COVID-19 supplement. (4-0) (Ayes; Alex Garcia, Rusty Gobel, Tom Barcellos, Davy Gobel, Absent; Rachelle Alcantar) (Exhibit I)
5. M. Odsather stated that he was working with companies to get a proposal together for the resurfacing of the Basketball and Volleyball courts project at Pleasant View West. M. Odsather stated that he believed the cost would be around \$50k. On a motion by Alex Garcia and second by Davy Gobel the board voted to approve moving forward with getting proposals for review. (4-0) (Ayes; Alex Garcia, Rusty Gobel, Tom Barcellos, Davy Gobel, Absent; Rachelle Alcantar)
6. M. Odsather stated that the LCAP for 2021-2022 would present its challenges financially as the district like many around Pleasant View are facing declining enrollment. M. Odsather stated that the district would need to look at ways to cut some costs in the next 2-3 years to better balance the budget.
7. M. Odsather presented possible future plans for the Pleasant View Elementary campus. Mr. Barcellos asked what would happen to the Pleasant View West campus. M. Odsather stated that the two scenarios presented were if future growth occurred in the community. M. Odsather stated that the Pleasant View West campus would still be needed. M. Odsather stated the grade configuration could be a 6<sup>th</sup>-8<sup>th</sup> or possible future Charter High School. M. Odsather stated that the first priority is to get the maintenance facility built, then the district would look at fencing in a portion of the playground and possibly adding basketball courts to make the campus more accessible to the public after school hours. M. Odsather stated that modernization project to bring another wing to PVE was expected in the next year. M. Odsather stated after that the district could possibly go out for a school bond to build a library/community center at the PVE campus. M. Odsather stated these discussions will be ongoing and the district is currently working on a update to its long term facilities master plan. (Exhibit J)

**PERSONNEL:**

1. M. Odsather stated that the COVID-19 Leave had expired on December 31<sup>st</sup>, 2020. M. Odsather proposed extending paid administrative leave to employees on a case by case basis for those impacted by Covid-19. On a motion by Alex Garcia and second by Davy Gobel the board voted to approve Pleasant Views COVID-19 Leave program until April 30<sup>th</sup>, 2021. (4-0) (Ayes; Alex Garcia, Rusty Gobel, Tom Barcellos, Davy Gobel, Absent; Rachelle Alcantar) (Exhibit K)

**ADJOURNMENT:**

On a motion by Rusty Gobel and a second by Davy Gobel the board voted to adjourn. At 5:33pm (4-0) (Ayes; Alex Garcia, Rusty Gobel, Tom Barcellos, Davy Gobel, Absent; Rachelle Alcantar)



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

Respectfully submitted,



Mark Odsather,  
Secretary

# Pleasant View Elementary

U1/07/2021  
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## Enrollment by Grade and Teacher

2020-2021

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	Total	M	F	Total		
005 Garcia A	3	3	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3	6	-	-	-
001 Alvarado	-	-	-	12	10	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	10	22	-	-	-
015 Hunter	-	-	-	10	13	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	13	23	-	-	-
014 Irving	-	-	-	-	-	-	12	10	22	-	-	-	-	-	-	-	-	-	-	-	12	10	22	-	-	-
003 Sidhu	-	-	-	-	-	-	10	10	20	-	-	-	-	-	-	-	-	-	-	-	10	10	20	-	-	-
013 Calvillo	-	-	-	-	-	-	12	15	27	-	-	-	-	-	-	-	-	-	-	-	12	15	27	-	-	-
008 Vankham	-	-	-	-	-	-	13	13	26	-	-	-	-	-	-	-	-	-	-	-	13	13	26	-	-	-
020 Drummond,	-	-	-	-	-	-	-	-	-	13	10	23	-	-	-	-	-	-	-	-	13	10	23	-	-	-
027 Krenk	-	-	-	-	-	-	-	-	-	12	12	24	-	-	-	-	-	-	-	-	12	12	24	-	-	-
012 Moreno	-	-	-	-	-	-	-	-	-	-	-	15	9	24	-	-	-	-	-	-	15	9	24	-	-	-
043 Toledo	-	-	-	-	-	-	-	-	-	-	-	14	9	23	-	-	-	-	-	-	14	9	23	-	-	-
040 Camacho	-	-	-	-	-	-	-	-	-	-	-	-	-	12	11	23	-	-	-	-	12	11	23	-	-	-
033 Patterson	-	-	-	-	-	-	-	-	-	-	-	-	-	14	10	24	-	-	-	-	14	10	24	-	-	-
024 Drummond,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	13	23	-	-	10	13	23	-	-	-
002 Maldonado	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	16	24	-	-	8	16	24	-	-	-
044 Romero	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	13	26	-	-	-	-	-	-
037 Valdez	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14	15	29	-	-	-	-	-	-
038 Corwin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	11	28	-	-	-	
035 Luevano	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17	10	27	-	-	-	
<b>School Total:</b>	<b>3</b>	<b>3</b>	<b>6</b>	<b>22</b>	<b>23</b>	<b>45</b>	<b>22</b>	<b>20</b>	<b>42</b>	<b>25</b>	<b>28</b>	<b>53</b>	<b>22</b>	<b>47</b>	<b>18</b>	<b>29</b>	<b>47</b>	<b>28</b>	<b>55</b>	<b>34</b>	<b>21</b>	<b>55</b>	<b>231</b>	<b>213</b>	<b>444</b>	

\* Class total is calculated including Nonbinary gender students

Exhibit A 12-15-20

# Pleasant View Elementary

U1/07/2021  
11:11 AM

2020-2021

## Enrollment by Grade and Teacher

Page 1

Teacher	M		PS		Total	ALL(Selected GR)		Total
	M	F	F	F		M	F	
005 Garcia A 4-5	4	1	1	5	4	1	5	
<b>School Total:</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>4</b>	<b>1</b>	<b>5</b>	

\* Class total is calculated including Nonbinary gender students

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
013751	Central Sanitary Supply	PV-210952	11/20/2020		1124283		010-00000-0-00000-82000-43000-0	\$121.28			
	Central Sanitary Supply	PV-210953	12/4/2020		1127185		010-32100-0-00000-82000-43000-0	\$1,592.53			
							<b>Total Check Amount:</b>	<b>\$1,713.81</b>			
013529	CHARTER COMMUNICATIONS	PV-210940	12/1/2020		60120120		010-00000-0-00000-27000-59000-0	\$399.78			
							<b>Total Check Amount:</b>	<b>\$399.78</b>			
001292	COTTON CENTER AUTO PARTS/F ARM	PV-210941	10/29/2020		15700		010-81500-0-00000-81100-43000-0	\$199.75			
	COTTON CENTER AUTO PARTS/F ARM	PV-210942	10/29/2020		15707		010-81500-0-00000-81100-43000-0	\$17.60			
	COTTON CENTER AUTO PARTS/F ARM	PV-210943	10/30/2020		15764		010-81500-0-00000-81100-43000-0	\$16.11			
	COTTON CENTER AUTO PARTS/F ARM	PV-210944	11/2/2020		15853		010-81500-0-00000-81100-43000-0	\$65.58			
	COTTON CENTER AUTO PARTS/F ARM	PV-210945	11/5/2020		16039		010-81500-0-00000-81100-43000-0	\$7.69			
	COTTON CENTER AUTO PARTS/F ARM	PV-210946	11/9/2020		16177		010-81500-0-00000-81100-43000-0	\$125.12			
	COTTON CENTER AUTO PARTS/F ARM	PV-210947	11/10/2020		16180		010-81500-0-00000-81100-43000-0	\$35.92			H
	COTTON CENTER AUTO PARTS/F ARM	PV-210948	11/13/2020		16314		010-81500-0-00000-81100-43000-0	\$78.05			
	COTTON CENTER AUTO PARTS/F ARM	PV-210949	11/16/2020		16375		010-81500-0-00000-81100-43000-0	\$17.22			
	COTTON CENTER AUTO PARTS/F ARM	PV-210950	11/17/2020		16423		010-81500-0-00000-81100-43000-0	\$15.07			
	COTTON CENTER AUTO PARTS/F ARM	PV-210951	11/23/2020		16653		010-81500-0-00000-81100-43000-0	\$10.30			
							<b>Total Check Amount:</b>	<b>\$588.41</b>			
012753	GARCIA, ARACELI	PV-210954	12/4/2020		00000		010-07200-0-11100-10000-43000-0	\$295.20			
							<b>Total Check Amount:</b>	<b>\$295.20</b>			
012998	LINDER EQUIPMENT CO.	PV-210955	11/20/2020		SA21917		010-00000-0-00000-36000-56000-0	\$274.29			
	LINDER EQUIPMENT CO.	PV-210956	11/20/2020		SA21918		010-00000-0-00000-36000-56000-0	\$274.29			
	LINDER EQUIPMENT CO.	PV-210957	11/20/2020		SA21919		010-00000-0-00000-36000-56000-0	\$274.29			
	LINDER EQUIPMENT CO.	PV-210958	11/20/2020		SA21920		010-00000-0-00000-36000-56000-0	\$274.29			
	LINDER EQUIPMENT CO.	PV-210959	11/20/2020		SA21921		010-00000-0-00000-36000-56000-0	\$274.29			
							<b>Total Check Amount:</b>	<b>\$1,371.45</b>			
013419	LOWES	PV-210960	11/9/2020		961517		010-81500-0-00000-81100-43000-0	\$170.08			

Exhibit B  
 12-15-20

Accounts Payable Final PreList - 12/10/2020 12:53:46PM

\*\*\* FINAL \*\*\*  
Batch No 362

Audit  
Amount Flag EFT

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
013371	NCS PEARSON, INC	PV-210963	12/3/2020		12286647		010-07200-0-11100-39000-58000-0	\$170.08		
Total Check Amount:								\$143.58		
012562	PRODUCERS DAIRY PRODUCTS	PV-210961	12/3/2020		234		130-53100-0-00000-37000-47000-0	\$143.58		22
	PRODUCERS DAIRY PRODUCTS	PV-210962	12/7/2020		242		130-53100-0-00000-37000-47000-0	\$786.24		22
Total Check Amount:								\$592.56		
012368	QUILL CORP	PV-210964	11/24/2020		12492495		010-00000-0-00000-72000-43000-0	\$1,378.80		H
Total Check Amount:								\$112.02		
013789	SOFTCHOICE CORPORATION	PV-210973	11/22/2020		90074014		010-00000-0-11100-10000-58000-0	\$112.02		L
Total Check Amount:								\$2,411.00		
005383	SOUTHERN CALIF EDISON CO	PV-210972	12/3/2020		DEC		010-00000-0-00000-82000-55000-0	\$146.10		
	SOUTHERN CALIF EDISON CO		12/3/2020		DEC		010-00000-0-00000-82000-55000-0	\$2,020.72		
	SOUTHERN CALIF EDISON CO		12/3/2020		DEC		010-00000-0-00000-82000-55000-0	\$1,742.17		
	SOUTHERN CALIF EDISON CO		12/3/2020		DEC		010-00000-0-00000-82000-55000-0	\$995.79		
Total Check Amount:								\$4,904.78		
013211	SOUTHWEST SCHOOL & OFFICE SUPP	PV-210965	12/1/2020		762765		010-11000-0-11100-10000-43000-0	\$21.38		
	SOUTHWEST SCHOOL & OFFICE SUPP	PV-210966	12/1/2020		762809		010-11000-0-11100-10000-43000-0	\$25.74		
	SOUTHWEST SCHOOL & OFFICE SUPP	PV-210967	12/2/2020		763213		010-11000-0-11100-10000-43000-0	\$22.01		
Total Check Amount:								\$69.13		
012560	SYSCO OF CENTRAL CALIFORNIA	PV-210968	12/7/2020		284614408		130-53100-0-00000-37000-47000-0	\$1,394.40		
	SYSCO OF CENTRAL CALIFORNIA	PV-210969	11/23/2020		284601524		010-00000-0-00000-82000-43000-0	\$112.39		
	SYSCO OF CENTRAL CALIFORNIA	PV-210970	11/23/2020		284601521		010-00000-0-00000-72000-43000-0	\$44.25		
	SYSCO OF CENTRAL CALIFORNIA	PV-210971	11/23/2020		284601520		010-00000-0-00000-72000-43000-0	\$292.58		
Total Check Amount:								\$1,843.62		
013009	Tulare County Office of Educat	PV-210974	12/4/2020		210640		010-07200-0-11100-39000-58000-0	\$36,566.70		N



\*\*\* FINAL \*\*\*  
 Batch No 362

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
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013435	U.S. BANK	PV-210976	11/27/2020		429945306		010-00000-0-00000-27000-56000-0	\$36,566.70			
								<b>Total Check Amount:</b>			
								\$535.78			
013629	UNION BANK UNION BANK	PV-210975	11/25/2020 11/25/2020		November November		010-00000-0-11100-10000-43000-0 010-00000-0-11100-10000-43000-0	\$2,281.48 \$150.00	M M		
								<b>Total Check Amount:</b>			
								\$535.78			
								<b>Total Check Amount:</b>			
								\$2,431.48			

Accounts Payable Final PreList - 12/10/2020 12:53:46PM

\*\*\* FINAL \*\*\*

Batch No 362

Audit  
Amount Flag EFT

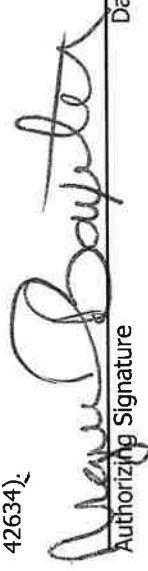
Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
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Total District Payment Amount: \$54,935.62

\*\*\* FINAL \*\*\*  
 Batch No 362

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	
Batch No 362											
								<b>Total Accounts Payable:</b>			<b>\$54,935.62</b>

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 54,935.62 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      Date 12/10/20

Fund Summary	Total
010	\$52,162.42
130	\$2,773.20
<b>Total</b>	<b>\$54,935.62</b>

Accounts Payable Final Prelist - 12/22/2020 11:04:59AM

\*\*\* FINAL \*\*\*

Batch No 363

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check Account Code	Amount	Flag	EFT	Audit
013423	AMERICAN INCORPORATED	PV-210993	12/10/2020		7122240	010-81500-0-00000-81100-58000-0	\$115.00			
Total Check Amount:							\$115.00			
004283	AT&T	PV-210992	12/13/2020		15738630	010-00000-0-00000-72000-59000-0	\$110.31			
Total Check Amount:							\$110.31			
013756	Buzz Kill Pest Control	PV-211025	12/19/2020		33996	010-00000-0-00000-82000-58000-0	\$105.00			
	Buzz Kill Pest Control	PV-211026	12/19/2020		33997	010-00000-0-00000-82000-58000-0	\$365.00			
Total Check Amount:							\$470.00			
013123	CASBO	PV-211029	11/19/2020		631240	010-00000-0-00000-72000-58000-0	\$89.00			
	CASBO	PV-211030	11/19/2020		631241	010-00000-0-00000-72000-58000-0	\$89.00			
Total Check Amount:							\$178.00			
013751	Central Sanitary Supply	PV-210995	12/10/2020		1128783	010-32200-0-11100-10000-43000-0	\$180.16			
	Central Sanitary Supply	PV-210996	12/4/2020		1127185	010-32200-0-11100-10000-43000-0	\$1,592.53			
	Central Sanitary Supply	PV-210997	7/13/2020		962870	010-00000-0-00000-82000-43000-0	(\$200.21)			
Total Check Amount:							\$1,572.48			
013719	ECOLAB	PV-210999	12/11/2020		3609696	130-53100-0-00000-82000-58000-0	\$139.39			
Total Check Amount:							\$139.39			
001908	FAGGART BUICK	PV-211028	12/17/2020		10053	010-00000-0-00000-82000-56000-0	\$50.00		H	
Total Check Amount:							\$50.00			
012102	LOZANO SMITH	PV-211000	12/9/2020		2123790	010-00000-0-00000-76002-58000-0	\$246.75			
Total Check Amount:							\$246.75			
012364	MIKE WOODS AIR CONDITIONING	PV-211005	12/8/2020		24470	010-81500-0-00000-81100-58000-0	\$125.50			
Total Check Amount:							\$125.50			
013399	NIGUEL BAXTER	PV-210994	12/8/2020		00000	010-00000-0-00000-72000-52000-0	\$13.35			
Total Check Amount:							\$13.35			

Accounts Payable Final PreList - 12/22/2020 11:04:59AM

\*\*\* FINAL \*\*\*

Batch No 363

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check Account Code	Amount	Flag	EFT
013218	POPLAR COMMUNITY SERVICE DISTR	PV-211001	11/6/2020		November	010-00000-0-00000-82000-55000-0	\$538.04		
<b>Total Check Amount:</b>							<b>\$538.04</b>		
012562	PRODUCERS DAIRY PRODUCTS	PV-211002	12/10/2020		246	130-53100-0-00000-37000-47000-0	\$262.08		22
	PRODUCERS DAIRY PRODUCTS	PV-211003	12/14/2020		253	130-53100-0-00000-37000-47000-0	\$575.46		22
<b>Total Check Amount:</b>							<b>\$837.54</b>		
013166	RAY MORGAN COMPANY INC	PV-211004	12/7/2020		3160460	010-00000-0-00000-27000-56000-0	\$257.42		
<b>Total Check Amount:</b>							<b>\$257.42</b>		
013211	SOUTHWEST SCHOOL & OFFICE SUPP	PV-211008	12/3/2020		763657	010-11000-0-11100-10000-43000-0	\$34.91		
	SOUTHWEST SCHOOL & OFFICE SUPP	PV-211009	12/4/2020		764247	010-11000-0-11100-10000-43000-0	\$164.42		
	SOUTHWEST SCHOOL & OFFICE SUPP	PV-211010	12/4/2020		764319	010-11000-0-11100-10000-43000-0	\$37.82		
	SOUTHWEST SCHOOL & OFFICE SUPP	PV-211011	12/4/2020		764327	010-11000-0-11100-10000-43000-0	\$31.34		
	SOUTHWEST SCHOOL & OFFICE SUPP	PV-211012	12/7/2020		764774	010-11000-0-11100-10000-43000-0	\$142.99		
	SOUTHWEST SCHOOL & OFFICE SUPP	PV-211013	12/7/2020		764898	010-00000-0-00000-72000-43000-0	\$92.47		
	SOUTHWEST SCHOOL & OFFICE SUPP	PV-211014	12/8/2020		765149	010-11000-0-11100-10000-43000-0	\$96.05		
	SOUTHWEST SCHOOL & OFFICE SUPP	PV-211015	12/9/2020		765776	010-11000-0-11100-10000-43000-0	\$85.49		
	SOUTHWEST SCHOOL & OFFICE SUPP	PV-211016	12/9/2020		765827	010-11000-0-11100-10000-43000-0	\$17.21		
	SOUTHWEST SCHOOL & OFFICE SUPP	PV-211019	12/11/2020		766987	010-11000-0-11100-10000-43000-0	\$24.69		
	SOUTHWEST SCHOOL & OFFICE SUPP	PV-211020	12/11/2020		766837	010-11000-0-11100-10000-43000-0	\$7.01		
	SOUTHWEST SCHOOL & OFFICE SUPP	PV-211021	12/11/2020		766994	010-11000-0-11100-10000-43000-0	\$110.23		
	SOUTHWEST SCHOOL & OFFICE SUPP	PV-211022	12/14/2020		767467	010-11000-0-11100-10000-43000-0	\$57.99		
	SOUTHWEST SCHOOL & OFFICE SUPP	PV-211023	12/14/2020		767483	010-11000-0-11100-10000-43000-0	\$65.78		
	SOUTHWEST SCHOOL & OFFICE SUPP	PV-211024	12/15/2020		767926	010-11000-0-11100-10000-43000-0	\$51.86		
<b>Total Check Amount:</b>							<b>\$1,020.26</b>		
012726	STATE OF CALIFORNIA	PV-210998	12/3/2020		482512	010-00000-0-00000-27000-58000-0	\$49.00		

**Tulare County Office of Education**  
**Accounts Payable Final PreList - 12/22/2020 11:04:59AM**

12/22/2020  
 11:04:59AM

\*\*\* FINAL \*\*\*  
 Batch No 363

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
013114	SYNCB/AMAZON	PV-210977	11/10/2020		493554847949		010-81500-0-00000-81100-43000-0	\$49.00			
	SYNCB/AMAZON	PV-210978	11/12/2020		749344735457		010-90271-2-81000-59000-43000-0	\$43.08			
	SYNCB/AMAZON	PV-210979	11/12/2020		994657475557		010-90271-2-81000-59000-43000-0	\$23.60			
	SYNCB/AMAZON	PV-210980	11/16/2020		956466968347		010-32200-0-11100-10000-43000-0	\$48.38			
	SYNCB/AMAZON	PV-210981	11/17/2020		585568959675		010-90271-2-81000-59000-43000-0	\$25.20			
	SYNCB/AMAZON	PV-210982	11/19/2020		793598747968		010-32200-0-11100-10000-43000-0	\$509.44			
	SYNCB/AMAZON	PV-210983	11/21/2020		758674864548		010-32200-0-11100-10000-43000-0	\$949.59			
	SYNCB/AMAZON	PV-210984	11/21/2020		458666489679		010-32200-0-11100-10000-43000-0	\$2,609.04			
	SYNCB/AMAZON	PV-210985	11/23/2020		464887563778		010-32200-0-11100-10000-43000-0	\$1,304.52			
	SYNCB/AMAZON	PV-210986	11/23/2020		538856697533		010-00000-0-00000-72000-43000-0	\$54.00			
	SYNCB/AMAZON	PV-210987	11/24/2020		436783967777		010-00000-0-00000-72000-43000-0	\$94.71			
	SYNCB/AMAZON	PV-210988	11/24/2020		436857693467		010-00000-0-00000-72000-43000-0	\$15.07			
	SYNCB/AMAZON	PV-210989	12/2/2020		445858975553		010-32200-0-11100-10000-43000-0	\$204.48			
	SYNCB/AMAZON	PV-210990	12/3/2020		773494546834		010-32200-0-11100-10000-43000-0	\$64.62			
	SYNCB/AMAZON	PV-210991	12/8/2020		454895494946		010-32200-0-11100-10000-43000-0	\$129.29			
								\$133.54			
								<b>\$6,208.56</b>			
012560	SYSCO OF CENTRAL CALIFORNIA	PV-211006	12/14/2020		284620057		130-53100-0-00000-37000-47000-0	\$423.69			
	SYSCO OF CENTRAL CALIFORNIA	PV-211007	12/14/2020		284620058		130-53100-0-00000-37000-43000-0	\$287.61			
								<b>\$711.30</b>			
013435	U.S. BANK	PV-211017	12/7/2020		430722751		010-00000-0-00000-27000-56000-0	\$1,005.34			
								<b>\$1,005.34</b>			
013764	Valley VoIP	PV-211018	12/14/2020		1076		010-00000-0-00000-72000-59000-0	\$300.00			22
								<b>\$300.00</b>			
013004	Verizon Wireless	PV-211027	12/10/2020		9868838752		010-00000-0-11100-10000-59000-0	\$380.10			
								<b>\$380.10</b>			

Accounts Payable Final PreList - 12/22/2020 11:04:59AM

\*\*\* FINAL \*\*\*

Batch No 363

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	Audit	EFT
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Total District Payment Amount: \$14,328.34

Accounts Payable Final PreList - 12/22/2020 11:04:59AM

\*\*\* FINAL \*\*\*

Batch No 363

Audit

Amount Flag EFT

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

Batch No 363

Total Accounts Payable: \$14,328.34

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 14,328.34 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).

*Wendy Bayler*  
Authorizing Signature  
Date 12/22/20

Fund Summary	Total
010	\$12,640.11
130	\$1,688.23
Total	\$14,328.34



Accounts Payable Final PreList - 12/29/2020 11:28:34AM

\*\*\* FINAL \*\*\*  
Batch No 365

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
013370	ORIENTAL TRADING COMPANY INC	PV-211032	12/15/2020		704880564-03		010-11000-0-11100-10000-43000-0	\$26.01			
							<b>Total Check Amount:</b>	<b>\$26.01</b>			
005387	SOCALGAS	PV-211033	12/22/2020		December		010-00000-0-00000-82000-55000-0	\$1,461.04			
	SOCALGAS		12/22/2020		December		010-00000-0-00000-82000-55000-0	\$792.42			
							<b>Total Check Amount:</b>	<b>\$2,253.46</b>			
013568	STACK TECHNOLOGIES	PV-211035	12/23/2020		1203		010-58126-0-11100-10000-43000-0	\$10,000.00			22
	STACK TECHNOLOGIES		12/23/2020		1203		010-58126-0-11100-10000-58000-0	\$500.00			22
							<b>Total Check Amount:</b>	<b>\$10,500.00</b>			
013066	VALLEY PACIFIC PETROLEUM SYSTE	PV-211034	12/15/2020		CL 20-320462		010-00000-0-00000-82000-43000-0	\$78.21			
							<b>Total Check Amount:</b>	<b>\$78.21</b>			

Accounts Payable Final PreList - 12/29/2020 11:28:34AM

\*\*\* FINAL \*\*\*  
Batch No 365

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: \$12,857.68

\*\*\* FINAL \*\*\*  
 Batch No 365

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
<b>Total Accounts Payable: \$12,857.68</b>											

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 12,857.68 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).

*Meghan Bayler*      12/29/20  
 Authorizing Signature      Date

Fund Summary	Total
010	\$12,857.68
<b>Total</b>	<b>\$12,857.68</b>

Tulare County Office of Education

Accounts Payable Final PreList - 1/7/2021 9:01:36AM

\*\*\* FINAL \*\*\*

Batch No 366

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
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013761	Advanced Data Storage	PV-211037	12/30/2020		122629		010-00000-0-00000-72000-58000-0	\$28.75			22
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Total Check Amount:

\$28.75
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012313	CULLIGAN	PV-211038	12/31/2020		December		010-00000-0-00000-72000-43000-0	\$77.50			22
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Total Check Amount:

\$77.50
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012364	MIKE WOODS AIR CONDITIONING	PV-211046	1/4/2021		24480		010-81500-0-00000-81100-58000-0	\$256.53			
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Total Check Amount:

\$256.53
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013500	PALAFIX, MARILU	PV-211039	12/31/2020		December		010-00000-0-00000-72000-52000-0	\$151.23			32
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Total Check Amount:

\$151.23
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013166	RAY MORGAN COMPANY INC	PV-211040	12/22/2020		3179078		010-00000-0-00000-27000-56000-0	\$332.18			
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Total Check Amount:

\$332.18
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012766	SISC III	PV-211041	1/1/2021		January		010-00000-0-00000-00000-95024-0	\$51,476.40		G	22
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	SISC III		1/1/2021		January		010-00000-0-00000-00000-95028-0	\$7,149.50		G	22
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	SISC III		1/1/2021		January		010-00000-0-00000-71100-34020-0	\$5,719.60		G	22
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Total Check Amount:

\$64,345.50
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005383	SOUTHERN CALIF EDISON CO	PV-211042	1/5/2021		January		010-00000-0-00000-82000-55000-0	\$894.53			
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	SOUTHERN CALIF EDISON CO		1/5/2021		January		010-00000-0-00000-82000-55000-0	\$1,401.68			
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	SOUTHERN CALIF EDISON CO		1/5/2021		January		010-00000-0-00000-82000-55000-0	\$1,985.85			
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Total Check Amount:

\$4,282.06
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013435	U.S. BANK	PV-211043	12/28/2020		432333417		010-00000-0-00000-27000-56000-0	\$535.78			
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Total Check Amount:

\$535.78
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013629	UNION BANK	PV-211036	12/26/2020		December		010-32100-0-11100-10000-58000-0	\$30.00		M	
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	UNION BANK		12/26/2020		December		010-32100-0-11100-10000-58000-0	\$30.00		M	
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	UNION BANK		12/26/2020		December		010-81500-0-00000-81100-43000-0	\$51.75		M	
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	UNION BANK		12/26/2020		December		010-00000-0-00000-91000-74380-0	\$22.71		M	
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Total Check Amount:

\$134.46
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Tulare County Office of Education

Accounts Payable Final PreList - 1/7/2021 9:01:36AM

\*\*\* FINAL \*\*\*  
Batch No 366

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
013764	Valley VoIP	PV-211045	1/5/2021		1083		010-00000-0-00000-72000-59000-0	\$300.00			22
<b>Total Check Amount:</b>								<b>\$300.00</b>			
012657	WASTE MANAGEMENT	PV-211044	1/1/2021		January Invoices		010-00000-0-00000-82000-55000-0	\$610.37	H		
	WASTE MANAGEMENT		1/1/2021		January Invoices		130-53100-0-00000-82000-55000-0	\$610.37	H		
	WASTE MANAGEMENT		1/1/2021		January Invoices		010-00000-0-00000-82000-55000-0	\$610.37	H		
	WASTE MANAGEMENT		1/1/2021		January Invoices		130-53100-0-00000-82000-55000-0	\$610.37	H		
<b>Total Check Amount:</b>								<b>\$2,441.48</b>			

Accounts Payable Final PreList - 1/7/2021 9:01:36AM

\*\*\* FINAL \*\*\*

Batch No 366

Audit  
Flag EFT

Separate

Reference Invoice  
Number Date

PO # Invoice No

Check Account Code

Amount Flag EFT

Vendor No Vendor Name

Total District Payment Amount: \$72,885.47

Accounts Payable Final PreList - 1/7/2021 9:01:36AM

\*\*\* FINAL \*\*\*

Batch No 366

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT	Audit
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Batch No 366 Total Accounts Payable: \$72,885.47

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 72,885.47 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).

