



Commitment, Excellence, Community

Pleasant Hill School District
36386 Highway 58, Pleasant Hill, OR 97455-9614
Phone (541)746-9646, FAX (541)746-2537
www.pleasanthill.k12.or.us

Pleasant Hill School District No. 1

National School Counseling Week
Resolution 2324.67

WHEREAS, school counselors provide services to students to help them reach their full potential; and
WHEREAS, school counselors are actively committed to helping students explore their abilities, strengths, interests, and talents as these traits relate to career awareness and development; and
WHEREAS, school counselors help parents focus on ways to further the educational, personal, and social growth of their children; and
WHEREAS, school counselors work with teachers and other educators to help students explore their potential and set realistic goals for themselves; and
WHEREAS, school counselors seek to identify and utilize community resources that can enhance and complement comprehensive school counseling programs and help students become productive members of society; and
WHEREAS, comprehensive developmental school programs are considered an integral part of the educational process that enables all students to achieve success in school.

NOW, THEREFORE, BE IT RESOLVED that the Pleasant Hill School District Board of Directors proclaims February 5-9, 2024, to be **NATIONAL SCHOOL COUNSELING WEEK**; and

BE IT FURTHER RESOLVED that the Pleasant Hill School District Board of Directors strongly encourages all members of our community to join in this observance, recognizing the dedication and hard work of these individuals.

Adopted this 8th day of January 2024.

Signed:

Stephen Hammond, Board Chair
Pleasant Hill School District Board of Directors

Attest:

Superintendent, Jim Crist



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Pleasant Hill, OR 97455
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**PLEASANT HILL SCHOOL DISTRICT NO. 1
SCHOOL BOARD MEETING MINUTES**

Monday, December 4, 2023; 7:00 p.m.; Pleasant Hill Community Center

1. CALL TO ORDER

Board Chair Stephen Hammond called the December 4, 2023 board meeting to order at 7:00 p.m. with the Pledge of Allegiance. Board members present were John Oldham, Rusty Rexius and Jennifer Woodland. Other present were Superintendent Jim Crist, Elementary Principal Devery Stoneberg, Middle School Assistant Principal Caleb Salmond, Middle/High School Principal Garth Gerot, Special Education Director Whitney Connolly, Business Manager Sheri Longobardo and Board Secretary Kimberly Silbernagel.

Stephen Hammond read the Mission Statement.

2. CHANGES OR ADDITIONS TO THE AGENDA

There were no changes or additions to the agenda.

3. INTRODUCTIONS AND ATTENDANCE

Audience members present were Curriculum Coordinator Susanna Williams, students Emily Krauss and Kathleen Willardson.

There were three online viewers of the November 6, 2023 board meeting.

4. PUBLIC FORUM

There was no public comment.

5. PRESENTATIONS/RECOGNITION

5.1 Student of the Month/Most Improved Student of the Month

- Kathleen Willardson was the senior Student of the Month for November. Kathleen is an outstanding student who is liked and respected by all students.
- Danica Martin was the senior Most Improved Student of the Month for November. Danica is dedicated to trying to do good work. She is doing a fantastic job this year.

The board congratulated Kathleen and Danica on their awards.

5.2 High School Student Representative Report

ASB President Emily Krauss presented her report to the board. Events that are coming up are winter formal and spirit week. The student council will be selling candy cane grams this year.

The student council has meet with the administration to discuss important topics. The food drive just finished up and the high school held a blood drive last month. They are currently collecting gifts for the giving tree. National Honor Society students have selected their service project. Winter sports are just getting started. The varsity boys' basketball team has started their season 2-0.

6. ACTION ITEMS

6.1 Approve Consent Agenda

6.101 November 6, 2023 Board Meeting Minutes (Exhibit 2324.56)

6.102 November 16, 2023 Board Work Session Minutes (Exhibit 2324.57)

6.103 Financial Statement – September and October (Exhibit 2324.58)

John Oldham moved to approve 6.1 Consent Agenda. Rusty Rexius seconded the motion. The motion passed unanimously.

6.2 Accept SIA Report (Exhibit 2324.59)

Curriculum Coordinator Susanna Williams presented the 2022-23 SIA Report. The SIA Report can be found on PHSD's website.

<https://resources.finalsite.net/images/v1700583683/pleasanthillk12orus/tbrypu6tmv42vpzle5dz/PHSDSIAAnnualReport2022-2023.pdf>

Jennifer Woodland moved to approve 6.2 SIA Report. John Oldham seconded the motion. The motion passed unanimously.

6.3 Accept SIA Grant Agreement (Exhibit 2324.60)

Superintendent Crist explained the SIA Grant Agreement. The grant fund must be used for increasing instructional time, addressing students' health or safety needs, reducing class size, and/or expanding availability of and student participation in well-rounded experiences. PHSD is expected to receive \$968,922.27 in SIA funds for the 2022-23 school year.

Rusty Rexius moved to approve 6.3 SIA Grant Agreement. Jennifer Woodland seconded the motion. The motion passed unanimously.

7. BOARD DISCUSSION

7.1 Article What is a Professional Learning Community (Exhibit 2324.61)

Superintendent Crist and the board discussed the article. Professional Learning Communities (PLC) are currently used at the elementary school and are being developed at the secondary level. The use of PLC's offers a templet to follow to have successful meetings. The secondary is using Western Regional Educator Network (WREN) through Lane ESD to help them build the school structure for PLC's. The administration and counselors are participating. The board agreed that the use of PLC's is a positive direction for the district.

8. REPORTS AND INFORMATION

8.1 PHES (Exhibit 2324.62)

Principal Devery Stoneberg shared her report to the board. Ms. Stoneberg commented that attendance has drop during the month of November. This is partly due to it being hunting season. The students in 3rd grade will be taking a trip to Target to purchase gifts with money that they have raised for Toys For Tots. Ms. Stoneberg invited the board to attend the winter concerts on December 5th, 6th and 7th at 6:30 p.m.

8.2 PHMS (Exhibit 2324.63)

Middle School Assistant Principal Caleb Salmond shared his report. His report included the Students of the Month, Most Improved Students of the Month and Citizens of the Month for November. He shared that they held a 1st quarter assembly to recognize students. Mr. Salmond gave an update on students by grade who have D’s or F’s. The middle school will have their first dance of the year on December 8th. The middle school choir concert will be December 13th and the band concert will be December 14th.

8.3 PHHS (Exhibit 2324.64)

Middle/High School Principal Garth Gerot reported the Students of the Month and Most Improved Students of the Month for November. The high school has 330 students enrolled. Mr. Gerot shared the percentage of regular attenders and the number of students with D’s and F’s by grade. The student focal group on mental health met for the third time. They met with Leah Dunbar and Shareen Springer from Lane ESD to talk about mental health. Mr. Gerot shared a list of upcoming events.

9. SUPERINTENDENT COMMUNICATION

9.1 Enrollment [Workbook: Oregon births and pregnancies by county](#) (Exhibit 2324.65)

Superintendent Crist shared that the number of deaths is expected to outnumber the number of births in Oregon for decades to come. The current kindergarten class is the smallest since 2018. This could have an effect on K-12 funding and long-term inflationary costs to operate Oregon’s K-12 system.

