

OAK VALLEY UNION ELEMENTARY SCHOOL DISTRICT
REGULAR MEETING of the GOVERNING BOARD
Tuesday, February 28, 2023
AGENDA

TIME: 4:00pm

PLACE: District Conference Room

CALL TO ORDER AND ROLL CALL

BOARD MEMBERS:

Mr. Doug Mederos, President
Mr. John Mendonca, Clerk
Mr. Joey Benevedes, Trustee
Mr. Mark Nunes, Trustee
Mr. Joseph Meneses, Trustee

PLEDGE OF ALLEGIANCE

(1.0) APPROVAL OF AGENDA

Motion by _____ Second _____ ACTION ()

(2.0) APPROVAL OF MINUTES

The minutes of the regular meeting held on January 24, 2023 and Special meeting on February 9, 2023 are presented for Board approval.

Motion by _____ Second _____ ACTION ()

(3.0) QUESTIONS FROM THE FLOOR AND INTRODUCTIONS OF GUESTS

At this time, any person wishing to speak to any item not on the agenda for this meeting may be granted **(5) minutes** to speak to the Board with a maximum time of 15 minutes per item, unless otherwise extended by the board.

(Action cannot be taken on anything that is not already on the agenda).

(4.0) CORRESPONDENCE:

(5.0) ADMINISTRATORS' REPORTS

1. Superintendent's Report
 - a. Isom Advisors District Financial Analysis
 - b. Letter from TCOE dated January 17, 2023 RE: Review of first period interim report, 2022-2023
 - c. March Board visit date
2. Principal's Report
 - a. Enrollment update
 - b. TK/Kinder registration

c. Summer School update

(6.0) BUSINESS SERVICES

- 1.) Approval authorization to pay vouchers as presented.

Motion by _____ Second _____ ACTION ()

- 2.) Approval of Budget Revisions as presented. **None**

Motion by _____ Second _____ ACTION ()

(7.0) DISTRICT ADMINISTRATION

- 1.) Review and approval of the audit for year end June 30, 2022 by M.Green and Company LLP including findings.

Motion by _____ Second _____ ACTION ()

- 2.) Approval of job share opportunity for two teachers.

Costs: 0

Motion by _____ Second _____ ACTION ()

- 3.) Approval of SchoolWorks Master Plan proposal that will plan out future needs and costs towards facility maintenance and new projects.

Costs: not to exceed 15,910

Funding Source: Developer Fees

Motion by _____ Second _____ ACTION ()

- 4.) Approval of Resolution 2023-1 for Bridge Financing for State Building Funds Application for emergency roofing expenditures.

Motion by _____ Second _____ ACTION ()

- 5.) Approval of IXL three year subscription for supplemental ELA and math intervention online materials.

Costs: 32,657 for three years total

Funding Source: Arts, Music, Instructional Materials grant

Motion by _____ Second _____ ACTION ()

6.) Approval of Youth Truth mental health survey agreement for a 3-year package. Annual survey of students, staff, and parents. Utilized as Education Partners LCAP requirement.
Costs: 15,000 for 3 years total
Funding source: LCAP 4.1

Motion by _____ Second _____ ACTION ()

(8.0) CLOSED SESSION

EXPULSION HEARING; CONFIDENTIAL STUDENT MATTER (Education Code §§ 35146, 48912, 48918(a)(1), and 20 U.S.C. § 1232g)

(9.0) RECONVENE IN REGULAR SESSION

Student #32831 Expulsion presented in Closed Session. (Education Code §§ 35146, 48918(j), and 20 U.S.C. § 1232g)

Votes: Ayes _____ Nays _____ Abstain _____ Absent _____

Motion by _____ Second _____ ACTION ()

(10.0) ORGANIZATIONAL BUSINESS

(Consideration of any item any member of the Board wishes to place on the Agenda for the next meeting.)

(11.0) ADJOURNMENT

Motion by _____ Second _____ ACTION ()

ANNOUNCEMENT OF NEXT REGULAR BOARD MEETING
March 14, 2023 @ 4:00 pm District conference room

This agenda may be made available in an appropriate alternative format for a person with a disability, upon request. If a disability-related modification or accommodation, including auxiliary aids or services, is needed, please contact Heather Pilgrim, Ed.S., Superintendent, at least one week in advance of the meeting, at 688-2909. Requests made closer to the meeting may not be able to be accommodated.

OAK VALLEY UNION ELEMENTARY SCHOOL DISTRICT
REGULAR MEETING of the GOVERNING BOARD
Tuesday, January 24, 2023
MINUTES

TIME: 4:00pm

PLACE: District Conference Room

CALL TO ORDER AND ROLL CALL

BOARD MEMBERS:

- Mr. Doug Mederos, President
- Mr. John Mendonca, Clerk
- Mr. Joey Benevedes, Trustee
- Mr. Mark Nunes, Trustee
- Mr. Joseph Meneses, Trustee Late

PLEDGE OF ALLEGIANCE

(1.0) APPROVAL OF AGENDA

Motion by M. Nunes Second J. Benevedes ACTION (4-0)

(2.0) APPROVAL OF MINUTES

The minutes of the regular meeting held on December 13, 2022 are presented for Board approval.

Motion by J. Mendonca Second J. Benevedes ACTION (5-0)

(3.0) QUESTIONS FROM THE FLOOR AND INTRODUCTIONS OF GUESTS

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Supt. Pilgrim introduced Mrs. Fonseca, and Mr. Tobias who will be speaking during 7.0 section 2 of the Agenda.

(4.0) CORRESPONDENCE:

School Board Appreciation Dinner invitations

Supt. Pilgrim passed out Invitations for a School Board Appreciation dinner.

(5.0) ADMINISTRATORS' REPORTS

1. Superintendent's Report

A. 2022 CA Dashboard Review

Supt. Pilgrim went over the 2022 results of the California Dashboard. The dashboard provides meaningful information on the school and district's overall progress.

B. Differentiated Assistance Eligibility

Supt. Pilgrim reported that due to the SPED student group having high suspension rates and the Homeless student group having a high chronic absenteeism rate, being reported on the CA Dashboard, the school is in Differentiated Assistance. The school office employees including Mrs. Espinoza will be going to CIE Training. CIE Training will provide assistance and time to focus on those high numbers reported on the dashboard and how we can decrease those numbers.

C. Proposition 28 updates

Supt. Pilgrim let the board know that Prop. 28 passed and that it allows us to hire a Theater/Performing Arts Teacher beginning the 2023-2024 school year.

D. 4th Qtr Williams Report

There were 0 complaints found in the 4th Quarter Williams Report.

(6.0) BUSINESS SERVICES

- 1.) Approval authorization to pay vouchers as presented.

Motion by M. Nunes Second J. Benevedes ACTION (5-0)

- 2.) Approval of Budget Revisions as presented. NONE

Motion by Second ACTION ()

(7.0) DISTRICT ADMINISTRATION

- 1.) Discussion and Approval Sentry Security Solutions proposal for weapon recognition software on cameras. <https://youtu.be/dwIXH4S6BIg>

Costs 2,000 set up and 1,000 per camera, annually thereafter
Funding Source: Arts, Music, Instructional Supplies block grant

Motion by _____ Second _____ ACTION ()

Supt. Pilgrim showed a video of the software that allowed the board members to see how it would work. After discussion the board decided to table this Approval for another time to allow more time for research.

- 2.) Consideration and approval of Theater Arts equipment proposal from NTM Productions.

Costs: 50,651.99
Funding Source: Learning Recovery Block Grant

Motion by J. Meneses Second M. Nunes ACTION (5-0)

Mrs. Fonseca and Mr. Tobias proposed a quote for new sound/tech equipment for the cafeteria. This new equipment would pair with the existing equipment and enhance our

theater productions, assemblies, graduations as well as any other events that will take place in the cafeteria.

3.) Approval of 2022 SARC.

Motion by J. Benevedes Second M. Nunes ACTION (5-0)

(8.0) CLOSED SESSION

1.) Employment, Resignations, Transfers, etc. of Certificated and Classified Personnel (Gov. Code, § 54957)

(9.0) RECONVENE IN REGULAR SESSION

1.) Employment, Resignations, Transfers, Termination, etc. of Certificated and Classified Personnel (Gov. Code, § 54957)

Certificated Hires

Lauren Foseca, Theater Arts & Dance Teacher, full-time, 2023-2024SY

Classified Resignation

Angela Nasello, RSP Aide

Classified Transfers

Nora Macias transfer to School Secretary, immediate

Breann Vejvoda Transfer to Student Data Manager, immediate

Motion by J. Benevedes Second J. Mendonca ACTION (5-0)

(10.0) ORGANIZATIONAL BUSINESS

(Consideration of any item any member of the Board wishes to place on the Agenda for the next meeting.)

(11.0) ADJOURNMENT

Motion by J. Meneses Second M. Nunes ACTION (5-0)

ANNOUNCEMENT OF NEXT REGULAR BOARD MEETING

February 14, 2023 @ 4:00 pm District conference room

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OAK VALLEY UNION ELEMENTARY SCHOOL DISTRICT
SPECIAL MEETING of the GOVERNING BOARD
Thursday, February 9, 2023
MINUTES

TIME: 1:00pm PLACE: District Conference Room

CALL TO ORDER AND ROLL CALL

BOARD MEMBERS:

Mr. Doug Mederos, President	Present
Mr. John Mendonca, Clerk	Present
Mr. Joey Benevedes, Trustee	Present
Mr. Mark Nunes, Trustee	Present
Mr. Joseph Meneses, Trustee	Present

PLEDGE OF ALLEGIANCE

(1.0) APPROVAL OF AGENDA

Motion by J. Mendonca Second M. Nunes ACTION (5-0)

(2.0) QUESTIONS FROM THE FLOOR AND INTRODUCTIONS OF GUESTS

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(3.0) DISTRICT ADMINISTRATION

- 1.) Approval of a contract with Supreme Construction for a 20'x 40' Ag Steel structure to house farm animals, tack, and feed.
Costs: 40,500.00
Funding Source: LCAP Goal 1 Action 4

The board took a tour of the OV Farm to look at the placement of the steel structure that is proposed to be built for sheep and goats for students showing at the fair for 4H.

Motion by J. Meneses Second J. Benevedes ACTION (5-0)

- 2.) Approval of a contract with Bradford Steel to expand the Bus barn.
Costs: 101,650.00
Funding Source: LCFE Transportation Add-on

The board toured the bus barn to see the proposed expansion in order to fit additional utility vehicles so that a bus can fit into the bay.

Motion by J. Meneses Second M. Nunes ACTION (5-0)

(4.0) ADJOURNMENT @ 1:28pm

Motion by J. Benevedes Second J. Mendonca ACTION (5-0)

ANNOUNCEMENT OF NEXT REGULAR BOARD MEETING

February 28, 2023 @ 4pm in the District Conference Room

This agenda may be made available in an appropriate alternative format for a person with a disability, upon request. If a disability-related modification or accommodation, including auxiliary aids or services, is needed, please contact **Heather Pilgrim, Ed.S., Superintendent**, at least one week in advance of the meeting, at **688-2909**. Requests made closer to the meeting may not be able to be accommodated.

Oak Valley Union School District

District Financial Analysis

by

Isom Advisors,
a Division of Urban Futures, Inc.

January 2023



1470 Maria Lane, Ste. 315 - Walnut Creek, CA 94596

5.1.2

About the Firm

Introduction

Meeting your financial challenges and saving you money

Oak Valley Union School District

- ❖ Isom Advisors is a full service planning, campaign, and financial advisory firm that serves California school districts
- ❖ The leading financial advisor to school districts since 2011 based on number of financings
- ❖ We are independent with no conflicts of interest
- ❖ Our staff has over 50 years experience providing honest advice and the highest level of service
- ❖ Strong references from our clients
- ❖ Regional experience includes:
 - Burton ESD
 - Corcoran USD
 - Cutler-Orosi JUSD
 - Exeter USD
 - Farmersville USD
 - Porterville USD
 - Springville ESD
 - Sunnyside ESD
 - Terra Bella ESD
 - Three Rivers ESD
 - Tipton ESD
 - Tulare City ESD
 - Wasco ESD
 - Waukena Joint ESD



2020 Bond Program Successes

Strong support for school bonds despite the COVID-19 pandemic

Oak Valley Union School District

- ❖ A continued leader in new bond election programs, even during the COVID-19 pandemic.

March 2020 Isom Advisors G.O. Bond Successes		
District	County	Amount ⁽¹⁾
Bellevue ESD	Sonoma	\$28.0
Bridgeville ESD	Humboldt	\$1.2
Brisbane SD	San Mateo	\$27.0
Burlingame ESD	San Mateo	\$97.0
El Nido ESD	Merced	\$3.2
El Nido ESD	Merced	\$3.4
Fort Bragg USD	Mendocino	\$35.0
Franklin-McKinley ESD	Santa Clara	\$80.0
Geyeserville USD	Sonoma	\$22.0
Hope ESD	Santa Barbara	\$47.4
Lawndale ESD	Los Angeles	\$33.8
Mcfarland USD	Kern	\$30.0
Mendocino USD	Mendocino	\$31.0
Mountain View ESD	Los Angeles	\$56.0
Roseland ESD	Sonoma	\$9.4
San Lorenzo Valley USD	Santa Cruz	\$75.0
Sebastapool ESD	Sonoma	\$17.5
Ukiah USD	Mendocino	\$75.0
Waukena Joint ESD	Tulare	\$1.65
Westside Union ESD	Sonoma	\$7.5

⁽¹⁾ In Millions

November 2020 Isom Advisors G.O. Bond Successes		
District	County	Amount ⁽¹⁾
La Mesa Spring Valley ESD	San Diego	\$136.0
Legrand HSD	Merced	\$6.0
Oakland USD	Alameda	\$735.0
Ojai USD	Ventura	\$45.0
South Bay ESD	Humboldt	\$5.0
Sunnyside ESD	Tulare	\$2.0
Washington USD	Fresno	\$46.0
Winters USD	Yolo	\$19.0

⁽¹⁾ In Millions

Source: Isom Advisors

2022 Bond Program Successes

There was a lot of support for CA school bonds in 2022

Oak Valley Union School District

- ❖ Isom Advisors worked on **31** successful K-12 bond measures in June and November 2022; nearly 40% of all successful bond measures.