 1-7-2021  
 Authorizing Signature Date

Fund Summary	Total
010	\$71,664.73
130	\$1,220.74
Total	\$72,885.47

**Budget Comparison Report**

by Fund

	2020 - 2021 Working Thru 1/7/2021			2020 - 2021 Actual Thru 1/7/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
<b>Revenues</b>						
<b>LCFF Sources</b>						
80110 LCFF State Aid - Current Year	\$4,171,757.00	\$0.00	\$4,171,757.00	\$1,911,634.42	\$0.00	\$1,911,634.42
80120 Education Protection Account	\$841,224.00	\$0.00	\$841,224.00	\$420,647.00	\$0.00	\$420,647.00
80190 LCFF/Revenue Limit State Aid - Prior Years	\$0.00	\$0.00	\$0.00	\$15,139.00	\$0.00	\$15,139.00
80410 Secured Rolls Tax	\$320,472.00	\$0.00	\$320,472.00	\$0.00	\$0.00	\$0.00
<b>Total LCFF Sources</b>	<b>\$5,333,453.00</b>	<b>\$0.00</b>	<b>\$5,333,453.00</b>	<b>\$2,347,420.42</b>	<b>\$0.00</b>	<b>\$2,347,420.42</b>
<b>Federal Revenues</b>						
82900 All Other Federal Revenue	\$7,243.52	\$1,317,520.00	\$1,324,763.52	\$0.00	\$833,393.00	\$833,393.00
<b>Total Federal Revenues</b>	<b>\$7,243.52</b>	<b>\$1,317,520.00</b>	<b>\$1,324,763.52</b>	<b>\$0.00</b>	<b>\$833,393.00</b>	<b>\$833,393.00</b>
<b>Other State Revenues</b>						
85500 Mandated Cost Reimbursements	\$14,715.00	\$0.00	\$14,715.00	\$14,715.00	\$0.00	\$14,715.00
85600 State Lottery Revenue	\$68,590.00	\$22,406.00	\$90,996.00	\$34,927.73	\$10,787.12	\$45,714.85
85900 All Other State Revenue	\$3,000.00	\$339,674.00	\$342,674.00	\$0.00	\$45,148.00	\$45,148.00
<b>Total Other State Revenues</b>	<b>\$86,305.00</b>	<b>\$362,080.00</b>	<b>\$448,385.00</b>	<b>\$49,642.73</b>	<b>\$55,935.12</b>	<b>\$105,577.85</b>
<b>Other Local Revenues</b>						
86600 Interest	\$20,000.00	\$0.00	\$20,000.00	\$19,338.84	\$0.00	\$19,338.84
86620 Net Increase (Decrease) in the Fair Value of Investments	\$0.00	\$0.00	\$0.00	(\$82,650.15)	\$0.00	(\$82,650.15)
86890 All Other Fees and Contracts	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00
86990 All Other Local Revenue	\$25,000.00	\$76,226.00	\$101,226.00	\$27,295.52	\$24,551.76	\$51,847.28
<b>Total Other Local Revenues</b>	<b>\$45,000.00</b>	<b>\$91,226.00</b>	<b>\$136,226.00</b>	<b>(\$36,015.79)</b>	<b>\$39,551.76</b>	<b>\$3,535.97</b>
<b>Total Revenues</b>	<b>\$5,472,001.52</b>	<b>\$1,770,826.00</b>	<b>\$7,242,827.52</b>	<b>\$2,361,047.36</b>	<b>\$928,879.88</b>	<b>\$3,289,927.24</b>
<b>Expenditures</b>						
<b>Certificated Salaries</b>						
11000 Certificated Teachers' Salaries	\$1,734,482.00	\$86,110.00	\$1,820,592.00	\$787,381.50	\$49,630.75	\$837,012.25

Exhibit C 12-22-21-1



**Budget Comparison Report**

by Fund

	2020 - 2021 Working Thru 1/7/2021			2020 - 2021 Actual Thru 1/7/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
11002 Substitute Teachers	\$25,000.00	\$0.00	\$25,000.00	\$17,175.00	\$0.00	\$17,175.00
12000 Certificated Pupil Support Salaries	\$105,375.00	\$0.00	\$105,375.00	\$52,123.99	\$0.00	\$52,123.99
13000 Certificated Supervisors and Administrators Salaries	\$258,475.00	\$2,550.00	\$261,025.00	\$129,216.48	\$2,550.00	\$131,766.48
19000 Other Certificated Salaries	\$6,000.00	\$0.00	\$6,000.00	\$3,000.00	\$0.00	\$3,000.00
<b>Total Certificated Salaries</b>	<b>\$2,129,332.00</b>	<b>\$88,660.00</b>	<b>\$2,217,992.00</b>	<b>\$988,896.97</b>	<b>\$52,180.75</b>	<b>\$1,041,077.72</b>
<b>Classified Salaries</b>						
21000 Classified Instructional Salaries	\$185,000.00	\$335,496.42	\$520,496.42	\$75,933.51	\$150,617.40	\$226,550.91
22000 Classified Support Salaries	\$222,700.00	\$100,543.51	\$323,243.51	\$103,003.31	\$59,053.91	\$162,057.22
23000 Classified Supervisors' and Administrators' Salaries	\$60,000.00	\$0.00	\$60,000.00	\$32,993.21	\$0.00	\$32,993.21
24000 Clerical, Technical and Office Staff Salaries	\$235,200.00	\$9,087.02	\$244,287.02	\$118,110.36	\$9,087.02	\$127,197.38
29000 Other Classified Salaries	\$0.00	\$47,200.00	\$47,200.00	\$0.00	\$22,707.47	\$22,707.47
<b>Total Classified Salaries</b>	<b>\$702,900.00</b>	<b>\$492,326.95</b>	<b>\$1,195,226.95</b>	<b>\$330,040.39</b>	<b>\$241,465.80</b>	<b>\$571,506.19</b>
<b>Employee Benefits</b>						
31010 State Teachers' Retirement System, certificated positions	\$389,075.00	\$305,859.23	\$694,934.23	\$157,034.82	\$8,005.71	\$165,040.53
31020 State Teachers' Retirement System, classified positions	\$1,500.00	\$6,076.85	\$7,576.85	\$752.10	\$2,274.47	\$3,026.57
32010 Public Employees Retirement System, certificated positions	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00
32020 Public Employees' Retirement System, classified positions	\$158,296.00	\$109,500.23	\$267,796.23	\$63,976.43	\$41,632.76	\$105,609.19
33012 OASDI, Certificated Positions	\$4,000.00	\$111.60	\$4,111.60	\$898.67	\$111.60	\$1,010.27
33013 Medicare, Certificated Positions	\$31,000.00	\$1,307.69	\$32,307.69	\$14,284.30	\$756.63	\$15,040.93
33022 OASDI, classified positions	\$43,686.00	\$30,099.09	\$73,785.09	\$20,154.72	\$14,213.44	\$34,368.16
33023 Medicare, classified positions	\$10,319.00	\$7,357.07	\$17,676.07	\$4,779.78	\$2,980.75	\$7,760.53
34010 Health & Welfare Benefits, certificated positions	\$404,130.10	\$0.00	\$404,130.10	\$156,302.04	\$0.00	\$156,302.04
34020 Health & Welfare Benefits, classified positions	\$222,275.00	\$33,857.98	\$256,132.98	\$97,485.17	\$15,418.18	\$112,903.35
35010 State Unemployment Insurance, certificated positions	\$1,225.00	\$46.59	\$1,271.59	\$492.73	\$26.08	\$518.81
35020 State Unemployment Insurance, classified positions	\$477.00	\$266.66	\$743.66	\$164.79	\$120.76	\$285.55
36010 Worker's Compensation Insurance, certificated positions	\$44,625.00	\$1,953.36	\$46,578.36	\$24,701.11	\$1,308.34	\$26,009.45
36020 Worker's Compensation Insurance, classified positions	\$13,671.00	\$10,033.63	\$23,704.63	\$8,265.47	\$6,054.55	\$14,320.02
37010 OPEB, Allocated, certificated positions	\$52,400.00	\$1,908.30	\$54,308.30	\$24,070.03	\$1,163.41	\$25,233.44
37020 OPEB, Allocated, classified positions	\$13,528.00	\$9,726.57	\$23,254.57	\$7,927.38	\$5,765.66	\$13,693.04

**Budget Comparison Report**

by Fund

	2020 - 2021 Working Thru 1/7/2021			2020 - 2021 Actual Thru 1/7/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
37510 OPEB, Active Employees, certificated Positions	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$0.00	\$0.00
37520 OPEB, Active Employees, classified positions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Employee Benefits</b>	\$1,435,257.10	\$518,104.85	\$1,953,361.95	\$581,289.54	\$99,832.34	\$681,121.88
<b>Books and Supplies</b>						
42000 Books and Other Reference Materials	\$0.00	\$22,406.00	\$22,406.00	\$0.00	\$2,090.50	\$2,090.50
43000 Materials and Supplies	\$94,115.00	\$488,623.13	\$582,738.13	\$61,218.27	\$426,090.30	\$487,308.57
44000 Non-Capitalized Equipment	\$37,000.00	\$80,696.31	\$117,696.31	\$31,504.94	\$78,065.22	\$109,570.16
<b>Total Books and Supplies</b>	\$131,115.00	\$591,725.44	\$722,840.44	\$92,723.21	\$506,246.02	\$598,969.23
<b>Services, Other Operating Expenses</b>						
52000 Travel and Conferences	\$13,850.00	\$25,000.00	\$38,850.00	\$3,723.61	\$0.00	\$3,723.61
53000 Dues and Memberships	\$9,000.00	\$0.00	\$9,000.00	\$6,006.18	\$0.00	\$6,006.18
54400 Pupil Insurance	\$1,100.00	\$0.00	\$1,100.00	\$0.00	\$0.00	\$0.00
54500 Other Insurance	\$32,500.00	\$0.00	\$32,500.00	\$27,713.00	\$0.00	\$27,713.00
55000 Operation and Housekeeping Services	\$90,000.00	\$0.00	\$90,000.00	\$51,176.34	\$0.00	\$51,176.34
56000 Rentals, Leases, Repairs and Non-Capitalized Improvements	\$76,500.00	\$60,000.00	\$136,500.00	\$26,180.72	\$28,695.04	\$54,875.76
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	\$316,450.00	\$230,009.42	\$546,459.42	\$244,912.78	\$109,708.62	\$354,621.40
58009 Pension Penalties & Interest	\$600.00	\$0.00	\$600.00	\$2.89	\$0.00	\$2.89
59000 Communications	\$26,500.00	\$3,932.34	\$30,432.34	\$11,181.52	\$3,932.34	\$15,113.86
<b>Total Services, Other Operating Expenses</b>	\$566,500.00	\$318,941.76	\$885,441.76	\$370,897.04	\$142,336.00	\$513,233.04
<b>Capital Outlay</b>						
64000 Equipment	\$201,666.68	\$51,000.00	\$252,666.68	\$15,809.08	\$27,654.02	\$43,463.10
<b>Total Capital Outlay</b>	\$201,666.68	\$51,000.00	\$252,666.68	\$15,809.08	\$27,654.02	\$43,463.10
<b>Other Outgo</b>						
71420 Other Tuition, Excess Costs, and/or Deficits Payments to COE	\$7,050.00	\$0.00	\$7,050.00	\$2,520.24	\$0.00	\$2,520.24
74380 Debt Service - Interest	\$109,313.00	\$0.00	\$109,313.00	\$48,908.38	\$0.00	\$48,908.38
74390 Other Debt Service - Principal	\$235,941.00	\$0.00	\$235,941.00	\$222,941.00	\$0.00	\$222,941.00
<b>Total Other Outgo</b>	\$352,304.00	\$0.00	\$352,304.00	\$274,369.62	\$0.00	\$274,369.62

**Budget Comparison Report**

by Fund

	2020 - 2021 Working Thru 1/7/2021			2020 - 2021 Actual Thru 1/7/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
Direct Support/Indirect Costs						
73100 Transfers of Indirect Costs	(\$16,647.00)	\$16,647.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Support/Indirect Costs	(\$16,647.00)	\$16,647.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$5,502,427.78	\$2,077,406.00	\$7,579,833.78	\$2,654,025.85	\$1,069,714.93	\$3,723,740.78
Excess (Deficiency) of Revenues	(\$30,426.26)	(\$306,580.00)	(\$337,006.26)	(\$292,978.49)	(\$140,835.05)	(\$433,813.54)
Other Financing Sources/Uses						
Transfers Out						
76190 Other Authorized Interfund Transfers Out	\$28,190.00	\$0.00	\$28,190.00	\$0.00	\$0.00	\$0.00
Total Transfers Out	\$28,190.00	\$0.00	\$28,190.00	\$0.00	\$0.00	\$0.00
Contributions						
89800 Contributions from Unrestricted Resources	(\$315,580.00)	\$315,580.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Contributions	(\$315,580.00)	\$315,580.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources/Uses	(\$343,770.00)	\$315,580.00	(\$28,190.00)	\$0.00	\$0.00	\$0.00
Net Increase (Decrease) in Fund	(\$374,196.26)	\$9,000.00	(\$365,196.26)	(\$292,978.49)	(\$140,835.05)	(\$433,813.54)
Beginning Balance						
Assets						
91100 Cash in County Treasury	\$2,908,629.30	\$140,447.33	\$3,049,076.63	\$2,908,629.30	\$140,447.33	\$3,049,076.63
91110 Fair Value Adjustment to Cash in County Treasury	\$82,650.15	\$0.00	\$82,650.15	\$82,650.15	\$0.00	\$82,650.15
91350 Cash with a Fiscal Agent/Trustee	\$0.00	\$121.66	\$121.66	\$0.00	\$121.66	\$121.66
92001 Accounts Receivable Clearing	\$12,984.23	\$153,343.08	\$166,327.31	\$12,984.23	\$153,343.08	\$166,327.31
92004 Due From Employees - Payroll Corrections	\$91.19	\$0.00	\$91.19	\$91.19	\$0.00	\$91.19
92009 County Wide Receivables - by COE	\$737,109.48	\$0.00	\$737,109.48	\$737,109.48	\$0.00	\$737,109.48
93100 Due From Other Funds	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00
Total Assets	\$3,791,464.35	\$293,912.07	\$4,085,376.42	\$3,791,464.35	\$293,912.07	\$4,085,376.42
Liabilities						

**Budget Comparison Report**

by Fund

	2020 - 2021 Working Thru 1/7/2021			2020 - 2021 Actual Thru 1/7/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
95009 County Wide Liabilities - by COE	\$196,292.00	\$0.00	\$196,292.00	\$196,292.00	\$0.00	\$196,292.00
95010 Accounts Payable Clearing	\$87,963.35	\$56,414.35	\$144,377.70	\$87,963.35	\$56,414.35	\$144,377.70
95013 Deferred Wages Payable	\$143,496.28	\$0.00	\$143,496.28	\$143,496.28	\$0.00	\$143,496.28
95025 State Unemployment Insurance Payable	\$455.94	\$0.00	\$455.94	\$455.94	\$0.00	\$455.94
95028 Retiree Benefits Payable	\$128.47	\$0.00	\$128.47	\$128.47	\$0.00	\$128.47
95051 Outlawed Employee Refunds & Voluntary Deductions	\$3,055.20	\$0.00	\$3,055.20	\$3,055.20	\$0.00	\$3,055.20
96500 Unearned Revenue	\$0.00	\$16,219.11	\$16,219.11	\$0.00	\$16,219.11	\$16,219.11
Total Liabilities	\$431,391.24	\$72,633.46	\$504,024.70	\$431,391.24	\$72,633.46	\$504,024.70
Total Beginning Balance	\$3,360,073.11	\$221,278.61	\$3,581,351.72	\$3,360,073.11	\$221,278.61	\$3,581,351.72
Adjusted Beginning Balance	\$3,360,073.11	\$221,278.61	\$3,581,351.72	\$3,360,073.11	\$221,278.61	\$3,581,351.72
Ending Balance						
<b>Assets</b>						
91100 Cash in County Treasury	\$2,985,876.85	\$230,278.61	\$3,216,155.46	\$3,063,548.45	\$47,707.52	\$3,111,255.97
91110 Fair Value Adjustment to Cash in County Treasury	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
91350 Cash with a Fiscal Agent/Trustee	\$0.00	\$0.00	\$0.00	\$0.00	\$121.66	\$121.66
91400 Cash Collections Awaiting Deposit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
92001 Accounts Receivable Clearing	\$0.00	\$0.00	\$0.00	\$11,307.26	\$96,984.16	\$108,291.42
92004 Due From Employees - Payroll Corrections	\$0.00	\$0.00	\$0.00	\$202.79	\$0.00	\$202.79
92005 Payroll Corrections - Employer Portion	\$0.00	\$0.00	\$0.00	\$84.19	\$0.00	\$84.19
92009 County Wide Receivables - by COE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
93100 Due From Other Funds	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00
Total Assets	\$2,985,876.85	\$230,278.61	\$3,216,155.46	\$3,125,142.69	\$144,813.34	\$3,269,956.03
<b>Liabilities</b>						
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	\$57,938.73	\$48,150.67	\$106,089.40
95013 Deferred Wages Payable	\$0.00	\$0.00	\$0.00	\$62,573.84	\$0.00	\$62,573.84
95024 Health & Welfare Payable	\$0.00	\$0.00	\$0.00	(\$66,786.48)	\$0.00	(\$66,786.48)
95025 State Unemployment Insurance Payable	\$0.00	\$0.00	\$0.00	\$475.79	\$0.00	\$475.79

**Budget Comparison Report**

by Fund

	2020 - 2021 Working Thru 1/7/2021			2020 - 2021 Actual Thru 1/7/2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>010 General Fund</b>						
95026 Workers Compensation Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
95028 Retiree Benefits Payable	\$0.00	\$0.00	\$0.00	\$784.59	\$0.00	\$784.59
95051 Outlaid 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
96500 Unearned Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$16,219.11	\$16,219.11
Total Liabilities	\$0.00	\$0.00	\$0.00	\$58,048.07	\$64,369.78	\$122,417.85
Total Ending Balance	\$2,985,876.85	\$230,278.61	\$3,216,155.46	\$3,067,094.62	\$80,443.56	\$3,147,538.18
Components of Ending Fund Balance						
Fund Balance, Nonspendable						
97200 Reserve for Encumbrances	\$12,670.55	\$368.28	\$13,038.83	\$12,670.55	\$368.28	\$13,038.83
Total Fund Balance, Nonspendable	\$12,670.55	\$368.28	\$13,038.83	\$12,670.55	\$368.28	\$13,038.83
Fund Balance, Unassigned						
97890 Reserve for Economic Uncertainties	\$254,811.44	\$0.00	\$254,811.44	\$254,811.44	\$0.00	\$254,811.44
97900 Undesignated/Unappropriated	(\$1,003,203.96)	\$18,000.00	(\$985,203.96)	(\$921,986.19)	(\$131,835.05)	(\$1,053,821.24)
97910 Beginning Fund Balance	\$3,360,073.11	\$221,278.61	\$3,581,351.72	\$3,360,073.11	\$221,278.61	\$3,581,351.72
Total Fund Balance, Unassigned	\$2,611,680.59	\$239,278.61	\$2,850,959.20	\$2,692,898.36	\$89,443.56	\$2,782,341.92
Budgetary and Other Accounts						
98100 Estimated Revenue	(\$5,156,421.52)	(\$2,086,406.00)	(\$7,242,827.52)	(\$5,156,421.52)	(\$2,086,406.00)	(\$7,242,827.52)
98200 Appropriations	\$5,530,617.78	\$2,077,406.00	\$7,608,023.78	\$5,530,617.78	\$2,077,406.00	\$7,608,023.78
98300 Encumbrances	(\$12,670.55)	(\$368.28)	(\$13,038.83)	(\$12,670.55)	(\$368.28)	(\$13,038.83)
Total Budgetary and Other Accounts	\$361,525.71	(\$9,368.28)	\$352,157.43	\$361,525.71	(\$9,368.28)	\$352,157.43
Total Components of Ending Fund Balance	\$2,985,876.85	\$230,278.61	\$3,216,155.46	\$3,067,094.62	\$80,443.56	\$3,147,538.18

Exhibit ID 1-12-2020

**PLEASANT VIEW  
SCHOOL DISTRICT  
COUNTY OF TULARE  
PORTERVILLE, CALIFORNIA  
AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2020**

**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, 2020

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Pleasant View School District  
Audit Report  
For the Year Ended June 30, 2020

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## **Management's Discussion and Analysis**

**PLEASANT VIEW SCHOOL DISTRICT**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2020**

**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, 2020. 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 \$3,575,069 at June 30, 2020. This was a decrease of \$644,090 (15.27%) from the prior year.
- Overall revenues were \$7,452,368, which was less than expenses of \$8,096,458 by \$644,090.
- Net Pension Liability has increased by \$152,938.
- Total OPEB Liability has decreased by \$1,279,767.

**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.
  - **Fiduciary fund** statements provide information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others, to whom the resources belong.

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 two kinds of funds:

- 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.
- Fiduciary funds - the District is the trustee, or fiduciary, for assets that belong to others; for the District, the Student Body Activities Fund is an agency fund. The District is responsible for ensuring that assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position. We exclude these activities from the district-wide financial statements because the District cannot use the assets to finance its operations.

## FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

### Net Position

The District's combined net position was \$3,575,069 at June 30, 2020. See Table 1.

**Table 1:  
Net Position**

	Governmental Activities		Total Percentage Change
	2020	2019	2020-2019
<b>Assets:</b>			
Cash	\$ 3,458,517	\$ 4,031,358	-14.21%
Accounts Receivable	947,649	342,426	176.75%
Stores Inventories	2,577	2,664	-3.27%
Capital Assets, Net of Accumulated Depreciation	11,789,751	12,281,894	-4.01%
<b>TOTAL ASSETS</b>	<u>16,198,494</u>	<u>16,658,342</u>	-2.76%
<b>Deferred Outflows of Resources:</b>			
Deferred Outflows - Pensions	1,324,826	1,442,515	-8.16%
Deferred Outflows - OPEB	199,325	107,008	86.27%
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<u>1,524,151</u>	<u>1,549,523</u>	-1.64%
<b>Liabilities:</b>			
Accounts Payable	498,189	233,439	113.41%
Unearned Revenue	16,219	238,614	-93.20%
Net Pension Liability	5,718,943	5,566,005	2.75%
Total Other Postemployment Benefit Liability	1,197,278	2,477,045	-51.67%
Short-Term Liabilities	222,941	145,000	53.75%
Long-Term Liabilities	4,565,742	4,777,797	-4.44%
<b>TOTAL LIABILITIES</b>	<u>12,219,312</u>	<u>13,437,900</u>	-9.07%
<b>Deferred Inflows of Resources:</b>			
Deferred Inflows - Pensions	411,390	446,232	-7.81%
Deferred Inflows - OPEB	1,516,874	104,574	1350.53%
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>1,928,264</u>	<u>550,806</u>	250.08%
<b>Net Position:</b>			
Net Investment in Capital Assets	7,304,025	7,665,145	-4.71%
Restricted	521,386	877,848	-40.61%
Unrestricted	(4,250,342)	(4,323,834)	-1.70%
<b>TOTAL NET POSITION</b>	<u>\$ 3,575,069</u>	<u>\$ 4,219,159</u>	-15.27%

## Changes in Net Position

The District's total revenues were \$7,452,368. A majority of the revenue comes from LCFF Sources, Operating Grants and Capital Grants (94.67%). State and local revenue accounted for another 4.96% of total revenues.

The total cost of all programs and services was \$8,096,458. The District's expenses are predominantly related to educating and caring for students (82.85%). Administrative activities accounted for just 5.38% of total costs. The remaining expenses were for plant services (maintenance and operations), community services, other outgo and interest on long-term obligations.

**Table 2:  
Changes in Net Position**

	Governmental Activities		Total Percentage Change
	2020	2019	2020-2019
<b>Revenues:</b>			
Program Revenues:			
Charges for Services	\$ 3,778	\$ 10,223	-63.04%
Operating Grants & Contributions	1,746,604	1,382,531	26.33%
Capital Grants & Contributions	5,911	303,240	-98.05%
General Revenues:			
LCFF Sources	5,302,305	5,163,349	2.69%
Federal Revenues	24,059	28,827	-16.54%
State Revenues	108,690	222,709	-51.20%
Local Revenues	261,021	192,763	35.41%
<b>TOTAL REVENUES</b>	<u>7,452,368</u>	<u>7,303,642</u>	2.04%
<b>Program Expenses:</b>			
Instruction	5,030,985	4,653,933	8.10%
Instruction-Related Services	660,568	612,800	7.80%
Pupil Services	1,016,734	945,247	7.56%
Community Services	100,739	89,369	12.72%
General Administration	435,220	455,794	-4.51%
Plant Services	722,285	824,119	-12.36%
Other Outgo	4,964	2,359	110.43%
Interest on Long-Term Obligations	124,963	127,996	-2.37%
<b>TOTAL EXPENSES</b>	<u>8,096,458</u>	<u>7,711,617</u>	4.99%
Deficiency	(644,090)	(407,975)	57.87%
<b>DECREASE IN NET POSITION</b>	<u>\$ (644,090)</u>	<u>\$ (407,975)</u>	57.87%

## Governmental Activities

The cost of all governmental activities this year was \$8,096,458.

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
	2020	2019	2020-2019	2020	2019	2020-2019
Instruction	\$ 5,030,985	\$ 4,653,933	8.10%	\$ (4,086,355)	\$ (3,587,284)	13.91%
Instruction-Related Services	660,568	612,800	7.80%	(626,388)	(570,754)	9.75%
Pupil Services	1,016,734	945,247	7.56%	(454,447)	(536,793)	-15.34%
Community Services	100,739	89,369	12.72%	(70,968)	2,266	-3231.86%
General Administration	435,220	455,794	-4.51%	(406,233)	(427,447)	-4.96%
Plant Services	722,285	824,119	-12.36%	(659,030)	(765,256)	-13.88%
Other Outgo	4,964	2,359	110.43%	88,219	(2,359)	-3839.68%
Interest on Long-Term Obligations	124,963	127,996	-2.37%	(124,963)	(127,996)	-2.37%
<b>TOTAL</b>	<u>\$ 8,096,458</u>	<u>\$ 7,711,617</u>	4.99%	<u>\$ (6,340,165)</u>	<u>\$ (6,015,623)</u>	5.39%

## 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 \$3,894,335, a decrease of \$10,060 from last year's ending fund balance of \$3,904,395. The decrease in fund balance is mainly due to a decreased cash balance at June 30, 2020.

### 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 June 30, 2020. 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, 2019, the District had invested \$18,137,711 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 6 of the financial statements.