9.2 Economic Forecast (Exhibit 2324.65)

Superintendent Crist shared an economic update for the 2023-25 biennium. The governor is starting discussions about school funding. Enrollment is projected to decrease in the coming years. The collection of local taxes is strong.

9.3 Goal Progress Interim Report (Exhibit 2324.66)

Superintendent Crist presented the board with a goal progress interim report. The board thought the format in which the information was provided to them was helpful and they look forward to receiving more updates throughout the year.

10. BOARD COMMUNICATION

10.1 Committee or Community News/Announcements

There was no committee or community news/announcements.

11. OTHER BUSINESS

There was no other business.

12. RECESS REGULAR MEETING TO EXECUTIVE SESSION UNDER ORS 192.660(2)(i) TO REVIEW AND EVALUATE THE PERFORMANCE OF THE SUPERINTENDENT –

The board did not recess to Executive Session.

13. NEXT MEETING

- Board Meeting – January 8, 2024; 7:00 p.m.; Pleasant Hill Community Center

14. ADJOURNMENT – 8:05 p.m.

Signed: _____, this _____ day of _____ 2023
Stephen Hammond, Board Chair

NO	NAME OR EMPLOYEE ID	CURRENT STATUS	FTE	EFFECTIVE DATE	NOTES
	NEW HIRES				
1	CHRISTOPHER REIERSGAARD	INTERIM	FT	1/2/2024	
	RESIGNATIONS				
1	101913	PROBATIONARY 2	FT	12/31/2023	RESIGNED
	RETIREMENTS				

Date: January 8, 2023

Exhibit: 2324.70

2022 - 2023 Fiscal Year Annual Comprehensive Financial Report

Relevant Data:

Oregon State law requires an annual audit of all financial transactions of the School District for all operating funds, including grant funds and trust funds. The independent accounting firm of Accuity, LLC conducted the 2022-2023 fiscal year-end audit and a copy of this document was made available to the School Board prior to tonight's meeting. A copy of the report is published on the District website, as well as available tonight. In addition to the Annual Comprehensive Financial Report (ACFR) are the management letters for the District addressed to the School Board. Kori Sarrett, CPA from Accuity, is available for a brief presentation and any questions you may have.

Recommendation:

It is recommended that the Board of Directors accept the audited financial reports for 2022-2023 as presented by Accuity, LLC.

Submitted by:

Sheri Longobardo
Business Manager

Recommended By:

Jim Crist
Superintendent



PLEASANT HILL SCHOOL DISTRICT NO. 1

Report to the Board of Directors
for the Year Ended June 30, 2023

November 6, 2023



Accuity

Where accuracy meets integrity

CERTIFIED PUBLIC ACCOUNTANTS

436 1st Avenue W • PO Box 1072
Albany, Oregon 97321 • (541) 223-5555

PLEASANT HILL SCHOOL DISTRICT NO. 1
Pleasant Hill, Oregon

TABLE OF CONTENTS

June 30, 2023

INTRODUCTORY SECTION

Title Page
Table of Contents

LETTER SECTION

Letter of Report Presentation.....
Letter of Findings and Recommendations.....
Required Communications
Recently Issued Accounting Standards.....

ATTACHMENTS

Certain Written Communications between Management and Accuity
Engagement Letter
Management Representation Letter
Adjusting Journal Entries.....



November 6, 2023

Board of Directors
Pleasant Hill School District No. 1
Pleasant Hill, Oregon 97455

We are pleased to present this report related to our audit of the financial statements of the governmental activities and each major fund of Pleasant Hill School District No. 1, Pleasant Hill, Oregon, for the year ended June 30, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process. Also included is a summary of recently issued accounting standards that may affect future financial reporting by the District.

This report is intended solely for the information and use of the Board of Directors and management of the District, and it is not intended to be used, and should not be used, by anyone other than these specified parties.

It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

Accuity, LLC
Certified Public Accountants
Albany, Oregon



Board of Directors
Pleasant Hill School District No. 1
Pleasant Hill, Oregon 97455

We have audited the financial statements of the governmental activities and each major fund of Pleasant Hill School District No. 1 for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 9, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Pleasant Hill School District No. 1 are described in Note I to the financial statements. Four new accounting policies were adopted during the year, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Arrangements*, Statement No. 96, *Subscription-Based Information Technology Arrangements*, Statement No. 99, *Omnibus 202*, and Statement No. 101, *Compensated Absences*. The application of existing policies was not changed during the year ended June 30, 2023. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- Management's estimate of depreciable lives and salvage values of capital assets, which are based on expected useful lives of the assets and current market conditions. We evaluated the key factors and assumptions used to develop depreciable lives and salvage values and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.
- Defined benefit pension plans (actuarial assumptions) and defined other postemployment benefits (OPEB) plans (actuarial assumptions)

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to long-term liabilities, pensions, and post-employment benefits.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes material misstatements that we identified as a result of our audit procedures that were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain written representations from management, which are included in the attached letter dated November 6, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Pleasant Hill School District No. 1's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors; however, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, schedules of the District's proportionate share of the net pension liability, OPEB RHIA benefit, OPEB medical benefit, OPEB medical stipend benefit, and District contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the aforementioned RSI and do not express an opinion or provide any assurance on the RSI.

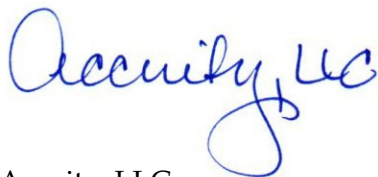
We were engaged to report on the General and Special Revenue Funds' budgetary comparison schedules, which are RSI. We were also engaged to report on the individual fund statements, the schedules of revenue, expenditures and changes in fund balance - budget and actual, and the schedule of expenditures of federal awards, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the aforementioned information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were engaged to report on the supplemental information required by the Oregon Department of Education, which accompanies the financial statements but is not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the board of directors and management of Pleasant Hill School District, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is written in a cursive, flowing style.

Accuity, LLC
November 6, 2023

Recently Issued Accounting Standards June 30, 2023

New Pronouncements

For the fiscal year ended June 30, 2023, the District implemented the following new accounting standards:

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Arrangements* – This Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* – This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users.

GASB Statement No. 99, *Omnibus 2022*. This statement was issued April 2022 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to lease implementation, public-private and public-public partnerships and availability payment arrangements, and subscription-based information technology arrangements.

GASB Statement No. 101, *Compensated Absences*. This statement was issued to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

The District will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the following pronouncements:

GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement was issued to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.