June 2022 Isom Advisors G.O. Bond Successes		
District	County	Amount ⁽¹⁾
Fremont HSD	Santa Clara	\$275.00
Hillsborough SD	San Mateo	\$140.00
Mill Valley SD	Marin	\$194.00
Muroc USD	San Bernardino	\$21.00
San Rafael ESD	Marin	\$152.00
San Rafael HSD	Marin	\$216.00
Westmorland ESD	Imperial	\$3.75
Westmorland ESD	Imperial	\$3.75

⁽¹⁾ In Millions

November 2022 Isom Advisors G.O. Bond Successes		
District	County	Amount ⁽¹⁾
Buellton ESD	Santa Barbara	\$8.80
Calistoga USD	Napa	\$41.00
El Centro ESD "C"	Imperial	\$17.00
El Centro ESD "E"	Imperial	\$18.00
Fairfield-Suisun USD	Solano	\$249.60
Farmersville USD	Tulare	\$8.60
Gridley USD	Butte	\$16.30
Guadalupe ESD "V"	Santa Barbara	\$8.50
Guadalupe ESD "W"	Santa Barbara	\$8.50
Kenwood ESD	Sonoma	\$18.00
La Honda Pescadero USD	San Mateo	\$15.00
Mupu ESD "J"	Ventura	\$0.80
Mupu ESD "K"	Ventura	\$0.80
Orange Center ESD	Fresno	\$6.00
Rio ESD	Ventura	\$72.00
San Luis Coastal USD	San Luis Obispo	\$349.00
Santa Rosa ESD	Sonoma	\$125.00
Santa Rosa HSD	Sonoma	\$398.00
Sequoia HSD	San Mateo	\$591.50
South San Francisco USD	San Mateo	\$436.00
Sunol Glen USD	Alameda	\$10.90
Ventura USD	Ventura	\$434.50
Walnut Creek ESD	Contra Costa	\$134.00

⁽¹⁾ In Millions

Source: Isom Advisors

District Assessed Value and G.O. Bond Capacity

District Bond & Assessed Value History

District's tax base has grown by 74% since 2011

Oak Valley Union School District

Oak Valley ESD Historical Assessed Value		
Fiscal Year Ending	Total Value	% Change
2011	\$154,708,116	
2012	\$164,633,194	6.42%
2013	\$168,920,209	2.60%
2014	\$170,831,501	1.13%
2015	\$179,565,274	5.11%
2016	\$191,464,244	6.63%
2017	\$193,120,983	0.87%
2018	\$200,609,048	3.88%
2019	\$209,198,938	4.28%
2020	\$219,383,109	4.87%
2021	\$229,789,220	4.74%
2022	\$238,976,461	4.00%
2023	\$269,156,480	12.63%
Average		4.76%

Source: California Municipal Statistics/Tulare County

❖ District has never attempted a G.O. Bond measure

- ❖ District's 2022-23 assessed value is approximately \$269.2 million; twelve-year average assessed value growth rate is 4.76%
- ❖ District's gross bonding capacity is \$3.4 million (1.25% x assessed value); District does not have any outstanding G.O. bond debt

5 mil

General Obligation Bond Proceeds

District can generate between \$1.8 million and \$2.5 million

Oak Valley Union School District

Oak Valley ESD Bond Proceeds at Varying Term Lengths ⁽¹⁾	
Term Length	Total Bond Proceeds
25 years	\$1,800,000
30 years	\$2,200,000
35 years	\$2,500,000

(1) Assumes AV growth of 3.75%; Preliminary – Subject to change
Source: Isom Advisors

- ❖ With projected annual assessed value growth of 3.75%, the District can generate up to \$2.5 million
- ❖ At more aggressive growth rates, the District could generate up to \$2.8 million
- ❖ Depending on tax rate selected and assessed value assumptions, District can generate significant proceeds

Voter Demographics

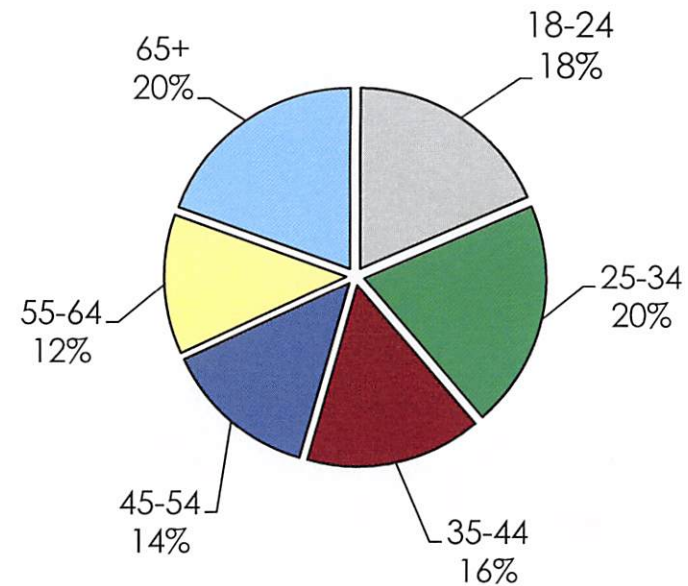
Voter Demographics

Voter demographics are conservative

Oak Valley Union School District

- ❖ District has 498 total voters
- ❖ Majority of voters are Republicans (51%)
- ❖ 77% of voters vote-by-mail
- ❖ District has a younger voting population with 32% of voters aged 55 and older

Voter Age Demographics



District Voter Demographics		
	<u>Total</u>	<u>Percent</u>
Republicans	254	51%
Democrats	132	27%
Other	112	22%
VBM Voters	381	77%

Source: Political Data

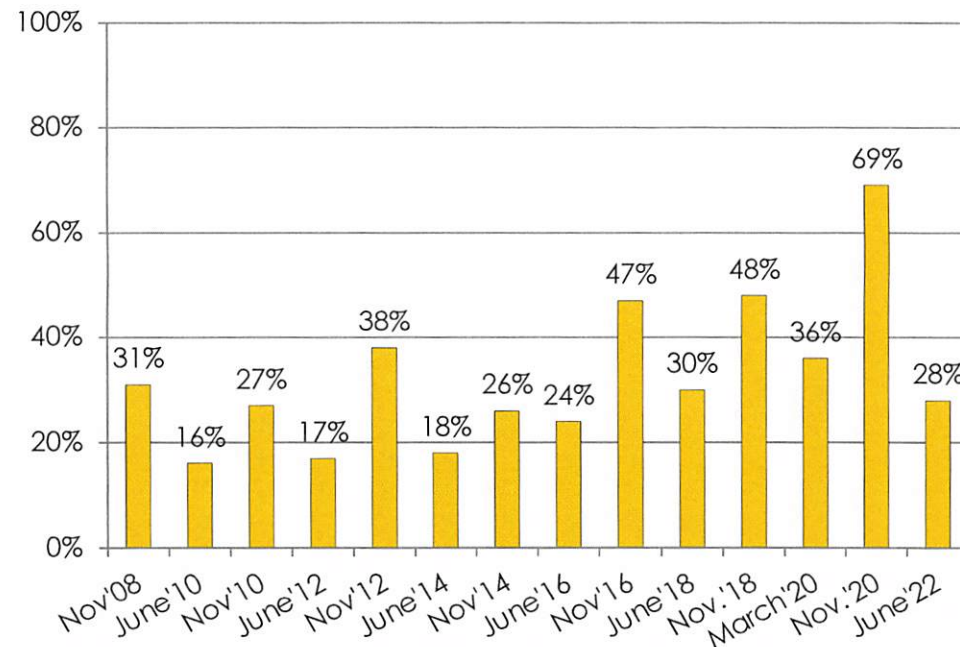
Voter Turnout

Turnout can have a significant bearing on success

Oak Valley Union School District

- ❖ Historical voter turnout has ranged from a low of 16% in June of 2010 to a high of 69% in November 2020
- ❖ Voter turnout varies considerably by election date and type of election and must be considered as different voters show up for different elections
- ❖ June 2024 turnout is estimated to be 40%; November 2024 turnout is estimated to be 70%

Recent District Voter Turnouts



Source: Political Data

55% of votes in Yes to pass

November 2024 Timeline

Following these steps is key to the District's success

Oak Valley Union School District

Task	Responsible Party	Date
Update needs list/master plan	District	Ongoing
Board Meeting - Approve "exploring" feasibility of a Bond	District	November 2023
Prepare and Conduct Survey	Consultant	January 2024
Board Meeting – Survey Results Presentation	Consultant	February 2024
Initiate public information program, speaking with elected officials, stakeholders, teachers/staff, community service groups to discuss proposed tax measure	District	March – June
Prepare Resolution for Calling Election, including Ballot Language, and Project List to reflect community feedback	Consultant/ Attorneys	April
Finalize Capital and Financing Plan based on Community Outreach	Consultant	June
Board Meeting – Adopt Resolution Calling Election	District	June
Deadline to Submit Resolution Calling Election	District	August 2024
Prepare and Submit Argument in Favor of Measure	Consultant/District	August
Form campaign committee and conduct campaign kick-off meeting	Campaign Committee	August
Run Campaign	Campaign Committee	August – November
Election Day		November 5, 2024

Regulatory Disclosure

Disclosure of Conflicts of Interest and Legal or Disciplinary Events. Pursuant to Municipal Securities Rulemaking Board (“MSRB”) Rule G-42, on Duties of Non-Solicitor Municipal Advisors, Municipal Advisors are required to make certain written disclosures to clients and potential clients which include, amongst other things, Conflicts of Interest and any Legal or Disciplinary events of Isom Advisors, a Division of Urban Futures, Inc. (“Isom”) and its associated persons.

Conflicts of Interest. Compensation. Isom represents that in connection with the issuance of municipal securities, Isom may receive compensation from an Issuer or Obligated Person for services rendered, which compensation is contingent upon the successful closing of a transaction and/or is based on the size of a transaction. Consistent with the requirements of MSRB Rule G-42, Isom hereby discloses that such contingent and/or transactional compensation may present a potential conflict of interest regarding Isom’s ability to provide unbiased advice to enter into such transaction. This conflict of interest will not impair Isom’s ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Issuer.

It should be noted that other forms of compensation (i.e. hourly or fixed fee based) may also present a potential conflict of interest regarding Isom’s ability to provide advice regarding a municipal security transaction. These other potential conflicts of interest will not impair Isom’s ability to render unbiased and competent advice or to fulfill its fiduciary duty to the Issuer.

Other Municipal Advisor Relationships. Isom serves a wide variety of other clients that may from time to time have interests that could have a direct or indirect impact on the interests of another Isom client. These other clients may, from time to time and depending on the specific circumstances, have competing interests. In acting in the interests of its various clients, Isom could potentially face a conflict of interest arising from these competing client interests. Isom fulfills its regulatory duty and mitigates such conflicts through dealing honestly and with the utmost good faith with its clients.

If Isom becomes aware of any additional potential or actual conflict of interest after this disclosure, Isom will disclose the detailed information in writing to the issuer or obligated person in a timely manner.

Legal or Disciplinary Events. Isom does not have any legal events or disciplinary history on Isom’s Form MA and Form MA-I, which includes information about any criminal actions, regulatory actions, investigations, terminations, judgments, liens, civil judicial actions, customer complaints, arbitrations and civil litigation. The Issuer may electronically access Isom’s most recent Form MA and each most recent Form MA-I filed with the Commission at the following website: www.sec.gov/edgar/searchedgar/companysearch.html.

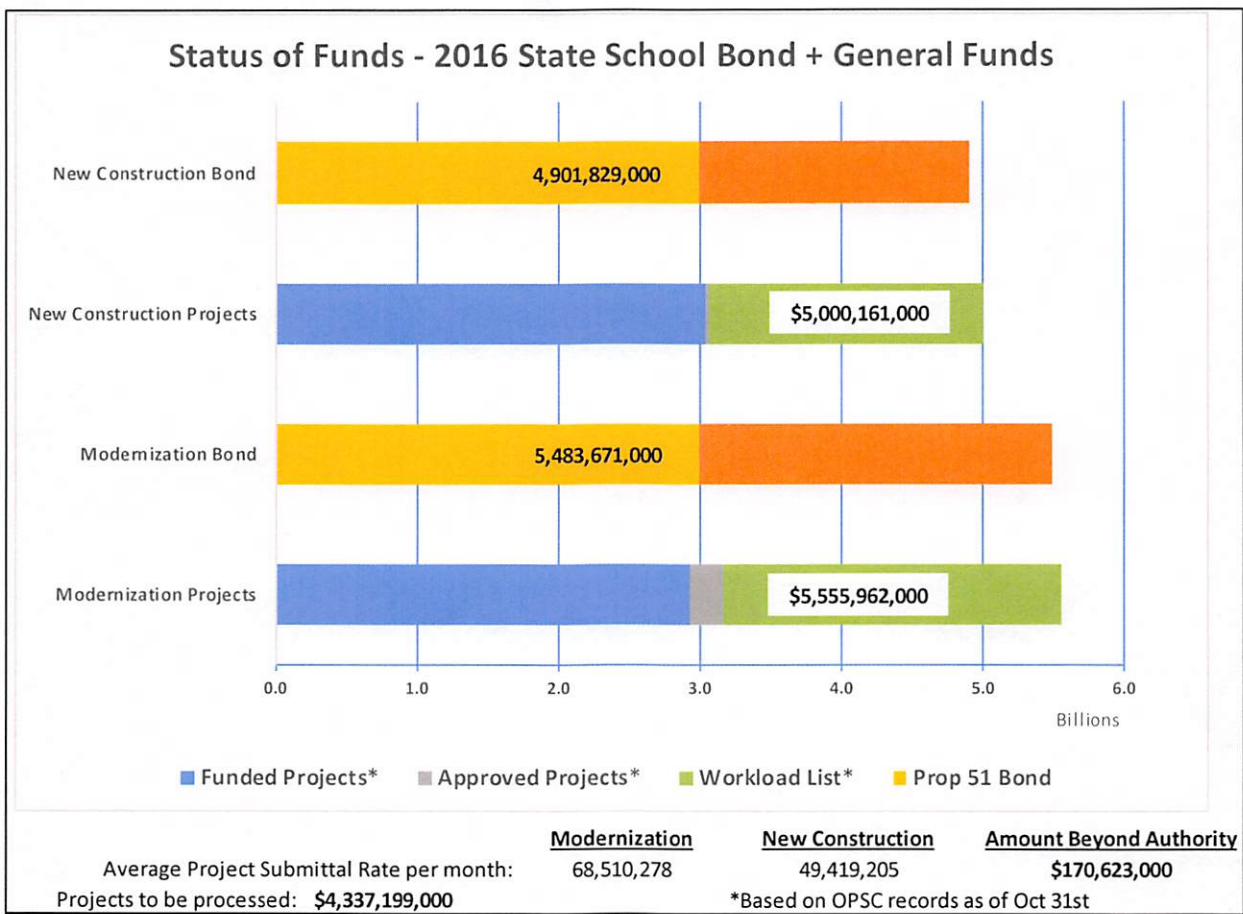
There have been no material changes to a legal or disciplinary event disclosure on any Form MA or Form MA-I filed with the SEC. If any material legal or regulatory action is brought against Isom, Isom will provide complete disclosure to the Issuer in detail allowing the Issuer to evaluate Isom, its management and personnel.