**Table 4:**  
**Capital Assets**

	Governmental Activities		Total Percentage
	2020	2019	Change 2020-2019
Land	\$ 125,192	\$ 125,192	0.00%
Work in Progress	125,265	122,259	2.46%
Land Improvements	655,675	614,195	6.75%
Buildings and Improvements	15,833,959	15,833,959	0.00%
Equipment	1,397,620	1,254,006	11.45%
Totals at Historical Cost	18,137,711	17,949,611	1.05%
Total Accumulated Depreciation	(6,347,960)	(5,667,717)	12.00%
<b>NET CAPITAL ASSETS</b>	<b>\$ 11,789,751</b>	<b>\$ 12,281,894</b>	<b>-4.01%</b>

### Long-Term Debt

At year end, the District had \$4,788,683 in debt, which consisted of various items, as shown in Table 5. The District's total obligations decreased by \$134,114 during the fiscal year. More detailed information about the District's debt is presented in Note 8 of the financial statements.

**Table 5:**  
**Long-Term Debt**

	Governmental Activities		Total Percentage
	2020	2019	Change 2020-2019
Compensated Absences	\$ 18,388	\$ 7,502	145.11%
Certificates of Participation	3,895,000	4,040,000	-3.59%
Qualified Zone Academy Bond	875,295	875,295	0.00%
<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 4,788,683</b>	<b>\$ 4,922,797</b>	<b>-2.72%</b>



## **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 State has projected large cash deferrals in 2021 that would impact cash balances as well as fund balances.
- The District is experiencing declining enrollment which can have a profound impact on the financial health of the District.

## **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**



## Independent Auditors' Report

Board of Trustees  
Pleasant View School District

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Pleasant View School District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility 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; this includes 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.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Pleasant View School District, as of June 30, 2020, 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.

REBECCA AGREDANO, C.P.A.

MARLA D. BORGES, C.P.A.

NICOLE A. CENTOFANTI, C.P.A.

ELAINE D. HOPPER, C.P.A., C.F.E.

KATHLEEN M. LAMPE, C.P.A.

R. IAN PARKER, C.P.A.

MARY L. QUILLIN, C.P.A.

GIUSEPPE SCALIA, C.P.A.

NATALIE H. SIEGEL, C.P.A.

ROSALIND WONG, C.P.A.

LARRY W. AYERS, C.P.A.

JAMES G. DWYER, C.P.A.

KEVIN M. GREEN, C.P.A.

GREG GROEN, C.P.A.

WM. KENT JENSEN, C.P.A.

LYNN M. LAMPE, C.P.A.

ALAN S. MOORE, C.P.A.

KENNETH B. NUNES, C.P.A.

KEITH M. SPRAGUE, C.P.A.

KENNETH W. WHITE, JR., C.P.A.

NORIKO A. AWBREY, C.P.A.

TYLER J. CODAY, C.P.A.

BRENDA A. DADDINO, C.P.A.

JASON A. FRY, C.P.A., M.S.A.

MANNY GONZALEZ, C.P.A.

JASMAN S. KHOSA, C.P.A.

TRACY L. MCINTYRE, C.P.A.

KRYSTAL PARREIRA, C.P.A., M.S.A.

GINILU VANDERWALL, C.P.A.

KRISTI WEAVER, C.P.A.

*Hanford  
Lindsay  
Tulare  
Visalia*

## Other Matters

### 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 42-46 be presented to supplement the basic financial statements. Such information, 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.

### Other 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, *2019-20 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.

The combining statements presented as other supplementary information on pages 47 through 48 have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2020, 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. Green and Company LLP*

Visalia, California  
December 17, 2020

## **Basic Financial Statements**

**PLEASANT VIEW SCHOOL DISTRICT**  
STATEMENT OF NET POSITION  
JUNE 30, 2020

	Governmental Activities
<b>ASSETS:</b>	
Cash in County Treasury	\$ 3,445,423
Cash on Hand and in Banks	97
Cash with a Fiscal Agent/Trustee	12,997
Accounts Receivable	947,649
Stores Inventories	2,577
Capital Assets:	
Land	125,192
Land Improvements, Net	441,052
Buildings, Net	10,823,911
Equipment, Net	274,331
Work in Progress	125,265
Total Assets	<u>16,198,494</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>	
Deferred Outflows of Resources - Pensions	1,324,826
Deferred Outflows of Resources - OPEB	199,325
Total Deferred Outflows of Resources	<u>1,524,151</u>
<b>LIABILITIES:</b>	
Accounts Payable	498,189
Unearned Revenue	16,219
Noncurrent Liabilities:	
Net Pension Liability	5,718,943
Other Postemployment Benefit Obligation	1,197,278
Due within one year	222,941
Due in more than one year	4,565,742
Total Liabilities	<u>12,219,312</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>	
Deferred Inflows of Resources - Pensions	411,390
Deferred Inflows of Resources - OPEB	1,516,874
Total Deferred Inflows of Resources	<u>1,928,264</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	7,304,025
Restricted For:	
Capital Projects	237,622
Legally Restricted Programs	221,278
Specific Programs	62,486
Unrestricted	(4,250,342)
Total Net Position	<u>\$ 3,575,069</u>

The accompanying notes are an integral part of this statement.

**PLEASANT VIEW SCHOOL DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2020**

Functions/Programs	Expenses	Program Revenues		Governmental Activities	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions		
<b>PRIMARY GOVERNMENT:</b>					
Governmental Activities:					
Instruction	\$ 5,030,985	\$ -	\$ 938,719	\$ 5,911	\$ (4,086,355)
Instruction-Related Services	660,568	-	34,180	-	(626,388)
Pupil Services	1,016,734	1,021	561,266	-	(454,447)
Community Services	100,739	573	29,198	-	(70,968)
General Administration	435,220	-	28,987	-	(406,233)
Plant Services	722,285	391	62,864	-	(659,030)
Other Outgo	4,964	1,793	91,390	-	88,219
Interest on Long-Term Obligations	124,963	-	-	-	(124,963)
Total Governmental Activities	<u>8,096,458</u>	<u>3,778</u>	<u>1,746,604</u>	<u>5,911</u>	<u>(6,340,165)</u>
Total Primary Government	<u>\$ 8,096,458</u>	<u>\$ 3,778</u>	<u>\$ 1,746,604</u>	<u>\$ 5,911</u>	<u>(6,340,165)</u>
General Revenues:					
LCFF Sources					5,302,305
Federal Revenues					24,059
State Revenues					108,690
Local Revenues					261,021
Total General Revenues					<u>5,696,075</u>
Change in Net Position					(644,090)
Net Position - Beginning					4,219,159
Net Position - Ending					<u>\$ 3,575,069</u>

The accompanying notes are an integral part of this statement.

**PLEASANT VIEW SCHOOL DISTRICT**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**JUNE 30, 2020**

	General Fund	Cafeteria Fund
<b>ASSETS:</b>		
Cash in County Treasury	\$ 3,131,726	\$ 76,075
Cash on Hand and in Banks	-	97
Cash with a Fiscal Agent/Trustee	-	-
Accounts Receivable	903,529	44,120
Due from Other Funds	50,000	-
Stores Inventories	-	2,577
Total Assets	<u>\$ 4,085,255</u>	<u>\$ 122,869</u>
<b>LIABILITIES AND FUND BALANCE:</b>		
Liabilities:		
Accounts Payable	\$ 487,806	\$ 10,383
Due to Other Funds	-	50,000
Unearned Revenue	16,219	-
Total Liabilities	<u>504,025</u>	<u>60,383</u>
Fund Balance:		
Nonspendable Fund Balances:		
Stores Inventories	-	2,577
Restricted Fund Balances	221,278	59,909
Unassigned:		
Reserve for Economic Uncertainty	251,376	-
Other Unassigned	3,108,576	-
Total Fund Balance	<u>3,581,230</u>	<u>62,486</u>
Total Liabilities and Fund Balances	<u>\$ 4,085,255</u>	<u>\$ 122,869</u>

The accompanying notes are an integral part of this statement.



Capital Facilities Fund (Developer Fees)	Other Governmental Funds	Total Governmental Funds
\$ 36,310	\$ 201,312	\$ 3,445,423
-	-	97
-	12,997	12,997
-	-	947,649
-	-	50,000
-	-	2,577
<u>\$ 36,310</u>	<u>\$ 214,309</u>	<u>\$ 4,458,743</u>
\$ -	\$ -	\$ 498,189
-	-	50,000
-	-	16,219
<u>-</u>	<u>-</u>	<u>564,408</u>
-	-	2,577
36,310	214,309	531,806
-	-	251,376
-	-	3,108,576
<u>36,310</u>	<u>214,309</u>	<u>3,894,335</u>
<u>\$ 36,310</u>	<u>\$ 214,309</u>	<u>\$ 4,458,743</u>

**PLEASANT VIEW SCHOOL DISTRICT**

EXHIBIT A-4

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2020

Total fund balances - governmental funds balance sheet	\$ 3,894,335
Amounts reported for governmental activities in the Statement of Net Position (SNP) are different because:	
Capital assets used in governmental activities are not financial resources, and therefore are not reported in the funds:	
Capital assets	18,137,711
Accumulated depreciation	(6,347,960)
Other long-term assets are not available to pay for current period expenditures, and therefore are not reported in the funds:	
Deferred outflows of resources related to pensions	1,324,826
Deferred outflows of resources related to OPEB	199,325
Certain liabilities are not due and payable in the current period from current financial resources, and therefore are not reported in the funds:	
Certificates of participation (COPS) payable	(3,895,000)
Compensated absences	(18,388)
Net pension liability	(5,718,943)
Total other postemployment benefit liability	(1,197,278)
Qualified zone academy bonds (QZAB) payable	(875,295)
Deferred inflows of resources related to pensions	(411,390)
Deferred inflows of resources related to OPEB	(1,516,874)
Net position of governmental activities - Statement of Net Position	<u>\$ 3,575,069</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, 2020**

	<u>General Fund</u>	<u>Cafeteria Fund</u>
<b>Revenues:</b>		
<b>LCFF Sources:</b>		
State Apportionment or State Aid	\$ 4,610,794	\$ -
Education Protection Account Funds	371,037	-
Local Sources	320,471	-
Federal Revenue	723,708	499,943
Other State Revenue	437,488	38,203
Other Local Revenue	392,232	4,052
<b>Total Revenues</b>	<u>6,855,730</u>	<u>542,198</u>
<b>Expenditures:</b>		
<b>Current:</b>		
Instruction	4,315,749	-
Instruction - Related Services	618,078	-
Pupil Services	407,735	542,210
Community Services	86,248	-
General Administration	415,154	-
Plant Services	539,036	53,485
Other Outgo	4,964	-
Capital Outlay	166,738	1,156
<b>Debt Service:</b>		
Principal	-	-
Interest	-	-
<b>Total Expenditures</b>	<u>6,553,702</u>	<u>596,851</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>302,028</u>	<u>(54,653)</u>
<b>Other Financing Sources (Uses):</b>		
Transfers In	107,839	-
Transfers Out	(122)	-
<b>Total Other Financing Sources (Uses)</b>	<u>107,717</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	409,745	(54,653)
<b>Fund Balance, July 1</b>	2,895,241	117,139
<b>Prior Period Adjustment</b>	276,244	-
<b>Fund Balance, June 30</b>	<u>\$ 3,581,230</u>	<u>\$ 62,486</u>

The accompanying notes are an integral part of this statement.

<u>Capital Facilities Fund (Developer Fees)</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 4,610,794
-	-	371,037
-	-	320,471
-	-	1,223,651
-	-	475,691
4,254	8,274	408,812
<u>4,254</u>	<u>8,274</u>	<u>7,410,456</u>
-	-	4,315,749
-	-	618,078
-	-	949,945
-	-	86,248
-	-	415,154
-	-	592,521
-	-	4,964
-	-	167,894
-	145,000	145,000
-	124,963	124,963
-	<u>269,963</u>	<u>7,420,516</u>
<u>4,254</u>	<u>(261,689)</u>	<u>(10,060)</u>
-	122	107,961
-	(107,839)	(107,961)
-	<u>(107,717)</u>	<u>-</u>
4,254	(369,406)	(10,060)
32,056	859,959	3,904,395
-	(276,244)	-
<u>\$ 36,310</u>	<u>\$ 214,309</u>	<u>\$ 3,894,335</u>

**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, 2020**

Net change in fund balances - total governmental funds \$ (10,060)

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	188,100
Depreciation expense	(680,243)

Certain expenditures in the funds are not reported as expenses in the SOA:

Repayment of certificates of participation (COPS) payable	145,000
---	---------

Expenses reported in the SOA that do not require the use of current financial resources are not reported as expenditures in the funds:

Compensated absences	(10,886)
----------------------	----------

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.

(235,785)

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.

(40,216)

Change in net position of governmental activities - Statement of Activities

\$ (644,090)

The accompanying notes are an integral part of this statement.

**PLEASANT VIEW SCHOOL DISTRICT**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**JUNE 30, 2020**

	<u>Custodial Fund</u>
	<u>Student Body Funds</u>
<b>ASSETS:</b>	
Cash on Hand and in Banks	\$ 6,364
<b>Total Assets</b>	<u>6,364</u>
<b>LIABILITIES:</b>	
Due to Student Groups	<u>6,364</u>
<b>Total Liabilities</b>	<u>6,364</u>
<b>NET POSITION:</b>	
<b>Total Net Position</b>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

# PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

## 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, except for fiduciary activities. 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.

Fiduciary funds are reported in the fiduciary fund financial statements. However, because their assets are held in a trustee or agent capacity and are, therefore, not available to support District programs, these funds are not included in the government-wide statements.

The District reports the following major governmental funds:

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.

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.

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).

Non-Major Governmental Funds:

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.

The County Schools 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.

# PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

## NOTE 1 - Summary of Significant Accounting Policies (continued)

### Basis of Presentation (continued)

The District reports the following fiduciary fund:

Agency Funds are used to account for assets held for others in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments. The following agency fund is utilized by the District:

The District maintains one agency fund for the school's student bodies.

### Measurement Focus, Basis of Accounting

Government-wide and Fiduciary Fund 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 asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases 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.

### 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. See Note 3 expenditures that exceeded appropriations.



# PLEASANT VIEW SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

### NOTE 1 - Summary of Significant Accounting Policies (continued)

#### 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, 2020.

#### 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

#### 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.

# PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

## NOTE 1 - Summary of Significant Accounting Policies (continued)

### 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.

**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.

# PLEASANT VIEW SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

### NOTE 1 - Summary of Significant Accounting Policies (continued)

#### 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.

#### New Accounting Principles

The following is a summary of the upcoming GASB Statements that may have an impact on the District's future reporting:

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government's fiduciary funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

# PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

## NOTE 1 - Summary of Significant Accounting Policies (continued)

### New Accounting Principles (continued)

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In April 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objective of this Statement is to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

In April 2018, the GASB issued Statement No. 90, *Majority Equity Interest – an amendment of GASB Statements No. 14 and No. 61*. The objective of this Statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

**PLEASANT VIEW SCHOOL DISTRICT**

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

**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 – Excess of Expenditures Over Appropriations**

As of June 30, 2020, expenditures exceeded appropriations in individual funds as follows:

<u>Appropriations Category</u>	<u>Excess Expenditures</u>
General Fund:	
Books and Supplies	\$ 18

General Fund: Budget was not revised to reflect actual results.

**NOTE 4 - 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 (\$6,461 as of June 30, 2020) are fully insured or collateralized.

**Cash with Fiscal Agent/Trustee**

The cash with fiscal agent/trustee is comprised of \$12,997 representing the Certificates of Participation funds that remain in trust accounts at Wilmington Trust.

# PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

## NOTE 4 - Cash and Investments (continued)

### Analysis of Specific Deposits and Investments

Cash and investments as of June 30, 2020, are classified in the accompanying financial statements, as follows:

Statement of Net Position:

Cash in County Treasury	\$	3,445,423
Cash on Hand and in Banks		97
Cash with Fiscal Agent/Trustee		12,997
Fiduciary Funds:		
Cash on Hand and in Banks		6,364
Total	\$	<u>3,464,881</u>

Cash and investments as of June 30, 2020, consist of the following:

Cash in County Treasury	\$	3,445,423
Cash with Fiscal Agent/Trustee		12,997
Deposits with Financial Institutions		6,461
Total	\$	<u>3,464,881</u>

### 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, 2020.

### 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, 2020.

### 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, 2020.

### 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, 2020.

**PLEASANT VIEW SCHOOL DISTRICT**

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

**NOTE 4 - Cash and Investments (continued)**

**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.

**NOTE 5 - Accounts Receivable**

Accounts receivable as of June 30, 2020, consist of the following:

	<u>General Fund</u>	<u>Cafeteria Fund</u>	<u>Totals</u>
Federal Government:			
Federal Programs	\$ 130,489	\$ 40,648	\$ 171,137
State Government:			
State Aid	737,110	-	737,110
Lottery	11,307	-	11,307
Lottery - Instructional Materials	12,292	-	12,292
Child Nutrition Program	-	3,472	3,472
Total State Government	<u>760,709</u>	<u>3,472</u>	<u>764,181</u>
Other Local	<u>12,331</u>	-	<u>12,331</u>
Totals	<u>\$ 903,529</u>	<u>\$ 44,120</u>	<u>\$ 947,649</u>

**PLEASANT VIEW SCHOOL DISTRICT**

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

**NOTE 6 - Capital Assets**

Capital asset activity for the year ended June 30, 2020, was as follows:

	Beginning Balances	Increases	Reclassifications/ Decreases	Ending Balances
<b><u>Governmental activities:</u></b>				
Capital assets not being depreciated:				
Land	\$ 125,192	\$ -	\$ -	\$ 125,192
Work in progress	122,259	3,006	-	125,265
Total capital assets not being depreciated	<u>247,451</u>	<u>3,006</u>	<u>-</u>	<u>250,457</u>
Capital assets being depreciated:				
Land improvements	614,195	41,480	-	655,675
Buildings and improvements	15,833,959	-	-	15,833,959
Equipment	1,254,006	143,614	-	1,397,620
Total capital assets being depreciated	<u>17,702,160</u>	<u>185,094</u>	<u>-</u>	<u>17,887,254</u>
Less accumulated depreciation for:				
Land improvements	(191,164)	(23,459)	-	(214,623)
Buildings and improvements	(4,409,888)	(600,160)	-	(5,010,048)
Equipment	(1,066,665)	(56,624)	-	(1,123,289)
Total accumulated depreciation	<u>(5,667,717)</u>	<u>(680,243)</u>	<u>-</u>	<u>(6,347,960)</u>
Total capital assets being depreciated, net	<u>12,034,443</u>	<u>(495,149)</u>	<u>-</u>	<u>11,539,294</u>
Governmental activities capital assets, net	<u>\$ 12,281,894</u>	<u>\$ (492,143)</u>	<u>\$ -</u>	<u>\$ 11,789,751</u>

Depreciation was charged to functions as follows:

Instruction	\$ 526,283
Instruction - Related Services	3,750
Pupil Services	15,530
Community Services	8,390
General Administration	4,326
Plant Services	121,964
Total	<u>\$ 680,243</u>

**NOTE 7 - Interfund Balances and Activities**

**Due To and From Other Funds**

Balances due to and from other funds at June 30, 2020, consisted of the following:

Due to Fund	Due From Fund	Amount	Reason
General Fund	Cafeteria Fund	\$ 50,000	Temporary loan
	Total	<u>\$ 50,000</u>	

All amounts due are scheduled to be repaid within one year.



**PLEASANT VIEW SCHOOL DISTRICT**

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

**NOTE 7 - Interfund Balances and Activities (continued)**

Transfers To and From Other Funds

Transfers to and from other funds during the year ended June 30, 2020, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
Other Governmental Funds	General Fund	\$ 107,839	Reimbursement of modernization project
General Fund	Other Governmental Funds	122	Adjustment of cash with a fiscal agent/trustee
	Total	<u>\$ 107,961</u>	

**NOTE 8 - 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, 2020, 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	\$ 4,040,000	\$ -	\$ 145,000	\$ 3,895,000	\$ 150,000
Compensated Absences *	7,502	10,886	-	18,388	-
<u>Direct Borrowings:</u>					
Qualified Zone Academy Bond Program	875,295	-	-	875,295	72,941
Total governmental activities	<u>\$ 4,922,797</u>	<u>\$ 10,886</u>	<u>\$ 145,000</u>	<u>\$ 4,788,683</u>	<u>\$ 222,941</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	Governmental	General Fund
Compensated Absences	Governmental	General Fund and Cafeteria Fund

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% to 3.75%. The COPS were issued to finance the construction of capital facilities.

**PLEASANT VIEW SCHOOL DISTRICT**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2020

**NOTE 8 - Long-Term Debt Obligations (continued)**

Certificates of Participation (continued)

Future commitments for certificates of participation as of June 30, 2020, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 150,000	\$ 122,012	\$ 272,012
2022	150,000	119,012	269,012
2023	155,000	115,866	270,866
2024	160,000	112,419	272,419
2025	160,000	108,719	268,719
2026-2030	875,000	474,599	1,349,599
2031-2035	1,025,000	320,225	1,345,225
2036-2040	1,220,000	117,609	1,337,609
Totals	<u>\$ 3,895,000</u>	<u>\$ 1,490,461</u>	<u>\$ 5,385,461</u>

Qualified Zone Academy Bond

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, 2020, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 72,941	\$ 54,684	\$ 127,625
2022	72,941	54,684	127,625
2023	72,941	54,684	127,625
2024	72,941	54,684	127,625
2025	72,941	54,684	127,625
2026-2030	364,705	273,420	638,125
2031-2032	145,885	109,368	255,253
Totals	<u>\$ 875,295</u>	<u>\$ 656,208</u>	<u>\$ 1,531,503</u>

Debt Service Requirements

Debt service requirements on long-term debt at June 30, 2020, are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 222,941	\$ 176,696	\$ 399,637
2022	222,941	173,696	396,637
2023	227,941	170,550	398,491
2024	232,941	167,103	400,044
2025	232,941	163,403	396,344
2026-2030	1,239,705	748,019	1,987,724
2031-2035	1,170,885	429,593	1,600,478
2036-2040	1,220,000	117,609	1,337,609
Totals	<u>\$ 4,770,295</u>	<u>\$ 2,146,669</u>	<u>\$ 6,916,964</u>

**PLEASANT VIEW SCHOOL DISTRICT**

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

**NOTE 9 - Fund Balances and Restricted Net Position**

Fund balances at June 30, 2020, are as follows:

	General Fund	Cafeteria Fund	Capital Facilities Fund	Other Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>					
Stores Inventories	\$ -	\$ 2,577	\$ -	\$ -	\$ 2,577
<b>Restricted:</b>					
Classified School Employee Professional Development Block Grant	4,341	-	-	-	4,341
Other Educational Purposes	140,897	-	-	-	140,897
Lottery - Instructional Materials	76,040	-	-	-	76,040
Capital Projects	-	-	-	12,997	12,997
Child Nutrition	-	59,909	-	-	59,909
Developer Fees	-	-	36,310	-	36,310
State School Facilities Projects	-	-	-	201,312	201,312
<b>Total Restricted</b>	<b>221,278</b>	<b>59,909</b>	<b>36,310</b>	<b>214,309</b>	<b>531,806</b>
<b>Unassigned:</b>					
Reserve for Economic Uncertainty	251,376	-	-	-	251,376
Other Unassigned	3,108,576	-	-	-	3,108,576
<b>Total Unassigned</b>	<b>3,359,952</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,359,952</b>
<b>Total Fund Balances</b>	<b>\$ 3,581,230</b>	<b>\$ 62,486</b>	<b>\$ 36,310</b>	<b>\$ 214,309</b>	<b>\$ 3,894,335</b>

The government-wide statement of net position reports \$521,386 of restricted net position, which is not restricted by enabling legislation.

**NOTE 10 - Commitments Under Noncapitalized Leases**

The District has entered into an operating lease for copier equipment with a lease term in excess of one year. This agreement contains no purchase option at lease end. The agreement contains a termination clause providing for cancellation after a specified number of days written notice to the lessor, but it is unlikely that the District will cancel the agreement prior to the expiration date.

Future minimum lease payments under this agreement as of June 30, 2020, are as follows:

Year Ending June 30,	
2021	\$ 9,804
2022	9,804
2023	9,804
2024	9,804
2025	3,268
<b>Total minimum rentals</b>	<b>\$ 42,484</b>

The District will receive no sublease rental revenues nor pay any contingent rentals associated with this lease. Rent expense for the year ended June 30, 2020 was \$10,836.

## PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

### NOTE 11 - 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 and property 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 12 - 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, 2020

**NOTE 12 - 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, 2020 are summarized as follows:

	CalSTRS		CalPERS	
	On or Before December 31, 2012	On or After January 1, 2013	On or Before December 31, 2012	On or After January 1, 2013
Hire Date				
Benefit Formula	2% at 60	2% at 62	2% at 55	2% at 62
Benefit Vesting Schedule	5 Years of Service	5 Years of Service	5 Years of Service	5 Years of Service
Benefit Payments	Monthly for Life	Monthly for Life	Monthly for Life	Monthly for Life
Retirement Age	50-63	55-65	50-63	52-67
Monthly Benefits, as a % of Eligible Compensation	1.1% - 2.4%	1.16% - 2.4%	1.1% - 2.5%	1.0% - 2.5%
Required Employee Contribution Rates	10.25%	10.205%	7.00%	6.50%
Required Employer Contribution Rates	18.13%*	18.13%*	19.721%	19.721%
Required State Contribution Rates	10.328%**	10.328%**	-	-

\* SB 90 reduced the rate by 1.03 percentage points from 18.13% to 17.10%.

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

**PLEASANT VIEW SCHOOL DISTRICT**

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

**NOTE 12 - Pension Plans (continued)**

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 through the measurement period ending June 30, 2021. 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, 2020, are presented on the previous page and the contributions to the pension plan from the District were \$392,748.

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, 2020, are presented above and the contributions to the pension plan from the District were \$210,541.

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 10.328% of salaries creditable to CalSTRS from two fiscal years prior. The amount contributed by the State on behalf of the District was \$220,547 and is reported as both revenue and an expenditure in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance.

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 in 2018-19 for CalSTRS to be allocated to fiscal years 2019-20 through 2045-46 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. The District's proportionate share of these contributions for the year ended June 30, 2020, in the amount of \$73,979, have been recorded in the District's financial statements.

In the government-wide Statement of Activities, revenue and expense is recognized for the State's on behalf contributions on an accrual basis of \$336,438. These on behalf payments meet the criteria of a special funding situation.

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

At June 30, 2020, 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	\$ 3,877,939	\$ 1,841,004	\$ 5,718,943
State's proportionate share of the net pension liability associated with the District	<u>2,115,691</u>	<u>-</u>	<u>2,115,691</u>
Total net pension liability	<u>\$ 5,993,630</u>	<u>\$ 1,841,004</u>	<u>\$ 7,834,634</u>

**PLEASANT VIEW SCHOOL DISTRICT**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2020

**NOTE 12 - 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, 2019, 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, 2018, rolled forward to June 30, 2019 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 June 30, 2019 to its proportionate share at June 30, 2018, is as follows:

	<u>CalSTRS</u>	<u>CalPERS</u>
Proportionate share at June 30, 2019	0.00429%	0.00632%
Proportionate share at June 30, 2018	0.00419%	0.00642%
Change - increase (decrease)	<u>0.00010%</u>	<u>(0.00010%)</u>

For the year ended June 30, 2020, the District recognized pension expense of \$880,986 and revenue of \$220,547 for support provided by the State. At June 30, 2020, 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	\$ 133,731	\$ 99,486
Changes of assumptions	578,111	-
Net difference between projected and actual earnings on pension plan investments	-	166,455
Changes in proportion and differences between District contributions and proportionate share of contributions	9,695	145,449
District contributions subsequent to the measurement date	603,289	-
Totals	<u>\$ 1,324,826</u>	<u>\$ 411,390</u>

\$603,289 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, 2020. 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>
2020	\$ 206,640
2021	(31,746)
2022	53,943
2023	109,656
2024	(29,356)
Thereafter	1,010
Total	<u>\$ 310,147</u>

**PLEASANT VIEW SCHOOL DISTRICT**

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2020

**NOTE 12 - Pension Plans (continued)**

Actuarial Methods and Assumptions

	<u>CalSTRS</u>	<u>CalPERS</u>
Valuation Date	June 30, 2018	June 30, 2018
Measurement Date	June 30, 2019	June 30, 2019
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	7/1/2010-6/30/2015	7/1/1996-6/30/2015
Investment Rate of Return	7.10% (1)	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

(1) Net of pension plan investment expenses, including inflation, but gross of administrative expenses

Mortality Assumptions

CalSTRS' mortality assumptions are based on the July 1, 2010 through June 30, 2015 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-2016) 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 best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class are summarized in the table on the following 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, 2020

**NOTE 12 - 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+
Global Equity	47%	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	13%	3.60%	13%	3.75%	4.93%
Inflation Sensitive Assets	4%	3.30%	0%	0.77%	1.81%
Cash/Liquidity	2%	-0.40%	1%	0.00%	-0.92%
Risk Mitigating Strategies	9%	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	\$ 5,774,572	\$ 2,653,685
Current Discount Rate	7.10%	7.15%
Net Pension Liability	\$ 3,877,939	\$ 1,841,004
1% Increase	8.10%	8.15%
Net Pension Liability	\$ 2,305,269	\$ 1,166,827

**PLEASANT VIEW SCHOOL DISTRICT**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2020

**NOTE 12 - 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 or plan provisions that applied to members of CalSTRS or CalPERS.