June 09, 2023

Sheri Longobardo
Pleasant Hill School District
+15417360797

Dear Sheri,

We are pleased to confirm our understanding of the services we are to provide Pleasant Hill School District for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Pleasant Hill School District as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Pleasant Hill School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Pleasant Hill School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedules of Funding Progress and Employer Contributions, if applicable
3. Schedules of the Government's Proportionate Share of the Net Pension and OPEB Liabilities and Government Contributions, if applicable

The following RSI is required by the Governmental Accounting Standards Board and will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund and Major Special Revenue Funds, if any

We have also been engaged to report on supplementary information other than RSI that accompanies Pleasant Hill School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS and will provide an opinion on it in relation to the financial statements as a whole:

1. Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for all Nonmajor Governmental Funds, if any
2. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, if any



3. Schedule of expenditures of federal award

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS, the Minimum Standards for Audits of Oregon Municipal Corporations, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS, and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for



which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from the Government's attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have not identified any significant risk(s) of material misstatement as a part of our audit planning.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but will remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we express no such opinion. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance



As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Pleasant Hill School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB *Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Pleasant Hill School District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Pleasant Hill School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Pleasant Hill School District in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will also assist with preparation of the capital asset schedule and depreciation calculation in conformity with the applicable basis of accounting.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonattest services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that



information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, and other matters, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings, if any, should be available for our review by September 30, 2023.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance, (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the



supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP, (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP, (3) the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions in interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations that we request, and will locate any documents selected by us for testing, and will prepare schedules requested by us by the dates communicated directly to management.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to Pleasant Hill School District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Accuity, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Oregon or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Accuity, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State of Oregon. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party/parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on October 3, 2023 and to issue our report no later than December 31, 2023. Glen



Kearns is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.), will be \$20,000 for financial audit services and \$4,000 for federal compliance audit services. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Reporting

We will issue a written report upon completion of our Single Audit. Our reports will be addressed to management and those charged with governance of Pleasant Hill School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature and circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete our audit or are unable to form or have not formed opinions, we may decline to express our opinions or withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

If this engagement letter is written in support of any existing bid or contract, in case of any conflict between such agreement and this letter, this letter will control.

If any of the above sections or clauses are held to be invalid for any reason, or are declared to be null and void, all other sections and clauses of this agreement shall remain valid, will not be nullified, and are hereby further affirmed.

Venue of all matters arising from this agreement, this engagement, and subsequent engagements shall reside in Albany, Linn County, Oregon.

Any dispute, controversy, or claim arising out of this agreement shall be settled by binding arbitration under the arbitration rules of the Linn County Circuit Court. There shall be one arbitrator selected from the Circuit Court Panel of Arbitrators and the proceeding shall follow the Oregon Rules of Civil Procedure.

The arbitrator shall have the authority to award any remedy or relief that an Oregon court could order or grant,



including, without limitation, specific performance of any obligation created under this agreement, the issuance of an injunction, or the imposition of sanctions for abuse or frustration of the arbitration process, except that the arbitrator shall not have authority to award punitive damages or any other amount for the purpose of imposing a penalty as opposed to compensating for actual damages suffered or loss incurred. With respect to any action relating to this agreement, the prevailing party shall be entitled to recover from the losing party its reasonable attorney's fees, paralegal fees, expert fees, and all other fees, costs, and expenses actually incurred and reasonably necessary in connection with such action as determined by the arbitrator.

Our audit engagement ends upon delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new specific engagement letter for that service.

We appreciate the opportunity to be of service to you and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Accuity, LLC
Glen Kearns

RESPONSE:

This letter correctly sets forth the understanding of Pleasant Hill School District

Sheri Longobardo
Sheri Longobardo

06/16/2023
Date

Accuity, LLC
Certified Public Accountants
436 1st Avenue W
P.O. Box 1072
Albany, Oregon 97321

This representation letter is provided in connection with your audit of the financial statements of Pleasant Hill School District, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of June 30, 2023, the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of signature of this letter, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 9, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the District required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
8. If any, the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

District-Specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, grant agreements, or abuse that you have reported to us, if any.
21. We have a process to track the status of audit findings and recommendations, if applicable.
22. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions for the report.
24. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.

25. We are responsible for compliance with laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objective.
28. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants, whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
31. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
32. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
33. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
34. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

35. Components of net position (net investment in capital assets, restricted, and unrestricted) and equity amounts are properly classified and, if applicable, approved.
36. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
37. Provisions for uncollectible receivables have been properly identified and recorded.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. If any, special and extraordinary items are appropriately classified and reported.
42. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.
43. Capital assets, including intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
44. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
45. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
46. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
47. With respect to the individual fund schedules, other financial schedules, supplemental information required by the Oregon Department of Education, and the federal award information required by the Uniform Guidance:

- a. We acknowledge our responsibility for presenting the aforementioned information in accordance with accounting principles generally accepted in the United States of America, and we believe this information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the aforementioned information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of this information.
- b. If the aforementioned information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the information no later than the date we issue the supplementary information and the auditor's report thereon.

48. With respect to federal award programs:

- a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, including requirements relating to preparation of the schedule of expenditures of federal awards.
- b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.

- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended, other than previously noted by you.
- g. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- i. We have complied with the direct and material compliance requirements (except for noncompliance disclosed to you), including, when applicable, those set forth in the OMB Compliance Supplement, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards OR confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards, if any.
- j. We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k. If any, we have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.

- p. There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t. We have charged costs to federal awards in accordance with applicable cost principles.
- u. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- y. We have disclosed to you all contracts or other agreements with service organizations, if any, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