Governor's budget highlights

- The Governor's key proposals as presented in the 2023 – 2024 State Budget; **8.13% COLA, \$30 million for Charter School Facilities, \$15 million for Commercial Dishwasher Grants**
- Proposed general fund contributions to the state's School Facility Program (SFP); **Current plan is for \$2,060.5 million for 2023/34 and \$875 million for 2024/25; Was reduced by \$100 million for 23/24.**
- TK program funding: **Still fully implemented by 2025/26.**
- TK Facility funding: **Additional \$100 million still included for March 2023 application round, the \$550 million for March 2024 has been delayed 1 year.**
- Proposed state school bond for 2024: **Possible, not determined yet.**
- Key statutes that become effective on January 1, 2023; **Level 1 Dev Fees now only require a 14 day notice and can be approved in a single resolution (AB 2536). Prop 28 (Arts & Cultural Enrichment) = \$941 million for 23/24 (1% of Prop 98 guarantee).**
- New appointees to the State Allocation Board (SAB); **Senator Connie Leyva, Assembly Member Chad Mayes, and Assemble Member Patrick O'Donnell had their last meeting in November 2022.**
- Residential housing development issues and the expectation for proposed residential growth in 2023; **Less development anticipated as interest rates will continue to rise in 2023.**
- Accessory Dwelling Units (ADUs) and conflicts at local level over developer fees to be charged for ADUs. **ADU's can be charged developer fees – However any addition less than 500 sq ft is exempt.**

- Expectations of proposed legislation in the new legislative session;
- New Education Committee Chairs and others newly elected legislative members;
- Expectations of federal assistance to schools;
- ESSER funding issues;

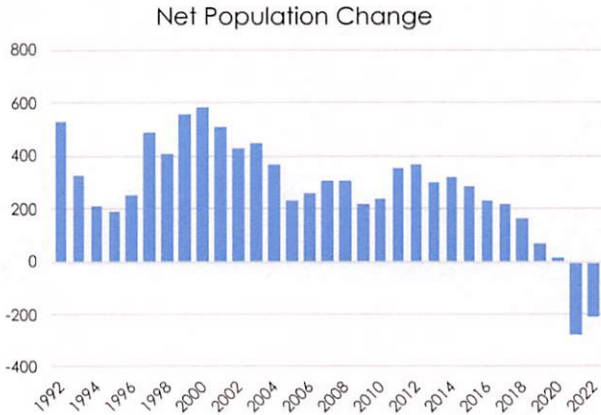
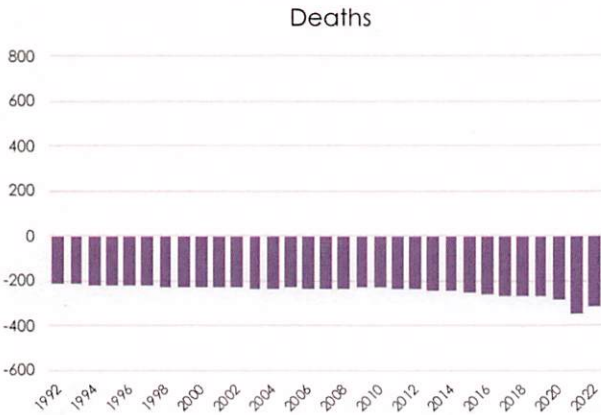
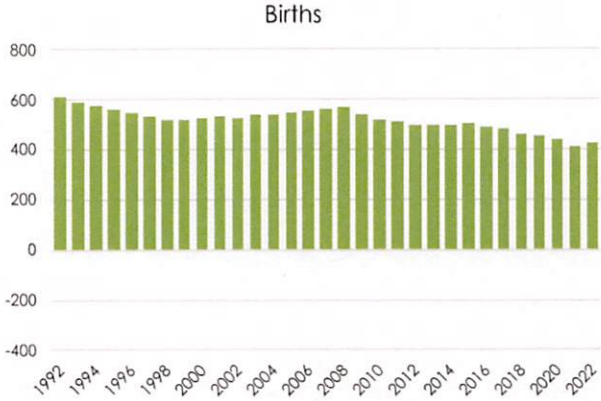
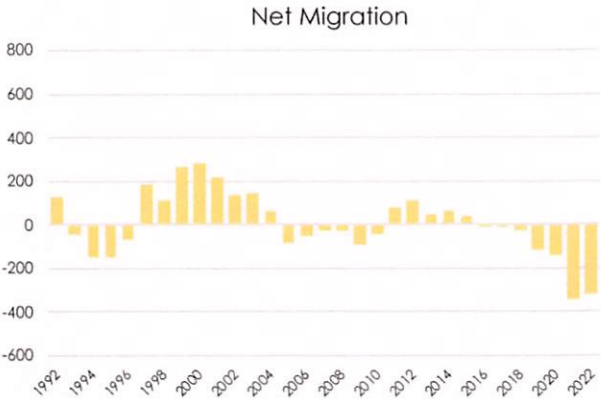
State School Building Funds Update



*#1 Acknowledge list to funded
funded May of 2025*

State Demographics

Components of Population Change: California 1992-2022



5.1.D.
5.1.b

Tulare County
Office of Education
Committed to Students, Support & Service

Tim A. Hire
County
Superintendent
of Schools

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

(559) 733-6300
tcoe.org

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

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

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

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

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

Main Locations

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

Doe Avenue Complex
7000 Doe Ave.
Visalia

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

January 17, 2023

Heather Pilgrim, Superintendent
Oak Valley Union School District
24500 Road 68
Tulare, CA 93274

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

Dear Heather:

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

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

Please read our attached addendum for further comments and recommendations.

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

Sincerely,

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

FM/sd
Encl.

cc: Douglas Mederos, Board President
District Business Manager

BACKGROUND

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

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

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

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

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

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

LOCAL CONTINUITY AND ATTENANCE PLAN

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

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

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

RETIREMENT COSTS

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

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

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

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

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

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

RESERVES

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

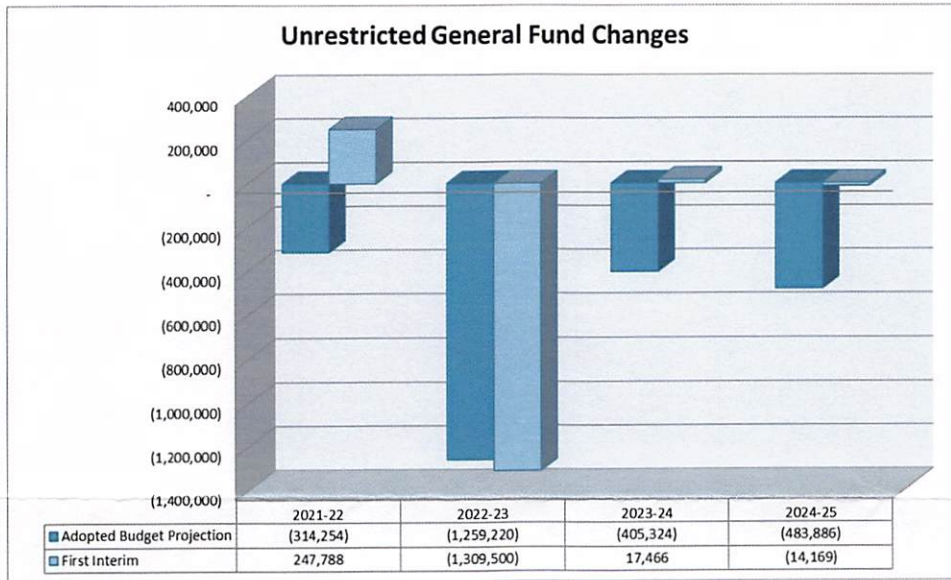
In October 2017 the Governor signed Senate Bill 751 which made significant changes to the previous Senate Bill 858 reserve cap requirements. These changes became effective January 1, 2018. The cap now allows for 10% of assigned or unassigned ending balances on a more limited number of district funds.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

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

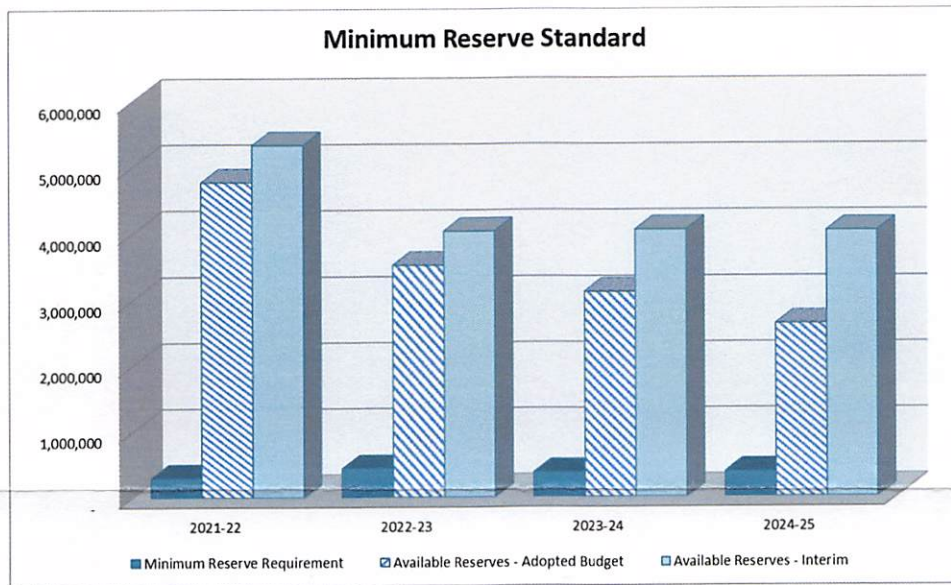
Full Accrual Financial Position - As audit reports have begun to recognize long-term pension obligations under GASB 68, districts find their annual audit report may reflect a negative unrestricted balance on their Statement of Net Position. Beginning with fiscal year 2017-18, district audit reports will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

LOCAL CONTROL FUNDING FORMULA PROJECTIONS

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



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



COMMENTS AND RECOMMENDATIONS

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

- ***The district is projecting current and future reserves that reflect a sound fiscal position. We commend the district for maintaining a secure financial position.***

- *In our review, we noted some errors or inconsistencies in the data provided. The district should take note of the following items to review for accuracy for future report filings:*
 - *Per review of the restricted general fund MYP the district budgets for revenue associated with the Arts, Music, and Instructional Materials Block Grant in 2023-24 and 2024-25. This funding will be 100% allocated and recognized as revenue in 2022-23. As a result, the district should budget revenues accordingly – associated expenditures can be budgeted through June 30, 2026.*
 - *Per review of the restricted general fund MYP the district budgets for revenue associated with the Learning Recovery Emergency Block Grant in 2022-23, 2023-24 and 2024-25. This funding will be 100% allocated and recognized as revenue in 2022-23. As a result, the district should budget revenues accordingly – associated expenditures can be budgeted through June 30, 2028.*
- *Some of the district's interfund loans appear to be on-going or increasing on a regular basis. The district should review the requirements of Education Code 42603 to ensure the limitation and repayment requirements for such loans are being met.*
- *There are no additional comments or recommendations.*

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Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
014185	A & B Mchinery Inc	PV-230458	1/25/2023		2372		010-70280-0-00000-37000-64000-0-0000 RECONSTRUCION OF FOOD CART FOR CAFETERIA	\$5,000.00	F	
Total Check Amount:								\$5,000.00		
013293	ASSOCIATION OF SCHOOL ADMINIST	PV-230474	1/25/2023		25983		010-00000-0-00000-71500-52000-0-0000 SUPERINTENDENT SYMP REG H PILGRIM	\$800.00		
Total Check Amount:								\$800.00		
013671	AT & T	PV-230457	1/25/2023		19369922		010-00000-0-00000-72000-59000-0-0000 PHONE SERVICE CHARGE	\$27.53		
Total Check Amount:								\$27.53		
014063	AT& T MOBILITY	PV-230475	1/25/2023		1122023		010-00000-0-00000-72000-59000-0-0000 STUDENT HOTSPOTS DEC TO JAN	\$710.07		
Total Check Amount:								\$710.07		
013911	CALIFORNIA WATER SERVICES	PV-230461	1/25/2023		50254		010-81500-0-00000-81100-58000-0-0000 MONTHLY ROUNTINE SERVICE/LAB TEST	\$4,628.19	L	
Total Check Amount:								\$4,628.19		
013336	CENTRAL CALIFORNIA ELECTRONICS	PV-230459	1/25/2023		27215/27266/27267		010-81500-0-00000-81100-58000-0-0000 RM 808 SMOKE DETECTOR/ UPDATE FIRMWARE/FIRE SUPPR	\$2,046.32		
	CENTRAL CALIFORNIA ELECTRONICS		1/25/2023		27215/27266/27267		010-81500-0-00000-81100-58000-0-0000	\$300.00		
	CENTRAL CALIFORNIA ELECTRONICS		1/25/2023		27215/27266/27267		010-81500-0-00000-81100-58000-0-0000	\$380.00		
Total Check Amount:								\$2,726.32		
013390	ENVIRO CLEAN	PV-230460	1/25/2023		142161/142269		010-00000-0-00000-82000-56000-0-0000 SERVICE SCRUBBER/ NEW VACUMM/ JANITOR CART	\$205.00		
	ENVIRO CLEAN		1/25/2023		142161/142269		010-00000-0-00000-82000-43000-0-0000	\$1,382.78		
	ENVIRO CLEAN		1/25/2023		142161/142269		010-00000-0-00000-82000-43000-0-0000	\$641.11		
Total Check Amount:								\$2,228.89		
014179	GOLD STAR FOODS INC	PV-230462	1/25/2023		5747561-7477-7561		130-53100-0-00000-37000-47000-0-0000 FOOD PRODUCTS/ELOP SNACKS	\$828.01		

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Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
014179	GOLD STAR FOODS INC	PV-230462	1/25/2023		5747561-7477-7561		130-53100-0-00000-37000-47000-0-0000	\$4,844.49		
	GOLD STAR FOODS INC		1/25/2023		5747561-7477-7561		FOOD PRODUCTS/ELOP SNACKS 010-26000-0-11100-40000-43000-0-0000	\$587.55		
Total Check Amount:								\$6,260.05		
014215	HIRE UP STAFFING SERVICES	PV-230477	1/25/2023		33780		010-00000-0-00000-72000-58000-0-0000	\$3,000.00		
Total Check Amount:								\$3,000.00		
012699	LOZANO SMITH	PV-230463	1/25/2023		2179783/2179785		010-00000-0-00000-72000-58000-0-0000	\$709.80		
Total Check Amount:								\$709.80		
014174	MESA ENERGY SYSTEMS, INC	PV-230470	1/25/2023		962006223		010-81500-0-00000-81100-56000-0-0000	\$525.50		
Total Check Amount:								\$525.50		
014147	NAVIGATE360, LLC	PV-230464	1/25/2023		01961		010-00000-0-00000-83000-58000-0-0000	\$2,330.38	L	
Total Check Amount:								\$2,330.38		
013152	OFFICE DEPOT	PV-230465	1/25/2023		515001		010-00000-0-00000-27000-43000-0-0000	\$78.27		
Total Check Amount:								\$78.27		
014039	P&R PAPER SUPPLY COMPANY , INC	PV-230466	1/25/2023		11134084		130-53100-0-00000-37000-43000-0-0000	\$694.35		
Total Check Amount:								\$694.35		
014076	RES-COM PEST CONTROL	PV-230467	1/25/2023		2093398		010-00000-0-00000-82000-55000-0-0000	\$150.00		
Total Check Amount:								\$150.00		
013502	SOUTHWEST SCHOOL & OFFICE SUPP	PV-230469	1/25/2023		16924/15602/15601		010-00000-0-11100-10000-43000-0-0000	\$33.77		
Total Check Amount:								\$33.77		

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	SOUTHWEST SCHOOL & OFFICE SUPP		1/25/2023		16924/15602/15601	CLASSROOM SUPPLIES	010-00000-0-11100-10000-43000-0-0000	\$15.21		
	SOUTHWEST SCHOOL & OFFICE SUPP		1/25/2023		16924/15602/15601		010-00000-0-11100-10000-43000-0-0000	\$14.85		
	SOUTHWEST SCHOOL & OFFICE SUPP		1/25/2023		16924/15602/15601		010-00000-0-11100-10000-43000-0-0000	\$1.70		
	SOUTHWEST SCHOOL & OFFICE SUPP		1/25/2023		16924/15602/15601		010-00000-0-11100-10000-43000-0-0000	\$5.70		
Total Check Amount:								\$95.53		
013338	STEVENS WIRELESS	PV-230468	1/25/2023		19670		010-00000-0-00000-82000-43000-0-0000	\$2,041.85	H	
						5 NEW MOTOROLA RADIOS				
Total Check Amount:								\$2,041.85		
012957	THOMSON * WEST	PV-230473	1/25/2023		847686257		010-00000-0-00000-72000-43000-0-0000	\$125.00		
						CA ED CODE 2023 #1 #2				
Total Check Amount:								\$125.00		
013932	U.S. BANK CORPORATE PAYMENT	PV-230476	1/25/2023		Dec-Jan		010-00000-0-00000-82000-43000-0-0000	\$90.47	M	
	U.S. BANK CORPORATE PAYMENT		1/25/2023		Dec-Jan	ELOP SUPPLIES/OPERATIONS/ADMIN COST	010-11000-0-11100-10000-43000-0-0000	\$16.34	M	
	U.S. BANK CORPORATE PAYMENT		1/25/2023		Dec-Jan		010-00000-0-00000-72000-58000-0-0000	\$301.98	M	
	U.S. BANK CORPORATE PAYMENT		1/25/2023		Dec-Jan		010-58126-3-11100-10000-43000-0-0000	\$446.65	M	
	U.S. BANK CORPORATE PAYMENT		1/25/2023		Dec-Jan		010-26000-0-11100-40000-43000-0-0000	\$2,670.88	M	
	U.S. BANK CORPORATE PAYMENT		1/25/2023		Dec-Jan		010-00000-0-00000-27000-43000-0-0000	\$166.59	M	
	U.S. BANK CORPORATE PAYMENT		1/25/2023		Dec-Jan		010-00000-0-00000-71500-52000-0-0000	\$709.81	M	
	U.S. BANK CORPORATE PAYMENT		1/25/2023		Dec-Jan		010-00000-0-00000-27000-52000-0-0000	\$563.27	M	
Total Check Amount:								\$4,965.99		
013634	VISALIA UNIFIED SCHOOL DIST.	PV-230471	1/25/2023		1801/1800		010-07230-0-00000-36000-58000-0-0000	\$4,687.12	L	
	VISALIA UNIFIED SCHOOL DIST.		1/25/2023		1801/1800	NOVEMBER/DECEMBER 22 TRANSPORTATION CONTRACT	010-07230-0-00000-36000-58000-0-0000	\$4,687.12	L	
Total Check Amount:								\$9,374.24		