**NOTE 13 - 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 11 to provide health coverage.

Employees Covered by Benefit Terms

At July 1, 2019, the following retirees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	4
Inactive employees entitled to but not yet receiving benefit payments	-
Participating active employees	28
Total number of participants	<u>32</u>

Contributions

The District funds the benefits on a pay-as-you-go basis. The District cap on health benefits is \$16,676 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, 2020, the District paid \$86,416 for retiree insurance premiums.

**PLEASANT VIEW SCHOOL DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2020**

**NOTE 13 - 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 \$1,197,278 was measured as of June 30, 2019, and was determined by an actuarial valuation as of that date. Changes in total OPEB liability are as follows:

	<u>Total OPEB Liability</u>
Balance at June 30, 2019	\$ 2,477,045
Changes recognized for measurement period:	
Service cost	143,896
Interest	91,037
Differences between expected and actual experience	121,211
Changes of assumptions or other inputs	(1,528,903)
Benefit payments*	(107,008)
Net changes	<u>(1,279,767)</u>
Balance at June 30, 2020	<u>\$ 1,197,278</u>

\*Amount includes implicit subsidy associate with benefits paid.

For the year ended June 30, 2020 the District recognized OPEB expense of \$126,632. At June 30, 2020, 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	\$ -	\$ -
Changes of assumptions or other inputs	-	1,516,874
Net difference between projected and actual earnings on OPEB plan investments	-	-
District contributions subsequent to the measurement date	199,325	-
Totals	<u>\$ 199,325</u>	<u>\$ 1,516,874</u>

\$199,325 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, 2021. 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>
2021	\$ (116,603)
2022	(116,603)
2023	(116,603)
2024	(116,603)
2025	(116,603)
Thereafter	(933,859)
Total	<u>\$ (1,516,874)</u>

**PLEASANT VIEW SCHOOL DISTRICT**  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED JUNE 30, 2020

**NOTE 13 - Postemployment Benefits Other Than Pension Benefits (OPEB) (continued)**

Actuarial Methods and Assumptions

The total OPEB liability for the year ended June 30, 2020, 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, 2019
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry Age
Actuarial Assumptions:	
Investment Return/Discount Rate (1)	3.50%
Inflation Rate	2.75%
Projected Salary Increase	2.75%
Healthcare Cost Trend Rates	4.00%
Retiree's Share of Costs	0.00% of projected health insurance premiums

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

The actuarial assumptions used in the June 30, 2019 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.

Discount Rate

To determine a resulting single (blended) rate, the amount of the plan's projected fiduciary net position (if any) and the amount of projected benefit payments. The rate used for a funded plan is the real rate of return expected for plan assets plus the long-term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20-year General Obligation municipal bonds rated AA or higher.

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 2.50%	Current Discount Rate 3.50%	1% Increase 4.50%
Total OPEB Liability	\$1,289,042	\$1,197,278	\$1,111,066

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	\$1,065,410	\$1,197,278	\$1,354,098

# PLEASANT VIEW SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2020

## **NOTE 13 - Postemployment Benefits Other Than Pension Benefits (OPEB) (continued)**

### **Summary of Changes of Benefits or Assumptions**

As of the June 30, 2019 measurement date, the discount rate decreased from 3.62% to 3.5%.

## **NOTE 14 - 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.

### **COVID-19**

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. As a result, economic uncertainties have arisen which may negatively impact change in fund balance/net position. Other financial impacts could occur though such potential impacts are unknown at this time.

### **New Classroom Wing Replacement Project**

On January 25, 2016, the District entered into an agreement with Mangini Associates Inc. for architectural design of a new classroom wing. The estimated total project cost is \$1,910,888 and is to be funded by a hardship grant through The Office of Public School Construction (OPSC). As of June 30, 2020, the District expended \$125,265. The completion date has not been determined at the time this report was issued as the District is awaiting approval from OPSC to proceed with the construction portion of the project.

### **Electric Bus and Infrastructure Agreement**

On September 11, 2018, the board approved the application for a bus replacement grant. On August 7, 2019, the District was awarded a bus grant that includes \$660,218 for two new electric buses and \$120,000 for infrastructures (charging stations). The buses are to be purchased with grant proceeds and general fund monies. Upon receipt of the grant the District will recognize the revenue. The purchase becomes effective upon receipt of the buses and the completion of charging station construction; therefore, revenue recognition and purchase of the buses have not been reflected in these financial statements.

## **NOTE 15 – Subsequent Event**

### **Certificates of Participation Refinancing**

On September 8, 2020, the governing board of Pleasant View School District approved the refinance of 2015 Certificates of Participation (COP). The refinance occurred on December 1, 2020, with a 2020 refunding certificates of participation issued in the amount of \$3,770,000 plus a premium of \$230,908. The District transferred \$211,756 in cash into the Escrow Fund, along with the 2020 COP proceeds of \$3,770,000 and premium of \$230,908 for immediate funds available of \$4,212,664. This cash was used to extinguish the 2015 COP debt, including interest, with additional funds of \$255,908 used for costs associated with the new debt. Payments will begin in 2021 and continue through 2039.

## **NOTE 16 – Prior Period Adjustments**

The offsetting General Fund and Building Fund prior period adjustments of \$276,244 in the Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds is the result of correcting Certificates of Participation (COP) activity to adjust for expenditures paid from the wrong fund in prior years resulting in interfund balances between these two 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, 2020

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
<b>LCFF Sources:</b>				
State Apportionment or State Aid	\$ 4,311,815	\$ 4,610,794	\$ 4,610,794	\$ -
Education Protection Account Funds	654,575	371,037	371,037	-
Local Sources	288,576	325,933	320,471	(5,462)
Federal Revenue	618,116	723,708	723,708	-
Other State Revenue	311,781	437,488	437,488	-
Other Local Revenue	149,326	392,232	392,232	-
<b>Total Revenues</b>	<u>6,334,189</u>	<u>6,861,192</u>	<u>6,855,730</u>	<u>(5,462)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Certificated Salaries	2,318,967	2,325,451	2,325,451	-
Classified Salaries	871,676	1,020,124	1,020,124	-
Employee Benefits	1,739,392	1,773,040	1,773,040	-
Books And Supplies	280,106	499,740	499,758	(18)
Services And Other Operating Expenditures	761,842	764,216	763,627	589
Other Outgo	2,427	4,964	4,964	-
Capital Outlay	40,000	166,738	166,738	-
<b>Debt Service:</b>				
Principal	145,000	-	-	-
Interest	125,000	250	-	250
<b>Total Expenditures</b>	<u>6,284,410</u>	<u>6,554,523</u>	<u>6,553,702</u>	<u>821</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>49,779</u>	<u>306,669</u>	<u>302,028</u>	<u>(4,641)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	-	107,839	107,839	-
Transfers Out	-	(122)	(122)	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>107,717</u>	<u>107,717</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>49,779</u>	<u>414,386</u>	<u>409,745</u>	<u>(4,641)</u>
<b>Fund Balance, July 1</b>	<u>2,895,241</u>	<u>2,895,241</u>	<u>2,895,241</u>	<u>-</u>
<b>Prior Period Adjustment</b>	<u>276,244</u>	<u>276,244</u>	<u>276,244</u>	<u>-</u>
<b>Fund Balance, June 30</b>	<u>\$ 3,221,264</u>	<u>\$ 3,585,871</u>	<u>\$ 3,581,230</u>	<u>\$ (4,641)</u>

**PLEASANT VIEW SCHOOL DISTRICT**  
**CAFETERIA FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**EXHIBIT B-2**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Federal Revenue	\$ 405,000	\$ 499,943	\$ 499,943	\$ -
Other State Revenue	31,500	38,203	38,203	-
Other Local Revenue	1,000	4,052	4,052	-
Total Revenues	<u>437,500</u>	<u>542,198</u>	<u>542,198</u>	<u>-</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Classified Salaries	126,000	164,461	164,461	-
Employee Benefits	53,925	83,850	83,850	-
Books And Supplies	250,900	304,148	304,148	-
Services And Other Operating Expenditures	53,300	43,236	43,236	-
Capital Outlay	-	1,156	1,156	-
Total Expenditures	<u>484,125</u>	<u>596,851</u>	<u>596,851</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(46,625)</u>	<u>(54,653)</u>	<u>(54,653)</u>	<u>-</u>
Net Change in Fund Balance	(46,625)	(54,653)	(54,653)	-
Fund Balance, July 1	117,139	117,139	117,139	-
Fund Balance, June 30	<u>\$ 70,514</u>	<u>\$ 62,486</u>	<u>\$ 62,486</u>	<u>\$ -</u>



**PLEASANT VIEW SCHOOL DISTRICT**

**EXHIBIT B-3**

**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\***

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
<b>California State Teachers' Retirement System:</b>							
6/30/2014	0.00438%	\$ 2,560,103	\$ 1,545,916	\$ 4,106,019	\$ 1,942,933	131.76%	76.52%
6/30/2015	0.00465%	\$ 3,132,356	\$ 1,656,666	\$ 4,789,022	\$ 2,177,691	143.84%	74.02%
6/30/2016	0.00448%	\$ 3,626,294	\$ 2,064,688	\$ 5,690,982	\$ 2,181,892	166.20%	70.04%
6/30/2017	0.00447%	\$ 4,129,277	\$ 2,442,864	\$ 6,572,141	\$ 2,349,986	175.72%	69.46%
6/30/2018	0.00419%	\$ 3,854,230	\$ 2,206,737	\$ 6,060,967	\$ 2,277,207	169.25%	70.99%
6/30/2019	0.00429%	\$ 3,877,939	\$ 2,115,691	\$ 5,993,630	\$ 2,326,542	166.68%	72.56%
<b>California Public Employees' Retirement System:</b>							
6/30/2014	0.00748%	\$ 848,674	\$ -	\$ 848,674	\$ 780,239	108.77%	83.38%
6/30/2015	0.00720%	\$ 1,061,287	\$ -	\$ 1,061,287	\$ 792,006	134.00%	79.43%
6/30/2016	0.00680%	\$ 1,343,005	\$ -	\$ 1,343,005	\$ 830,227	161.76%	73.90%
6/30/2017	0.00688%	\$ 1,642,439	\$ -	\$ 1,642,439	\$ 856,588	191.74%	71.87%
6/30/2018	0.00642%	\$ 1,711,775	\$ -	\$ 1,711,775	\$ 894,476	191.37%	70.85%
6/30/2019	0.00632%	\$ 1,841,004	\$ -	\$ 1,841,004	\$ 894,452	205.82%	70.05%

\*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 six years are presented because ten year data is not yet available.

**Notes to the Schedule**

**Change of Assumptions**

Measurement Date	Discount Rate	Inflation	Payroll Growth	Projected Salary Increase (1)	Experience Study	Investment Rate of Return
<b>California State Teachers' Retirement System:</b>						
6/30/2014	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2015	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2016	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2017	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2018	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2019	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
<b>California Public Employees' Retirement System:</b>						
6/30/2014	7.50%	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2015	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2016	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2017	7.15% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2018	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.50%
6/30/2019	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-4

Fiscal Year End	Statutorily Required Contribution	Contribution in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	District's Covered Employee Payroll	Contribution as a Percentage of Covered Employee Payroll
<b>California State Teachers' Retirement System:</b>					
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	\$ -	\$ 2,166,288	18.13%
<b>California Public Employees' Retirement System:</b>					
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%

\*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 six years are presented because ten year data is not yet available.

**Notes to the Schedule**

**Change of Assumptions**

Measurement Date	Discount Rate	Inflation	Payroll Growth	Projected Salary Increase (1)	Experience Study	Investment Rate of Return
<b>California State Teachers' Retirement System:</b>						
6/30/2014	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2015	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2016	7.60%	3.00%	3.75%	Varies	7/1/2006-6/30/2010	7.60% (2)
6/30/2017	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2018	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
6/30/2019	7.10%	2.75%	3.50%	Varies	7/1/2010-6/30/2015	7.10% (2)
<b>California Public Employees' Retirement System:</b>						
6/30/2014	7.50%	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2015	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2016	7.65% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2017	7.15% (3)	2.75%	3.00%	Varies	7/1/1996-6/30/2011	7.50%
6/30/2018	7.15% (3)	2.50%	2.75%	Varies	7/1/1996-6/30/2015	7.50%
6/30/2019	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-5

<b>Measurement Date</b>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>
Total OPEB liability:			
Service cost	\$ 134,332	\$ 139,705	\$ 143,896
Interest	75,590	76,976	91,037
Differences between expected and actual experience	-	-	121,211
Changes of assumptions or other inputs	-	(116,457)	(1,528,903)
Benefit payments	(167,545)	(163,703)	(107,008)
	<u>42,377</u>	<u>(63,479)</u>	<u>(1,279,767)</u>
Net change in total OPEB liability			
	42,377	(63,479)	(1,279,767)
Total OPEB liability - beginning	<u>2,498,147</u>	<u>2,540,524</u>	<u>2,477,045</u>
Total OPEB liability - ending	<u>\$ 2,540,524</u>	<u>\$ 2,477,045</u>	<u>\$ 1,197,278</u>
Covered-employee payroll	\$ 2,522,861	\$ 2,489,663	\$ 2,592,500
Total OPEB liability as a percentage of covered-employee payroll	100.70%	99.49%	46.18%

\*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 three 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**

There were no changes in actuarial methods or assumptions used for the June 30, 2019 measurement date. There were no changes that materially impacted the June 30, 2019 actuarial valuation outside of the usual year-to-year asset, liability and payroll increases. As of the June 30, 2019 measurement date, the discount rate decreased from 3.62 percent to 3.5 percent.

## **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 CAPITAL PROJECTS FUNDS

JUNE 30, 2020

	<u>Building Fund</u>	<u>County School Facilities Fund Modernization</u>	<u>Total Nonmajor Capital Projects Funds (See Exhibit A-3)</u>
<b>ASSETS:</b>			
Cash in County Treasury	\$ -	\$ 201,312	\$ 201,312
Cash with a Fiscal Agent/Trustee	12,997	-	12,997
<b>Total Assets</b>	<u>\$ 12,997</u>	<u>\$ 201,312</u>	<u>\$ 214,309</u>
<b>LIABILITIES AND FUND BALANCE:</b>			
Liabilities:	\$ -	\$ -	\$ -
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Restricted Fund Balances	12,997	201,312	214,309
<b>Total Fund Balance</b>	<u>12,997</u>	<u>201,312</u>	<u>214,309</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 12,997</u>	<u>\$ 201,312</u>	<u>\$ 214,309</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, 2020

	Building Fund	County School Facilities Fund Modernization	Total Nonmajor Capital Projects Funds (See Exhibit A-5)
Revenues:			
Other Local Revenue	\$ 2,363	\$ 5,911	\$ 8,274
Total Revenues	<u>2,363</u>	<u>5,911</u>	<u>8,274</u>
Expenditures:			
Current:			
Debt Service:			
Principal	145,000	-	145,000
Interest	124,963	-	124,963
Total Expenditures	<u>269,963</u>	<u>-</u>	<u>269,963</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(267,600)</u>	<u>5,911</u>	<u>(261,689)</u>
Other Financing Sources (Uses):			
Transfers In	122	-	122
Transfers Out	-	(107,839)	(107,839)
Total Other Financing Sources (Uses)	<u>122</u>	<u>(107,839)</u>	<u>(107,717)</u>
Net Change in Fund Balance	(267,478)	(101,928)	(369,406)
Fund Balance, July 1	556,719	303,240	859,959
Prior Period Adjustment	(276,244)	-	(276,244)
Fund Balance, June 30	<u>\$ 12,997</u>	<u>\$ 201,312</u>	<u>\$ 214,309</u>

**PLEASANT VIEW SCHOOL DISTRICT**

LOCAL EDUCATION AGENCY  
ORGANIZATION STRUCTURE  
JUNE 30, 2020

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 West, serving grades 4-8 and Pleasant View Elementary, which opened in January 2007. Pleasant View Elementary is serving grades K-3.

**Governing Board**

<b>Name</b>	<b>Office</b>	<b>Term and Term Expiration</b>
Thomas Barcellos	President	Four year term expires 12/2022
Michael Smith	Vice President	Four year term expires 12/2020
Alexander Garcia	Member	Four year term expires 12/2022
Davy Gobel	Member	Four year term expires 12/2020
Rusty Gobel	Member	Four year term expires 12/2022

**Administration**

<b>Name</b>	<b>Office</b>	<b>Tenure</b>
Mark Odsather	Superintendent	Ten years
Niguel Baxter	Business Manager	Ten years

**PLEASANT VIEW SCHOOL DISTRICT**  
**SCHEDULE OF AVERAGE DAILY ATTENDANCE**  
**YEAR ENDED JUNE 30, 2020**

**TABLE D-2**

	Second Period Report	Annual Report
TK/K-3:		
Regular ADA	195.93	195.93
Grades 4-6:		
Regular ADA	146.72	146.72
Grades 7-8:		
Regular ADA	114.62	114.62
ADA Totals	<u>457.27</u>	<u>457.27</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, 2020**

**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>Credited Minutes</u>	<u>Credited Number of Days Traditional Calendar</u>	<u>Total Minutes</u>	<u>Total Number of Days Traditional Calendar</u>	<u>Status</u>
Kindergarten	36,000	41,950	130	16,405	50	58,355	180	Complied
Grade 1	50,400	40,000	130	15,655	50	55,655	180	Complied
Grade 2	50,400	40,000	130	15,655	50	55,655	180	Complied
Grade 3	50,400	40,000	130	15,655	50	55,655	180	Complied
Grade 4	54,000	40,000	130	15,655	50	55,655	180	Complied
Grade 5	54,000	39,425	130	15,405	50	54,830	180	Complied
Grade 6	54,000	39,425	130	15,405	50	54,830	180	Complied
Grade 7	54,000	40,125	130	15,655	50	55,780	180	Complied
Grade 8	54,000	40,125	130	15,655	50	55,780	180	Complied

School districts must maintain their instructional minutes as defined in Education Code Section 46207(a). 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 through 46208.

**PLEASANT VIEW SCHOOL DISTRICT**  
**SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS**  
**YEAR ENDED JUNE 30, 2020**

**TABLE D-4**

<u>General Fund</u>	<u>Budget 2021 (see note 1)</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Revenues and other financial sources	\$ 5,855,112	\$ 6,963,569	\$ 6,501,470	\$ 6,190,717
Expenditures	6,370,286	6,553,702	6,663,620	5,832,215
Other uses and transfers out	-	122	-	-
Total outgo	6,370,286	6,553,824	6,663,620	5,832,215
Change in fund balance (deficit)	(515,174)	409,745	(162,150)	358,502
Ending fund balance	\$ 3,066,056	\$ 3,581,230	\$ 2,895,241	\$ 3,057,391
Available reserves (see note 2)	\$ 2,844,777	\$ 3,359,952	\$ 2,728,001	\$ 2,795,234
Available reserves as a percentage of total outgo	44.7%	51.3%	40.9%	47.9%
Total long-term debt (see note 3)	\$ 11,481,963	\$ 11,704,904	\$ 12,965,847	\$ 13,525,281
Average daily attendance at P-2	457	457	455	459

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 \$523,839 (17.13%) over the past two years. The fiscal year 2020-21 budget projects a decrease of \$515,174 (14.39%). 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 two of the past three years but projects a deficit during the 2020-21 fiscal year. Total long-term debt has decreased by \$1,820,377 over the past two years as a result of OPEB reevaluation.

Average daily attendance has decreased by two over the past two years. ADA is anticipated to remain the same during the fiscal year 2020-21.

**NOTES:**

- (1) Budget 2021 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, 2020**

TABLE D-5

	<u>General Fund</u>
June 30, 2020, annual financial and budget report fund balance	<u>\$ 3,581,352</u>
Adjustments and reclassifications:	
Increasing (decreasing) the fund balance:	
Cash with fiscal agent overstatement	<u>(122)</u>
June 30, 2020, audited financial statement fund balance	<u><u>\$ 3,581,230</u></u>

This schedule provides the information necessary to reconcile the fund balances of all funds as reported on the SACS report to the audited financial statements. Funds that required no adjustment are not presented.

**PLEASANT VIEW SCHOOL DISTRICT**  
SCHEDULE OF CHARTER SCHOOLS  
YEAR ENDED JUNE 30, 2020

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, 2020**

**TABLE D-7**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
Passed Through California Department of Education:			
Child Nutrition: School Programs (School Breakfast Needy)	10.553	13526	\$ 147,001
Child Nutrition: School Programs (School Lunch)	10.555	13524	328,883
Food Distribution - Commodities	10.555	13524	24,059
Total CFDA 10.555			<u>352,942</u>
Total Child Nutrition Cluster			<u>499,943</u>
Child Nutrition: NSLP Equipment Assistance Grants	10.579	14906	77,447
Total Passed Through California Department of Education			<u>577,390</u>
Total U.S. Department of Agriculture			<u>577,390</u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
Direct Program:			
ESEA (ESSA): Title VI, Small Rural School Achievement Program - Direct Funded	84.358A	N/A	51,991
Total Direct Program			<u>51,991</u>
Passed Through California Department of Education:			
ESEA (ESSA): Title I, Part A, Basic Grants Low-Income & Neglected	84.010	14329	377,047
ESEA (ESSA): School Improvement (CSI) Funding for LEAs	84.010	15438	127,521
Total CFDA 84.010			<u>504,568</u>
ESEA (ESSA): Title III, English Learner Student Program	84.365	14346	41,340
ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	48,362
Total Passed Through California Department of Education			<u>594,270</u>
Total U.S. Department of Education			<u>646,261</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u><u>\$ 1,223,651</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, 2020

### Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Pleasant View School District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CRF)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

### Note 2 - De Minimis Cost Rate

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

### Note 3 - Subrecipients

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

**Other Independent Auditors' Report**



**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, each major fund, and the aggregate remaining fund information of Pleasant View School District, as of and for the year ended June 30, 2020, 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 December 17, 2020.

**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 may exist that have not been identified.

*Hanford  
Lindsay  
Tulare  
Visalia*



## 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 December 17, 2020.

## 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  
December 17, 2020



**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**

We have audited Pleasant View School District's compliance with the types of compliance requirements described 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, 2020. 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.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for Pleasant View School District's major federal program based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Pleasant View School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of Pleasant View School District's compliance.

**Opinion on Each Major Federal Program**

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 its major federal program for the year ended June 30, 2020.

REBECCA AGREDEANO, C.P.A.

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**Hanford  
Lindsay  
Tulare  
Visalia**

## Report on Internal Control Over Compliance

Management of Pleasant View School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Pleasant View School District's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Pleasant View School District's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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. Green and Company LLP*

Visalia, California  
December 17, 2020



### Independent Auditors' Report on State Compliance

REBECCA AGREDANO, C.P.A.

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Board of Trustees  
Pleasant View School District

### Report on State Compliance

We have audited the District's compliance with the types of compliance requirements described in the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the California Education Audit Appeals Panel that could have a direct and material effect on each of the District's state programs identified below for the year ended June 30, 2020.

### Management's Responsibility for State Compliance

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each applicable program as identified in the State's audit guide, *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. 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 State's audit guide, *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Those standards and audit guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

Compliance Requirements	Procedures in Audit Guide Performed
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS:</b>	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes

Hanford  
Lindsay  
Tulare  
Visalia

Independent Study	N/A
Continuation Education	N/A
Instructional Time	Yes
Instructional Materials	Yes
Ratios 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

**CHARTER SCHOOLS:**

Attendance	N/A
Mode of Instruction	N/A
Nonclassroom-Based Instruction/Independent Study for Charter Schools	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 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.

**Opinion on State Compliance**

In our opinion, Pleasant View School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the statutory requirements listed in the schedule above for the year ended June 30, 2020.

**Other Matters**

**Other Information**

The results of our auditing procedures disclosed an instance of noncompliance with the statutory requirements for programs noted above, which is required to be reported in accordance with the State's audit guide, *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001.

### **Pleasant View School District's Response to the Finding**

Pleasant View School District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Pleasant View School District's response is not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of 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 outside of the items tested as noted above. This report is an integral part of an audit performed in accordance with the *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

*M. Green and Company LLP*

Visalia, California  
December 17, 2020

## **Findings and Recommendations Section**

**PLEASANT VIEW SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED JUNE 30, 2020**

**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 Number</u>	<u>Name of Federal Program or Cluster</u>
84.010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income & Neglected
84.010	ESEA (ESSA): School Improvement (CSI) Funding for LEAs

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, 2020

**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 – 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 only spent 59.37% of their current expense of education (\$5,983,991) on classroom teachers' salaries and benefits (\$3,552,440), which is below the required level.

Questioned Costs

Not Applicable

Proper Perspective

The finding is systemic to the entire District.

Effect

The deficiency amount was determined to be \$37,699; therefore, the District is out of compliance with the Education Code Section 41372. The District has filed an application for exemption from required expenditures for classroom teachers' 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

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 is aware of the deficiency and has already submitted an exemption form to the Tulare County Office of Education.



## Letter to Management

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Board of Trustees  
Pleasant View School District

We have completed our audit of Pleasant View School District for the year ended June 30, 2020. The following item came to our attention which we are providing for your consideration:

### Excess of Expenditures Over Appropriations

Actual expenditures exceeded budgeted amounts in a major object code for the year ended June 30, 2020 in the General Fund. Proper internal controls dictate maintaining control over the budgeting process. We recommend the District review budgets more carefully and revise budgets on a regular basis or the board should approve the year end budget transfer resolution to allow the County Office of Education to adjust the budget when necessary.

### Prior Year Issues

**Other Postemployment Benefits:** A new actuarial valuation for Other Postemployment Benefits must be completed every two years in accordance with GASB Statement No. 75. We recommended the District contact their actuary and obtain a new actuarial valuation for the 2019-20 fiscal year to be in compliance with GASB Statement No. 75. Our recommendation has been implemented.

**Cafeteria Revenue:** During our review of federal and state meal reimbursements we noted that the meal claim for the seamless summer at year end was not recorded. This resulted in an understatement of accounts receivable and federal/state revenue in the Cafeteria Fund. We recommended the District obtain and record the amount expected to be received at year end to more accurately reflect the accounts receivable balance. 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 2021 and beyond.

Very truly yours,

*M. Green and Company LLP*

M. GREEN AND COMPANY LLP  
Certified Public Accountants

December 17, 2020

Hanford  
Lindsay  
Tulare  
Visalia

**PLEASANT VIEW SCHOOL DISTRICT**  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2020

<u>Finding/Recommendation</u>	<u>Current Status</u>	<u>Management's Explanation If Not Implemented</u>
There were no prior year findings.		