S Longobardo
Business Manager

J. W.
Superintendent

November 3, 2023
Date

11-6-23
Date

PLEASANT HILL SCHOOL DISTRICT
Journal Entry
06/30/2023

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE01					
To reclass revenue to correct reporting category					
253-0000-3299-000-000-000	Other Restricted Grants-In-Aid		849,551.20	0.00	
253-0000-4500-000-000-000	ESSER Federal Funds		0.00	849,551.20	
254-0000-3299-000-000-000	ARP-HCY II		1,000.00	0.00	
254-0000-4500-000-000-000	Federal Revenue		0.00	1,000.00	
299-0000-3299-000-000-000	Other Restricted Grants-In-Aid		31,433.07	0.00	
299-0000-4501-000-000-000	F299 NUTRITION		0.00	31,433.07	
Total			881,984.27	881,984.27	0.00
AJE02					
To correct receivables balance across funds					
201-0000-9153-201-000-000	SCH IMPRV FUND A/REC		413,313.33	0.00	
201-0000-9101-001-000-000	SIUSLAW ACCOUNTS PAYABLE ACCOUNT		0.00	413,313.33	
253-0000-9153-000-000-000	ACCOUNTS RECEIVABLE		0.00	413,313.33	
253-0000-9101-001-000-000	CASH IN BANK		413,313.33	0.00	
Total			826,626.66	826,626.66	0.00
AJE03					
To adjust inventory to match schedule per client					
299-0000-9171-000-000-000	Inventories for consumption		4,667.80	0.00	
299-3100-0450-560-000-000	Food - Food Service Only		0.00	4,667.80	
Total			4,667.80	4,667.80	4,667.80
AJE04					
To book payable correction					
215-0000-9421-000-000-000	ACCOUNTS PAYABLE		0.00	34,985.03	
215-0000-9101-001-000-000	SIUSLAW ACCOUNTS PAYABLE ACCOUNT		34,985.03	0.00	
216-0000-9421-000-000-000	ACCOUNTS PAYABLE		0.00	7,499.19	
216-0000-9101-001-000-000	SIUSLAW ACCOUNTS PAYABLE ACCOUNT		7,499.19	0.00	
287-0000-9421-000-000-000	ACCOUNTS PAYABLE		0.00	3,359.96	
287-1121-0420-648-106-000	Textbooks		3,359.96	0.00	
288-0000-9421-000-000-000	ACCOUNTS PAYABLE		0.00	2,272.77	
288-0000-9101-001-000-000	SIUSLAW ACCOUNTS PAYABLE ACCOUNT		2,272.77	0.00	
201-0000-9421-000-000-000	ACCOUNTS PAYABLE		0.00	917.78	
201-0000-9101-001-000-000	SIUSLAW ACCOUNTS PAYABLE ACCOUNT		917.78	0.00	
210-0000-9421-000-000-000	ACCOUNTS PAYABLE		0.00	575.03	
210-0000-9101-001-000-000	SIUSLAW ACCOUNTS PAYABLE ACCOUNT		575.03	0.00	
270-0000-9421-000-000-000	ACCOUNTS PAYABLE		25.00	0.00	
270-1113-0640-560-000-000	Dues and Fees		0.00	25.00	
244-0000-9421-000-000-000	ACCOUNTS PAYABLE		453.83	0.00	
244-1140-0640-560-000-000	Dues and Fees		0.00	453.83	
206-0000-9421-000-000-000	ACCOUNTS PAYABLE		575.03	0.00	
206-0000-9101-001-000-000	SIUSLAW ACCOUNTS PAYABLE ACCOUNT		0.00	575.03	
271-0000-9421-000-000-000	ACCOUNTS PAYABLE		677.11	0.00	
271-2524-0232-099-000-000	UNEMPL COMP INSURE BENEFT		0.00	677.11	
247-0000-9421-000-000-000	ACCOUNTS PAYABLE		736.65	0.00	
247-0000-9101-001-000-000	CASH IN BANK		0.00	736.65	
284-0000-9421-000-000-000	ACCOUNTS PAYABLE		1,000.00	0.00	
284-2543-0322-099-000-000	Repairs and Maintenance Services		0.00	1,000.00	
246-0000-9421-000-000-000	ACCOUNTS PAYABLE		1,140.35	0.00	
246-0000-9101-001-000-000	CASH IN BANK		0.00	1,140.35	
290-0000-9421-000-000-000	ACCOUNTS PAYABLE		4,644.48	0.00	
290-1111-0460-560-050-000	Non-consumables K		0.00	4,644.48	
286-0000-9421-000-000-000	ACCOUNTS PAYABLE		7,239.45	0.00	
286-2660-0480-099-000-000	COMPUTER HARDWARE TECH		0.00	7,239.45	
211-0000-9421-000-000-000	ACCOUNTS PAYABLE		11,695.04	0.00	
211-0000-9101-001-000-000	SIUSLAW ACCOUNTS PAYABLE ACCOUNT		0.00	11,695.04	

PLEASANT HILL SCHOOL DISTRICT
Journal Entry
06/30/2023

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
100-0000-9421-000-000-000	ACCOUNTS PAYABLE		32,102.73	0.00	
100-0000-9101-001-000-000	BANNER ACCOUNTS PAYABLE ACCOUNT		0.00	32,102.73	
100-0000-9421-000-000-000	ACCOUNTS PAYABLE		52,750.11	0.00	
100-2660-0470-099-000-000	COMPUTER SOFTWARE TECH		0.00	52,750.11	
Total			162,649.54	162,649.54	63,430.02
CJE1061					
100-0000-9421-000-000-000	ACCOUNTS PAYABLE		0.00	19,538.52	
100-0000-9101-000-000-000	CASH IN BANK		19,538.52	0.00	
299-0000-9421-000-000-000	ACCOUNTS PAYABLE		0.00	2,057.68	
299-0000-9101-001-000-000	SIUSLAW ACCOUNTS PAYABLE ACCOUNT		2,057.68	0.00	
Total			21,596.20	21,596.20	0.00
CJE1064					
Client entry 1064					
100-0000-9421-000-000-000	ACCOUNTS PAYABLE		0.00	2,045.41	
100-0000-9101-001-000-000	BANNER ACCOUNTS PAYABLE ACCOUNT		2,045.41	0.00	
Total			2,045.41	2,045.41	0.00
CJE1084					
To move OCF check for Chintimini to correct fund 204					
242-0000-1920-000-000-000	Contributions and Donations From Private Sources		4,500.00	0.00	
204-0000-1920-000-000-000	CHINTIMINI GRANT		0.00	4,500.00	
204-0000-9101-001-000-000	SIUSLAW ACCOUNTS PAYABLE ACCOUNT		4,500.00	0.00	
242-0000-9101-001-000-000	CASH IN BANK		0.00	4,500.00	
Total			9,000.00	9,000.00	0.00
CJE1085-6					
To correct commodities JE					
299-0000-4501-000-000-000	F299 NUTRITION		40,318.81	0.00	
299-3100-0450-560-000-000	Food - Food Service Only		0.00	21,856.68	
299-3100-0450-648-000-000	Food - Food Service Only		0.00	26,713.69	
299-0000-9171-000-000-000	Inventories for consumption		8,251.56	0.00	
299-0000-4501-000-000-000	F299 NUTRITION		0.00	40,318.81	
299-0000-9171-000-000-000	Inventories for consumption		8,251.56	0.00	
299-3100-0450-560-000-000	Food - Food Service Only		14,430.26	0.00	
299-3100-0450-648-000-000	Food - Food Service Only		17,636.99	0.00	
Total			88,889.18	88,889.18	16,503.12
GRAND TOTAL			1,997,459.06	1,997,459.06	84,600.94

OUT-OF-STATE TRAVEL REQUEST (Board Decision/Date _____/_____)

IMPORTANT NOTE

Out of State Trip request forms must be submitted and approved at least 90 days prior to the date of proposed trip before any commitment can be made to parents, students, etc. Any changes to this trip request must be covered and resubmitted to the Board in an Addendum.

***All costs must be paid by the program or building. The District assumes no costs for trips.**

School: High School Contact: Zac Tendick Date: 12/6/22

Club/Organization Going on Trip: HS Jazz Bands and Jazz Choir # of Students (M/F): 24 / 22

Number of Faculty Chaperones: 2 Number of Parent/Other Chaperones: 4

Names of Chaperones:

School Staff: Zac Tendick, Kyle Ludwig

Parents/Others: To be determined

Destination: Fullerton College, Fullerton California Dates of Trip: 4/27-23 – 4/30/23

Estimated Total Cost: \$45,342 Cost to the Program/Building*: \$45,342 + substitute
(Includes substitute teacher cost.)

Amount Fundraised to Date: \$ _____

Fundraising Activities: Krispy Kreme sales, Roaring Rapids Pizza Co., Virginia Warren Grant, Pleasant Hill Jazz Festival, Anonymous Donations, Can Drive, Christmas Tree Pick Up, Concession Sales at home games, LEAF grant, Gatehouse Pizza Night, Papa's Pizza and Track Town Pizza

Lodging: Hotel

Food: Breakfast Provided at hotel, students buying lunches and dinners

Method of travel: Plane and Bus
(Note: District vehicles **are not** available for out-of-state travel)

of School Days Missed: 4
(If more than two school days will be missed, please attach additional rationale to justify absences)

Special insurance, if applicable: (Company) _____
Type of Coverage _____ Cost per Person _____

Applicable forms on file: (please check)


Yes Parent Permission Form Yes Medical Release Form Yes Student Fundraising Agreement

Purpose for the trip and a tentative itinerary must be included with this form.