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013708	WIZIX TECHNOLOGY GROUP, INC.	PV-230472	1/25/2023		316492		010-00000-0-11100-10000-56000-0-0000	\$2.50		
							COPIER USAGE			
							Total Check Amount:	\$2.50		

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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: **\$46,474.46**

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Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
014227	CALIFORNIA ASSOCIATION, FFA	PV-230479	2/2/2023		110330/110301		010-58126-2-11100-10000-43000-0-0000	\$230.00		
	CALIFORNIA ASSOCIATION, FFA		2/2/2023		110330/110301		010-58126-3-11100-10000-52000-0-0000	\$595.00		
Total Check Amount:								\$825.00		
014179	GOLD STAR FOODS INC	PV-230480	2/2/2023		5773741/4083/4112		010-26000-0-11100-40000-43000-0-0000	\$490.85	H	
	GOLD STAR FOODS INC		2/2/2023		5773741/4083/4112		130-53100-0-00000-37000-47000-0-0000	\$2,546.26	H	
	GOLD STAR FOODS INC		2/2/2023		5773741/4083/4112		130-53100-0-00000-37000-47000-0-0000	\$927.96	H	
Total Check Amount:								\$3,965.07		
014163	LANE ENGINEERS, INC.	PV-230481	2/2/2023		52102		356-77100-0-00000-85000-62000-0-0000	\$6,500.00		
Total Check Amount:								\$6,500.00		
013395	MANGIN ASSOCIATES INCORPORATED	PV-230483	2/2/2023		13224		356-77100-0-00000-85000-62000-0-0000	\$26,721.06	E	
Total Check Amount:								\$26,721.06		
013678	MID VALLEY DISPOSAL	PV-230482	2/2/2023		2591339		010-00000-0-00000-82000-55000-0-0000	\$1,392.67		
Total Check Amount:								\$1,392.67		
013152	OFFICE DEPOT	PV-230484	2/2/2023		503001/709001		010-00000-0-00000-72000-59000-0-0000	\$240.00		
	OFFICE DEPOT		2/2/2023		503001/709001		010-00000-0-11100-10000-43000-0-0000	\$2,830.23		
Total Check Amount:								\$3,070.23		
014039	P&R PAPER SUPPLY COMPANY, INC	PV-230487	2/2/2023		11136557		130-53100-0-00000-37000-43000-0-0000	\$894.47		
Total Check Amount:								\$894.47		
014101	R & L CROW DISTRIBUTING	PV-230485	2/2/2023		JANUARY		130-53100-0-00000-37000-47000-0-0000	\$3,163.30	J	
	R & L CROW DISTRIBUTING		2/2/2023		JANUARY		010-26000-0-11100-40000-43000-0-0000	\$799.20	J	
Total Check Amount:								\$3,962.50		
014040	RESOURCE BUILDING MATERIALS	PV-230478	2/2/2023		8432	VOID	010-00000-0-00000-82000-43000-0-0000	\$173.16		
Total Check Amount:								\$173.16		
013683	SMART & FINAL	PV-230486	2/2/2023		700003601		130-53100-0-00000-37000-47000-0-0000	\$62.71		

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Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
Total Check Amount:								\$62.71		
013502	SOUTHWEST SCHOOL & OFFICE SUPP	PV-230489	2/2/2023		NONE		010-00000-0-11100-10000-43000-0-0000	\$83.80		
Total Check Amount:								\$83.80		
013676	SPARKLETTS	PV-230488	2/2/2023		8183525		010-00000-0-00000-82000-58000-0-0000	\$418.43		
Total Check Amount:								\$418.43		
013710	USBANCORP EQUIPT. FINANCE, INC	PV-230490	2/2/2023		429761069		010-00000-0-11100-10000-56000-0-0000	\$212.27		
Total Check Amount:								\$212.27		
013862	VAST NETWORKS	PV-230491	2/2/2023		42173		010-00000-0-00000-72000-59000-0-0000	\$147.50		
Total Check Amount:								\$147.50		

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Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Flag	EFT
Total District Payment Amount:								\$48,428.87		

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Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
014185	A & B Mchinery Inc	PV-230493	2/8/2023		2374		010-70280-0-00000-37000-64000-0-0000 LABOR AND REUPHOLSTERED SEAT FOR FOOD GOLF CART	\$650.00		
Total Check Amount:								\$650.00		
014187	AMAZON SALES INC	PV-230492	2/8/2023		Jan/Feb		010-26000-0-11100-40000-43000-0-0000 ELOP/ELD/ADMIN SUPPLIES	\$669.98		
	AMAZON SALES INC		2/8/2023		Jan/Feb		010-00000-0-00000-72000-43000-0-0000	\$75.04		
	AMAZON SALES INC		2/8/2023		Jan/Feb		010-58126-3-11100-10000-43000-0-0000	\$49.60		
	AMAZON SALES INC		2/8/2023		Jan/Feb		130-53100-0-00000-37000-43000-0-0000	\$53.57		
	AMAZON SALES INC		2/8/2023		Jan/Feb		010-00000-0-11100-10000-43000-0-0000	\$214.21		
	AMAZON SALES INC		2/8/2023		Jan/Feb		010-42030-3-11100-10000-43000-0-0000	\$302.77		
	AMAZON SALES INC		2/8/2023		Jan/Feb		010-26000-0-11100-40000-43000-0-0000	\$1,819.87		
	AMAZON SALES INC		2/8/2023		Jan/Feb		010-00000-0-00000-72000-43000-0-0000	\$145.35		
	AMAZON SALES INC		2/8/2023		Jan/Feb		010-11000-0-11100-10000-43000-0-0000	\$649.56		
	AMAZON SALES INC		2/8/2023		Jan/Feb		010-00000-0-11100-10000-43000-0-0000	\$306.13		
Total Check Amount:								\$4,286.08		
013740	AMERICAN FIDELITY ASSURANCE	PV-230497	2/8/2023		FEB 2022	*	010-00000-0-00000-00000-95051-0-0000 AMERICAN FIDE VOLUNTARY DEDUCTION OUTLAWED CHECI	\$62.59	G	
	AMERICAN FIDELITY ASSURANCE		2/8/2023		FEB 2022	*	010-00000-0-00000-00000-95051-0-0000	\$59.76	G	
	AMERICAN FIDELITY ASSURANCE		2/8/2023		FEB 2022	*	010-00000-0-00000-00000-95051-0-0000	\$373.47	G	
	AMERICAN FIDELITY ASSURANCE		2/8/2023		FEB 2022	*	010-00000-0-00000-00000-95051-0-0000	\$374.93	G	
Total Check Amount:								\$870.75		
013740	AMERICAN FIDELITY ASSURANCE	PV-230498	2/8/2023		JANUARY	*	010-00000-0-00000-00000-95024-0-0000 DIST PAID DISABILITY INSURUANCE HP & ME	\$59.38	G	
	AMERICAN FIDELITY ASSURANCE		2/8/2023		JANUARY	*	010-00000-0-00000-00000-95024-0-0000	\$95.38	G	
Total Check Amount:								\$154.76		
014150	BAKER DISTRIBUTING COMPANY	PV-230494	2/8/2023		DT04877/04817		010-00000-0-00000-82000-43000-0-0000 24 PLEATED FLIT/ LIMIT SWITCH	\$169.64		
	BAKER DISTRIBUTING COMPANY		2/8/2023		DT04877/04817		010-00000-0-00000-82000-43000-0-0000	\$27.66		
Total Check Amount:								\$197.30		
014140	BAKER SUPPLIES AND REPAIRS	PV-230495	2/8/2023		8432		010-00000-0-00000-82000-43000-0-0000 4 EXMARK HDWE WHEEL	\$173.16		

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*** FINAL ***

Batch No 443

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
Total Check Amount:								\$173.16		
012735	BUENA VISTA	PV-230496	2/8/2023		22/23-06		010-00000-0-11100-10000-58000-0-0000 DIST 60% FOR HORTON JANUARY	\$8,183.22	L	
Total Check Amount:								\$8,183.22		
011609	CALIFORNIA DEPT OF EDUCATION	PV-230499	2/8/2023		23 SF 43332		130-53100-0-00000-37000-47000-0-0000 STATE FOOD COMMODITIES	\$70.20		
Total Check Amount:								\$70.20		
013911	CALIFORNIA WATER SERVICES	PV-230500	2/8/2023		050370		010-81500-0-00000-81100-58000-0-0000 MONTHLY ROUTINE LAB TESTING/LAB FEES/LABOR	\$4,334.31		
Total Check Amount:								\$4,334.31		
013390	ENVIRO CLEAN	PV-230501	2/8/2023		142379/142497		010-00000-0-00000-82000-43000-0-0000 CUSTODIAL SUPPLIES/FACIAL TISSUE/TP/PAPER TOWEL	\$1,130.57		
	ENVIRO CLEAN		2/8/2023		142379/142497		010-00000-0-00000-82000-43000-0-0000	\$1,146.46		
Total Check Amount:								\$2,277.03		
014179	GOLD STAR FOODS INC	PV-230502	2/8/2023		5796116/6063/6055/		010-26000-0-11100-40000-43000-0-0000 FOOD PRODUCTS AND ELOP SNACKS	\$356.04		
	GOLD STAR FOODS INC		2/8/2023		5796116/6063/6055/		130-53100-0-00000-37000-47000-0-0000	\$1,214.66		
	GOLD STAR FOODS INC		2/8/2023		5796116/6063/6055/		130-53100-0-00000-37000-47000-0-0000	\$1,928.36		
Total Check Amount:								\$3,499.06		
013789	HANCOCK A/C & HEATING	PV-230504	2/8/2023		1011511620		010-00000-0-00000-82000-56000-0-0000 BAND ROOM/RM 801 DEFROSTED UNIT/FILTER	\$210.83		
Total Check Amount:								\$210.83		
012691	HOME DEPOT CREDIT SERVICES	PV-230503	2/8/2023		JAN		010-00000-0-00000-82000-43000-0-0000 MAINT SUPPLIES	\$2,197.51		
Total Check Amount:								\$2,197.51		
014129	KYA SEVICES, LLC	PV-230505	2/8/2023		1-4-13444		010-60530-0-00000-85000-61700-0-0000 DSA PC'D TK SHADE STRUCTURE MATERIALS OVER PLAYGRC	\$50,000.00	A	

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*** FINAL ***

Batch No 443

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
014129	KYA SEVICES, LLC	PV-230505	2/8/2023		1-4-13444		010-26000-0-00000-85000-61700-0-0000 DSA PC'D TK SHADE STRUCTURE MATERIALS OVER PLAYGRC	\$32,252.65	A	
								Total Check Amount:	\$82,252.65	
012703	M.GREEN & CO	PV-230506	2/8/2023		164844		010-00000-0-00000-71910-58000-0-0000 AUDIT OF FINANCIAL STATMENTS 21-22 90% OF BILIING	\$20,790.00		
								Total Check Amount:	\$20,790.00	
013152	OFFICE DEPOT	PV-230507	2/8/2023		43001/58001		010-00000-0-00000-72000-43000-0-0000 OFFICE SUPPLIES/SCANNER/FILE CABINET	\$334.51		
								Total Check Amount:	\$334.51	
014034	PILGRIM, JUDITH	PV-230508	2/8/2023		NONE		010-00000-0-00000-72000-52000-0-0000 MILAGE REIMBURSEMENT FOR JANUARY	\$259.38		
								Total Check Amount:	\$259.38	
014076	RES-COM PEST CONTROL	PV-230516	2/9/2023		2101531		010-00000-0-00000-82000-55000-0-0000 MONTHLY PEST SERVICE	\$150.00		
								Total Check Amount:	\$150.00	
013703	SAN JOAQUIN VALLEY AIR	PV-230510	2/8/2023		168904		010-00000-0-00000-82000-58000-0-0000 22/23 & 23/24 ANNUAL PERMITS TO OPERATE FIRE PUMP	\$245.00		
								Total Check Amount:	\$245.00	
014221	SEQUOIA FLORAL INTERNATIONAL	PV-230509	2/8/2023		74544/79283/74543		010-58126-3-11100-10000-43000-0-0000 FLORAL SUPPLIES FOR AG CLASS	\$148.10		
	SEQUOIA FLORAL INTERNATIONAL		2/8/2023		74544/79283/74543		010-58126-3-11100-10000-43000-0-0000	\$182.28		
	SEQUOIA FLORAL INTERNATIONAL		2/8/2023		74544/79283/74543		010-58126-3-11100-10000-43000-0-0000	\$427.71		
								Total Check Amount:	\$758.09	
012489	SOUTHERN CALIF EDISON	PV-230511	2/8/2023		JANUARY		010-00000-0-00000-82000-55000-0-0000 ELECTRICITY 01/05 TO 02/02	\$7,952.42		
								Total Check Amount:	\$7,952.42	

Accounts Payable Final PreList - 2/9/2023 2:33:12PM

*** FINAL ***

Batch No 443

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
013502	SOUTHWEST SCHOOL & OFFICE SUPP	PV-230515	2/8/2023		NONE		010-00000-0-11100-10000-43000-0-0000	\$30.71		
	SOUTHWEST SCHOOL & OFFICE SUPP		2/8/2023		NONE	CLASSROOM SUPPLIES	010-00000-0-11100-10000-43000-0-0000	\$23.39		
	SOUTHWEST SCHOOL & OFFICE SUPP		2/8/2023		NONE		010-00000-0-11100-10000-43000-0-0000	\$1.70		
	SOUTHWEST SCHOOL & OFFICE SUPP		2/8/2023		NONE		010-00000-0-11100-10000-43000-0-0000	\$10.40		
	SOUTHWEST SCHOOL & OFFICE SUPP		2/8/2023		NONE		010-00000-0-11100-10000-43000-0-0000	\$33.31		
Total Check Amount:								\$99.51		
014220	TRACTOR SUPPLY CREDIT PLAN	PV-230512	2/8/2023		JANUARY		010-58126-3-11100-10000-43000-0-0000	\$173.19		
						WATER TANK FOR GOATS AT THE AG FARM				
Total Check Amount:								\$173.19		
013693	TULARE COUNTY SUPT. OF SCHOOLS	PV-230513	2/8/2023		231262		010-63000-0-11100-10000-43000-0-0000	\$29.25		
						KINDER BOOKLETS				
Total Check Amount:								\$29.25		
014183	Tyger Bates, CPA	PV-230514	2/8/2023		1196		010-00000-0-00000-73500-58000-0-0000	\$100.00		
						GENERAL SUPPORT				
Total Check Amount:								\$100.00		

Accounts Payable Final PreList - 2/9/2023 2:33:12PM

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Batch No 443

Vendor No	Vendor Name	Reference Number	Invoice Date	PO #	Invoice No	Separate Check	Account Code	Amount	Audit Flag	EFT
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Total District Payment Amount: \$140,248.21



HANFORD | LINDSAY | TULARE | VISALIA

M. GREEN AND COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

Letter to Management

- REBECCA AGREDANO, CPA
- MARLA D. BORGES, CPA
- NICOLE A. CENTOFANTI, CPA
- BRENDA A. DADDINO, CPA
- JASON A. FRY, CPA, MSA
- ELAINE D. HOPPER, CPA, CFE
- R. IAN PARKER, CPA
- MARY L. QUILLIN, CPA
- GIUSEPPE SCALIA, CPA
- NATALIE H. SIEGEL, CPA
- ROSALIND WONG, CPA
- JAMES G. DWYER, CPA
- KEVIN M. GREEN, CPA
- GREG GROEN, CPA
- WM. KENT JENSEN, CPA
- KATHLEEN M. LAMPE, CPA
- LYNN M. LAMPE, CPA
- ALAN S. MOORE, CPA
- KENNETH B. NUNES, CPA
- KEITH M. SPRAGUE, CPA
- KENNETH W. WHITE, JR., CPA
- NORIKO A. AWBREY, CPA
- DAVID A. BEKEDAM, CPA
- TYLER J. CODAY, CPA
- MANNY GONZALEZ, CPA
- KRYSTAL PARREIRA, CPA, MSA
- GINILU VANDERWALL, CPA
- KRISTI WEAVER, CPA

Board of Trustees
Oak Valley Union Elementary School District

We have completed our audit of Oak Valley Union Elementary School District for the year ended June 30, 2022. The following items came to our attention which we are providing for your consideration:

Bank Reconciliations

During our review of bank reconciliations for all accounts, we did not see any documentation of oversight in regards to the bank reconciliation process. We recommend someone other than the person preparing the reconciliations review and document the review by initialing and dating each reconciliation.