# California school districts, charter schools to get \$6.8 billion, in varying amounts, of federal aid

*Title I funding formula will determine big differences in federal aid*

JOHN FENSTERWALD

AND

DECEMBER 27, 2020 | DANIEL J. WILLIS

*Updated Dec. 28 after President Trump signed the legislation he had threatened to veto.*

The Covid-19 relief package Congress approved before Christmas will provide at least \$6.8 billion to California's school districts and charter schools. That equals about an eighth of the \$54.9 billion that Congress will award to K-12 schools.

President Trump signed the bill Dec. 27 after threatening to veto it. He had objected that checks for individuals, a cornerstone of the \$900 billion in aid, should be triple what's in the bill. He backed down amid warnings a veto would create hardship for Americans desperate for immediate assistance.

## SEE FUNDING BY DISTRICT

*EdSource has calculated how much of the \$6.8 billion in federal coronavirus relief each charter school and school district will receive. Go [here](#) for the database.*

For K-12 schools, the new federal funding is about four times as much as the \$13.5 billion in aid for schools under the CARES Act that Congress passed in March. But the combination of the two — about \$70 billion — is substantially less than the \$98 billion that Congress provided K-12 under the economic recovery act that Congress funded in the midst of the Great Recession a decade ago, said Michael Griffith, a national expert on school finance who is

currently a senior researcher and policy analyst at the Palo Alto-based Learning Policy Institute.

The latest round should be “really helpful to meet the short-term costs of Covid and some of the budget shortfalls facing states,” Griffith said. But it won’t be enough to address the extra funding needed to address the lost learning that a substantial number of students are experiencing. Those extra costs distinguish the current pandemic-precipitated recession from the Great Recession, Griffith said.

President-elect Joe Biden has vowed to return to Congress early next year for more money for schools.

The \$6.8 billion in new funding for districts and charter schools in California will vary widely per student, because it will be tied to how much districts received last year in federal Title I funding — a complex formula determined by the poverty rate and other factors.

Los Angeles Unified, the state’s largest district, alone will receive \$1.2 billion — \$2,756 per student, while Capistrano Unified in Orange County, with a low rate of poverty, will receive \$15.4 million — \$331 per student, according to EdSource calculations.

Although the money is distributed by Title I funding, the legislation allows districts to spend the money for students districtwide on a wide range of Covid-related purposes. Districts will have until Sept. 30, 2022 to spend it.

Districts that receive negligible Title I funding are likely to complain that they face some of the same health and safety costs, in personal protective equipment, ventilation improvements, teacher training and sanitizing expenses, as high-poverty districts. Receiving no Title I funding, and therefore no federal Covid assistance this round are 253 charter schools and 89 school districts.

Although most are tiny, rural districts, 10 have more than 1,000 students, including the 11,000-student Fremont Union High School District in

Sunnyvale; while it had some income-eligible families, the district did not apply for Title I funding.

Last spring, Gov. Gavin Newsom augmented funding for K-12 schools with an additional \$5.3 billion in “learning loss” funding, much of it in CARES Act dollars he had at his discretion. But in the latest round, Congress funded no new money for county and city governments. Funding for them was a bargaining chip in failed negotiations between Democrats and Republicans over giving businesses and school districts liability protection from being sued by employees and parents, in the case of school districts, who contract the coronavirus. They’ll argue that they should now be Newsom’s priority.

The total funding for education is \$82 billion in the latest round of federal aid. This includes the \$54.9 billion for K-12, \$23 billion for higher education and \$4 billion that governors can decide how to spend on education. However, \$2.75 billion of that discretionary money must be given to private schools, targeting those serving low-income children.

*To get more reports like this one, [click here](#) to sign up for EdSource’s no-cost daily email on latest developments in education.*

## Comments

### Comments Policy

We welcome your comments. All comments are moderated for civility, relevance and other considerations. [Click here for EdSource's Comments Policy.](#)

#### ▶ **Tim Taylor**

2 weeks ago



John. Always respect your writing but glossing over how Covid funding is allocated is frustrating. Many of those small schools and charters have way over the 40 per cent threshold of free reduced lunch. Fort Ross 72; Little Shasta 67; (now 91 percent because

Revised

EXHIBIT 12 1-12-2021

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

Month/Day/Year: 12/8/2020

**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
<b>Payroll Input W/S Enclosed</b>	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes
<b>Form PS01</b> Employee Personnel Data Sheets	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
<b>Form PS02</b> Voluntary Deductions	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
<b>Form PS03</b> Employee Distribution Additions	No. Enclosed <u>1</u>	No. Enclosed <u>2</u>
<b>Form W-4</b> Withholding	No. Enclosed <u>0</u>	No. Enclosed <u>1 deferred pay</u>
<b>Automatic Payroll Deposit Form</b> Authorization	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
<b>PERS Action Form</b>		No. Enclosed <u>0</u>
<b>Total Gross Payroll</b> Must attach Adding Machine Tape	Total Amount \$ <u>7,365.34</u>	Total Amount \$ <u>66,794.84</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).

Margie Bayster  
District Authorized Signature

12/8/2020  
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: 12/15/2020

### 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
<b>Payroll Input W/S Enclosed</b>	<input checked="" type="checkbox"/> Yes	<input checked="" type="checkbox"/> Yes
<b>Form PS01</b> Employee Personnel Data Sheets	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
<b>Form PS02</b> Voluntary Deductions	No. Enclosed <u>2</u>	No. Enclosed <u>0</u>
<b>Form PS03</b> Employee Distribution Additions	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
<b>Form W-4</b> Withholding	No. Enclosed <u>0</u>	No. Enclosed <u>1</u> W4 & DE4
<b>Automatic Payroll Deposit Form</b> Authorization	No. Enclosed <u>0</u>	No. Enclosed <u>0</u>
<b>PERS Action Form</b>		No. Enclosed <u>0</u>
<b>Total Gross Payroll</b> Must attach Adding Machine Tape	Total Amount \$ <u>188,230.61</u>	Total Amount \$ <u>53,858.99</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 Baxter  
District Authorized Signature

12/15/20  
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 \_\_\_\_\_



# Pleasant View Elementary School District

For more updates, visit our school website at [pleasant-view.org](http://pleasant-view.org)

WINTER BREAK: 12/21/2020 – 1/11/2021

## January 2021

- Mon 1/11 – NO SCHOOL: Professional Development Day**  
**TK-5<sup>th</sup>: Month 6 Homework Pickup Event @ PVE from 12:30pm-5pm**
- Tue 1/12 – District Wide Online Learning begins. (In-person instruction will begin 1/25)**
- Mon 1/18 – NO SCHOOL: Martin Luther King Jr. Holiday**
- Mon 1/25 – In-Person Instruction begins for select families**  
Progress Report Cards to go out 2<sup>nd</sup> Trimester
- Tue 1/26 – 1:30pm Dismissal**
- Fri 1/31 – Pathway Application Result Letters Mailed Out**



## STAFF BIRTHDAYS

1/5: Mr. Valdez, 1/7: Nick Haskins, 1/8: Bernie Gutierrez & Juan Aguilera, 1/13: Mrs. Patterson, 1/16: Mrs. Kenny, 1/18: Manuela Nuno, 1/30: Mrs. Drummond & Mr. Moreno

Exhibitor G 1-12-2021

## ANNUAL REPORT OF DEVELOPER FEES

**School District Name:** Pleasant View School District  
**Reporting Period:** July 1, 2019 to June 30, 2020  
**Date Report Made Available to the Public:** December 22, 2020  
**Date Report Presented to the Board:** January 12, 2021

### DESCRIPTION OF THE TYPE AND AMOUNT OF THE FEE

This district has levied school facilities fees pursuant to various resolutions, the most recent of which is dated March 10, 2020. These resolutions were adopted under the authority of Government Code Section 65995 for the purpose of funding the construction or reconstruction of school facilities.

The purpose of the fees imposed and collected on new residential, commercial and industrial development within the District is to fund additional school facilities required to serve the students of the District generated by that new development. There is a proportional, reasonable relationship between the new development upon which the fees are charged and the need for additional school facilities by reason of the fact that additional students will be generated by additional development within the District and the District does not have student capacity in the existing school facilities to accommodate these new students. The School Facilities Needs Assessment and Fee Justification Study dated January 2020 establishes this relationship.

The amount collected by this district is \$4.08 per square foot of assessable space of residential construction; and \$0.66 per square foot of covered and enclosed space of commercial/industrial construction; but subject to the district's determination that a particular project is exempt from all or part of these fees.

Pursuant to Education Code Section 17623 and an agreement with the district(s) sharing territory with the district, generally only 70% of the maximum fee specified above is distributed to this district.

**ANNUAL DEVELOPER FEE REPORT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED June 30, 2020**

DESCRIPTION	ACCOUNT CODE	TOTALS	PROJECT NO. 1	PROJECT NO. 2	PROJECT NO. 3	PROJECT NO. 4	PROJECT NO. 5
<b>BEGINNING BALANCE</b>		32,056.31	-	-	32,056.31	-	-
<b>REVENUE</b>							
Mitigation/Developer Fees (Schedule A)	8681	2,652.25	-	-	2,652.25	-	-
Interest Income	8660	881.58	-	-	881.58	-	-
Net Increase (Decrease) in fair value of Investments	8662	719.64	-	-	719.64	-	-
<b>TOTAL REVENUE</b>		4,253.47	-	-	4,253.47	-	-
<b>EXPENDITURES</b>							
Salaries & Benefits Administration	1000-3999	-	-	-	-	-	-
Services, Other Operating Expenses	5000-5999	-	-	-	-	-	-
Travel & Conference		-	-	-	-	-	-
Rentals, Leases and Repairs		-	-	-	-	-	-
Other Services & Operating Expenses		-	-	-	-	-	-
Capital Outlay	6000-6599	-	-	-	-	-	-
Sites & Improvements of Sites Buildings & Improvements		-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		-	-	-	-	-	-
<b>OTHER FINANCING SOURCES/USES</b>							
Transfers Out (Schedule C)	7610-7629	-	-	-	-	-	-
Uses	7630-7699	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES/USES</b>		-	-	-	-	-	-
<b>ENDING BALANCE</b>		\$ 36,309.78	\$ -	\$ -	\$ 36,309.78	\$ -	\$ -

**Annual Developer Fee Report  
Project Status Report  
Project Name: Modernization  
Project Number: 3**

Estimated Start Date:

TBD

Estimated Completion Date:

TBD

Estimated Cost:

TBD

Are funds currently available to complete the project? (Circle One)

YES  
NO

**PROJECT DESCRIPTION** - Describe in detail the nature and scope of the public improvement project (e.g., "construction of one new classroom of approximately 1000 square feet at Lincoln Elementary School").

**FUNDING SOURCES/REQUIREMENTS** - Indicate funding sources and requirements for the public improvement project.

Funding Sources	Estimated Amounts	%	Estimated to be Received by	Collections to Date
Developer Fees				
State Funds				
General Obligation Bonds				
Other:				
Other:				
Other:				
Total	\$ -			\$ -

**Comments:**

**ANNUAL DEVELOPER FEE REPORT  
SCHEDULE OF INTERFUND TRANSACTIONS  
AS OF June 30, 2020**

**INTERFUND TRANSFERS**

Date	Fund	Amount	Public Purpose Identify the public improvement on which the transferred fees will be expended
			None 2019/2020
Totals		-	

**INTERFUND LOANS**

Fund	Balance 7/1/1996	Additions/ New Loans	Deductions/ Amounts Repaid	Balance 6/30/1997	Estimated Repayment Date	Interest Rate	Public Purpose Identify the public improvement on which the fees will be expended
				-			None 2019/2020
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
				-			
Total	-	-	-	-			



**INJURY & ILLNESS PREVENTION PROGRAM**  
**FOR**  
**PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT**

**FALCONS**

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## **INTRODUCTION**

In order to maintain a safe and healthful work environment the Pleasant View School District has developed this Injury & Illness Prevention Program for all employees to follow. This document describes the goals, statutory authority, and the responsibilities of all employees under the Program. It addresses Compliance, Hazard Identification, Accident Investigation, Hazard Mitigation, Training, Hazard Communication, and Program Documentation. By making employee safety a high priority for every employee we can reduce injuries and illnesses, increase productivity, and promote a safer and healthier environment for all individuals at Pleasant View School District.

## **GOALS**

Diligent implementation of this program will reap many benefits for Pleasant View School District. Most notably it will:

1. Protect the health and safety of employees. Decrease the potential risk of disease, illness, injury, and harmful exposures to district personnel.
2. Reduce workers' compensation claims and costs.
3. Improve efficiency by reducing the time spent replacing or reassigning injured employees, as well as reduce the need to find and train replacement employees.
4. Improve employee morale and efficiency as employees see that their safety is important to management.
5. Minimize the potential for penalties assessed by various enforcement agencies by maintaining compliance with Health and Safety Codes.

## **STATUTORY AUTHORITY**

- ◆ California Labor Code Section 6401.7.
- ◆ California Code of Regulations Title 8, Sections 1509 and 3203.

## **RESPONSIBILITY**

The ultimate responsibility for establishing and maintaining effective environmental health and safety policies specific to district facilities and operations rests with the District Superintendent. General policies, which govern the activities and responsibilities of the Injury & Illness Prevention Program, are established under his/her final authority.

It is the responsibility of Site Administrators Supervisors and Managers to develop procedures, which ensure effective compliance with the Injury & Illness Prevention Program, as well as other health and safety policies related to operations under their control.

Site Administrators, Supervisors and Managers, are responsible for enforcement of this Program among the employees under their direction by carrying out the various duties outlined herein, setting acceptable safety policies and procedures for each employee to follow and ensuring that employees receive the general safety training. Each Site Administrator, Supervisor, and Manager must also ensure that appropriate job specific safety training is received, and that safety responsibilities are clearly outlined in the job descriptions, which govern the employees under their direction. Supervising others also carries the responsibility for knowing how to safely accomplish the tasks assigned each employee, for purchasing appropriate personal protective equipment, and for evaluating employee compliance.

Immediate responsibility for workplace health and safety rests with each individual employee. Employees are responsible for following the established work procedures and safety guidelines in their area, as well as those identified in this Program. Employees are also responsible for using the personal protective equipment issued to protect them from identified hazards, and for reporting any unsafe conditions to their supervisors.

The Superintendent is responsible for developing and managing this Injury & Illness Prevention Program.

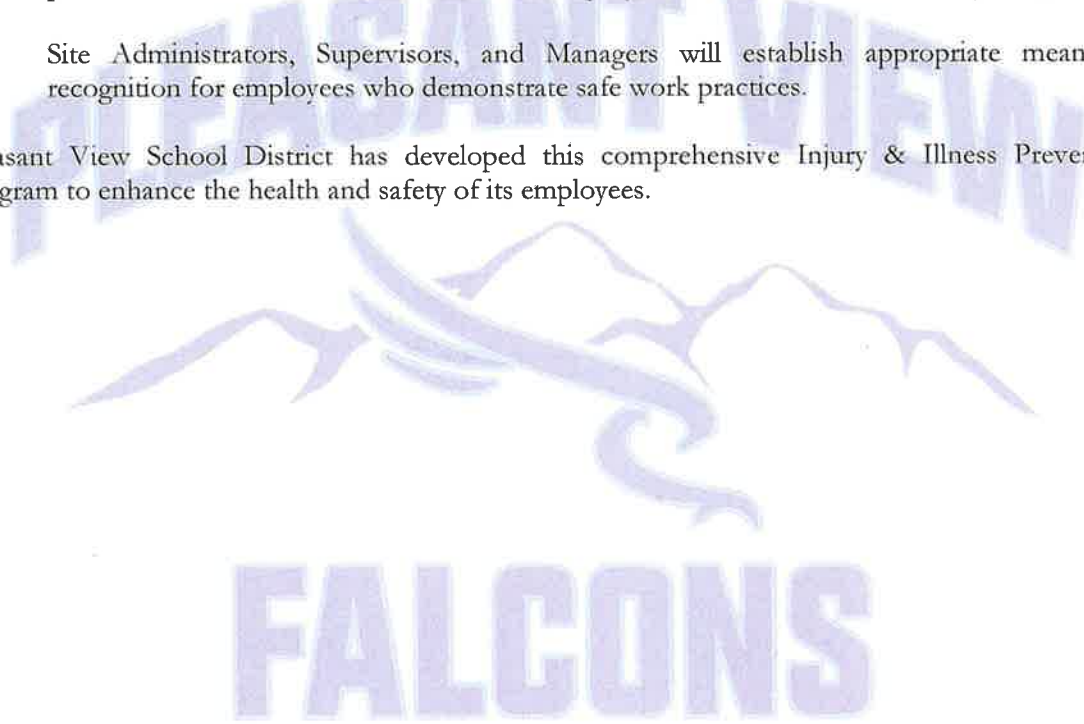
**FALCONS**

## COMPLIANCE

Compliance with this Injury & Illness Prevention Program will be achieved in the following manner:

1. Site Administrators, Supervisors, and Managers will set positive examples for working safely and require that all staff under their direction work safely.
2. Site Administrators, Supervisors, and Managers will use all disciplinary procedures available to them to ensure that employees follow established safety policies and procedures. Performance evaluations, verbal counseling, written warnings, and other forms of disciplinary action are available.
3. Site Administrators, Supervisors, and Managers will identify the resources necessary to provide a safe work environment for their employees and include them in budget requests.
4. Site Administrators, Supervisors, and Managers will establish appropriate means of recognition for employees who demonstrate safe work practices.

Pleasant View School District has developed this comprehensive Injury & Illness Prevention Program to enhance the health and safety of its employees.



## **HAZARD IDENTIFICATION**

A health and safety inspection program is essential in order to reduce unsafe conditions, which may expose employees to incidents that could result in personal injuries or property damage. It is the responsibility of Director of Maintenance and Operations to ensure that appropriate, systematic safety inspections are conducted periodically.

### ***Scheduled Safety Inspections***

Upon initial implementation of this Program inspections of all work areas will be conducted. All inspections will be documented using the attached forms (or equivalent) with appropriate abatement of any hazards detected.

Thereafter, safety inspections will be conducted at the frequency described below:

1. Annual inspections of all office areas will be conducted to detect and eliminate any hazardous conditions that may exist.
2. Semi-annual inspections of all potentially hazardous areas (shops, cafeterias, warehouses, gymnasiums, sheds, etc.) will be conducted to detect and eliminate any hazardous conditions that may exist.

### ***Unscheduled Safety Inspections***

1. Additional safety inspections will be conducted whenever new equipment or changes in procedures are introduced into the workplace that presents new hazards.
2. (Superintendent/Site Administrator) will conduct periodic unscheduled safety inspections of all potentially hazardous areas to assist in the maintenance of a safe and healthful workplace.
3. Safety reviews will be conducted when occupational accidents occur to identify and correct hazards that may have contributed to the accident.

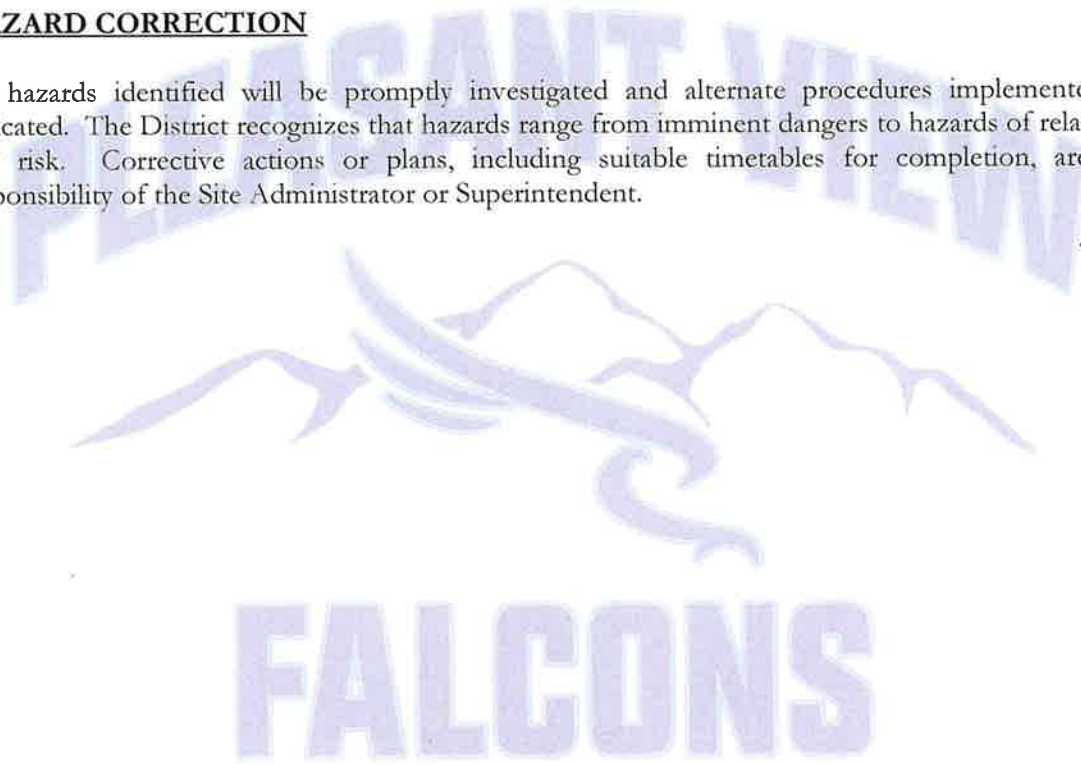
### **ACCIDENT INVESTIGATIONS**

Superintendents, Site Administrators, Supervisors, and Managers will investigate all accidents, injuries, occupational illnesses, and near-miss incidents to identify the root cause. Appropriate repairs or procedural changes will be implemented promptly to correct the hazards implicated in these events.

To ensure timely accounting for Workers' Compensation procedures, both employee and supervisor must complete their respective portions on the Report of Employee Injury/Exposure Form and District Accident Investigation Form available at the District Office or school site.

### **HAZARD CORRECTION**

All hazards identified will be promptly investigated and alternate procedures implemented as indicated. The District recognizes that hazards range from imminent dangers to hazards of relatively low risk. Corrective actions or plans, including suitable timetables for completion, are the responsibility of the Site Administrator or Superintendent.



## **TRAINING**

Effective dissemination of safety information lies at the very heart of a successful Injury & Illness Prevention Program. All employees must be trained in general safe work practices. In addition, specific instruction with respect to hazards unique to each employee's job assignment will be provided.

### ***General Safe Work Practices***

At a minimum, all employees will be trained in the following:

1. Fire Safety, Evacuation, and Emergency Procedures
2. Hazard Communication (Use of Material Safety Data Sheets)
3. Bloodborne Pathogens
4. Injury & Illness Prevention Program

### ***Specific Safe Work Practices***

In addition to this general training, each employee will be instructed how to protect themselves from the hazards specific to their individual job duties. At a minimum this entails how to use workplace equipment, safe handling of hazardous materials and use of personal protective equipment. Training must be completed before beginning to work on assigned equipment, and whenever new hazards or changes in procedures are implemented.

The Superintendent is responsible for providing Site Administrators, Supervisors, and Managers with the training necessary to familiarize themselves with the safety and health hazards their employees are exposed to.

It is the responsibility of each Site Administrator, Supervisor, and Manager to know the hazards related to his/her employee's job tasks, and ensure they receive appropriate training.

1. Supervisors will ensure that all employees receive general and job-specific training prior to initial or new job assignments.
2. Supervisors will ensure that employees are trained whenever new substances, processes, procedures or equipment are introduced to the workplace which may create new hazards. Training must also be given when new or previously unrecognized hazards are brought to a supervisor's attention.
3. All training will be documented and kept in employee files. The attached Employee Training Checklist Form (or equivalent) will be used for this purpose.

**COMMUNICATION**

Effective two-way communication, which involves employee input on matters of workplace safety, is essential to maintaining an effective Injury & Illness Prevention Program. To foster better safety communication the following guidelines will be implemented:

The department will use an Employee Bulletin Board for posting information on safety in a location accessible to all employees. Changes in protocol, safety bulletins, accident statistics, training announcements, and other safety information will be posted, as they become available.

Site Administrators, Managers, and Supervisors will provide time at periodic staff meetings to discuss safety topics. Status reports will be given on safety inspections, hazard correction projects, and accident investigation results, as well as feedback to previous employee suggestions. Employees will be encouraged to participate and give suggestions without fear of reprisal. The attached attendance sheet should be used to document attendance and topics covered. Additional communication methods to be used are:

- \_\_\_\_\_ Posters      \_\_\_\_\_ Meetings      \_\_\_\_\_ Manuals
- \_\_\_\_\_ Newsletters      \_\_\_\_\_ Bulletins      \_\_\_\_\_ Warning Labels

Other, please specify: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Employees are encouraged to bring to the District's attention any potential health or safety hazard that may exist in the work area. The attached Employee Safety Recommendation form (or equivalent) can be used for this purpose. These forms are available in the District Office and at each school site.

Supervisors will follow up all suggestions and investigate the concerns brought up through these communication methods. Feedback to the employees is critical, and must be provided for effective two-way communication.

*Compliance will be reinforced by:*

\_\_\_\_\_ Appropriate comments on performance evaluations.

Other, please specify:

---

---

---

---

---

*Non-compliance will be addressed by:*

\_\_\_\_\_ An immediate discussion between the supervisor and the employee who is discovered working in an unsafe manner.

\_\_\_\_\_ Appropriate disciplinary action up to dismissal.

Other, please specify:

---

---

---

---

---

The District will pursue readily understandable health and safety communications for all affected employees.

**FALCONS**



## **DOCUMENTATION**

Many standards and regulations of Cal/OSHA contain requirements for the maintenance and retention of records for occupational injuries and illnesses, medical surveillance, exposure monitoring, inspections and other activities relevant to occupational health and safety. To comply with these regulations, as well as to demonstrate that the critical elements of this Injury & Illness Prevention Program are being implemented, the following records will be kept on file in the District Office or school site for at least the length of time indicated below:

1. Copies of all IIPP Safety Inspection Forms. Retain 5 years.
2. Copies of all Accident Investigation Forms. Retain 5 years.
3. Copies of all Employee Training Checklists and related Training Documents. Retain for duration of each individual's employment.
4. Copies of all Safety Meeting Agendas. Retain 5 years.

The District will ensure that these records are kept in their files, and present them to Cal/OSHA or other regulatory agency representatives if requested. A review of these records will be conducted by the Superintendent during routine inspections to measure compliance with the Program.