Approval, once granted, is contingent upon the club/organization raising all funds required to cover all costs, including substitute teacher costs, associated with the trip. The building principal will report to the Superintendent or Business Manager no less than 30 days prior to the trip of the club/organization's status raising all required funds.

Approved: ✓

Denied: _____

Principal: 

Date: 12.11.23

Approved: _____

Denied: _____

Superintendent: _____

Date: _____

**SCHOOL & CLUB
EVENT
LOCATION
DATES**

PURPOSE OF THE TRIP

● **What are the objectives of the trip and how are the experiences provided related to class or school program?**

The objectives of the trip are to perform and compete against other music students and bands, and also listen and learn from other music programs and professionals in the music industry. The Fullerton Jazz Festival is one of the longest running jazz festivals and features schools and artists from all over the country. Listening to and experiencing live music is the most essential and beneficial aspect of music education. Students will be exposed to and participate in a music festival much larger than they have all year.

● **How will the activities on the trip provide opportunities for students to obtain new skills, insights, knowledge, or appreciation? How will the trip provide opportunities for students to use those skills they have already acquired?**

Workshops, masterclasses, concerts, and clinics will all be offered at this festival. Students will receive critique from world class musicians, as well as hear from some of the best jazz musicians in the world. By participating in this festival, students will also be competing against other schools from all over the country. Receiving notoriety and achievement at this festival is a higher accolade than they would otherwise acquire.

● **How will the experience motivate students for further learning?**

Students will be motivated to continue improving and learning this artform. The Oregon State Jazz Championships is right around the corner after this festival, and attending this festival will give students much needed encouragement, critique, and motivation to finish the year strong and perform well at the state level.

● **Does the trip make best use of available time and money?**

Music trips like this create memories that last a lifetime. Students will bond with each other and exercise skills such as independence, responsibility, and leadership that they wouldn't otherwise. There are some students in our music program that seek to be professionals, and this festival is a fantastic opportunity for exposure and connection for further education at the post-secondary level.

● **What effect does the trip have on other classes or programs?**

Students will be missing four days of school. Students will need to check with their teachers ahead of time to see what material and work they will be missing.

● **What arrangements for transportation and other factors pertaining to supervision of students have been considered to ensure maximum safety?**

We will be flying on Southwest Airlines from Eugene to Los Angeles, and then use a bus company for transportation while we are in California. Kyle Ludwig and myself (Zac Tendick) will

supervise on the trip, as well as four other chaperones: two male and two female. Students will have a curfew each night at the hotel, as well as stay in groups of three or more every day.

● **Have all monies required to cover the cost of this trip been fundraised?**

No. We are currently implementing several fundraisers to help pay for the cost of this trip. It is our understanding that this trip must be approved before fundraising activities can be held.

RATIONALE*

Every year band and choir students take part in a "big trip." These trips are a highlight of the school year for these students. Fundraising and planning happen all year long to lead up to a deeply impactful and memorable experience. Being a PHHS alum myself, I still take the memories and experiences with me from my high school band big trips. I was able to see parts of the world, connect with other students and musicians, and grow as a person myself in ways that I wouldn't have otherwise. By being in band and choir, these students are afforded the opportunity to do the same.

Music is an art form that does not exist in physical space, it exists in time and experience. The only way to grow as a musician is to experience it and invest the necessary time. Whether that is practice, performance, or sharing in the experience as an audience member, getting out there and being a part of music outside of our small town and school is essential to the development of our young musicians.

It is a joy to see them grow and become young adults that will positively impact those around them and the greater community. My hope, every year, is that I can give these young people the same experience that so deeply impacted me at their age, and that will help shape and influence the people they become in adulthood.

**SCHOOL & CLUB
EVENT
LOCATION
DATES**

ITINERARY

Departure Date & Time: Thursday, April 18th, Morning

Return Date & Time: Tuesday, April 23rd, Afternoon

Thursday, April 18

- Depart from Eugene Airport in the early morning.
- Arrive to Los Angeles mid morning
- Check into hotel early afternoon

Friday, April 19

- Depart from hotel to Fullerton College
- Spend the day at the Fullerton Jazz Festival Day 1
- Depart from Fullerton College to the hotel

Saturday, April 20

- Depart from hotel to Fullerton College
- Spend the day at the Fullerton Jazz Festival Day 2
- Depart from Fullerton College to the hotel

Sunday, April 21

- Depart from hotel to Disneyland
- Spend the day at Disneyland Day 1
- Depart from Disneyland to the hotel

Monday, April 22

- Depart from hotel to Disneyland
- Spend the day at Disneyland Day 2
- Depart from Disneyland to the hotel

Tuesday, April 23

- Depart from hotel to Los Angeles Airport
- Arrive in Eugene early afternoon

**SCHOOL & CLUB
EVENT
LOCATION
DATES**

ADDENDUM
(required only if change to original request)

Budget

Expenses

Hotel -	\$8,036
Bus (just in LA) -	\$9,000
Flights -	\$13,223
Disneyland (2 days) -	\$15,080
Total	\$45,342 - \$986 per student before fundraising

Projected Fundraisers

Roaring Rapids Fall '23	\$2000
PH Jazz Festival	\$1000
Virginia Warren	\$1000
Roaring Rapids Spring '24	\$2000
Can Drive	\$500
Christmas Tree Pick up	\$500

**additional fundraisers not listed*

Total	\$7,000
-------	---------

Other

Krispy Kreme	Various per student
*IMA Scholarship Available	\$4,000

*There is \$4,000 of scholarship money available for students that are unable to pay the full amount of the trip.

Additional opportunities for individual students to raise their funds include grants through the Pleasant Hill Education Foundation. Students will be encouraged to apply for these grants.

Hotel

Fairfield Inn – Anaheim Hills
201 N. Via Cortez
Anaheim Hills, CA 92807

16 Rooms
4 Nights

\$8,035.84 Total

Bus

Busbank
Busbank.com
1-866-428-7226

\$9,000 Total

Plane

Southwest Airlines

November 30, 2023

To whom it may concern,

My name is Marissa Smith and I am a parent of two band students in the Second Generation and Solar Jazz Bands. I wanted to write a letter to voice my support of the proposed out of state Band Festival trip. This is a trip that requires a lot of planning, coordinating, travel time, and cost.

We have met as a committee of over 10 parents and are committed as a group to make sure that fundraising happens to help every student be able to participate and attend. As we have needed to wait for trip approval before fundraising, we are starting behind but we are confident that we will be able to raise the funds to minimize the cost for participants.

To me the cost is completely appropriate and comparable to any sport team weekend overnight trip. The sooner we can get numbers out to parents the sooner they can start to plan and help their children initiate additional ways to earn money.