Student Body Cash Receipts

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

Interfund Balance

During our review of interfund balances, we found that prior year balances of \$111,849 had not been cleared. The balances are short-term in nature. We recommend these balances be repaid within one year. If it is not possible to pay the balances due, we recommend that a transfer be made between the funds to clear the balances.

Journal Entries

During our audit, the District could not provide us with the supporting documentation for one journal entry. We recommend the District ensure all supporting documentation is kept with each journal entry form.

Prior Year Issues

Bank Reconciliations: During our review of bank reconciliations for all accounts, we did not see any documentation of oversight in regards to the bank reconciliation process. We recommended someone other than the person preparing the reconciliations review and document the review by initialing and dating each reconciliation. This issue was not resolved. Our recommendation has been repeated in the current year.

Stores Inventory: The District did not adjust stores inventory in the general ledger to the actual inventory count at year end. We recommended the District adjust this account at year end once the physical inventory count has been taken to properly reflect the account balance in the general ledger. Our recommendation has been implemented.

Interfund Balance: During our review of interfund balances, we found that prior year balances of \$45,000 had not been cleared. The balances are short-term in nature. We recommended these balances be repaid within one year. If it is not possible to pay the balances due, we recommended that a transfer be made between the funds to clear the balances. This issue was not resolved. Our recommendation has been repeated in the current year.

Student Body Cash Receipts: During our testing of student body fundraisers, we noted that one fundraiser lacked proper documentation to track potential revenue. We recommended the District ensure Fundraising Control Forms be prepared for all events and be approved by the Superintendent. The Fundraising Control Forms should include details of items purchased, donated and sold as well as an explanation of any differences. The Fundraising Control Forms should also include a reconciliation to cash receipts/deposits. This issue was not resolved. Our recommendation has been repeated in the current year.

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

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

Very truly yours,



M. GREEN AND COMPANY LLP
Certified Public Accountants

December 15, 2022

OAK VALLEY UNION ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

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

**FINDING 2022-001
STATE COMPLIANCE – ATTENDANCE
10000**

TO: Heather Pilgrim, Oak Valley Union Elementary School District

DATE: December 5, 2022

FROM: M. Green and Company LLP

The following finding/significant deficiency will be included in your audit report for the fiscal year ending June 30, 2022, unless it can be satisfactorily resolved prior to issuance of that report.

Your written response to the finding/significant deficiency is **required no later than December 10, 2022**. Lack of response to this request by the above deadline will result in a finding that indicates **NO RESPONSE**.

ACCOUNT BALANCE, TRANSACTION CLASS, OR DISCLOSURE: _____

OPINION UNIT(S): _____

Check applicable condition(s):

RELEVANT ASSERTION: E/O V/A C C/O A/C R/O

INTERNAL CONTROL COMPONENT:

Control Environment Monitoring Risk Assessment Control Activities
 Information and Communication

INITIAL EVALUATION AS TO TYPE OF POINT:

Material Weakness Significant Deficiency Control Deficiency State Compliance

Criteria

Pursuant to Education Code Section 14503(a), if the LEA is not in compliance with a requirement that is a condition of eligibility for the receipt of State funds, the audit report shall include the number of units of Average Daily Attendance (ADA), if any, that were inappropriately reported for apportionment.

Condition

Attendance was misreported within the "Other Section" (Section B) of the attendance reports. Following are the differences:

P-2 Attendance Report

Full-Time Traditional Independent Study

Grade span TK/K-3:	ADA per report 7.41	ADA per audit = 4.44	Difference is (2.97)
Grade span 4-6:	ADA per report 0.00	ADA per audit = 2.94	Difference is 2.94
Grade span 7-8:	ADA per report 0.00	ADA per audit = 0.03	Difference is 0.03

Students in Transitional Kindergarten

Grade span TK/K-3:	ADA per report 16.81	ADA per audit = 18.83	Difference is 2.02
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In addition, the District incorrectly reported independent study ADA as Course Based ADA.

Annual Attendance Report

Students in Transitional Kindergarten

Grade span TK/K-3:	ADA per report 19.96	ADA per audit = 20.19	Difference is 0.23
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Questioned Costs

Not Applicable

Proper Perspective

The issue is isolated to the information line items of the attendance reporting at the District.

Effect

No fiscal effect

Cause

The error was caused by clerical discrepancies. In addition, for transitional kindergarten, apportionment days were not calculated correctly on the District's attendance summary.

Recommendation

We recommend the District take steps to ensure the information used to prepare the attendance reports is complete and accurate. In addition, we recommend the District amend the P-2 and Annual Attendance Reports.

Corrective Action Plan

__The district will ensure that there is a second person reviewing the report for accuracy.

Signature:

Heather Digitally signed by
Heather Pilgrim

Date received:

Pilgrim Date: 2022.12.09
14:11:39 -08'00'

FINDING 2022-002
STATE COMPLIANCE - INSTRUCTIONAL TIME
40000

TO: Heather Pilgrim, Oak Valley Union Elementary School District

DATE: December 5, 2022

FROM: M. Green and Company LLP

The following finding/significant deficiency will be included in your audit report for the fiscal year ending June 30, 2022, unless it can be satisfactorily resolved prior to issuance of that report.

Your written response to the finding/significant deficiency is required no later than December 10, 2022.
Lack of response to this request by the above deadline will result in a finding that indicates **NO RESPONSE**.

ACCOUNT BALANCE, TRANSACTION CLASS, OR DISCLOSURE: _____

OPINION UNIT(S): _____

Check applicable condition(s):

RELEVANT ASSERTION: E/O V/A C C/O A/C R/O

INTERNAL CONTROL COMPONENT:

Control Environment Monitoring Risk Assessment Control Activities
 Information and Communication

INITIAL EVALUATION AS TO TYPE OF POINT:

Material Weakness Significant Deficiency Control Deficiency State Compliance

Criteria:

Pursuant to Education Code Section 43501, the minimum school day for a local education agency is 180 instructional minutes in kindergarten; 230 instructional minutes in grades one to three, inclusive; and 240 instructional minutes in grades four to twelve, inclusive.

Condition

Out of the total instructional days (176 Actual and 4 Credited) the District offered, two school days did not meet the minimum required minutes.

Questioned Costs

Not Applicable

Proper Perspective

The issue is isolated to the two foggy/minimum days of the school year.

Effect

The two foggy/minimum days were below the required minimum minutes for Grades 1-8, therefore, these grades were two days short of the minimum total instructional days. This results in a fiscal impact of approximately \$55,250.

Cause

Due to weather conditions, the District had to call foggy days on two days that were pre-planned as minimum days. The release time was not updated to ensure the days had met the minimum required minutes.

Recommendation

We recommend the District apply for a waiver of fiscal penalties with the State Board of Education and inquire as to whether the additional days need to be made up in the subsequent fiscal years.

Views of Responsible Officials:

Agree Disagree (if you disagree list explanation and specific reasons below)

Corrective Action Plan:

 If a foggy day is called on an early release day, all students, TK-8th grade, will go home at 3:15pm instead of the early release time that is normally scheduled. This will ensure that the absolute minimum instructional minutes are met.

Signature: Heather Digitally signed by
Date received: Pilgrim Heather Pilgrim
Date: 2022.12.09
14:04:25 -08'00'



Facility Problem Solvers

MASTER PLAN PROPOSAL

Oak Valley Union
School District

Prepared for :

Oak Valley Union

24500 Rd. 68

Tulare, CA 93274 (559) 688-2908

SchoolWorks, Inc.

8700 Auburn Folsom Road, #200

Granite Bay, CA 95746 (916) 300-0590

Letter to the Board

Attn: Board of Trustees
Oak Valley Union School District
24500 Rd. 68
Tulare, CA 93274

SchoolWorks, Inc., is pleased to present our Statement of Proposal to the Oak Valley Union School District for Master Planning services. Since its inception in 2002, SchoolWorks, Inc., has been dedicated to assisting school districts across the State of California with a wide range of facility planning solutions. Each district comes with its own set of unique challenges and circumstances. Our dedicated and experienced team look forward to the opportunity to meet any goal or objective set forth during this project.

The Master Plan will assist the district with its continued efforts to define and prioritize key projects while maximizing all funding opportunities. This dynamic planning document will ensure school facilities are able to meet the growing needs of the district and the local community for the next three to five years. It is recommended the district annually review certain key components of this planning document with its guidance counsel to ensure all aspects of the facilities improvement program are being met.

Master Plan Includes:

- Facilities Needs Assessment
- Projects Scope of Work
- Project Cost Estimates
- Review As-Built, Blueprint and Construction Site Plans
- Facilities Inventory Analysis
- Funding Profile including: State and Local Opportunities
- Demographic Study and Enrollment Projections
- Yield Rate Analysis
- Classroom Utilization Analysis
- Impact of Transitional Kindergarten (TK)
- Project Prioritization and Phasing Plan
- **Fixed Fee, Not-To-Exceed: \$15,910**

The SchoolWorks Inc., Master Plan team consists of specialists in the fields of facilities planning, maintenance, operations, construction management, energy management and financial planning. SchoolWorks, inc., is dedicated to developing trusting personal relationships with our clients. Our unique hands-on approach make us more than just another facility planning consultant. Our goal is to become part of your team. We value integrity and going that extra mile to make sure we provide the highest in quality service.

We would be honored to serve the Oak Valley Union School District. Thank you for your consideration and please do not hesitate to contact us if you have any questions.

Brett H. Merrick
Vice President
916.300.0590
brett@schoolworksgis.com

About Us

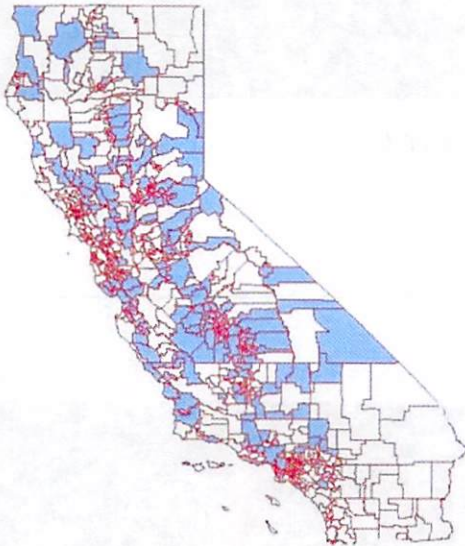
Exclusively serving over 300 California school districts, ranging in size from under 100 students to more than 600,000 students.

Description Continued

SchoolWorks, Inc., established in 2002 by founder and President Ken Reynolds, has a proud history of guiding California school districts through the complexities of school facility planning. Our firm takes pride focusing on the unique challenges facing California school districts today. We offer a wide range of services that provide the building blocks to implement and sustain a successful facilities planning program.

Our mission is simple: Take pride in developing trusting personal relationships. Our unique hands-on approach makes us more than just another facility planning consultant. Our goal is to become an extension of your staff and community. We value integrity and going the extra mile to make sure we provide the highest in quality service.

Who We Are

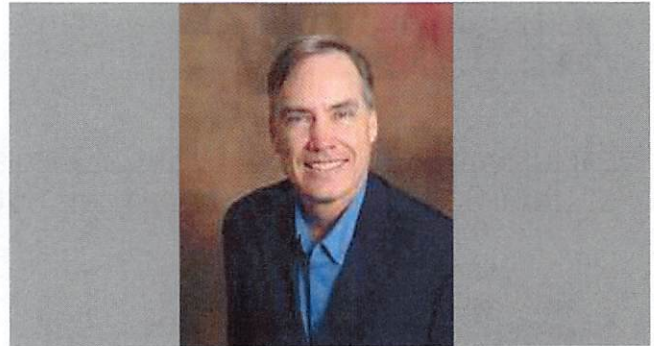


Map of current clients

What We Do

- Master Plans
- Facilities Needs Assessments
- Demographic Studies
- Enrollment Projections
- Attendance Boundary Studies
- State Building Program Assistance
- Modernization
- New Construction
- Universal Transitional Kindergarten
- Financial Hardship
- Facility Hardship
- CTE
- Developer Fee Studies
- Trustee Boundaries

Our Team



Ken Reynolds
President

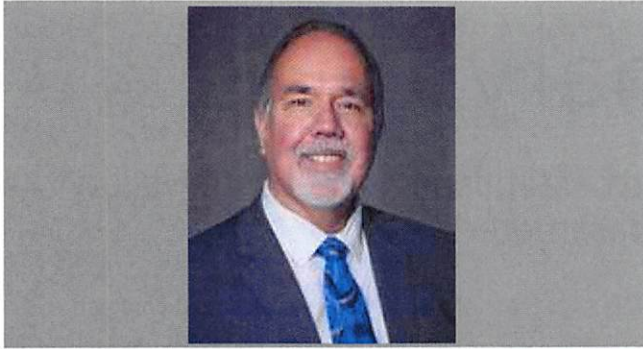


Brett Merrick
Vice President



Luke Smith
Lead Facilities Consultant

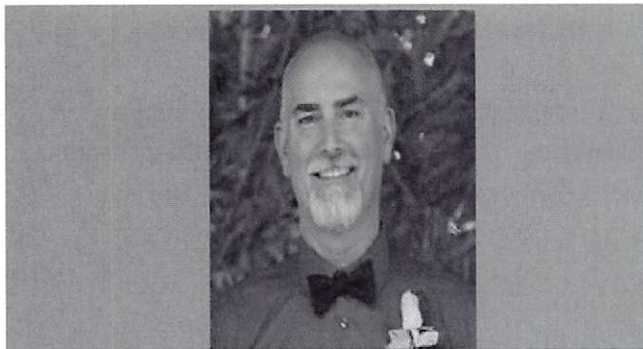
Our Team



Dr. Edward C. Gonzalez
Facilities Consultant



Owen Alvarez
State Eligibility & Funding



Ron Groeneveld
Facilities Consultant



Jodi Grayem
Office Manager



Ryan Reynolds
Demographics & Enrollment Projections

Executive Summary

SchoolWorks Inc., has a proven track record establishing a realistic vision within a school district's unique planning parameters.

Our Master Plan team consists of specialists in the fields of facilities planning, maintenance, operations, construction management, civil engineering, energy management and financial planning.

SchoolWorks, Inc., offers a unique and fresh approach to Master Plans. Our philosophy believes in first addressing the key building blocks that will establish a solid foundation for all future planning goals and objectives.

This approach focuses on developing a plan that not only identifies, defines and prioritizes key maintenance, modernization and new construction projects, but also focuses on the timing and availability of future funding revenues.

Throughout the State of California one of the most common themes facing school facilities planning today is the lack of funding resources. In most cases the scope of work far exceed the amount of available funding.

Our approach focuses on four key questions:

- 1) What are your needs?
- 2) How much will it cost?
- 3) What are your funding options?
- 4) When will funding resources be available?

Through a collaborative effort with district and community stakeholders, the Master Plan will create realistic and equitable guidelines that will ensure existing and future facilities can provide the best educational experience for all.