A safe and healthy workplace must be the goal of everyone at Pleasant View School District, with responsibility shared by management and staff alike. If you have any questions regarding this Injury & Illness Prevention Program, please contact the District Office at (559) 784-6769

**APPENDIX A**

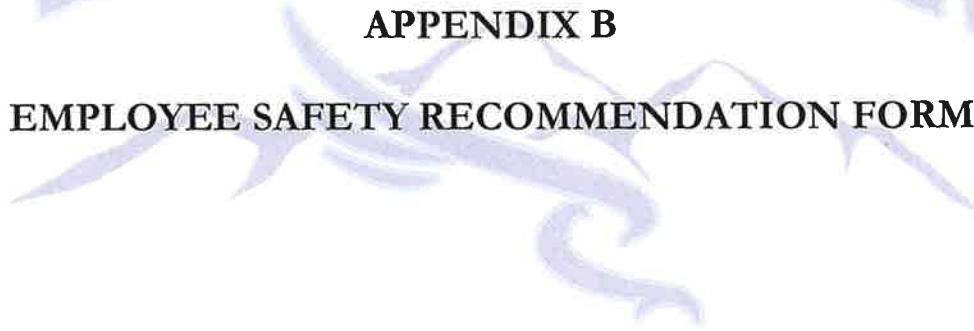
**ACCIDENT INVESTIGATION CHECKLIST**



**PLEASANT VIEW**

**APPENDIX B**

**EMPLOYEE SAFETY RECOMMENDATION FORM**



**FALCONS**

**PLEASANT VIEW SCHOOL DISTRICT**  
**EMPLOYEE SAFETY RECOMMENDATION FORM**

LOCATION:

DEPT:

SUPERVISOR:

DATE:

**IDENTIFICATION OF SAFETY OR HEALTH HAZARD**

**SUGGESTION FOR ABATEMENT OF THE SAFETY OR HEALTH HAZARD**

**DO NOT WRITE BELOW THIS LINE**

Date complaint was investigated:

Investigated by:

Action taken:

Date Action was reported to the employee:

Comments:

**PLEASANT VIEW**

**APPENDIX C**

**OFFICE SAFETY INSPECTION CHECKLIST**



**FALCONS**

**PLEASANT VIEW SCHOOL DISTRICT**  
**OFFICE SAFETY INSPECTION CHECKLIST**

Date: \_\_\_\_\_ Location: \_\_\_\_\_ Phone: \_\_\_\_\_

Supervisor: \_\_\_\_\_ Department: \_\_\_\_\_

Inspector: \_\_\_\_\_ Job Title: \_\_\_\_\_

**ADMINISTRATION AND TRAINING**

- | Yes                   | No                    | N/A                   |   |
|-----------------------|-----------------------|-----------------------|---|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 1. Does the department have a written Injury & Illness Prevention Plan? Are all departmental safety records maintained in a centralized file for easy access? Is it current?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 2. Have all of the employees attended an IIPP training class? If not, what percentage has received training? _____  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 3. Does the department have a completed Emergency Action Plan? Percentage completed? _____ Is training being provided to employees on its contents?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 4. Are chemical products used in the office? (Are Material Safety Data Sheets maintained?)  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 5. Are the Cal/OSHA Information Poster, Workers' Compensation Bulletin, Annual Accident Summaries (must be posted during February, at a minimum) and Emergency Response Guide flipchart posted? Is the Safety Briefs newsletter being sent to the area? |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 6. Are annual workplace inspections being performed? Are records being maintained?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 7. Has there been any employee accidents from this department? Are there Accident Investigation Reports completed for each accident?  |

**GENERAL SAFETY**

- |                       |                       |                       |  |
|-----------------------|-----------------------|-----------------------|--|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 8. Are all exits, fire alarms, pullboxes, extinguishers, sprinklers, and fire notification devices clearly marked and unobstructed?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 9. Are all aisles/corridors unobstructed to allow unimpeded evacuations?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 10. Is a clearly identified, charged, currently inspected and tagged, wall-mounted fire extinguisher available within 75 feet of all work areas? (No empty wall hooks, charge needles in the red, missing plastic pin tabs or extinguishers on the floor.) |

**GENERAL SAFETY (CONTINUED)**

- | Yes                   | No                    | N/A                   |   |
|-----------------------|-----------------------|-----------------------|---|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 11. Are ergonomic issues being addressed for administrative personnel using computers?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 12. Is a fully stocked first-aid kit available? Do all employees in the area know its location?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 13. Are all cabinets, shelves, or furniture above 5 feet in height secured to prevent toppling during an earthquake?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 14. Are all books and supplies stored so as not to fall during an earthquake? (Store heavy items low to the floor, shelf lips on shelves above work areas.) |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 15. Is the office kept clean of trash and other recyclable materials removed promptly?  |

**ELECTRICAL/MECHANICAL SAFETY**

- |                       |                       |                       |  |
|-----------------------|-----------------------|-----------------------|--|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 16. Are all plugs, cords, electrical panels, and receptacles in good condition (no exposed conductors or broken insulation)?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 17. Are all circuit breaker panels accessible with each breaker appropriately labeled?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 18. Are fused power strips being used in lieu of receptacle adapters? Are additional outlets needed in some areas?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 19. Is lighting adequate throughout the work environment?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 20. Are extension cords being used correctly? (They must not be run through walls, doors, ceilings; not represent a trip hazard running across aiseways; not to be used as a permanent source of electrical supply--use fused outlet strips or have additional outlets installed; not to be linked together. No "thin" zip cords.) |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 21. Are portable electric heaters being used? (If so, use fused power strips and locate away from combustible materials.)  |

**Comments**

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**PLEASANT VIEW**

**APPENDIX D**

**LABORATORY SAFETY INSPECTION CHECKLIST**



**FALCONS**



**PLEASANT VIEW SCHOOL DISTRICT**

**LABORATORY SAFETY INSPECTION CHECKLIST**

Date: \_\_\_\_\_ Location: \_\_\_\_\_ Phone: \_\_\_\_\_

Supervisor: \_\_\_\_\_ Department: \_\_\_\_\_

Inspector: \_\_\_\_\_ Job Title: \_\_\_\_\_

**HEALTH AND SAFETY MANAGEMENT**

- | Yes                   | No                    | N/A                   |   |
|-----------------------|-----------------------|-----------------------|---|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 1. Is there a Chemical Hygiene Program present?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 2. Are personnel trained in chemical health/physical hazards and laboratory safety?                               |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 3. Do lab personnel have access to and are familiar with the use of Material Safety Data Sheets (MSDSs)?          |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 4. Have personnel using biohazards, toxins, and regulated carcinogens been given documented special training?     |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 5. Are personnel instructed in emergency procedures (exits, location, and use of fire extinguishers, medical)?    |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 6. Have personnel been instructed on how to respond in the event of a chemical spill?                             |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 7. Are complete training records and documents available for review by the Personnel Office and outside agencies? |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 8. Have all hazards identified by the annual survey been abated? (Action records must be retained.)               |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 9. Do laboratory personnel perform semi-annual lab inspections? (PI must retain records.)                         |

**GENERAL SAFETY**

- |                       |                       |                       |   |
|-----------------------|-----------------------|-----------------------|---|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 10. Are rooms and cabinets containing regulated carcinogens, biohazards, and radioactive materials labeled? |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 11. Are work areas clean and uncluttered?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 12. Do employees know the location of the first aid kit and is it accessible?                               |

**GENERAL SAFETY (continued)**

- | Yes                   | No                    | N/A                   |  |
|-----------------------|-----------------------|-----------------------|--|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 13. Is equipment greater than 5 feet tall seismically secured to prevent tipping during an earthquake?             |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 14. Do shelves have lips, wires, or other seismic restraints to prevent items from falling?                        |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 15. Are food and beverages kept away from work areas and out of laboratory refrigerators or cabinets?              |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 16. Are fire extinguishers accessible and charged? (If not, please call Physical Plant Services.)                  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 17. Are sinks labeled, "Industrial Water – Do Not Drink"?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 18. Have personnel been instructed on the hazards of wearing contact lenses in the laboratory?                     |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 19. Are protective gloves available and worn for laboratory procedures where skin absorption/irritation may occur? |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 20. Are safety glasses or other eye protection available and worn in the laboratory?                               |

**COMMENTS**

Biosafety Cabinet: Date last inspected?  
Types of regulated carcinogens  
Types and quantity of compressed gasses  
Gallons of flammable liquids  
Types of personnel protective equipment

---

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**LABORATORY EQUIPMENT**

- |                       |                       |                       |   |
|-----------------------|-----------------------|-----------------------|---|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 21. Have chemical fume hoods been tested within the past year?                                    |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 22. Is storage in hoods kept to a minimum and is it placed so it does not impede proper airflow?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 23. Does fume hood draw air (test with a tissue on hood edge) and is alarm installed and working? |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 24. Is the lab ventilation negative with respect to corridors and offices?                        |

### LABORATORY EQUIPMENT (continued)

- | Yes                   | No                    | N/A                   |   |
|-----------------------|-----------------------|-----------------------|---|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 25. Are rotating or moveable parts and belts guarded with screens having less than 1/4 inch opening?            |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 26. Are refrigerators and freezers, which are used for storage of flammables, spark proof and properly labeled? |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 27. Are non-spark proof refrigerators labeled as "Unsafe for Flammable Storage"?                                |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 28. Are all gas cylinders restrained to prevent tipping or falling?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 29. Are valves of gas cylinders capped when not in use?   |

### HAZARDOUS MATERIALS

- |                       |                       |                       |  |
|-----------------------|-----------------------|-----------------------|--|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 30. Are chemicals labeled to identify contents and hazards?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 31. Are regulated carcinogens handled safely to reduce employee exposure?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 32. Are chemicals separated by hazard class and stored to prevent spills (acids, bases, oxidizers, flammables, etc.)?                                |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 33. Are chemicals inventoried (chemical name, quantity on hand, amount used per year)?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 34. Are chemical wastes properly segregated and stored with Waste Pick-up Tags attached to the containers?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 35. Are all hazardous wastes disposed of and not poured into the sewer system?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 36. Is a plumbed emergency eyewash station available within 100 feet of all areas where chemicals may splash onto an employee's body?                |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 37. Is a plumbed emergency eyewash station available within 100 feet of all areas where chemicals may splash or mechanical hazards such as grinding? |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 38. Are either and other peroxide formers dated?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 39. Are sharps stored in puncture-proof containers and labeled appropriately (infectious waste or hazardous waste)?                                  |

### FIRE AND ELECTRICAL SAFETY

- |                       |                       |                       |   |
|-----------------------|-----------------------|-----------------------|---|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 40. Are fire doors unobstructed and readily closeable?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 41. If greater than 10 gallons of flammables are stored, is an approved flammable storage cabinet used? |

**FIRE AND ELECTRICAL SAFETY (continued)**

- | Yes                   | No                    | N/A                   |   |
|-----------------------|-----------------------|-----------------------|---|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 42. Are flammable liquids stored in less than 1-gallon quantity or kept in less than 2-gallon safety cans?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 43. Are flammable liquids limited to 60 gallons per fire area?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 44. Are plugs, cords, and receptacles in good condition (no splices or frayed cords)?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 45. Is all equipment properly grounded?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 46. Are extension cords used? (These are not to be used in place of permanent wiring, running through walls, ceilings, doors, etc.)               |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 47. Are all electrical boxes, panels, receptacles, and fittings covered to protect against electrical shock?                                      |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 48. Are control switches, circuit breakers, electrical panels, and emergency power cabinets free of obstructions?                                 |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 49. Are circuit breakers labeled to indicate what equipment is served by each?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 50. Have all outlet adapters been removed? (Install additional outlets or use fused power strips if current demand is within the strip's rating.) |

**COMMENTS**

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**FALCONS**

**PLEASANT VIEW**

**APPENDIX E**

**FACILITY SAFETY INSPECTION CHECKLIST**



**FALCONS**

**PLEASANT VIEW SCHOOL DISTRICT**

**FACILITY SAFETY INSPECTION CHECKLIST**

Date: \_\_\_\_\_ Location: \_\_\_\_\_ Phone: \_\_\_\_\_

Supervisor: \_\_\_\_\_ Department: \_\_\_\_\_

Inspector: \_\_\_\_\_ Job Title: \_\_\_\_\_

**ADMINISTRATION AND TRAINING**

- | Yes                   | No                    | N/A                   |   |
|-----------------------|-----------------------|-----------------------|---|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 1. Have all employees received General Safety Training (fire, earthquake, VDTs, lifting, emergency evacuation, etc.)? |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 2. Are all employees familiar with the use of MSDSs?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 3. Have all employees been instructed in how to operate the equipment they are required to use?                       |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 4. Have all employees been trained in how to protect themselves from the hazards identified in their work area?       |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 5. Are all employees current on any specialized training (lockout, confined space, respirators, etc.) needed?         |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 6. Are all training records up to date for each employee?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 7. Do all employees have access to the Departmental Emergency Action Plan and know their responsibilities?            |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 8. Is the Cal/OSHA information poster, Workers' Compensation Bulletin and Annual Injury & Illness Summaries posted?   |

**FIRE SAFETY**

- |                       |                       |                       |   |
|-----------------------|-----------------------|-----------------------|---|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 9. Are all fire exits clearly marked and unobstructed?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 10. Is trash, debris, and oily rags removed from the shop daily? Are metal cans available for storage of oily rags?     |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 11. Are all aisles cleared for at least a 44-inch pathway and building exit corridors completely clear for safe egress? |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 12. Are all flammable solvents in excess of 10 1-gallon containers stored in approved flammable storage cabinets?       |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 13. Are spray-painting operations, which employ flammable materials, conducted inside spray booths?                     |

### FIRE SAFETY (continued)

- | Yes                   | No                    | N/A                   |  |
|-----------------------|-----------------------|-----------------------|--|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 14. Are flammable and combustible materials stored at least 25 feet away from heat or ignition sources?                  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 15. Are flammable gas cylinders are stored at least 25 feet away from oxygen cylinders or ignition sources?              |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 16. Are fire separators intact (no holes in firewalls, no doors to exit corridors propped open, etc.)?                   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 17. Are charged, wall-mounted fire extinguishers (of the appropriate type) available within 75 feet of all workstations? |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 18. Are employee workstations arranged to be comfortable without unnecessary strain on backs, arms, necks, etc.?         |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 19. Is there an inspection card attached to each fire extinguisher and are monthly inspections properly documented?      |

### ELECTRICAL SAFETY

- |                       |                       |                       |  |
|-----------------------|-----------------------|-----------------------|--|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 20. Are all plugs, cords, panels, and receptacles in good condition (no exposed conductors or broken insulation)?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 21. Are all circuit breaker panels accessible with labels identifying each switch's function?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 22. Are plug adapters banned? (Install additional outlets or properly rated fused power strips in lieu of plug adapters.)  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 23. Is permanent building wiring installed away from public contact (in conduit, raceways, or walls)?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 24. Are Ground Fault Circuit Interrupters available for use in wet areas?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 25. Are the wheels on rolling files or other mobile equipment free from binding when rolled?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 26. Are extension cords in use? (These are not to be run through walls, ceilings, or doors, and are not safe for permanent equipment. Unplug extension cords daily or replace with fused power strips if current demand is within the strip's rating; otherwise, install additional outlets to reach equipment. Do not link extension cords together.) |

### MECHANICAL SAFETY

- |                       |                       |                       |   |
|-----------------------|-----------------------|-----------------------|---|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 27. Is defective equipment promptly repaired? (If defects pose an imminent danger, then remove out of service.) |
|-----------------------|-----------------------|-----------------------|---|

### MECHANICAL SAFETY (continued)

- | Yes                   | No                    | N/A                   |  |
|-----------------------|-----------------------|-----------------------|--|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 28. Are all the machine guards for belts, gears, and points of operation in place and adjusted properly?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 29. Are machine and tool switches safe (easy access to disengage, stay off if de-energized and re-started)?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 30. Are gas welding torches equipped with flashback arrestors? Are arc welders properly grounded with safe wiring?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 31. Are air tanks greater than 1.5 cubic feet (11.22 gal.) capacity inspected as evidenced by a current posted Cal/OSHA permit?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 32. Are cranes, slings, ropes, hoists, jacks, jackstands, etc., inspected prior to each use and used safely?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 33. Are floors maintained clean, spills wiped up promptly, and anti-slip materials used where moisture is prevalent?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 34. Are all cabinets, shelves, and equipment greater than 5 feet high secured to prevent injury to custodial personnel?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 35. Are cutting blades disposed of in rigid containers to prevent injury to custodial personnel?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 36. Are guardrails installed around floor openings and lofts, along catwalks, etc., to prevent employee falls?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 37. Are potable water, soap, and towels available for hand washing?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 38. Are all plumbing fixtures served by Industrial Water labeled to prohibit drinking?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 39. Are forklifts inspected frequently for defects, equipped with proper safety devices and operated safely?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 40. Are excessive noise levels adequately controlled?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 41. Is an approved first aid kit available and its location known to all employees?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 42. Are stacked and shelved items stored to prevent falling during an earthquake? (Advise installing 2 inch shelf lips or other means of restraining items, especially above exits and employee workstations.) |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 43. Are cross-connections between potable water and sewer inlets promptly abated (remove hoses which extend into sinks or down drains), and leaking backflow protection devices promptly repaired?             |

**HAZARDOUS MATERIALS/PERSONAL PROTECTION**



- | Yes                   | No                    | N/A                   |  |
|-----------------------|-----------------------|-----------------------|--|
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 44. Are chemicals stored to prevent spills?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 45. Are carcinogens handled safely to reduce employee exposure?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 46. Are chemicals separated by Hazard Class (acids, bases, oxidizers, flammables, etc.)?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 47. Are chemicals inventoried with copies provided to the Personnel Office?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 48. Are chemical wastes properly segregated and stored with Waste Pickup Tags attached to the containers?                                      |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 49. Are all hazardous wastes disposed of and not poured into the sewer system?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 50. Is a plumbed emergency shower available within 100 feet of all areas where chemicals may splash onto an employee's body?                   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 51. Are gloves suitable for the hazard warranting protection (chemicals, heat, friction, etc.) available?                                      |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 52. Is eye protection suitable for the hazard warranting protection (welding, chemicals, particulates, etc.) available?                        |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 53. Is a plumbed emergency eyewash station available within 100 feet of all chemical splash or mechanical hazards such as grinding operations? |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 54. Is hearing protection suitable for the hazards warranting protection available?  |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 55. Are safety shoes available for those employees subject to falling objects and other foot impact hazards?                                   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 56. Are hard hats available for employees subject to falling objects, low overhead obstructions, etc.?   |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 57. Are aprons or other suitable clothing available for employees subject to chemicals, oil, grease, etc.?                                     |
| <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | 58. Are lockout locks and tags available for employees who work on equipment served by hazardous energy sources?                               |

**COMMENTS**

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# Covid-19 Prevention Plan

## Pleasant View Elementary School District

The Department of Industrial Relations' (DIR) Occupational Safety and Health Standards Board unanimously adopted emergency temporary standards to protect workers from hazards related to COVID-19. These standards were subsequently approved by the Office of Administrative Law (OAL) with an effective date of November 30, 2020. The temporary emergency standard will be effective for 180 days with possible extensions. The regulation requires the following to be addressed. This Covid-19 Prevention Plan addresses items 1-8 as 9 and 10 do not apply.

1. Drafting and implementing a COVID-19 prevention program;
2. Responsibilities of implementation and definitions;
3. Identifying COVID-19 hazards and correcting them;
4. Investigating COVID-19 cases, notifying and testing potentially exposed employees;
5. Requiring physical distancing and mask wearing, improving ventilation;
6. Denying employees workplace access until quarantine ends, paying employees throughout quarantines;
7. Recording, reporting and allowing access to information;
8. Reporting all outbreaks to the public health department, providing continuous testing to employees;
9. Bed-spacing in employer-provided housing, eliminating bunk beds and disinfecting daily; and
10. Screening workers before they board employer-provided transportation, requiring distanced seating and face masks.

### 1. Authority and Responsibility

District administration has overall authority and responsibility for implementing the provisions of this Covid Prevention Plan (CPP) in our workplace. In addition, all managers and supervisors are responsible for implementing and maintaining the CPP in their assigned work areas and for ensuring employees receive answers to questions about the program in a language they understand. The District Principal will have the authority and the responsibility for the initial identification of hazards and inspections of the CPP for the Pleasant View Elementary School District.

This Covid Prevention Plan is in effect until May 31, 2021 (unless extended) and supplements the PVESD Injury and Illness Prevention Plan While **we strive to keep everyone healthy, we must acknowledge that we can never guarantee the health of all or that an individual will not come in contact with or come down with COVID-19 or any other illness.** Due to the evolving nature of COVID-19, federal, state and local orders impacting PVESD operations are subject to change without notice. PVESD will follow guidelines from the Governor's office, California Department of Public Health (CDPH), California Department of Education (COE), the Tulare County Public Health Department and best practices from other entities as closely as possible and within reason. Given the constantly evolving circumstances, these plans are subject to change as public health guidelines are updated. The guidelines contained here supersede the guidelines in the IIPP

when applicable, but please see the IIPP for information not covered by this supplement. The regular IIPP will go into effect when there is no longer a high risk of community spread of COVID-19.

The supplement is not applicable to non-volunteer parents, students, and third-parties that may enter or conduct business at Pleasant View Elementary School District facilities.

All employees are responsible for using safe work practices, following all directives, policies, and procedures, and assisting in maintaining a safe work environment. A copy of this CPP is available at each site office and online from the District website ([www.pleasant-view.org](http://www.pleasant-view.org))

## **2. Identification and Evaluation of COVID-19 Hazards**

We will implement the following in our workplace:

- Conduct workplace-specific evaluations using the Appendix A: Identification of COVID-19 Hazards form.
- Evaluate employees' potential workplace exposures to all persons at, or who may enter, our workplace.
- Review applicable orders and general and industry-specific guidance from the State of California, Cal/OSHA, and the local health department related to COVID-19 hazards and prevention.
- Evaluate existing COVID-19 prevention controls in our workplace and the need for different or additional controls.
- Conduct periodic inspections using the Appendix B: COVID-19 Inspections form as needed to identify unhealthy conditions, work practices, and work procedures related to COVID-19 and to ensure compliance with our COVID-19 policies and procedures.

### **Employee Participation**

Employees and their authorized employees' representatives are encouraged to participate in the identification and evaluation of COVID-19 hazards.

### **Employee Screening**

We screen our employees by either directly screening employees when they come to work, or having them self-screen according to CDPH guidelines. We ensure that face coverings are used during screening by both screeners and employees and, if temperatures are measured, that non-contact thermometers are used.

## **3. Correction of COVID-19 Hazards**

Unsafe or unhealthy work conditions, practices or procedures will be documented on the *Appendix B: COVID-19 Inspections* form, and corrected in a timely manner based on the severity of the hazards, as follows:

- The severity of the hazard will be assessed, and correction time frames assigned, accordingly.
- Individuals are identified as being responsible for timely correction.
- Follow-up measures are taken to ensure timely correction.

## **4. Control of COVID-19 Hazards**

### **Physical Distancing**

Where possible, we ensure at least six feet of physical distancing at all times in our workplace by:

- Eliminating the need for workers to be in the workplace – e.g., telework or other remote work arrangements.
- Reducing the number of persons in an area at one time, including visitors.
- Visual cues such as signs and floor markings to indicate where employees and others should be located or their direction and path of travel.
- Staggered arrival, departure, work, and break times.
- Adjusted work processes or procedures, such as reducing production speed, to allow greater distance between employees.

Individuals will be kept as far apart as possible when there are situations where six feet of physical distancing cannot be achieved.

### **Face Coverings**

We provide clean, undamaged face coverings and ensure they are properly worn by employees over the nose and mouth when indoors, and when outdoors and less than six feet away from another person, including non-employees, and where required by orders from the California Department of Public Health (CDPH) or local health department.

The following are exceptions to the use of face coverings in our workplace:

- When an employee is alone in a room.
- While eating and drinking at the workplace, provided employees are at least six feet apart and outside air supply to the area, if indoors, has been maximized to the extent possible.
- Employees wearing respiratory protection in accordance with CCR Title 8 section 5144 or other safety orders.
- Employees who cannot wear face coverings due to a medical or mental health condition or disability, or who are hearing-impaired or communicating with a hearing-impaired person. Alternatives will be considered on a case-by-case basis.
- Specific tasks that cannot feasibly be performed with a face covering, where employees will be kept at least six feet apart.

Any employee not wearing a face covering, face shield with a drape or other effective alternative, or respiratory protection, for any reason, shall be at least six feet apart from all other persons unless the unmasked employee is tested at least twice weekly for COVID-19.

### **Engineering Controls**

We implement the following measures for situations where we cannot maintain at least six feet between individuals:

- District Installed solid partitions
- Any other engineering controls

We maximize, to the extent feasible, the quantity of outside air for our buildings with mechanical or natural ventilation systems. This will be accomplished through processes including, but not necessarily limited to:

- District staff will properly service and adjust the ventilation system to maintain appropriate airflow in all occupied rooms. When needed, outside contractors will be brought in to support this function.
- When possible, the filtration efficiency will be set to the highest level compatible with the existing ventilation system.

### **Cleaning and Disinfecting**

The District recognizes that high traffic – high touch common areas in the workplace need, to the extent possible, cleaning and disinfecting to limit the spread of the COVID-19 virus.

The District will assign personnel and establish routine schedules to clean and disinfect common surfaces and objects in the workplace. This includes, but is not limited to, classroom technology devices, containers, counters, tables, desks, chairs, benches, door handles, knobs, drinking fountains, refrigerators, vending machines, restroom and bathroom surfaces, and trash cans.

The process of disinfecting includes providing disinfecting products that are EPA approved for use against the virus that causes COVID-19 and following the manufacturer's instructions for all cleaning and disinfection products (e.g., safety requirements, PPE, concentration, contact time.)

Should we have a COVID-19 case in our workplace, we will implement the following procedures:

- Temporarily close the general area where the infected employee worked until cleaning is completed.
- If possible, open outside doors and windows and use HVAC ventilating fans to increase air circulation in the area. Wait 24 hours or as long as practical before cleaning and disinfecting the area.
- Conduct deep cleaning of the entire general area where the infected employee worked and may have been, including breakrooms, restrooms and travel areas, with a cleaning agent approved for use by the EPA against the coronavirus.
- District custodian personnel cleaning the area should be equipped with the proper personal protective equipment for COVID-19 disinfection (gloves, eye protection, or mask, as needed).

### **Shared Tools, Equipment and Personal Protective Equipment (PPE)**

PPE must not be shared, e.g., gloves, goggles, and face shields.

Employees should avoid shared workspaces (desks, offices, and cubicles) and work items (phones, computers, other work tools, and equipment) when possible. If employees must share workspaces, clean and disinfect shared workspaces and work items before and after use using disinfecting products that are EPA approved for use against the virus that causes COVID-19 and following the manufacturer's instructions for all cleaning and disinfection products (e.g., safety requirements, PPE, concentration, contact time.)

Sharing of vehicles will be minimized to the extent feasible, and high-touch points (for example, steering wheel, door handles, seatbelt buckles, armrests, shifter, etc.) will be disinfected between users.

## **Hand Sanitizing**

We will implement effective hand sanitizing procedures by:

- Evaluating handwashing facilities.
- Determining the need for additional facilities.
- Encouraging and allowing time for employee handwashing.
- Providing employees with an effective hand sanitizer and prohibit hand sanitizers that contain methanol (i.e. methyl alcohol).
- Encouraging employees to wash their hands for at least 20 seconds each time they wash their hands.

## **PPE Used to Control Employees' Exposure to COVID-19**

We evaluate the need for PPE (such as gloves, goggles, and face shields) as required by CCR Title 8, section 3380, and provide such PPE as needed.

When it comes to respiratory protection, we evaluate the need in accordance with CCR Title 8 section 5144 when the physical distancing requirements are not feasible or maintained.

We provide and ensure use of eye protection and respiratory protection in accordance with section 5144 when employees are exposed to procedures that may aerosolize potentially infectious material such as saliva or respiratory tract fluids.

## **5. Investigating and Responding to COVID-19 Cases**

This will be accomplished by using the *Appendix C: Investigating COVID-19 Cases* form.

Employees who had potential COVID-19 exposure in our workplace will be:

- Offered COVID-19 testing at no cost during their working hours.
- Provided the information on benefits described in Training and Instruction, and Exclusion of COVID-19 Cases and detailed below.

## **6. System of Communicating**

Our goal is to ensure that we have effective two-way communication with our employees, in a form they can readily understand, and that it includes the following information:

- Employees should report COVID-19 symptoms and possible hazards to their supervisor or principal by phone. A reminder to do this may be communicated through the Absence Report email.
- Employees can report symptoms and hazards without fear of reprisal.
- Employees with medical or other conditions that put them at increased risk of severe COVID-19 illness should contact the Superintendent to determine if accommodations are needed and whether they can be met.
- Where testing is not required, employees can access COVID-19 testing through any publically available testing site. The following link to all testing sites available in Tulare County is posted on the District website for all to access:  
<https://covid19.tularecounty.ca.gov/covid-19-testing-sites/>.
- In the event we are required to provide testing because of a workplace exposure or outbreak, we will communicate the plan for providing testing and inform affected employees of the reason for the testing and the possible consequences of a positive test. If the exposure was known to occur at a work site, the employee will be sent to

one of the free testing sites to be tested. This may be done during working hours with no deduction to the employee's available sick time.