I did choir in high school and our big trip each year was a great motivating event to work towards in class every single day. I hope that this level of trip will help create the momentum and participation from students that the Pleasant Hill music program needs to continue growing and excelling, as well as being a well earned reward for the hard work and time that the current students put into their instruments not just at school, but at home as they practice every day.

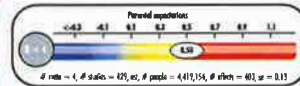
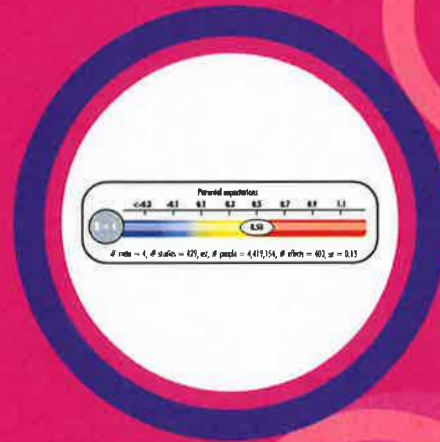
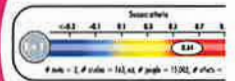
Thank you for your consideration and support of the music program,

Marissa Smith

A **Routledge** FreeBook

A GUIDE TO VISIBLE LEARNING

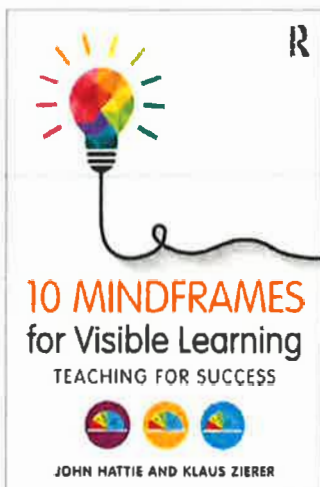
VISIBLE LEARNING IN
THEORY AND PRACTICE



CHAPTER

1

WHAT IS VISIBLE LEARNING?



This chapter is excerpted from
10 Mindframes for Visible Learning: Teaching for Success
By John Hattie and Klaus Zierer

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WHAT IS VISIBLE LEARNING?

John Hattie and Klaus Zierer

Excerpted from *10 Mindframes for Visible Learning: Teaching for Success*

WHAT IS VISIBLE LEARNING?

The work on the original Visible Learning meta-study took more than 15 to 20 years to complete. It involved analysing more than 800 meta-analyses composing around 80,000 studies in which an estimated (because the number of test subjects is not always stated in the meta-analyses) 250 million learners took part – and, as just noted, the work on the Visible Learning project is not yet finished: A total of more than 1,400 meta-analyses now have been analyzed to date, but little has changed about the main messages of the study.

Only meta-analyses relating the achievement outcomes are considered. Others are doing similar work with respect to emotional and motivational outcomes (Korpershoek et al., 2016), how we teach (Hattie & Donoghue, 2016), and special education students (Mitchell, 2014), and it would be wonderful if there were meta-syntheses on retention to the last years of schooling, and physical and nutritional outcomes.

Visible Learning seeks to get to the crux of this multitude of findings from educational research and identify the main messages by synthesizing meta-analyses. The aim is to move from “what works” to “what works best” and when, for whom, and why. The search to understand these moderators (when, whom, why) was key in the search, and that there were so few moderators was quite surprising. The search involved first generating around 150 factors from the underlying meta-analyses, such as “class size,” “teacher-student relationships,” “direct instruction,” and “feedback,” and then determining their effect size, which can be calculated via comparing the averages of two conditions (e.g. a new vs. older curriculum, reducing class size from 25–30 to 15–20) or by comparing students over time after some intervention. The beauty of effect sizes is that, once computed, they can be reasonably compared across many interventions. There are many excellent sources for understanding effect sizes (Coe, 2012; Lipsey & Wilson, 2001). Like every other method, meta-analyses – and especially the innovative attempt in Visible Learning to construct a synthesis of meta-analyses – are, of course, not without their flaws, and it is, therefore, important to refer to some of these criticisms (cf. Snook et al., 2009; Zierer, 2016b).

The various influences generated from the multiple meta-analyses can be assigned to various domains: learners, family, school, teacher, curriculum, and teaching. The table below provides a summary of the procedure as a whole.

WHAT IS VISIBLE LEARNING?

John Hattie and Klaus Zierer

Excerpted from *10 Mindframes for Visible Learning: Teaching for Success*

This summary already reveals an important finding: There are domains that have been the topic of much research, such as teaching, and domains that have been the topic of fewer research syntheses, such as family. As important, there can be great variation in the dispersion of effect sizes within the domains: Whereas most of the factors in the domain of school, for instance, are clustered around an effect size of 0.2, the factors in the domain of teacher achieve effect sizes between 0.12 ["teacher education"] and 0.90 ["teacher credibility"]. Understanding this variance is important to building the case for the importance of teacher mind frames as one of the critical underlying factors underlying these many influences.

Across the 800 meta-analyses included in the meta-study, the variability of the effects can be shown in the following distribution (see Figure 1.1).

	FACTORS	META-ANALYSES	STUDIES	OVERALL EFFECT SIZE
Learners	19	152	11,909	0.39
Family	7	40	2,347	0.31
School	32	115	4,688	0.23
Teacher	12	41	2,452	0.47
Curriculum	25	135	10,129	0.45
Teaching	55	412	28,642	0.43

Table 1.1

Background on effect size:

"d" - represents standard deviation.

d of -1 would be a perfect negative correlation.

d of +1 would be a perfect positive correlation.

- effect size of 0.2 is small
- effect size of 0.5 is medium
- effect size of 0.8 is large



WHAT IS VISIBLE LEARNING?

John Hattie and Klaus Zierer

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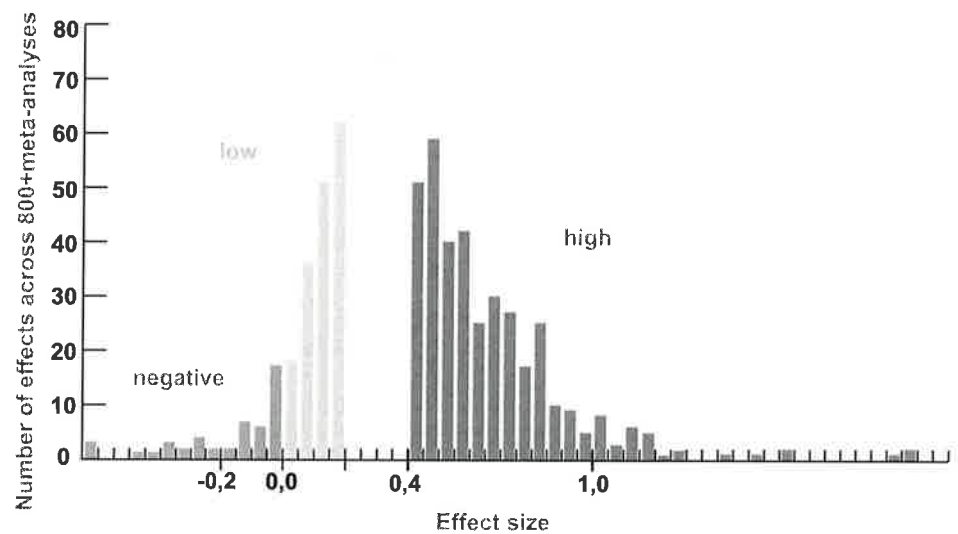


Figure 1.1 Distribution of effect size. Source: Hattie and Zierer (2017).