Master Plan Benefits

- Provide visual representation of your goals & objectives
- Outline long-term & short-term plans
- Prepare for Early Learning Programs
- Maximize State funding resources
- Plan for General Obligation bonds
- Assist design teams (architects & engineers)
- Establish budgets & timelines
- Prepare for future enrollment trends
- Engage stakeholders

Partial Clients List

- Central Union Elementary
- Brisbane Elementary
- Burton School District
- Durham Unified
- Earlimart Elementary
- El Tejon Unified
- Exeter Unified
- Farmersville Unified
- Fort Bragg Unified
- Gonzales Unified
- Hanford Elementary
- Hilmar Unified
- Lassen View Elementary
- Laton Unified
- Lemoore Union Elementary
- McFarland Unified
- Millbrae School District
- Pixley Union Elementary
- Pleasant View Elementary
- Woodville Union Elementary

MASTER PLAN COMPONENTS

- School Site Assessments
- Facility Site & Equity Analysis
- Develop a Database of Facilities Needs
- Facilities Inventory Analysis
- Existing Site Diagrams
- Identify Cost Estimates
- Historic Funding Analysis
- Future Funding Analysis
- Demographic Study
- Enrollment Projections
- Classroom Capacity & Utilization Study
- Stakeholder & Staff Input

Scope of Work

School Site Needs Assessment



School Site Needs Assessment

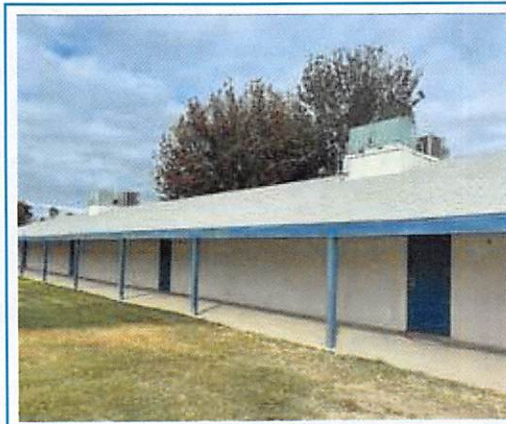
The facilities assessment process is one of the key components in developing a priority list of projects and establishing short- and long-term goals and objectives. It is especially important in planning budgets, obtaining funding and creating both district and public awareness of overall facility conditions and needs.

SchoolWorks Inc., will conduct a full comprehensive conditions assessment of each campus. We generally invite site Principals, maintenance, operations, facilities staff and other key stakeholders to join our team during the site assessments.



Walking each school provides the team with a high level opportunity to review previous modernization projects, identify the age of facilities and assess crucial infrastructure components such as HVAC, utilities, roofing, health, safety and security.

Oak Valley Union will also be assessed on the ability of facilities to accommodate the educational and support programs. This involves determining which instructional spaces and support facilities (i.e. library, cafeteria, gym, office space) meet the minimum required area based on State and local District standards. The assessment team will provide a qualitative assessment of the facilities' educational environment (such as available space, code compliance, amenities, etc.) and how the facilities support or detract from the teaching and learning process.



The new facilities assessment will provide an overview of potential future master-planned projects on campus. This can include identifying new facilities to accommodate growth, technology, changes in educational specifications, replacing existing facilities that can no longer provide a safe or functional educational experience for students and staff, or building facilities that are entirely absent from a campus altogether.

Scope of Work

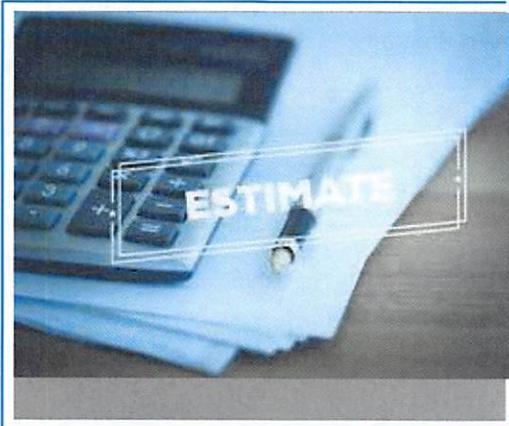
Cost Estimates



Cost Estimates

SchoolWorks, Inc., prices each of the components identified in the Master Plan using the current edition of Saylor’s Construction Cost Estimating Guidelines, the system utilized by the State of California and the Office of Public School Construction for its cost guidelines.

These cost estimates may be modified through discussions with district staff and local construction contractors to reflect particular local conditions, such as a lack of qualified subcontractors in particular specialties, or the impact of State apprenticeship and pre-qualifications requirements, which can affect construction pricing in a particular area. SchoolWorks, Inc., then produces a project cost matrix, which covers costs for all identified proposed work.



The proposed cost estimates outlined in the plan are intended to be used as a guide to assist the in developing a long-range plan. Certain unexpected or unforeseen scope of work variances could have a significant impact on costs. Estimate totals include both construction costs and support costs.

Cost estimates for new facilities are based on a per square foot calculation and not on a particular design. It is recommended the District consult with the architect and project manager before finalizing any budgets.



Scope of Work

Funding Profile



Funding Profile

Facilities projects can be funded from several different sources. The State of California provides funding assistance to eligible public school districts through the School Facilities Program (SFP).

The district should also consult with its financial advisor to determine if certain local funding options such as a bond measure is a viable resource.

SchoolWorks, Inc., will provide an in-depth review and analysis of all the potential State and local funding resources available to the District. It should also be noted that as programs and regulations change, new resources may become available such as the Federal CARES ACT, and the School Energy Efficiency Stimulus Program.



STATE FUNDING OPTIONS

- Modernization Funding
- New Construction Funding
- Financial Hardship Funding/Facility Hardship

LOCAL FUNDING OPTIONS

- Developer Fees
- Certificates of Participation (COP)
- General obligation bonds ("G.O. Bonds")

OTHER FUNDING OPTIONS

- Deferred Maintenance Pacing Guide
- RRMA/RMA
- LCAP (Local Control and Accountability Plan)
- Federal



Scope of Work

Facilities Inventory

Pineley Elementary						
Name	Date Built	Date Mod	Mod Fund	Mod Type	Area	CR Count
Administration	1952	1987		1	2980	0
Rt. B4	1984			1	4500	3
Cafeteria	1952	2016		1	7538	0
D1-D4	1952	2021		1	3658	4
D5-D7	1952	2021		1	4160	3
E1-E3	1972			1	2250	2
E4-E7	1952	2021		1	3650	4
E8-E10	1952	2021		1	3658	3
F1-F4	1952	2021		1	3658	4
F5-F7	1952	2021		1	4255	3
G1-G2	1952	1987		1	2373	2
G3-G10	1952	1987		1	6081	4
G9-G10	1974			1	1993	2
Totals					70854	48

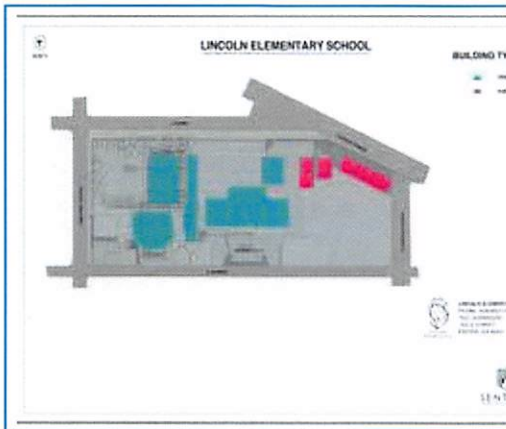
Facilities Inventory

SchoolWorks, Inc., will coordinate with staff to review all existing as-builts, blue prints or 1A diagrams and develop a facilities inventory for each campus.

The inventory provides a matrix identifying the current buildings on campus, the dates that were originally built, if they have been modernized using State funds and when they may be eligible for additional State modernization funding.

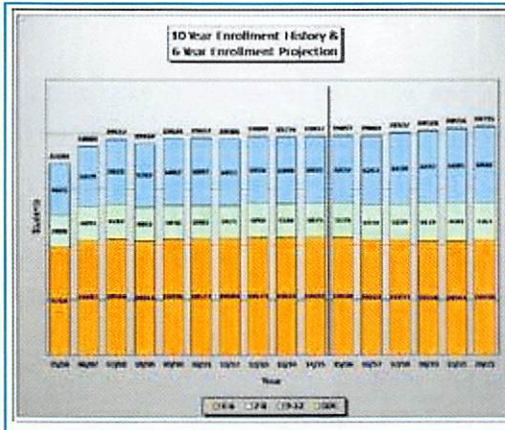
Modernization eligibility is generated by the age of a building. Permanent building eligibility is generated for buildings over the age of 25 years or 25 years from the last State modernization funding for that building. Portable building eligibility is generated for buildings over the age of 20 years.

Upon completion of the Facilities Inventory, a State modernization eligibility matrix will be created. This matrix will provide valuable information identifying by school site, the estimated eligible date and amount.



Scope of Work

Demographics & Enrollment Projections

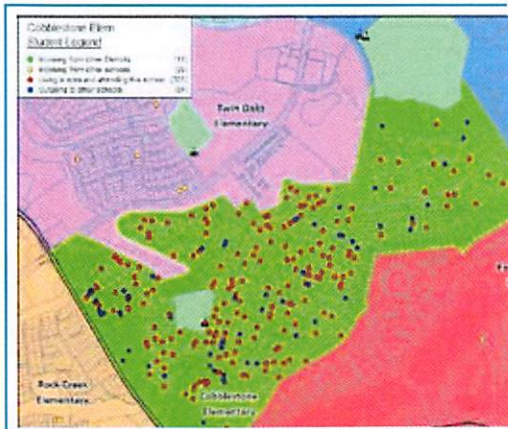


Demographics & Enrollment Projections

Our Demographic Study provides a comprehensive enrollment analysis. The district-wide enrollment projections are meant to serve as a planning tool to help with both long-term and short-term planning.

The study is also used as a tool to identify certain facility planning requirements such as capacity utilization of existing facilities, planning for modernization or new construction and attendance boundary redistricting.

Student enrollment projections analyze current and historic student enrollment data. Birth rates are used to project future kindergarten enrollment.



Scope of Work

Stakeholder Input



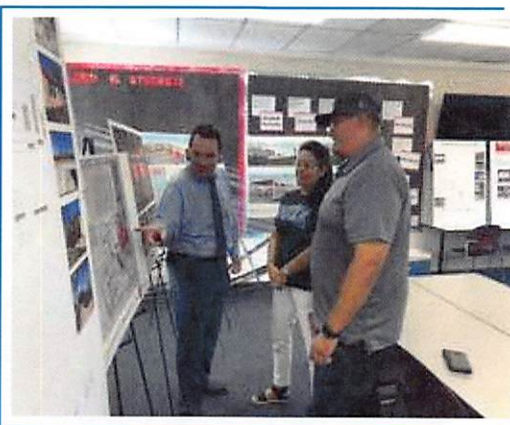
Standard Stakeholder Input

The Master Plan process is successful only if the entire school community understands the planning process and has input into both the district's needs assessment and proposed solutions to address those needs.

As part of the standard process, we will engage designated stakeholders such as the Board of Trustees, Administration and Staff and school site Principals throughout the process.

Standard stakeholder input may include:

- One (1) Stakeholder introduction meeting (Online)
- One (1) Board workshop to review draft (In-person)
- Teacher & staff surveys
- Principal meeting during site assessment



Additional Services

SchoolWorks, Inc.



Unlimited On-Call Services

SchoolWorks, Inc., provides unlimited on-call services for all our clients. If you have questions, our staff is on-call Monday through Friday 8am to 5pm.



Hourly Rates & Our Other Services

If you request a SchoolWorks representative on various projects or committee meetings beyond the scope of work in this proposal, the District will be billed an hourly rate of \$185 per hour. In addition, SchoolWorks, Inc., offers a wide range of other facility planning services. To request a proposal for one of the other products below, please contact Brett Merrick at brett@schoolworksgis.com or 916-300-0590.

- Attendance Boundary Studies
- State Building Program Assistance
- Modernization
- New Construction
- Universal Transitional Kindergarten
- Financial Hardship
- Facility Hardship
- CTE
- Developer Fee Studies
- School Locator

Statement of Work

Schoolworks, Inc., is proposing a fixed fee, not-to-exceed **\$15,910** for the standard Master Planning services provided in this proposal. Changes in the scope of work provided in this proposal can have impacts on the overall fee. Number of hours proposed by SchoolWorks, Inc., include all fees associated with work including planning meetings, data collection, travel expenses, copying and printing costs, etc.

The proposed timeline for completion and delivery of the project is four (4) months. A schedule is intended to be a flexible timeline and will be adjusted accordingly, depending on coordination of schedules and efficient data collection. The Schedule is generated through a team effort involving school administration, staff and SchoolWorks, Inc., consultants.

Master Plan Services

Standard Scope of Work	Hours
1a) Facilities Needs Assessment	17
1b) Develop Projects Lists	8
1c) Project Cost Estimates	7
1d) Facilities Inventory	5
1e) Funding Profile	6
1f) Demographics and Enrollment Projections	12
1g) Standard Stakeholder Input and Meetings	5
1h) Recommendations and Implementation	6
1i) Site Diagrams and Drawings	12
1j) Compile Master Plan Documents and Reports	8
Total Proposed Hours	86
Total Proposed Fee	\$15,910



MASTER PLAN PROPOSAL

Oak Valley Union
School District

Thank You

8700 Auburn Folsom Road, #200 Granite Bay ,CA 95746
Email : brett@schoolworksgis.com
Phone : (916) 300-0590

OAK VALLEY UNION ELEMENTARY SCHOOL DISTRICT
RESOLUTION NO. 2023-1
BRIDGE FINANCING FOR STATE BUILDING FUNDS APPLICATION

Whereas, the OAK VALLEY UNION ELEMENTARY SCHOOL DISTRICT has eligibility for new construction and/or modernization projects and is applying for state funding under the Leroy F. Greene School Facilities Act of 1998 (Chap. 12.5, Part 10, Div. 1, commencing with Section 17070.10, et seq., of the Education Code) for the following projects:

1. Oak Valley Elementary School Modernization Emergency Roofing Expenditures 2023

; And

Whereas, the State Allocation Board has approved regulations allowing the District to seek bridge financing while there are no State funds available;

Whereas, The Oak Valley Elementary School District has a need for the expenditure of funds to cover planning costs in a modernization project, and costs incidental thereto (“Project”);

Whereas, the District is applying for financial hardship funding for the Project from the Office of Public School Construction (“OPSC”);

Whereas, the District has consulted with OPSC and determined that the urgency of the project is such that initiation of the project must occur prior to receipt of State funding.

Now, therefore be it hereby resolved by the Board of Trustees of the Oak Valley Union Elementary School District, as follows:

1. All of the recitals herein contained are true and correct and the Board so finds.
2. The District intends to bridge finance by utilizing Interfund borrowing from the General Fund for the project, in accordance with OPSC guidelines and Education Code requirements.
3. The Board recognizes and accepts the fact that there is no guarantee of State funding for this project.
4. The Board authorizes the Superintendent, Heather Pilgrim, to request Bridge Financing approval from the Office of Public School Construction.
5. Once State funding is released for the previously apportioned or unfunded SFP projects, the district must utilize the State SFP grant funding to retire the bridge financing debt and/or repay the interfund transfer within 60 calendar days of receiving the State funding.

6. The District must submit documentation showing the debt has been retired. This document would include the following:

- The Detail General Ledger which documents the transaction; and
- School Board resolution or School Board minutes authorizing the debt retirement.

Enacted this _____ day of _____, 2023
by the Oak Valley Union Elementary School District Board of Trustees.

Ayes:

Noes:

Absent:

President of the Board of Trustees of
the Oak Valley Union Elementary School District
of Tulare County, California



Oak Valley Union Elementary School District

School Achievement Summary | August 15, 2022 - February 14, 2023

OVERALL GROWTH

Student growth

To track student growth, encourage teachers to use the IXL Real-Time Diagnostic with their students. With just 10–15 diagnostic questions per week, you will be able to see up-to-date growth information.