- Information about COVID-19 hazards that employees (including other employers and individuals in contact with our workplace) may be exposed to, what is being done to control those hazards, and our COVID-19 policies and procedures can be found in the PVESD Injury and Illness Prevention Plan (IIPP) With COVID-19 Employee Supplement

## **7. Training and Instruction**

We will provide effective training and instruction that includes:

- Our COVID-19 policies and procedures to protect employees from COVID-19 hazards.
- Information regarding COVID-19-related benefits to which the employee may be entitled under applicable federal, state, or local laws.
- The fact that:
  - COVID-19 is an infectious disease that can be spread through the air.
  - COVID-19 may be transmitted when a person touches a contaminated object and then touches their eyes, nose, or mouth.
  - An infectious person may have no symptoms.
- Methods of physical distancing of at least six feet and the importance of combining physical distancing with the wearing of face coverings.
- The fact that particles containing the virus can travel more than six feet, especially indoors, so physical distancing must be combined with other controls, including face coverings and hand hygiene, to be effective.
- The importance of frequent hand washing with soap and water for at least 20 seconds and using hand sanitizer when employees do not have immediate access to a sink or hand washing facility, and that hand sanitizer does not work if the hands are soiled.
- Proper use of face coverings and the fact that face coverings are not respiratory protective equipment - face coverings are intended to primarily protect other individuals from the wearer of the face covering.
- COVID-19 symptoms, and the importance of obtaining a COVID-19 test and not coming to work if the employee has COVID-19 symptoms.

**Appendix D: COVID-19 Training Roster** will be used to document this training.

## **8. Exclusion of COVID-19 Cases from Work**

Where we have a COVID-19 case in our workplace, we will limit transmission by:

- Ensuring that COVID-19 cases are excluded from the workplace until our return-to-work requirements are met.
- Excluding employees with COVID-19 exposure from the workplace for 14 days after the last known COVID-19 exposure to a COVID-19 case.
- Continuing and maintaining an employee's earnings, seniority, and all other employee rights and benefits whenever we have demonstrated that the COVID-19 exposure is work related. This will be accomplished through the use of a combination

of employer-provided sick leave benefits, workers' compensation benefits, and/or payments from public sources as required or permitted by law.

- Providing employees at the time of exclusion with information on available benefits.

## 9. Reporting, Recordkeeping, and Access

It is our policy to:

- Report information about COVID-19 cases at our workplace to the local health department whenever required by law, and provide any related information requested by the local health department.
- Report immediately to Cal/OSHA any COVID-19-related serious illnesses or death, as defined under CCR Title 8 section 330(h), of an employee occurring in our place of employment or in connection with any employment.
- Maintain records of the steps taken to implement our written COVID-19 Prevention Program in accordance with CCR Title 8 section 3203(b).
- Make our written COVID-19 Prevention Program available at the workplace to employees, authorized employee representatives, and to representatives of Cal/OSHA immediately upon request.
- Use the **Appendix C: Investigating COVID-19 Cases** form to keep a record of and track all COVID-19 cases. The information will be made available to employees, authorized employee representatives, or as otherwise required by law, with personal identifying information removed.

## 10. Return-to-Work Criteria

- COVID-19 cases with COVID-19 symptoms will not return to work until all the following have occurred:
  - At least 24 hours have passed since a fever of 100.4 or higher has resolved without the use of fever-reducing medications.
  - COVID-19 symptoms have improved.
  - At least 10 days have passed since COVID-19 symptoms first appeared.
- COVID-19 cases who tested positive but never developed COVID-19 symptoms will not return to work until a minimum of 10 days have passed since the date of specimen collection of their first positive COVID-19 test.
- A negative COVID-19 test will not be required for an employee to return to work.
- If an order to isolate or quarantine an employee is issued by a local or state health official, the employee will not return to work until the period of isolation or quarantine is completed or the order is lifted. If no period was specified, then the period will be 10 days from the time the order to isolate was effective, or 14 days from the time the order to quarantine was effective.



## **11. Multiple COVID-19 Infections and COVID-19 Outbreaks**

This section applies if the workplace is identified by a local health department as the location of a COVID-19 outbreak, or there are three or more COVID-19 cases in your workplace within a 14-day period.

This section of CPP will stay in effect until there are no new COVID-19 cases detected in our workplace for a 14-day period.

### **COVID-19 Testing**

- We will provide COVID-19 testing to all employees in our exposed workplace except for employees who were not present during the period of an outbreak identified by a local health department or the relevant 14-day period. COVID-19 testing will be provided at no cost to employees during employees' working hours.
- COVID-19 testing consists of the following:
  - All employees in our exposed workplace will be immediately tested and then tested again one week later. Negative COVID-19 test results of employees with COVID-19 exposure will not impact the duration of any quarantine period required by, or orders issued by, the local health department.
  - After the first two COVID-19 tests, we will continue to provide COVID-19 testing of employees who remain at the workplace at least once per week, or more frequently if recommended by the local health department, until there are no new COVID-19 cases detected in our workplace for a 14-day period.
  - We will provide additional testing when deemed necessary by Cal/OSHA.

### **Exclusion of COVID-19 Cases**

We will ensure COVID-19 cases and employees who had COVID-19 exposure are excluded from the workplace in accordance with our CPP **Exclusion of COVID-19 Cases and Return-to-Work Criteria** requirements, and local health officer orders if applicable.

### **Investigation of Workplace COVID-19 Illness**

We will immediately investigate and determine possible workplace-related factors that contributed to the COVID-19 outbreak in accordance with our CPP **Investigating and Responding to COVID-19 Cases**.

### **COVID-19 Investigation, Review and Hazard Correction**

In addition to our CPP Identification and Evaluation of COVID-19 Hazards and Correction of COVID-19 Hazards, we will immediately perform a review of potentially relevant COVID-19 policies, procedures, and controls and implement changes as needed to prevent further spread of COVID-19.

The investigation and review will be documented and include:

- Investigation of new or unabated COVID-19 hazards including:
  - Our leave policies and practices and whether employees are discouraged from remaining home when sick.
  - Our COVID-19 testing policies.
  - Insufficient outdoor air.
  - Insufficient air filtration.

- Lack of physical distancing.
- Updating the review:
  - Every thirty days that the outbreak continues.
  - In response to new information or to new or previously unrecognized COVID-19 hazards.
  - When otherwise necessary.
- Implementing changes to reduce the transmission of COVID-19 based on the investigation and review. We will consider:
  - Moving indoor tasks outdoors or having them performed remotely.
  - Increasing outdoor air supply when work is done indoors.
  - Improving air filtration.
  - Increasing physical distancing as much as possible.
  - Respiratory protection.

#### **Notifications to the Local Health Department**

- Immediately, but no longer than 48 hours after learning of three or more COVID-19 cases in our workplace, we will contact the local health department for guidance on preventing the further spread of COVID-19 within the workplace.
- We will provide to the local health department the total number of COVID-19 cases and for each COVID-19 case, the name, contact information, occupation, workplace location, business address, the hospitalization and/or fatality status, and North American Industry Classification System code of the workplace of the COVID-19 case, and any other information requested by the local health department. We will continue to give notice to the local health department of any subsequent COVID-19 cases at our workplace.

## **12. Major COVID-19 Outbreaks**

This section applies should your workplace experience 20 or more COVID-19 cases within a 30-day period.

This section of CPP will stay in effect until there are no new COVID-19 cases detected in our workplace for a 14-day period.

#### **COVID-19 Testing**

We will provide twice a week COVID-19 testing, or more frequently if recommended by the local health department, to all employees present at our exposed workplace during the relevant 30-day period(s) and who remain at the workplace. COVID-19 testing will be provided at no cost to employees during employees' working hours.

#### **Exclusion of COVID-19 Cases**

We will ensure COVID-19 cases and employees with COVID-19 exposure are excluded from the workplace in accordance with our CPP **Exclusion of COVID-19 Cases and Return-to-Work Criteria**, and any relevant local health department orders.

#### **Investigation of Workplace COVID-19 Illnesses**

We will comply with the requirements of our CPP **Investigating and Responding to COVID-19 Cases**.

### **COVID-19 Hazard Correction**

In addition to the requirements of our **CPP Correction of COVID-19 Hazards**, we will take the following actions:

- In buildings or structures with mechanical ventilation, we will filter recirculated air with Minimum Efficiency Reporting Value (MERV) 13 or higher efficiency filters if compatible with the ventilation system. If MERV-13 or higher filters are not compatible with the ventilation system, we will use filters with the highest compatible filtering efficiency. We will also evaluate whether portable or mounted High Efficiency Particulate Air (HEPA) filtration units, or other air cleaning systems would reduce the risk of transmission and implement their use to the degree feasible.
- We will determine the need for a respiratory protection program or changes to an existing respiratory protection program under CCR Title 8 section 5144 to address COVID-19 hazards.
- We will evaluate whether to halt some or all operations at our workplace until COVID-19 hazards have been corrected
- Implement any other control measures deemed necessary by Cal/OSHA.

### **Notifications to the Local Health Department**

We will comply with the requirements of our **Multiple COVID-19 Infections and COVID-19 Outbreaks-Notifications** to the Local Health Department.

## Appendix A: Identification of COVID-19 Hazards

All persons, regardless of symptoms or negative COVID-19 test results, will be considered potentially infectious. Particular attention will be paid to areas where people may congregate or come in contact with one another, regardless of whether employees are performing an assigned work task or not. For example: meetings, entrances, bathrooms, hallways, aisles, walkways, elevators, break or eating areas, cool-down areas, and waiting areas.

Evaluation of potential workplace exposure will be to all persons at the workplace or who may enter the workplace, including coworkers, employees of other entities, members of the public, students, and independent contractors. We will consider how employees and other persons enter, leave, and travel through the workplace, in addition to addressing fixed work locations.

**Person(s) Conducting the Evaluation:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Name(s) of employee and authorized employee representative that participated:**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Interaction, area, activity, work task, process, equipment, and material that potentially exposes employees to COVID-19 hazards	Places and times	Potential for COVID-19 exposures and employees affected, including members of the public and employees of other employers	Existing and/or additional COVID-19 prevention controls, including barriers, partitions and ventilation

## Appendix B: COVID-19 Inspections

Person(s) Conducting the Inspection: \_\_\_\_\_

Name of Location Inspected: \_\_\_\_\_

Exposure Controls	Status	Person Assigned to Correct	Date Corrected
<b>Engineering</b>			
Barriers/partitions			
Ventilation (amount of fresh air and filtration maximized)			
Additional room air filtration			
<b>Administrative</b>			
Physical distancing			
Surface cleaning and disinfection			
Hand washing facilities			
Disinfecting and hand sanitizing solutions being used according to manufacturer instructions			
<b>PPE</b>			
Face coverings			
Gloves			
Face shields/goggles			
Respiratory protection			

## Appendix C: Investigating COVID-19 Cases

All personal identifying information of COVID-19 cases or symptoms will be kept confidential. All COVID-19 testing or related medical services provided by us will be provided in a manner that ensures the confidentiality of employees, with the exception of unredacted information on COVID-19 cases that will be provided immediately upon request to the local health department, CDPH, Cal/OSHA, the National Institute for Occupational Safety and Health (NIOSH), or as otherwise required by law.

All employees' medical records will also be kept confidential and not disclosed or reported without the employee's express written consent to any person within or outside the workplace, with the following exceptions: (1) Unredacted medical records provided to the local health department, CDPH, Cal/OSHA, NIOSH, or as otherwise required by law immediately upon request; and (2) Records that do not contain individually identifiable medical information or from which individually identifiable medical information has been removed.

**Person(s) Conducting the Investigation:** \_\_\_\_\_

**Name(s) of staff involved in the investigation:**

_____	_____	_____
_____	_____	_____
_____	_____	_____

**Date:** \_\_\_\_\_

**Employee Name:** \_\_\_\_\_

**Occupation/Job Title:** \_\_\_\_\_

**Was COVID-19 test offered?**  Yes  No

**Date the case first had one or more COVID-19 symptoms:** \_\_\_\_\_

**Date and time the COVID-19 was last present in the workplace:** \_\_\_\_\_

**Date of the positive or negative test and/or diagnosis:** \_\_\_\_\_

**Information received regarding COVID-19 test results and onset of symptoms.**  Yes  No  
If yes, attach documentation

**Results of the evaluation of the COVID-19 case and all locations at the workplace that may have been visited by the COVID-19 case during the high-risk exposure period, and who may have been exposed (attach additional information):**

--

Notice given (within one business day, in a way that does not reveal any personal identifying information of the COVID-19 case) of the potential COVID-19 exposure to:

All employees who may have had COVID-19 exposure and their authorized representatives.	Date:	
	Names of employees that were notified:	

Independent contractors and other employers present at the workplace during the high-risk exposure period.	Date:	
	Names of employees that were notified:	

What were the workplace conditions that could have contributed to the risk of COVID-19 exposure?

What could be done to reduce exposure to COVID-19?

Was local health department notified?  Yes  N Date: \_\_\_\_\_





SEPTEMBER 2020

**PLEASANT VIEW**



**FALCONS**

**PREPARED BY:**

*Mark Odsather*



**2020-2021 PLAN FOR THE SAFE  
REOPENING OF SCHOOLS IN  
COVID-19 CONDITIONS**

PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT:  
14004 Rd 184, Porterville, CA 93257  
559-784-6769

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**\*\*The health and safety of our students and staff  
is our highest priority.\*\***



PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT:  
14004 Rd 184, Porterville, CA 93257  
559-784-6769

# SUPERINTENDENT'S MESSAGE

Dear Pleasant View Elementary School Community,

I know that we all have the same goal and know that in person instruction is best for the academic and social/emotional well being of our students. To that end, our team has been working tirelessly all summer to ready our campus, and create protocols that provide for the safest environment possible for our students, teachers, and staff.

We have been continually monitoring the guidance documents from the Center for Disease Control (CDC), the California Department of Public Health (CDPH), the California Department of Education (CDE), and receive information concerning the local context through the Tulare County Health and Human Services Agency, and the Tulare County Office of Education. The guidance is updated frequently as new information about the virus is learned. For this reason, though this COVID-19 Prevention Plan is meant to be comprehensive, it will also change when updates are received. The most current plan will be posted on our District's website [pleasant-view.org](http://pleasant-view.org)

The Pleasant View Elementary School District is in a unique position to not meet, but to exceed the health and safety guidance. Our physical facility contains large classrooms, an excellent ventilation system, and ample outdoor space. We are committed to small class size that allows for only the number of students in a classroom that can be accommodated with physical distancing.

We also have dedicated teachers and staff members who will earnestly teach our students protocols and ensure that they are followed throughout each day. Though school will look different, we know our students will adjust to the new routines and will be able to access the full educational program with some minor adjustments.

We have an involved and supportive parent community here as well. We know that our parents will follow our protocols, including daily home screening, in order to keep our entire school community safe. We also want to partner with our parents in the usual ways -- to support the education and social/emotional well being of our students.

A high quality distance learning program will be provided for the following circumstances: any family not comfortable with returning to in-person instruction. The District will provide a rigorous program of interactive "live" instruction, enrichment classes, and asynchronous learning. Though we know that distance learning can never replicate in person instruction, we have made improvements and adjustments to the distance learning program provided during our emergency school closure in the spring.

Sincerely,  
Mark Odsather,  
Superintendent



# HEALTH AND SAFETY

The health and safety of our students and staff is the District's highest priority. The following protocols for students and staff are based on the current guidance from the California Department of Public Health, the Tulare County Health and Human Services Agency, and the Center for Disease Control, and will be updated as new guidance is received.

## HEALTH SCREENING FOR STUDENTS AND STAFF

### SYMPTON MONITORING

AT  
HOME



#### Prior to Arriving at School:

Parents are asked to screen their children for symptoms of COVID-19 and to take their temperatures. Parents will be asked to sign an agreement that they will comply with this District requirement.

**Staff members** are asked to self-screen for symptoms before coming to the school site. Upon arrival, they will be asked screening questions and will be required to have a daily temperature check. Touchless infrared thermometers will be used for student and staff screenings and checks during the day. **Staff will be tested for COVID-19 periodically, in compliance with CDPH guidelines, as testing becomes available.**

According to the CDC, people with COVID-19 have had a wide range of symptoms reported – ranging from mild symptoms to severe illness. Symptoms may appear 2-14 days after exposure to the virus.

Our Health Office personnel will facilitate immunization against influenza so that we can better detect COVID-19 symptoms.



# SYMPTOM MONITORING CONTINUED



People with these symptoms may have COVID-19:



- Dry cough
- Shortness of breath or difficulty breathing
- Chills
- Fatigue
- Muscle or body aches
- Headache
- New loss of taste or smell
- Sore throat
- Congestion or runny nose
- Nausea or vomiting
- Diarrhea
- New rash
- Fever of more than 100 degrees (County guidance, CDPH allows for 100.4)

If a student presents with a fever, any of the above symptoms, or has been in close contact with anyone who has COVID-19, he/she should not attend school; staff members should not report to work. (See Page 9 for tracing procedure).

## ARRIVING AT SCHOOL

- All entrances to the campus will be open to allow for physical distancing.
- **As students arrive on campus, they are required to wear face coverings.**
  - **EACH STUDENT WILL RECEIVE 5 WASHABLE PLEASANT VIEW MASKS.**
  - Additional washable masks will be available for purchase at the PVW office.
  - Free disposable masks will also be available to all students.
  - Students may also bring their own facemasks.
- Staff will conduct a visual wellness check of all students as they enter the campus and will ask each student whether he/she or anyone in his/her home is exhibiting COVID-19 symptoms.
- All students will have their temperatures checked with infrared thermometers.
- Students will go directly to their classrooms in the morning and will not engage in before school activities that could cause them to mix with students who are outside of their "cohort" or stable grouping.



# MONITORING THROUGHOUT THE SCHOOL DAY



In order to limit student travel and minimize risk of infection, we will handle less severe injuries and illnesses in the classroom and not send students to the Health Office. Moderate/severe injuries and illnesses that do not present as COVID-related will still be referred to the Health Office.



Teachers know their students best and will know when they have symptoms outside of what is usual for them, keeping in mind the health history of the child (e.g. asthma, allergies). This information will be provided to teachers at the start of the school year.

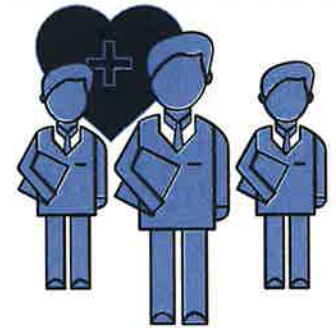
- If a student or staff member presents with any of the COVID-19 related symptoms, teachers/staff will alert our Health Office personnel and the student will be sent directly to the isolation room, wearing a face covering. Health Office personnel will be wearing face coverings and gloves.
- Our Secretaries & Health Office personnel will evaluate the symptoms, take the student's or staff member's temperature, and depending on the assessment, will send the student or staff member home immediately for monitoring and consultation with healthcare providers.
- Our Secretaries & Health Office personnel will follow up with students or staff members who are sent home from school (as well as those reported to be staying home with symptoms) regarding testing, length of time for isolation and/or quarantine, etc. Sick staff and students will be advised to isolate according to CDC guidelines -- at least 24 hours with no fever (without medication), improved symptoms, and 10 days since symptoms first appeared. The Health Office will report the information to the COVID-19 Response Team (see pg. 7).
- Consistent with Board Policy 5000, "Nondiscrimination," the District prohibits discrimination against students who (or whose families) were or are diagnosed with COVID-19 or who are perceived to be a COVID-19 risk.
- The custodial crew will be notified of each suspected COVID-19 case so that proper cleaning and disinfecting protocols can be followed.



# COVID-19 RESPONSE TEAM



Our COVID-19 Response Team, comprised of administrators, teachers, and staff members, will have weekly meetings to ensure that all aspects of our COVID-19 Prevention Plan are effective for our students, staff, and families.



**Team:** District Office Personnel, Community Liaison, School Psychologist, & Office Personnel.

We will keep current with daily updates from the California Department of Public Health, County Health and Human Services Agency, the CDC, and school community feedback, and make adjustments to our health and safety protocols as necessary. The District's Superintendent will continue to collaborate with the County Office of Education, all county superintendents, and specifically, the north county area superintendents regarding protocols.



**Our Superintendent, Mark Odsather, is assigned to lead our COVID-19 Response Team and will have the following responsibilities:**

- Work closely with our Health Office personnel to track students and staff who have COVID-19 related symptoms or who test positive for COVID-19.
- Monitor staff absenteeism and ensure trained back-up staff where available.
- Ensure that proper communication goes out to families and staff when a case is identified.
- Investigate whether any work-related factors could have contributed to the infection(s).
- Determine areas of the school that need to be temporarily closed for cleaning and disinfection.
- Respond to any staff or parent concerns related to COVID-19.
- Monitor the required screening and testing of staff.



# IDENTIFICATION AND TRACING OF CONTACTS



- Parents and staff members are asked to notify the school administration of any positive test results and asked to quarantine for 14 days from last exposure. PVESD will strongly recommend testing, but a negative test will not shorten the 14 day quarantine.
- Families and staff who travel outside of the country throughout the school year will be required to quarantine for 14 days prior to returning to campus.
- The District will notify health officials, staff, and families and the school will perform contact tracing.
- All communications to students, staff, and parents about cases and exposures at school will be made consistent with legal privacy and confidentiality requirements, including but not limited to the Family Educational Rights and Privacy Act (FERPA), Health Insurance Portability and Accountability Act (HIPAA), and state law related to privacy of educational records.



**Contact tracing**, a core disease control measure used by local and state health department personnel for decades, is a key strategy for preventing further spread of infectious diseases, including COVID-19. Contact tracing is part of the process of supporting affected individuals and warning contacts of exposure in order to stop chains of transmission. Close contact is defined as being within 6 feet of an infected person for 15 minutes or more.

- The District is committed to the safety of our school community and **will be doing our own contact tracing**.
- Mark Odsather and a team of two other staff members will receive training on contact tracing and will perform the contact tracing for each case.
- The District will take appropriate action to quarantine the cohort, or school, in accordance with CDPH guidelines.

## Triggers for Partial or Total Closure

Once a county is removed from the monitoring list and schools reopen, schools are not required to close again if the county is placed back on the monitoring list. Individual school closure is recommended based on the number of cases, the percentage of the teacher/ students/staff that are positive for COVID-19, and following consultation with the local health officer. Individual school closures may occur when there are multiple cases in multiple cohorts at a school or when at least 5% of the total number of teachers/student/staff have cases within a 14- day period. Current guidance provides that a school should close if 25% or more of schools in a district have closed due to COVID-19 within 14 days, and in consultation with the local public health officer. If an outbreak occurs among students or staff, we will contact:

**Tulare County Health Department at 559-624-8480**





# IDENTIFICATION AND TRACING OF CONTACTS



Student or Staff with:	Action:	Communication
------------------------	---------	---------------

- |  |   |  |
|--|---|--|
| 1. COVID-19 Symptoms (e.g., fever, cough, loss of taste or smell, difficulty breathing). Symptom Screening: Per CA School Sector Specific Guidelines | <ul style="list-style-type: none"> <li>Send home</li> <li>Recommend testing (If positive, see #3, if negative, see #4)</li> <li>School/classroom remain open</li> </ul>   | <ul style="list-style-type: none"> <li>No Action needed</li> </ul>   |
| 2. Close contact (†) with a confirmed COVID19 case   | <ul style="list-style-type: none"> <li>Send home</li> <li>Quarantine for 14 days from last exposure</li> <li>Recommend testing (but will not shorten 14-day quarantine)</li> <li>School/classroom remain open</li> </ul>  | <ul style="list-style-type: none"> <li>Consider school community notification of a known contact</li> </ul>            |
| 3. Confirmed COVID-19 case infection   | <ul style="list-style-type: none"> <li>Notify the local public health dept.</li> <li>Isolate case and exclude from school for 10 days from symptom onset or test date</li> <li>Identify contacts (†), quarantine &amp; exclude exposed contacts (likely entire cohort (††)) for 14 days after the last date the case was present at school while infectious</li> <li>Recommend testing of contacts, prioritize symptomatic contacts (but will not shorten 14-day quarantine)</li> <li>Disinfection and cleaning of classroom and primary spaces where case spent significant time</li> <li>School remains open</li> </ul> | <ul style="list-style-type: none"> <li>School community notification of a known case</li> </ul>                        |
| 4. Tests negative after symptoms   | <ul style="list-style-type: none"> <li>May return to school 3 days after symptoms resolve</li> <li>School/classroom remain open</li> </ul>  | <ul style="list-style-type: none"> <li>Consider school community notification if prior awareness of testing</li> </ul> |

(†) A contact is defined as a person who is <6 feet from a case for >15 minutes. In some school situations, it may be difficult to determine whether individuals have met this criterion and an entire cohort, classroom, or other group may need to be considered exposed, particularly if people have spent time together indoors.

(††) A cohort is a stable group with fixed membership that stays together for all courses and activities (e.g., lunch, recess, etc.) and avoids contact with other persons or cohorts.



# HEALTHY HYGIENE PRACTICES



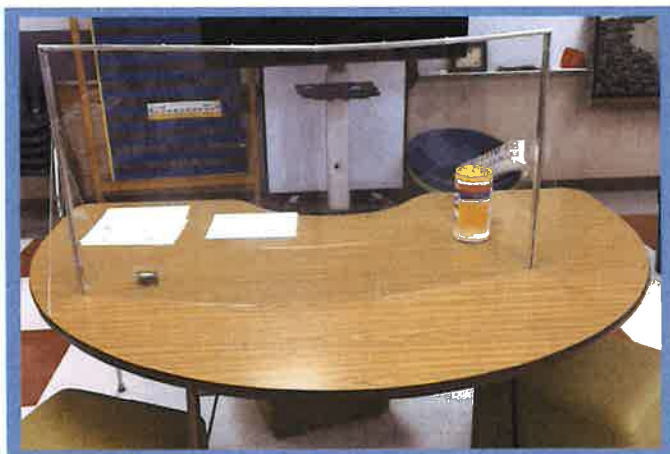
Hand hygiene is the single most effective way to prevent the spread of germs and has been key in fighting the pandemic.



- Staff, students, and parents will be trained on proper hand hygiene, including hand washing protocols.
- Hand sanitizer, with 80% alcohol content, has been purchased and will be placed at the entrance of each classroom to be used as students enter and exit the room. Stations will be in key outdoor areas as well, e.g. lunch areas.
- Students will be instructed to wash/sanitize their hands before and after: entering the campus and classroom, lunch, recess, using the restroom, and working with shared materials.
- Time for hand washing will be allocated in the schedule.
- Students and staff will be instructed on protocols for coughing, sneezing, etc. while protecting others.
- Visual reminders of hygiene protocols will be posted in key areas as a reminder to students and staff.

## PHYSICAL DISTANCING

- Furniture has been removed from classrooms to ensure that a physical distance of 6 feet between student is maintained.
- Marks have been placed on the floor to ensure that tables with partitions are appropriately placed at all times.



# PHYSICAL DISTANCING CONTINUED



- Class size will not exceed the number of students who can occupy a classroom with the physical distancing guideline of six feet between tables(14 students). Each classroom has been measured and the exact number of students allowable determined.
- There is a physical distance of 6 feet between all teacher space and his/her students.
- Teachers will use outdoor space as often as practicable throughout the school day. A schedule for the use of the outdoor space has been created so that teachers have time each day to be outdoors with their students. A physical distance of six feet can be maintained in each outdoor space.
- Where teachers may work with students in a small group, partitions will be utilized.
- Technology will be used, wherever possible, to increase collaboration and sharing of student work so that physical distancing can be maintained.
- Group activities (assemblies, special events) have been suspended until new guidance is received.
- **Paths of travel are indicated on all walkways.**
- Student lines (e.g. lining up after recess) are spaced at intervals.
- Limited volunteers will be permitted on campus in order to minimize the number of adults on campus.

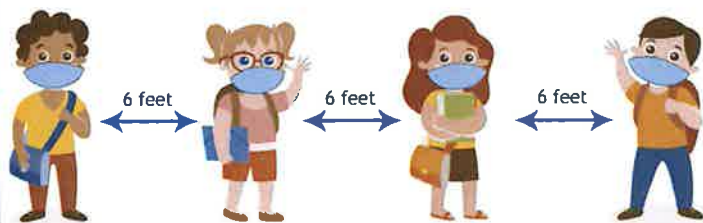
## STABLE COHORTS



- Students in both our elementary and middle schools will be grouped together in stable cohorts that will remain together for all classes, lunch, and recess throughout the school day.
- We will minimize the movement of the cohort to other locations throughout the school day.
- There will be no before school or after school activity on campus so that student groups will not be mixed.



# FACE COVERINGS AND OTHER PROTECTIVE GEAR



Students and staff will be instructed on the proper use, removal, and washing of cloth face coverings, including being careful not to touch the mask and areas of the face. Parents will be asked to review this protocol at home.