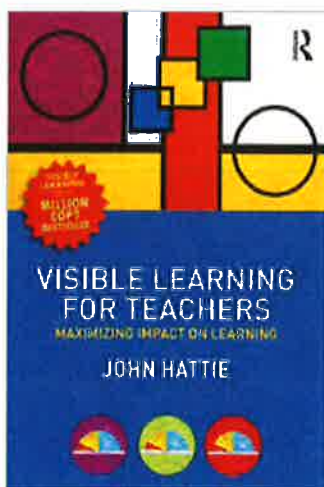
In many ways, this distribution shows that practically everything that happens in school and the classroom can lead to an increase in academic performance. To put it another way, 90 to 95 percent of what we do to learners increases their achievement. One might think that this would reassure us teachers, but that is not the case. The only thing this result illustrates is that people are learning all the time – sometimes despite us. This helps explain why almost everyone can claim “evidence” for their favourite influence. In many senses, you cannot prevent learning.

The key notion, however, is that we should be asking about the story underlying those influences greater than the average effect compared with those influences below the average effect (but still positive). This is the Visible Learning story and has been well rehearsed in other Visible Learning books and not recited here. The question this book addresses is related to the one big critical idea underlying success in making a difference to the learning lives of students – the mindframes of the educators.

CHAPTER

2

TEACHERS: THE MAJOR PLAYERS IN THE EDUCATION PROCESS



This chapter is excerpted from
Visible Learning for Teachers: Maximizing Impact on Learning

By John Hattie

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TEACHERS

THE MAJOR PLAYERS IN THE EDUCATION PROCESS

John Hattie

Excerpted from *Visible Learning for Teachers*

It might have seemed more obvious to start with the students, but that would not be the correct place to start! We so often make claims about students, their learning styles, their attitudes, their love or not of schooling, their families and backgrounds, and their culture. In so many cases, this discussion is about why we can or cannot have an effect on their learning.

We so often worry about who students are. While it is the case that the largest source of variance in learning outcomes is attributable to the students, this should not mean that we stop at what students can and cannot do. We invent so many ways in which to explain why students cannot learn: it is their learning styles; it is right or left brain strengths or deficits; it is lack of attention; it is their refusal to take their medication; it is their lack of motivation; it is their parents not being supportive; it is because they do not do their work, and so on. It is not that these explanations are wrong (although some are – there is no support for learning styles, for example) or right (parental expectations and encouragement are powerful factors), but the underlying premise of most of these claims is the belief that we, as educators, cannot change the student. It is this belief that is at the root of deficit thinking. The belief that background factors have the strongest influence on learning would be an argument for putting more resources into poverty and home programs rather than into schooling. We must consider ourselves positive change agents for the students who come to us – for most, it is compulsory that they come to school and sometimes they come reluctantly, but mostly (at least initially) students are eager to be challenged into learning. My point is that teachers' beliefs and commitments are the greatest influence on student achievement over which we can have some control.

We so often worry about what teachers do. It would be easy to say that it is 'teachers who make the difference'. This is, indeed, not the case being made in this book. There are just as many teacher influences below $d = 0.40$ as there are above, and in most school systems there is more variance within a school than between schools. This within-school variance highlights the variance provided by teacher effects, and while we may wish to believe that all of our teachers are excellent, this is not always the view of those who have been their students. Rather, there are some teachers doing some things that make the difference. The effect of high-effect teachers compared with low-effect teachers is about $d = 0.25$, which means that a student in a high-impact teacher's classroom has almost a year's advantage over his or her peers in a lower-effect teacher's classroom (Slater, Davies, & Burgess, 2009). A major claim in this chapter is that the differences between high-effect and low-effect teachers are primarily related to the attitudes and expectations that teachers have when they

TEACHERS

THE MAJOR PLAYERS IN THE EDUCATION PROCESS

John Hattie

Excerpted from *Visible Learning for Teachers*

decide on the key issues of teaching – that is, what to teach and at what level of difficulty, and their understandings of progress and of the effects of their teaching. It is some teachers doing some things with a certain attitude or belief system that truly makes the difference. This brings me to the first set of attributes that relate to 'visible learning inside': passionate and inspired teachers.

We start with the teachers' and school leaders' mind frames. For example, Sam Smith (2009) introduced a very powerful target-setting program in a large urban high school, and many of the teachers refused to participate, claiming that they were not responsible for whether students met targets or not: 'If they did not do their homework, failed to complete assignments, did not attend class, then why should teachers be held responsible for students meeting targets?' The teachers argued that teacher targets were related more to ensuring coverage of the curriculum, providing worthwhile resources and activities, and ensuring order and fairness in the classroom.

Russell Bishop (2003) has provided one of the most effective interventions available for minority students in mainstream classrooms and he starts with the beliefs of teachers. He argued that teachers come into classrooms with very strong theories about students and often resist evidence that their students do not conform to these theories. These teachers have theories about race, culture, learning, development, and students' levels of performance and rates of progress. One of the first acts in Bishop's intervention is to survey students' views on these matters. He then shows the teachers the difference between the students' beliefs and the teachers' own. Only then can Bishop start the intervention, which is about teachers' beliefs, first and foremost.

VISIBLE LEARNING – CHECKLIST FOR INSPIRED AND PASSIONATE TEACHING

1. All adults in this school recognize that:
 - a. there is variation among teachers in their impact on student learning and achievement;
 - b. all (school leaders, teachers, parents, students) place high value on having major positive effects on all students; and
 - c. all are vigilant about building expertise to create positive effects on achievement for all students.



TEACHERS

THE MAJOR PLAYERS IN THE EDUCATION PROCESS

John Hattie

Excerpted from *Visible Learning for Teachers*

THE CASE FOR THE PASSIONATE, INSPIRED TEACHER

* VISIBLE LEARNING – CHECKLIST FOR INSPIRED AND PASSIONATE TEACHING

2. This school has convincing evidence that all of its teachers are passionate and inspired – and this should be the major promotion attribute of this school.

One of the more exciting periods of my research work was when I was at the University of North Carolina working with Richard Jaeger, Lloyd Bond, and many others on the technical issues relating to the National Board for Professional Teaching Standards (NBPTS). Laurence Ingvarson and I recently edited a book about this exciting time, and the breakthroughs in performance assessment in education, the development of scoring rubrics, and the psychometrics relating to these issues that have truly changed our way of looking at teachers, classrooms, and identification of excellence (see Ingvarson & Hattie, 2008). The NBPTS is still, in my estimation, the best system for dependably identifying excellent teachers, although there is still much to do to improve it. Using multiple indicators of the effect of teachers on students, moving away from evaluating the correlates as opposed to the actual effects on students, and making sure that the evaluation methods are also excellent professional development is at the heart of the NBPTS model. This chapter, however, is not a review of the NBPTS, because there are other sources and websites that can provide this background. Instead, one study is highlighted that underlines the importance of passionate and inspired teachers.