School year

Your students are learning and growing on IXL every day, and you need reliable information on how their progress tracks with your school's goals for the year. With IXL's Real-Time Diagnostic, you can stay current on student growth as it happens, all year long!

To understand your school's progress and gains at a deeper level, see IXL's portrait of [Progress and Growth](#) at your school.

Watch your students grow

Traditional assessments become outdated within days, but IXL's Real-Time Diagnostic can give you up-to-the-minute information on your students' knowledge every day.

Dive into IXL's Real-Time Diagnostic:

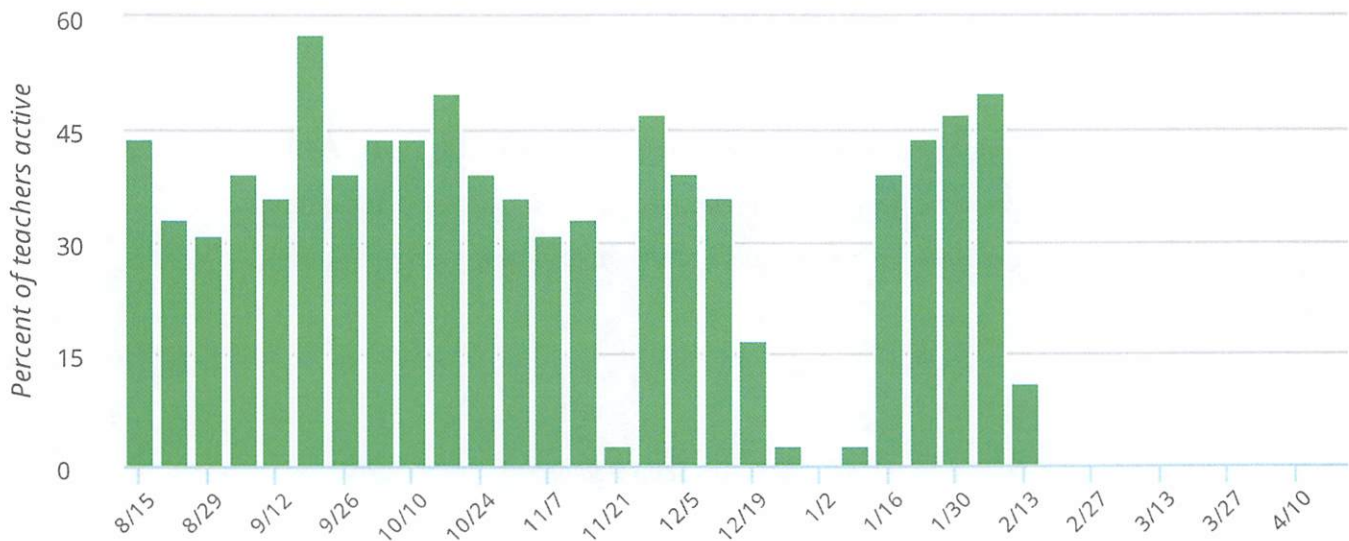
- Students who are new to the Real-Time Diagnostic can get pinpointed scores by answering 55-70 questions in math or 40-55 questions in ELA.
- Using insights from the Diagnostic arena, IXL will create personalized action plans for each student. From there, students can click directly on a skill to start closing gaps and making progress right away.
- Students can answer just 10-15 diagnostic questions per week to keep their levels up to date and ensure they always know exactly which skills to tackle next!



Oak Valley Union Elementary School District

School Achievement Summary | August 15, 2022 - February 14, 2023

ELEVATE TEACHER ENGAGEMENT



IXL is not just for students; it's a powerful tool that can make your teachers more efficient and effective. Monitoring **Teacher Engagement** helps you see which teachers are maximizing the benefits of IXL in their classrooms.

If teachers are using IXL regularly, you can feel confident that student learning outcomes will grow and accelerate throughout the school year.

Help your teachers make timely, data-driven decisions with IXL Analytics

One of IXL's most powerful tools for teachers is IXL Analytics, which makes data-driven instruction simple. Did you know that with IXL Analytics your teachers can:

- Take a live look at student progress using the Live Classroom?
- Access individualized action plans, complete with skill recommendations tailored to each student's needs?
- Monitor readiness for state assessments with standards-aligned reports?

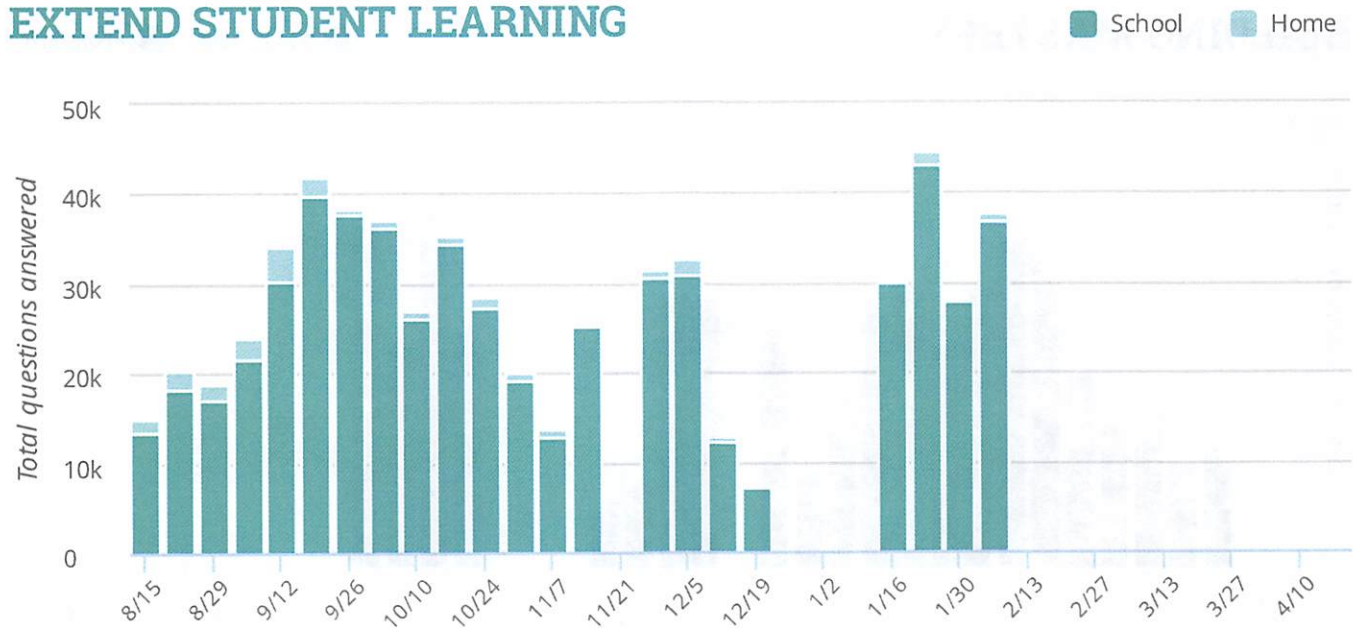
To help more teachers get all that they can out of IXL, our **professional learning sessions** are full of actionable strategies that blend seamlessly into any instructional model.



Oak Valley Union Elementary School District

School Achievement Summary | August 15, 2022 - February 14, 2023

EXTEND STUDENT LEARNING



IXL is built for anywhere, anytime learning. We recommend using IXL from both school and home to ensure your students get the most out of their IXL experience.

Collectively this school year, your students have extended their learning time by answering over 27,000 questions from home.

IXL at school

Your students and teachers are enhancing learning with IXL during their school days. Keep it up, or take your implementation to the next level with something special, like:

- Hosting usage contests that celebrate classroom usage milestones
- Setting weekly school-wide question goals
- Celebrating IXL Rockstar classrooms or individuals

IXL at home

At-home usage amplifies the IXL Effect for students and ensures parents are empowered to support the learning process. Boost at-home IXL exploration by:

- Sending a [letter home to parents](#)
- Implementing IXL in after school programs
- Encouraging student learning on [IXL's phone and tablet apps](#)

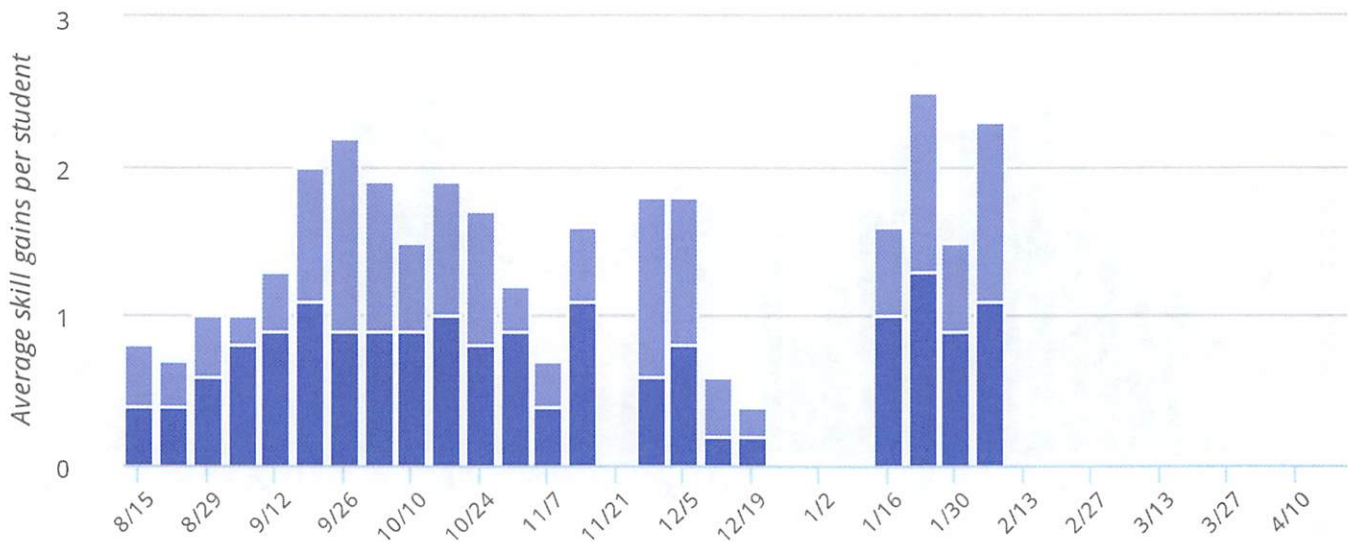


Oak Valley Union Elementary School District

School Achievement Summary | August 15, 2022 - February 14, 2023

BUILDING MASTERY

■ Mastered ■ Proficient



IXL's SmartScore is based on a proprietary algorithm that combines accuracy, consistency, and question difficulty to authentically gauge student mastery of a topic.

Research shows that striving toward mastery (a SmartScore of 100) is the most effective way to drive student growth on state assessments. Mastery isn't the only goal that impacts learning, however. Achieving proficiency (a SmartScore of 80+) has also been proven to lead to improved student outcomes.

Take IXL to the next level

Striving for proficiency (a SmartScore of 80+) and mastery (a SmartScore of 100) leads to a deeper understanding of concepts and accelerated growth on assessments. Looking for tips on encouraging purposeful practice?

- Set a SmartScore goal of 80 and encourage students to work toward mastery for extra credit
- Set dynamic goals that increase as the lesson or unit progresses
- Use IXL Analytics to ensure students are reaching proficiency

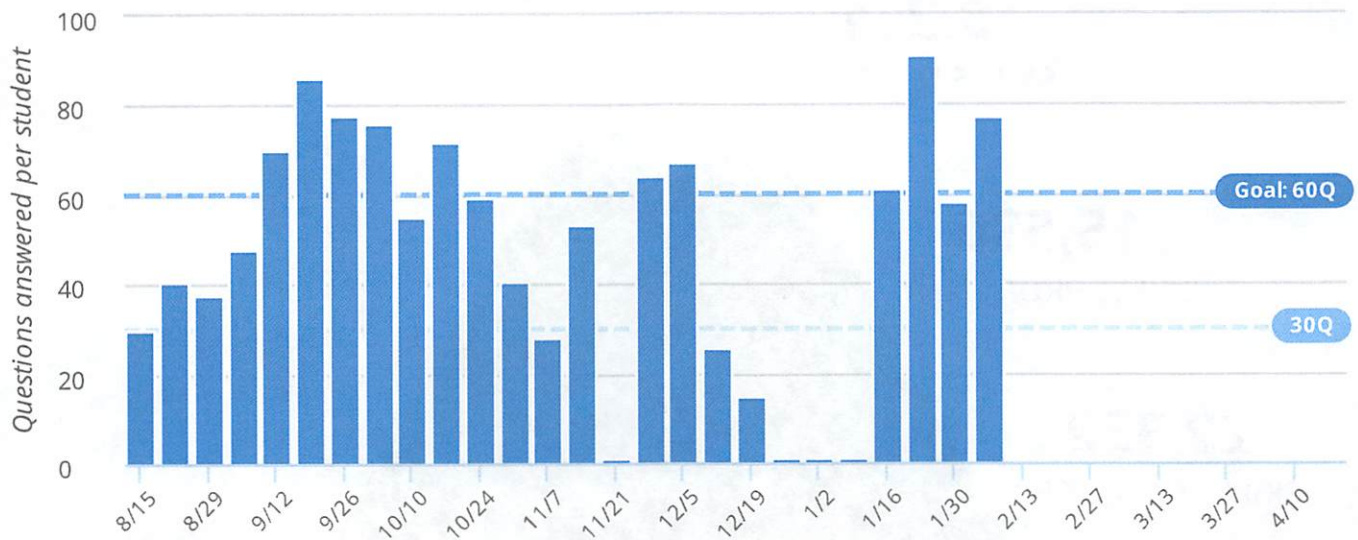
Help students to be successful with SmartScore using the tips and tricks in our [SmartScore Guide](#).



Oak Valley Union Elementary School District

School Achievement Summary | August 15, 2022 - February 14, 2023

THE IXL EFFECT



Schools across the United States are experiencing the IXL Effect, and you can, too. Research shows that answering at least 30 questions per week has a measurable impact on student outcomes.

Already meeting that goal? Aiming for 60 or 130 questions per week has been shown to have an even bigger impact on student success.

[Learn more](#) about the IXL Effect.

Want to increase your school's IXL usage? Try some of these strategies:

- Work with your teachers to develop usage goals. By setting goals tied to our proven best practices, you can help your teachers to be more intentional and effective with their IXL implementation.
- Get students excited about the IXL app. With IXL's mobile apps for phone and tablet, students will have even more opportunities to learn and grow.
- Build IXL into your school's routines. Help your teachers identify opportunities to blend IXL into their daily instruction. For ideas and support, visit www.ixl.com/resources/admin-resource-center, or contact our Professional Learning team at pd@ixl.com.