Age	Face Covering Requirement
Under 2 years old	No
2 years old through 3rd grade	Yes, unless exempt
4th grade through 8th grade	Yes, unless exempt

- Face coverings are required to be worn by all staff and students from TK - 8th grade, unless exempt.
- Students will be given disposable face coverings if they do not bring their own. All staff will be provided face coverings, gloves, and any other protective gear required of their position.
- If students or staff are exempt from wearing a face covering, they must provide a note from their physician, and will be asked to wear a face shield with a drape on the bottom. A six foot distance should be kept between these individuals at all times.
- Students who refuse to wear face coverings and do not have an exemption will be excluded from school. The students will be required to participate in distance learning.
- Students will be asked to wear face coverings upon arrival to the school site, throughout the day in their classrooms, as they transition between classes, as they travel around campus, when they have less than 6 feet of distance between themselves and another student or staff member, and when they are dismissed.
- Staff members may wear face shields for instructional or communication needs, e.g. teaching speech classes, phonics lessons.
- Students with medical/sensory/cognitive/behavioral needs will not be required to wear a mask, but are strongly encouraged to wear a face shield if possible.
- Visual reminders regarding face covering protocols will be posted for staff and students.



# FACE COVERINGS AND OTHER PROTECTIVE GEAR

- Only EPA approved cleaning and disinfecting agents will be utilized.
- Personal Protective Equipment (PPE) and disinfectant supplies will be provided for all teaching staff.
- Foggers will be used each evening and during the day if we had a suspected positive case of COVID-19.
- Students will have their own supplies, including iPads, to limit the sharing of supplies to specialty supplies, e.g. art, science.
- Staff will clean and disinfect shared supplies between student uses.
- Staff will clean and disinfect desks/chairs between groups of students when students are utilizing the same space.
- Staff will clean frequently touched surfaces at least twice throughout the school day (door handles, light switches, sink handles).
- Disinfecting wipes and/or disinfecting sprays will be provided for every classroom.
- Bathrooms will be cleaned and stocked with soap throughout the day.
- Soap and hand sanitizers in classrooms will be stocked throughout the day.
- Drinking fountains have been disabled. However, bottle filling stations will be available throughout our campus. Students may bring their own labeled water bottles. **We will also provide reusable water bottles to our students.**



- The HVAC system will be set to fan mode and used to circulate air in each classroom. Most of the classrooms are package units that supply individual rooms. The one older building has a chiller plant with individual fan units in each room. Doors and windows will be kept open in all classrooms to increase air flow.
- Custodial staff and additional staff who clean and disinfect areas after student or staff use will be equipped with the proper protective equipment.



# LUNCH AND RECESS PROTOCOLS



**Hand Sanitizer Station**



- Lunch times will be staggered to ensure that a small number of students are in the outdoor eating area at one time. Students will sit with their cohort to eat.
- Students will have lunch in their classroom or a designated outdoor space.
- Tables/benches will be cleaned and disinfected between lunch times.
- The cafeteria, will provide plated lunches that will be delivered to students in their classrooms or outdoors for parents who purchase lunches for their children.
- Students will wash their hands or use hand sanitizer before and after eating and before entering the classroom after the lunch/recess time. Hand sanitizing stations will be in the lunch/playground area.



- Students will spend recess time with their stable cohort in a designated area of the playground. These zones will alternate weekly so that students will have some variety in play. Staff will clean playground surfaces between groups of students.



- Each cohort will have their own play equipment, e.g. balls, jump ropes, and will take them out to the playground in a sack designated for that class/group.



# SOCIAL/EMOTIONAL WELLBEING



Pleasant View Elementary School District has a Social/Emotional/ Wellness/ Learning Committee in place that meets regularly throughout the year.



The focus of the committee for the 2020-21 school year will be to

ensure that we support the social/emotional needs of our students, staff, and families.



To that end, we have designed the following supports:

- The curriculum is designed to build community, foster relationships, and give students a vehicle to discuss local and world issues and events. We will also use this time and space to talk about safety and hygiene protocols, study skills, digital citizenship, and behavior protocols.
- For the 2020-21 school year, we will have a full time school psychologist and community liaison. The team will prepare a comprehensive program of classroom visits, small group work (grief, socialization, etc.), and individual short-term counseling. The psychologist will be supporting individual students who teachers, administrators, or parents refer for follow up.
- Our school psychologist will provide social/emotional support to staff members. We plan to run sessions throughout the year, managing stress, gratitude, etc.
- Our school psychologist will be a support to parents through vehicles like parent workshops that may run virtually, over Zoom, etc.



# LEARNING MODELS

The goal of the Pleasant View Elementary School District through all learning models is as follows:

- Students participate in rigorous and innovative instruction and activities
- Students are meaningfully engaged in the curriculum
- Students are able to collaborate with other students and their teachers to deepen their understanding of the content
- Students are assessed to determine their level of understanding in authentic ways and provided feedback in order to improve their knowledge and skills
- Students feel connected to their classmates and teachers and have social/emotional support that is needed
- Students who would benefit from intervention services are able to receive them
- Students who receive Special Education services are provided the supports outlined in their IEPs
- Parents are provided information and support to partner with the school



# IN PERSON CAMPUS LEARNING

- Students will be on campus five days each week, with the standard schedule for their grade level/school
- Curriculum and instruction will include rigorous, standards- based content
- Students will be graded on participation, assessments, and assignments
- Attendance, as always, is mandatory
- Due to shortened time in the classroom, there will be some assignments that will be assigned for students to complete when they arrive at home after the minimum day release. All students (on campus & online) will be allowed to checkout a Chromebook to take home.

## TIMEFRAMES ACROSS GRADLEVELS

There will be **2 timeframes for arrival and dismissal**. Students will be grouped and assigned these timeframes by **family and last name**. Please note that we will base it on the last name of the oldest child attending PV.

*(of oldest stu in fam)*

Time Frame:	Cohort #:	May Arrive:	Bus to PVW:	Class Begins:	Dismissal Time:
<b>1</b>	<b>COHORT 1</b>	<b>8:20am</b>	<b>8:25am</b>	<b>8:40am</b>	<b>1:00pm</b>
<b>2</b>	<b>COHORT 2</b>	<b>8:35am</b>	<b>8:45am</b>	<b>8:50am</b>	<b>1:15pm</b>

Please note that regardless of the Last Name, country route students will be assigned the same timeframe.

## TK - 3RD GRADE

- All self-contained classes of stable cohorts
- Assemblies, special events, and field trips are suspended
- Minimize contact at school between students, staff, families and the community at the beginning, during, and end of the school day
- Will have PE on the field & enrichment classes as a stable cohort





# IN PERSON CAMPUS LEARNING CONTINUED



## 4TH - 8TH GRADE

- Students will remain in stable cohorts throughout the day, including elective classes
- Students will wear facial coverings when they transition to classes
- Assemblies, special events, rallies, dances, etc. are suspended SCICON trip – likely postponed until spring
- Updated guidance will determine when Athletic programs may resume

## SPECIAL EDUCATION

- Learning Center students will wear facial coverings/face shields when receiving service
- Students will be clustered in stable cohort classes and will receive services only with other students in their cohort
- Partitions will be utilized for small group or one-on-one work
- Teachers and instructional aides will work with students outside whenever possible
- Tables, desks, and chairs will be cleaned and sanitized between students
- Special protocols will be in place for the Special Day Class

## DISTANCE LEARNING OPTIONS FOR FAMILIES

Pleasant View will maintain this option for families choosing to keep their students home. All individual students who are quarantined or are staying home due to a temperature or symptoms related to COVID-19, will join them on campus classrooms.



# DISTANCE LEARNING IN CASE OF CLASS/SCHOOL CLOSURE



- Curriculum and instruction will include rigorous, standards-based content Attendance, as always, is mandatory
  - Students will be graded on participation, assessments, and assignments
- If required by public health order to have a full school closure, or in the event that an entire cohort (class) is quarantined, teachers will provide full distance learning in a schedule as follows:

## TK - 3RD GRADE

- Interactive Learning: 9:15 a.m. – 2:30 p.m. (with lunch) via Zoom
- Structured weekly schedule
- Daily Interactive Learning- Morning Meeting, Reading, Math, and Writing Workshops
- Science/Social Studies interactive learning several times in the week
- Enrichment
- Asynchronous learning in the afternoon with assignments, feedback, office hours with teachers

### **Class/Cohort Closure:**

Students will continue with the same schedule as in person instruction, however, all teaching will take place through interactive learning.



## 4TH - 8TH GRADE

### **School Closure:**

- Daily Interactive Learning: 9:15 a.m. – 2:30 p.m. (with lunch) via Zoom
- Asynchronous learning in the afternoon with assignments, feedback, office hours with teachers

### **Class/Cohort Closure:**

Students will continue with the same schedule as in person instruction, however, all teaching will take place through interactive learning.



# PE/ATHLETIC & AFTER SCHOOL INFORMATION



The state has waived the instructional minute requirement associated with PE for the 2020-21 school year, however, our schools will be providing PE in both in person and distance learning models.

- In person PE for both elementary and middle schools will be delivered by our certificated PE teachers to stable cohorts of students and will occur outdoors, adhering to the physical distancing and facial covering guidelines.
- In person PE activities will conform to changing guidelines throughout the school year.
- Sports equipment will need to be cleaned and disinfected between use by different students.
- Distance learning students will be provided alternative resources for PE classes.



Students may participate in the Independent Study PE program (ISPE) when we are in person or if they opt for distance learning. Students who engage in outside competitive teams or lessons with coaches outside of our offerings (horseback riding, skating) may apply for the ISPE program in place of PE. Our ISPE coordinator sends out information at the beginning of the school year outlining the requirements of the program.

## TEAM SPORTS

When the school site reopens for in person instruction, students will participate in training and conditioning following physical distancing to the extent allowed. We will carefully monitor the health guidance for competition and will participate to the extent feasible when permissible.

## AFTER SCHOOL PROGRAM

After School Programs will be subject to the same rules, policies and guidelines outlined throughout this plan.

CHOICES (TCOE) - Suspended until mixing of cohorts is allowed  
– Virtual Classes may continue

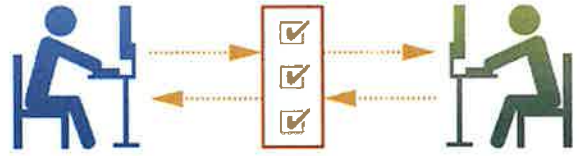


# PROTOCOLS

## FACULTY & STAFF PROTOCOLS

### Health and Hygiene Protocols

- Staff will be screened as they arrive on campus each day. They will be asked about symptoms and their temperatures will be checked using a UV temperature screener.



This will be done at a station at the entrance to the school site. They will then travel to their classroom along our marked paths of travel.

- Staff will be required to undergo routine testing on a schedule consistent with health guidelines.
- All staff are required to wear facial coverings, unless exempt. Staff will need to provide a physician's note for the exemption.
- Staff will be provided with facial coverings, face shields, and gloves.
- Staff will be trained on all health and hygiene protocols, including the proper use, removal, and washing of face coverings, social distancing protocols, paths of travel, health office protocols, etc.
- Staff members may wear face shields for instructional or communication needs, e.g. teaching speech classes, phonics lessons, as long as the wearer maintains physical distance from others, to the extent practicable. Staff must return to wearing a face covering outside of the classroom.

### Professional Development/Meetings

- The District will conduct all professional development training and education, and other activities involving staff with physical distancing, or virtually when it is not possible or practicable to provide in person training.
- All IEP, 504, or student progress monitoring meetings will be held with physical distancing or virtually.
- Parent meetings, conferences, etc. will be conducted by phone, virtually, or with physical distancing measures.

### Lunch, Restroom, Work Room, Office Protocols

- Staff must maintain a physical distance from each other at all times.
- We will limit visits to the Office by staff and use outside doors for access when available.
- There will be a maximum occupancy posted on the door of the work room and teachers will be asked to send work to the work room via email or to place the work in the queue that will be outside of the work room door.
- Lunch times are staggered to reduce the number of staff who would use the lunch room/break room at any one time. Tables in the teachers' lounge have been spread out with one seat at every table to ensure physical distancing. A maximum occupancy sign will be posted.
- All teachers have refrigerators in their classrooms and microwaves will be placed in key locations throughout the campus to avoid staff members congregating to use the microwave.
- Restrooms will have limited occupancy and will have signs indicating whether they are in use.



# PROTOCOLS

## ARRIVAL/DISMISSAL



Due to public health guidance, the District has adopted the following protocols. Strict adherence to all of our protocols will enable us to keep our students and staff safe and in school. We appreciate your cooperation and support. There will be no morning recess.



### **NO PARENTS ARE TO WALK ON CAMPUS, THERE WILL BE A DESIGNATED DROP-OFF & PICK-UP AREA.**

#### **Prior to Arrival:**

Please review the symptom screening questions and make sure that your children are symptom-free before bringing them to school. **If you answer "Yes" to any of the questions below regarding your child, please do not bring him/her to school.**

- Do you have a new cough, nasal congestion, or runny nose?
- Are you experiencing shortness of breath or difficulty breathing?
- Are you having new muscle pain or fatigue?
- Do you have a headache (that is not normal for you)?
- Do you have a sore throat?
- Are you experiencing a new loss of taste or smell?
- Are you experiencing nausea, vomiting, abdominal pain, or diarrhea?
- Do you have a new rash?
- **Have you been exposed to anyone who has tested positive for COVID-19 in the last two weeks?**

Please take your child's temperature before school. If it is over 100 F degrees, please do not bring him/her to school.

#### **Arrival:**

- Please remain in your car and allow our school staff to come to the vehicle to do the following:
  - You will be asked if you reviewed the screening questions and answered yes to any of them. The screening questions will be posted for you to review as you wait in your vehicle.
  - You and your child are required to wear a facial covering during the screening process.
  - If your child is free of symptoms, he/she will be asked to exit the car and pass the infrared thermometer station.
    - If your child has a fever of over 100 F degrees, you will be asked to leave campus.
    - If you believe the temperature reading is an error, you will need to park and wait until your child is calm and will be tested again.
- Students whose families park and walk up to the school entrance will need to wait in line, six feet apart, until the screening is completed.
- Adults who accompany students to the school entrance will not be permitted to come onto the campus.



# PROTOCOLS ARRIVAL/DISMISSAL CONTINUED



- Students will not be able to use the playground or field before school and will go directly to their classrooms where they will do silent reading, a morning message activity, etc.



### **Late Arrival:**

- **If your child arrives after 8:45, he/she should come to the main gate to the left of the administration building wearing a face covering.**
- Staff will be there to ask the screening questions, and log the late arrival. Your child will then go directly to class.
- Please stay in your vehicle at the curb and do not leave the campus until after your child is cleared to go to class.
- **If your child arrives after 8:50, please call the office upon your arrival and a staff member will come out to your vehicle to do the screening there before your child enters the campus.**

### **Dismissal:**

- Students will wear face coverings as they travel to their designated spots for dismissal. They will remain in face coverings as they wait to be picked up.
- Each family will have their own designated spot to wait throughout the campus, and families will be able to go to the designated spot to pick them up.
- When parents arrive on campus, they will only be permitted to do so in cars using the drive through lane.
- Parents will promptly leave the drive through lane so that other parents can move down in the line.
- There are no after school programs planned until new CDPH guidance is received allowing them to take place on campus.

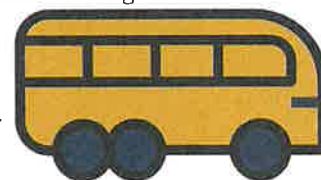
### **Sign Out Procedure:**

- If you are picking your child up during the school day, please notify his/her classroom teacher with a note sent to school with your child, email your child's teacher prior to the start of school, or call or email the front office staff with the information.
- As you arrive, please call the office. A staff member will call the child's classroom and have him/her sent to the office for pick up.
- He/she will be sent out of the main office and come to your vehicle, supervised by a staff member.



### **Bus Transportation:**

- Students' temperatures will be taken before entering the bus.
- If a student has a temperature of 100 degrees or higher, the student will not be allowed on the bus.
- All students riding buses will be required to wear a face mask while on the bus.
- Students are to wear their masks and follow social distancing guidelines while waiting to load the bus.
- Family groups will be required to sit together.
- All country route students will be assigned seats at the front of the bus.
- Hand sanitizer will be available to students as they board and exit the bus.



	(of oldest stu in fam)				
Time Frame:	Cohort #:	May Arrive:	Bus to PVW:	Class Begins:	Dismissal Time:
<b>1</b>	<b>COHORT 1</b>	<b>8:20am</b>	<b>8:25am</b>	<b>8:40am</b>	<b>1:00pm</b>
<b>2</b>	<b>COHORT 2</b>	<b>8:35am</b>	<b>8:45am</b>	<b>8:50am</b>	<b>1:15pm</b>

Please note that regardless of the Last Name, country route students will be assigned the same timeframe.



# PROTOCOLS

## FACE COVERING

### Wear Your Face Covering Correctly

- Wash your hands before putting on your face covering
- Holding the ear loops only, put it over your nose and mouth and secure it under your chin
- Try to fit it snugly against the sides of your face
- Make sure you can breathe easily
- Refrain from touching your mask throughout the day
- Refrain from touching your eyes, nose, and mouth



### Wear a Face Covering to Protect Others

- Wear a face covering that covers your nose and mouth to help protect others in case you're infected with COVID-19 but don't have symptoms
- Wear a face covering in public settings when around people who don't live in your household, especially when it may be difficult for you to stay six feet apart
- Wear a face covering correctly for maximum protection
- Don't put the face covering around your neck or up on your forehead
- Don't touch the face covering, and, if you do, wash your hands or use hand sanitizer to disinfect

### Take Off Your Cloth Face Covering Carefully, When You're Home

- Untie the strings behind your head or stretch the ear loops
- Handle only by the ear loops or ties
- Fold outside corners together
- Place covering in the washing machine or hand wash
- Be careful not to touch your eyes, nose, and mouth when removing and wash hands immediately after removing.

### Washing Your Cloth Face Covering

- Machine wash using regular laundry detergent and the warmest temperature setting for the kind of cloth used to make the mask.
- Hand wash by soaking the mask in a bleach solution (4 teaspoons of household bleach per quart of room temperature water) for five minutes. Rinse thoroughly with cool water.
- Dry in the highest setting of the dryer until completely dry or lay flat to air dry, in direct sunlight if possible.



# PROTOCOLS

## HEALTHY HYGIENE

### Hand Washing:

**Follow these five steps every time:**

- Wet your hands with clean, running water (warm or cold), turn off the tap, and apply soap.
- Lather your hands by rubbing them together with the soap. Lather the backs of your hands, between your fingers, and under your nails.
- Scrub your hands for at least 20 seconds.
- Rinse your hands well under clean, running water.
- Dry your hands using a clean towel or air dry them.



### How to Use Hand Sanitizer:

- Apply the gel product to the palm of one hand. (Read the label to learn the correct amount.) The hand sanitizer purchased by RSF District is 80% alcohol.
- Rub your hands together.
- Rub the gel over all the surfaces of your hands and fingers until your hands are dry. This should take about 20 seconds.



### Respiratory Etiquette:

- Staff and students should cover coughs and sneezes with a tissue.
- Used tissues should be thrown in the trash immediately and hands washed with soap and water or hand sanitizer.
- If a tissue is not available, one should cough or sneeze into an elbow.





# PROTOCOLS

## HEALTH OFFICE



Due to the need to monitor COVID-19 symptoms and cases, we will handle less severe injuries and illnesses in the classroom.

- Teachers will be given first aid kits for the classrooms that have supplies to take care of minor cuts and bruises (ice packs, bandages, etc.)
- Students with more severe injuries, such as a possible broken bone, concussion, etc., should be sent to the Health Office with a Health Office referral slip.
- Students must wear face coverings as they travel to the Health Office.

Teachers know their students best and will know when they have symptoms outside of what is usual for them, keeping in mind the health history of the child (e.g. asthma, allergies).

○ These are the symptoms known to be related to COVID-19:

- **Persistent cough**
- **Congestion/runny nose**
- **Shortness of breath**
- **Fatigue**
- **Sore throat**
- **Headache**
- **Flushed – may be feverish**
- **Loss of taste or smell**
- **Nausea, vomiting, abdominal pain**
- **New rash**



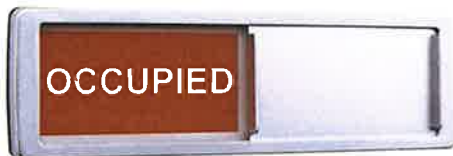
- If a student presents with any of the above symptoms, teachers should call health personnel to alert them that the student will be sent to the isolation room, will ensure that the student is wearing a face covering when leaving his/her classroom, and will send the student directly to Nurses Room.
- Our health personnel will evaluate for symptoms, take the student's temperature, and depending on the assessment, will send the student home for monitoring and/or testing.
- Our health personnel will follow up with students sent home prior to and during the school day regarding testing, length of time for isolation and/or quarantine, etc.
- Our health personnel will notify the COVID-19 Response Team Lead, Mark Odsather.
- The custodial crew will be apprised of each suspected COVID-19 case for cleaning and disinfecting surfaces.



# PROTOCOLS

## RESTROOM

- Students must wear facial coverings when traveling to and from the restroom and while in the restroom.
- Students may only use their grade level designated restroom.
- Upon arrival, students should check the sign to see if the restroom is occupied.
- If both slots are occupied, students should stand on one of the designated spots to wait. (Spots will be 6 feet apart.)
- **When a vacancy occurs:**
  - Students should sanitize their hands
  - Students should slide the bathroom sign to "occupied"
  - When they are finished using the restroom, students should follow the directions to wash their hands thoroughly before leaving the restroom
  - Students should flip the sign to vacant
  - Students should sanitize their hands
  - Students should return to class, recess, etc.



# PROTOCOLS

## BREAKFAST/LUNCH & RECESS

### RECESS Protocols:

#### **Before leaving the classroom:**

- Students must wear their face coverings when traveling to the lunch and recess areas.
- Students should wash their hands or use hand sanitizer on the way out of their classrooms.
- Students should walk in a line up to the playground keeping a distance between students.

#### **At recess:**

- Students must wear their face coverings when playing games with other students.
- Students must stay in their assigned Zone and may only play with students in their stable cohort.
- No contact games (soccer, basketball, football, etc.).
- Only four students can play a game, e.g. wall ball, at one time.
- When the whistle blows, students freeze, bring equipment back and place it in a sack to be taken back to the classroom (class sack).
- Students must wear their face coverings when traveling from the recess areas.
- Students must wait in a designated area for their teachers.
- Students must wash their hands or use hand sanitizer upon returning to the classroom.
- Students should return to their desks and wait for further instructions.

### Lunch Protocols:

#### **Before leaving the classroom:**

- Students must wear their face coverings if/when leaving the classroom.
- Students should wash their hands or use hand sanitizer before meals.
- Student lunches will be held in the following areas.
- Cafeteria with staggered lunch schedule.
- Classroom if outdoor weather does not permit.
- Outdoors whenever possible.
- A combination of the above locations depending on weather, schedules, and number of students
- The number of lunch periods may be increased to accommodate for physical distancing, if necessary.
- Student lunch recess will remain consistent with morning recess assignment.
- Hot lunch will continue to be provided and will be picked up behind partitions when feasible.
- Students need to wash or sanitize their hands upon entering the classroom.



**Breakfast will be provided at the end of the day to be consumed by the student at home prior to arriving the next day.**



# FAMILY EDUCATION AND STAFF TRAINING



## FAMILY EDUCATION

### Prior to the Start of School:

Families will receive training via virtual meetings on the following (if they have linguistic needs, they will be accommodated):

- **Health Policies and Procedures**

- COVID screening, symptom identification, and how it is spread
- Enhanced sanitation practices
- Proper use of face coverings
- Health Office information
- Contact tracing

- **Protocols**

- Healthy Hygiene: hand hygiene, proper use of face coverings, physical distancing, respiratory etiquette
- Arrival, dismissal protocols
- Visitors on campus
- Distance learning expectations

### Ongoing Communication and Education:

- Our Response Team Lead, Mark Odsather, will be communicating with parents regarding individual cases and contact tracing
- We will communicate any new guidance from CDPH or other authorities as well as reopening plans through Parent Square.



## STAFF TRAINING

### Prior to the Start of School:

- **Health Policies and Procedures:**

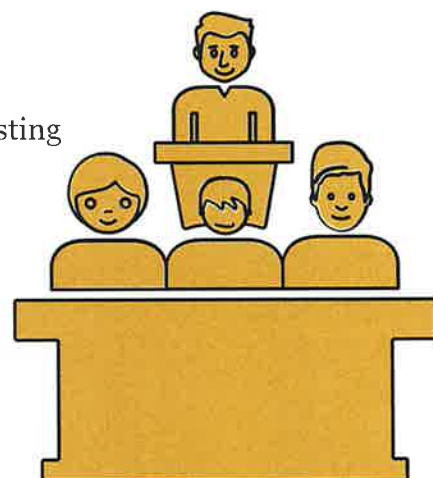
- COVID screening, symptom identification, and testing
- Monitoring throughout the day
- Health Office information

- **Protocols**

- Healthy Hygiene: hand hygiene, proper use of face coverings, physical distancing, respiratory etiquette
- All campus protocols

- **Distance Learning**

- Engaging students via Zoom
- Use of new Learning Management Systems: Class Dojo
- Use of Parent Square to communicate with Families



**\*\*\*All parent and staff training and education will be delivered virtually.**

Upon reopening with in person instruction, the Principal or her/his designee will ensure monthly health and hygiene training for staff.





Mark Odsather &lt;marko@pleasant-view.k12.ca.us&gt;

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**Pleasant View Elementary**

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**Farnsworth, Mason** <MFarnsworth@beynonsports.com>  
To: Mark Odsather <marko@pleasant-view.k12.ca.us>

Mon, Oct 5, 2020 at 1:55 PM

Mark,

Sorry for the delay. Hope you had safe and fun travels. Please see budget pricing below.

- Option 1
  - Surface basketball and volleyball courts as discussed onsite
    - Basketball courts – within 3 point line, key and center court circles + game lines
    - Volleyball courts – within game court lines only
    - Total Cost: \$52,740
  
- Option 2
  - Surface entire basketball and volleyball courts
    - Basketball courts – surface entire court in contrasting colors from 3 point line, key and center court circles + game lines
    - Volleyball courts – surface area outside of game court lines + option 1
    - Total Cost: \$61,575

Mason

**Mason Farnsworth**  
Director of Sales, SW RegionTHE ULTIMATE  
SURFACE EXPERIENCE





**PLEASANT VIEW MASTERPLAN - SKETCH 2**  
**PLEASANT VIEW ELEMENTARY SCHOOL DISTRICT**

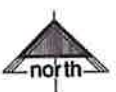
1" = 60'-0"

**MASTERPLAN PROJECTS**

**PROJECT**

**PROJECT BUDGET**

- Proposed Maintenance Bldg. = \$300,000 (2,432 SF)
- Proposed Chain Link Fencing Along Fire Lane at Pleasant View Elementary (800 LF) = \$75,000
- Proposed Classroom Wing JTS Modular (4,600 SF) = \$2,100,000 (State Funded)
- Proposed Community Library / Admin (8,500 SF) = \$4,800,000
- Proposed Hardcourts East of Community Building (10,000 SF) = \$145,000
- Proposed Future Middle School (45,000 SF/ 14 Classrooms) = \$24,000,000



Pleasant View School District



Paid Administrative Leave 1-1-21 to 4-30-21 for Covid-19  
Related Absences

Due to the expiration (December 31, 2020) of the California Supplemental Paid Sick Leave for Covid-19, the Pleasant View School District has decided to offer Paid Administrative Leave. This leave would be approved by the Superintendent on a case by case basis to any staff member that is quarantined due to being exposed or testing positive to Covid-19. The District is providing this leave for the safety of our staff, students and community. In order to be considered for this leave, the employee must provide documentation from a medical Doctor/health provider/health department showing that their absence is Covid-19 related. Effective dates for this Paid Administrative Leave are from 1/1/2021 to 4/30/2021.

Exhibit 12 1-12-2021