Oak Valley Union Elementary School District

School Achievement Summary | August 15, 2022 - February 14, 2023

8,361
SKILLS MASTERED

15,536
SKILLS PROFICIENT

22,332
SKILLS PRACTICED



4,167
TOTAL HOURS

3,822
HOURS AT SCHOOL



345
HOURS AT HOME



605,682
QUESTIONS ANSWERED

6. DISCLAIMER OF WARRANTIES. YOU EXPRESSLY UNDERSTAND AND AGREE THAT:

- a. YOUR USE OF THE SERVICE IS AT YOUR SOLE RISK. THE SERVICE IS PROVIDED "AS IS," "AS AVAILABLE," AND WITH ALL FAULTS. IXL EXPRESSLY DISCLAIMS ALL WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT.
- b. IXL MAKES NO WARRANTY THAT (i) THE SERVICE WILL MEET YOUR REQUIREMENTS, (ii) THE SERVICE WILL BE UNINTERRUPTED, TIMELY, SECURE, OR ERROR-FREE, (iii) THE RESULTS THAT MAY BE OBTAINED FROM THE USE OF THE SERVICE WILL BE ACCURATE OR RELIABLE, (iv) THE QUALITY OF ANY PRODUCTS, SERVICES, INFORMATION, OR OTHER MATERIAL PURCHASED OR OBTAINED BY YOU THROUGH THE SERVICE WILL MEET YOUR EXPECTATIONS, AND (v) ANY ERRORS IN THE SERVICE WILL BE CORRECTED.
- c. ANY MATERIAL DOWNLOADED OR OTHERWISE OBTAINED THROUGH THE USE OF THE SERVICE IS DONE AT YOUR OWN DISCRETION AND RISK AND THAT YOU WILL BE SOLELY RESPONSIBLE FOR ANY DAMAGE TO YOUR COMPUTER SYSTEM OR LOSS OF DATA THAT RESULTS FROM THE DOWNLOAD OF ANY SUCH MATERIAL.
- d. NO ADVICE OR INFORMATION, WHETHER ORAL OR WRITTEN, OBTAINED BY YOU FROM IXL OR THROUGH OR FROM THE SERVICE SHALL CREATE ANY WARRANTY NOT EXPRESSLY STATED IN THE TOS.

Some states do not allow certain limitations on warranties, so certain of the above limitations may not apply to you.

- 7. **LIMITATION OF LIABILITY:** YOU EXPRESSLY UNDERSTAND AND AGREE THAT IXL SHALL NOT BE LIABLE FOR ANY DIRECT, INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, OR EXEMPLARY DAMAGES, INCLUDING BUT NOT LIMITED TO, DAMAGES FOR LOSS OF PROFITS, GOODWILL, USE, DATA, OR OTHER INTANGIBLE LOSSES RESULTING FROM THE USE OR INABILITY TO USE THIS SERVICE. IN ALL INSTANCES, DAMAGES SHALL BE CAPPED AT ONE MONTHS FEES.
- 8. **SEVERABILITY:** If any provision of this agreement is deemed invalid, illegal, or unenforceable, then that provision shall be deemed severable from these terms and shall not affect the validity and enforceability of any remaining provisions of this Sales Contract, which shall remain in full force and effect.
- 9. **ARBITRATION:** You agree that any dispute or claim you may have against IXL arising out of or related to this Sales Contract or the use of Services must be submitted to arbitration, before a single arbitrator appointed by JAMS/Endispute and conducted according to their rules in San Francisco, CA, USA, and that the determination of any such arbitrator shall be binding. The courts located in San Francisco, CA, USA, have exclusive jurisdiction over any judicial proceedings related to this agreement, and you waive any claim that such a court is an improper venue, inconvenient, or lacks jurisdiction over you.
- 10. **GOVERNING LAW:** The Sales Contract and the relationship between you and IXL are governed by the laws of the State of California without regard to conflict of law provisions.
- 11. **ENTIRE AGREEMENT:** This Sales Contract, which incorporates the Terms of Service by reference, is the final expression of the agreement between Purchaser and Seller and supersedes all prior representations, understandings, and agreements between the Purchaser and Seller relating to its subject matter. This Sales Contract cannot be modified, amended, or changed except in writing and signed by IXL.

Please contact IXL Learning with any questions regarding this sales contract:
Toll-free (855) 255-8800 | Direct (650) 372-4300 | E-mail orders@ixl.com
Completed sales contracts should be emailed to your sales consultant.



TERMS AND CONDITIONS OF SALE

THIS IS A LEGAL DOCUMENT ("SALES CONTRACT") BETWEEN THE PURCHASER SHOWN ABOVE ("YOU") AND IXL LEARNING ("SELLER"). PLEASE READ THIS AGREEMENT CAREFULLY. YOU AGREE TO BE BOUND BY ALL OF THE TERMS AND CONDITIONS OF THE AGREEMENT, AS WELL AS BY THE WEBSITE TERMS OF SERVICE, WHICH ARE INCORPORATED BY REFERENCE. NO VARIATION OF THESE TERMS AND CONDITIONS ARE BINDING ON SELLER UNLESS AGREED TO IN WRITING SIGNED BY AN AUTHORIZED REPRESENTATIVE OF IXL LEARNING.

1. **PRICING:** The quoted purchase price of the license is valid through the "Price valid until" date on page 1. This price is not binding on IXL unless you have accepted it by sending us an executed Sales Contract by that date.
2. **PAYMENT:** If IXL decides to accept your Sales Contract, we will issue you an invoice. Complete payment of the amount of the stated purchase price is due within sixty (60) days of the invoice date. If payment is not received by the Seller within 60 days, the invoice is considered past due. IXL licenses with past due payments will be put on hold and are subject to termination. Termination does not relieve the Purchaser of the obligation to pay fees due to the Seller.

The full invoice amount must be paid either by check or by credit card. We accept Visa, MasterCard, American Express, and Discover.

All checks should be mailed to:

IXL Learning
777 Mariners Island Blvd., Suite 600
San Mateo, CA 94404

Credit card payments may be made by phone at (855) 255-8800.

Any late payment will incur interest at the rate of the lesser of 1% a month or the maximum permissible by law.

3. **CANCELLATION AND REFUND:** No cancellation will be accepted, and no refund issued, if it is more than thirty (30) days beyond the date of purchase for the license referenced in this Sales Contract. For cancellations and refunds of the license tendered under this Sales Contract to be accepted, the Seller must receive written notification of the cancellation within 30 days of purchase. Cancellations requested outside of the 30-day period will not be refunded, and the Purchaser will be responsible for completing the purchase as stated in the Sales Contract.
4. **LICENSES:** IXL grants you the right to provide access, through unique log-in IDs, to no more individuals than the quantity indicated on the first page. The terms and conditions of use for each of these individuals are governed by our websites Terms of Service. You agree to be responsible for their accounts, to monitor their use of their accounts, and to indemnify, defend, and hold us harmless for any claims arising out of or related to their use of IXL Learnings website and services. To the extent that these individuals are minors, you consent to our collection of their personal information as described in our Privacy Policy.

Classroom and Site licenses will be activated immediately upon receipt of your payment unless another date is specified or agreed to by IXL. Activation confirmation will be sent to the e-mail address provided by the school or individual completing the purchase.

If an individual who has an IXL account through a Classroom or Site license purchased by you is no longer affiliated with you, you may request that we deactivate the individuals account, or no longer associate it with your license, so that that license can be reassigned to another individual associated with your institution.

If you are a teacher, you represent and warrant that you have permission and authorization from your school and/or district to use the Services as part of your curriculum, and for purposes of Childrens Online Privacy Protection Act ("COPPA") compliance, you represent and warrant that you are entering into these Terms on behalf of your school and/or district.

5. **PRIVACY:** If you are a school, district, or teacher, you acknowledge and agree that you are responsible for complying with COPPA, meaning that you must obtain advance written consent from all parents or guardians whose children under 13 will be accessing the website and services and you represent and warrant that you have obtained that consent. When obtaining consent, you must provide parents and guardians with our Privacy Policy. You are to keep all consents on file and provide them to us if we request them.



SALES CONTRACT

CONTRACT #133663

February 14, 2023

IXL Learning
777 Mariners Island Blvd., Suite 600
San Mateo, CA 94404

CUSTOMER

Heather Pilgrim
Oak Valley Union School District
24500 Road 68
Tulare, CA 93274

RENEWAL INFO

Salesperson	Account #	Quote #	Renewal period
Hayley Carey	A20-3024691	3024691-2023-001	Jul 3, 2023 – Jul 3, 2026

PAYMENT PLAN

	Amount	Invoice date
Subscription year 1 and Professional Learning Services	\$16,031 (50%) + \$595 = \$16,626	July 3, 2023
Subscription year 2	\$8,016 (25%)	July 3, 2024
Subscription year 3	\$8,015 (25%)	July 3, 2025
TOTAL	\$32,657	

Price valid until July 3, 2023

ACCEPTANCE OF SALES CONTRACT

This is a binding agreement of payment between IXL Learning and the Purchaser. Your signature indicates that you have received, reviewed, and accepted the attached Terms and Conditions of Sale and that you agree to pay the full license price listed above within 60 days of the invoice date. Without a signature, your order may not be processed.

Acknowledged and agreed to:

AUTHORIZED SIGNATURE

DATE



RENEWAL QUOTE

IXL Learning
 777 Mariners Island Blvd., Suite 600
 San Mateo, CA 94404

QUOTE # 3024691-2023-001
 DATE: FEBRUARY 14, 2023

TO:
 Heather Pilgrim
 Oak Valley Union School District
 24500 Road 68
 Tulare, CA 93274

COMMENTS OR SPECIAL INSTRUCTIONS

SALESPERSON	ACCOUNT #	RENEWAL PERIOD	QUOTE VALID UNTIL
Hayley Carey	A20-3024691	July 3, 2023 – July 3, 2026	July 3, 2023

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1	IXL site license for 575 students, including: Grades PK-1: 150 students Subjects: Math and ELA	\$6,975.00	\$6,975.00
1	Grades 2-8: 425 students Subjects: Math, ELA, Science, and Social studies <i>K-8 math licenses include complimentary access to IXL's universal screener</i>	\$26,775.00	\$26,775.00
1	Multi-Year Discount	-\$1,688.00	-\$1,688.00
1	IXL Elevate I: Effective Implementation (virtual professional learning session) <i>Unlimited instructor accounts included</i>	\$595.00	\$595.00
SUBTOTAL			\$32,657.00
SALES TAX			--
SHIPPING & HANDLING			--
TOTAL DUE			\$32,657.00

Ordering instructions

We accept payment by purchase order, check, or credit card. To submit a purchase order for this quote, [click here](#) or go to <http://www.ixl.com/po-upload> and enter quote # 3024691-2023-001. For international accounts, we can accept wire transfers for an additional fee.

This agreement between YouthTruth, a project of the Center for Effective Philanthropy, Inc. ("CEP") and the client organization ("Client") confirms your participation and agreement to the below terms.

Contact Information

Organization name: **Oak Valley Union School District**

Main contact name: **Jazmyne Sepeda** Main contact phone: **559-688-2908**

Main contact title: **School Counselor** Main contact email: **jazmyne.sepeda@oakvall**

Billing contact: **Heather Pilgrim** Billing contact phone:

Billing contact email: **h.pilgrim@oakvalleyschool.org**

Billing address: **24500 Rd. 68 Tulare, CA 93274**

Payment & Timing

Total Annual Cost (to be completed by YouthTruth): **\$5,000 per year**

3-year package: Yes No Notes:

Select annual survey window:

October November December January

February March April May

June or other custom window (additional fee):

Products & Services

1. Choose survey type and enter number of schools

Student Survey High School(s) Middle School(s) Elementary School(s) (3rd grade up)

2. Add other stakeholder surveys and enter number of schools

Staff Survey High School(s) Middle School(s) Elementary School(s)

Family Survey High School(s) Middle School(s) Elementary School(s)

3. Advisory services and notes

Special Customization (to be completed by YouthTruth) Custom Questions Custom Analysis Data Files

Parental Consent

Under applicable federal, state, and local laws, the client may be required to collect informed parental consent for students to participate. CEP presumptively assumes that this consent has been collected, if necessary, by the time of survey administration. YouthTruth has provided a sample parental consent letter (available to download at youthtruthsurvey.org/parentalnotification) that clients are welcome to edit for their own purposes.

Confidentiality

CEP will not reveal any survey data about, nor attribute any data to, the client's district/network or school(s) in any publication other than the YouthTruth reports provided to the client without the client's expressed permission. CEP will not report findings for subgroups comprised of less than five students in any YouthTruth reports, and will use all commercially reasonable efforts to protect the confidentiality of all individual student responses in YouthTruth reports and in any future research. CEP has a process in place to flag and communicate concerning comments to the client, and may disclose otherwise confidential responses where the responses contain allegations of abuse or explicit threats of harm to the student or others. CEP may cite your district/network and school(s) as YouthTruth Survey participants in its marketing materials, on its web site, and elsewhere.

Data Use by Clients

The client may use the YouthTruth findings in communications with internal and external audiences, make available representative portions of your YouthTruth report, quote from your report, or otherwise disclose your results. In doing so, the client agrees to cite CEP as having collected the data, produced the report, and maintained the confidentiality of individual respondents. The client is solely responsible for its use of the YouthTruth survey results, and any effects of such use. The client agrees that it has the right to provide staff contact information for CEP's use in administering the survey.

Data Use by YouthTruth

Subject to the rights of the client, students, and parents in survey data that comprise education records, CEP shall own all data collected or generated from the survey, all rights to the techniques and methodologies used to produce YouthTruth reports, and the copyright to all YouthTruth reports. CEP and its research partners may use the client's survey data in comparative datasets for products we may produce in future years or in research reports. CEP reserves the right to test a limited number of questions in our surveys.

Invoicing

The billing contact will be invoiced 30 days prior to the first date of the survey window, with payment due in full within 30 days, unless otherwise agreed upon. If payment of any fee is not made when due and payable, a late fee will accrue at the rate of the lesser of one and one-half percent (1.5%) per month or the highest legal rate permitted by law and Client will pay all reasonable expenses of collection. Invoices will be generated from and payment must be made to the Center for Effective Philanthropy.



Jen Vorse Wilka
Executive Director, YouthTruth

Date: 2.1.2023

Early Termination and Late Rescheduling

The Client may terminate this agreement up until 90 days prior to the first day of the scheduled survey window at no cost. If the Client elects to terminate this agreement or change the survey window between 30 and 90 days prior to the first day of the survey window each year, a fee of one-third of the total annual cost will be invoiced and due in full within 30 days. If the Client fails to complete required survey preparation forms by the specified deadline (typically between 50 and 65 days prior to the first day of the survey window), the Client forfeits their survey window spot and will be invoiced a fee of one-third the total annual cost, due in full within 30 days to reimburse CEP for costs invested to date. If the Client elects to terminate this agreement or change the survey window less than 30 days prior to the first day of the survey window each year, the full annual cost invoiced will be due in full within 30 days to account for upfront costs invested by the Center for Effective Philanthropy. Invoices will be generated from, and payment must be made to the Center for Effective Philanthropy.

Legal Obligation

CEP is obligated to respond to a properly issued and served subpoena or other legal process, including reporting allegations of abuse or neglect as cited in student comments, according to the laws governing the client's state. Unless CEP is not permitted by law to disclose the fact or content of the subpoena or legal process, CEP will provide the client with timely notice of any such proceedings. Furthermore, it is assumed that the client will inform CEP of all relevant client policies and laws related to administering the survey and analyzing and reporting survey data.

Modification and Liability

No waiver, modification or amendment of this letter of agreement shall be binding upon either party unless confirmed by a written instrument signed by both parties. This letter of agreement shall be governed by the laws of the Commonwealth of Massachusetts excluding its choice of law provisions. Each party submits to the exclusive jurisdiction of the state and federal courts sitting in the Commonwealth of Massachusetts in any action or proceeding arising out of or relating to this letter of agreement and waives any claim of inconvenient forum or other challenge to venue in any such court. If any portion of any provision of this letter of agreement is held invalid or unenforceable for any reason, the remainder of the provision shall be amended to achieve as closely as possible the original purpose of the provision and all other provisions shall continue in full force and effect. The client agrees that any liability that may arise under this agreement shall be limited in the aggregate to the amount actually paid to CEP for the services described in this agreement. CEP provides no express warranty with respect to such services and disclaims all implied warranties (including the warranties of merchantability and fitness for a particular purpose) to the fullest extent permitted by law.

Name: _____
Title: _____
Date: _____

1 MULTI-LEVEL
SCHOOL

- » 2 Student Surveys
- » 1 Family Survey
- » 1 Staff Survey
- » Up to 2 Additional Topics
- » One Results Consultation

\$5,000



Flexible process
and actionable results.



Opportunity to survey
district or network wide.



Interactive reports
in about 7 days.



Experienced,
trusted advisors.

Whether you're ready to survey right away, or planning for next year, we'd love to connect with you!

 415-286-9538

 hello@youthtruthsurvey.org

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