Richard Jaeger and I started by reviewing the literature (in the more traditional way than that used when undertaking a meta-analysis) on the distinctions between expert and experienced teachers, rather than using the more usual distinction between experienced and novice teachers. We sent our findings to many of the pre-eminent researchers in this field, and to expert teachers, for their comment, changes, and input. We identified five major dimensions of excellent, or 'expert', teachers. Expert teachers have high levels of knowledge and understanding of the subjects that they teach, can guide learning to desirable surface and deep outcomes, can successfully monitor learning and provide feedback that assists students to progress, can attend to the more attitudinal attributes of learning (especially developing self-efficacy and mastery motivation), and can provide defensible evidence of positive impacts of the teaching on student learning. Herein lies the differences between the terms 'expert' and 'experienced'.

TEACHERS

THE MAJOR PLAYERS IN THE EDUCATION PROCESS

John Hattie

Excerpted from *Visible Learning for Teachers*

VISIBLE LEARNING – CHECKLIST FOR INSPIRED AND PASSIONATE TEACHING

3. This school has a professional development program that:
 - a. enhances teachers' deeper understandings of their subject(s);
 - b. supports learning through analyses of the teachers' classroom interactions with students;
 - c. helps teachers to know how to provide effective feedback;
 - d. attends to students' affective attributes; and
 - e. develops the teacher's ability to influence students' surface and deep learning.

A. EXPERT TEACHERS CAN IDENTIFY THE MOST IMPORTANT WAYS IN WHICH TO REPRESENT THE SUBJECT THAT THEY TEACH

In *Visible Learning*, it was shown that teachers' subject-matter knowledge had little effect on the quality of student outcomes! The distinction, however, is less the 'amount' of knowledge and less the 'pedagogical content knowledge', but more about how teachers see the surface and the deeper understandings of the subjects that they teach, as well as their beliefs about how to teach and understand when students are learning and have learned the subject. Expert teachers and experienced teachers do not differ in the amount of knowledge that they have about curriculum matters or knowledge about teaching strategies – but expert teachers do differ in how they organize and use this content knowledge. Experts possess knowledge that is more integrated, in that they combine the introduction of new subject knowledge with students' prior knowledge; they can relate current lesson content to other subjects in the curriculum; and they make lessons uniquely their own by changing, combining, and adding to the lessons according to their students' needs and their own teaching goals.

As a consequence of the way in which they view and organize their approach, expert teachers can quickly recognize sequences of events occurring in the classroom that in some way affect the learning and teaching of a topic. They can detect and concentrate more on information that has most relevance, they can make better predictions based on their representations about the classroom, and they can identify

TEACHERS

THE MAJOR PLAYERS IN THE EDUCATION PROCESS

John Hattie

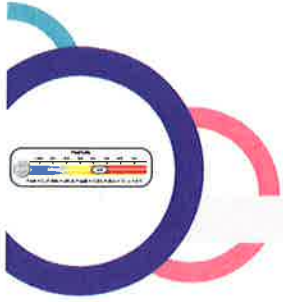
Excerpted from *Visible Learning for Teachers*

a greater store of strategies that students might use when solving a particular problem. They are therefore able to predict and determine the types of error that students might make, and thus they can be much more responsive to students. This allows expert teachers to build understandings as to the how and why of student success. They are more able to reorganize their problem-solving in light of ongoing classroom activities, they can readily formulate a more extensive range of likely solutions, and they are more able to check and test out their hypotheses or strategies. They seek negative evidence about their impact (who has not learnt, who is not making progress) in the hurly-burly of the classroom, and use it to make adaptations and to problem-solve.

These teachers maintain a passionate belief that students can learn the content and understandings included in the learning intentions of the lesson(s). This claim about the ability to have a deep understanding of the various relationships also helps to explain why some teachers are often anchored in the details of the classroom, and find it hard to think outside the specifics of their classrooms and students. Generalization is not always their strength.

B. EXPERT TEACHERS ARE PROFICIENT AT CREATING AN OPTIMAL CLASSROOM CLIMATE FOR LEARNING

An optimal classroom climate for learning is one that generates an atmosphere of trust – a climate in which it is understood that it is okay to make mistakes, because mistakes are the essence of learning. For students, the process of reconceptualizing what they know so that they can take on board new understandings may mean identifying errors and dis-banding previous ideas. In so many classrooms, the greatest reason why students do not like to expose their mistakes is because of their peers: peers can be nasty, brutal, and viral! Expert teachers create classroom climates that welcome admission of errors; they achieve this by developing a climate of trust between teacher and student, and between student and student. The climate is one in which 'learning is cool', worth engaging in, and everyone – teacher and students – is involved in the process of learning. It is a climate in which it is okay to acknowledge that the process of learning is rarely linear, requires commitment and investment of effort, and has many ups and downs in knowing, not knowing, and in building confidence that we can know. It is a climate in which error is welcomed, in which student questioning is high, in which engagement is the norm, and in which students can gain reputations as effective learners.



TEACHERS

THE MAJOR PLAYERS IN THE EDUCATION PROCESS

John Hattie

Excerpted from *Visible Learning for Teachers*

C. EXPERT TEACHERS MONITOR LEARNING AND PROVIDE FEEDBACK

This ability of expert teachers to problem-solve, to be flexible, and to improvise ways in which students can master the learning intentions means that they need to be excellent seekers and users of feedback information about their teaching – that is, of feedback about the effect that they are having on learning.

A typical lesson never goes as planned. Expert teachers are skilled at monitoring the current status of student understanding and the progress of learning towards the success criteria, and they seek and provide feedback geared to the current understandings of the students (see Chapter 7 for more on the nature of this 'gearing'). Through selective information gathering and responsiveness to students, they can anticipate when the interest is waning, know who is not understanding, and develop and test hypotheses about the effect of their teaching on all of their students.

D. EXPERT TEACHERS BELIEVE THAT ALL STUDENTS CAN REACH THE SUCCESS CRITERIA

Such an expectation requires teachers to believe that intelligence is changeable rather than fixed (even if there is evidence to show it may not be – see Dweck, 2006). It requires teachers to have high respect for their students and to show a passion that all can indeed attain success. The manner used by the teacher to treat and interact with students, to respect them as learners and people, and to demonstrate care and commitment for them also needs to be transparent to students.

This notion of passion is the essence of so much, and while we may find it difficult to measure, we certainly know it when we see it:

Passionately committed teachers are those who absolutely love what they do. They are constantly searching for more effective ways to reach their children, to master the content and methods of their craft. They feel a personal mission ... to learning as much as they can about the world, about others, about themselves – and helping others to do the same.

[Zehm & Kotler, 1993: 118]

To be passionate about teaching is not only to express enthusiasm but also to enact it in a principled, values-led, intelligent way. All effective teachers have a passion for their subject, a passion for their pupils and a passionate belief that who they are and how the teacher can make a difference in their pupils' lives, both in the moment of teaching and in the days, weeks, months and even years afterwards.

[Day, 2004: 12]

TEACHERS

THE MAJOR PLAYERS IN THE EDUCATION PROCESS

John Hattie

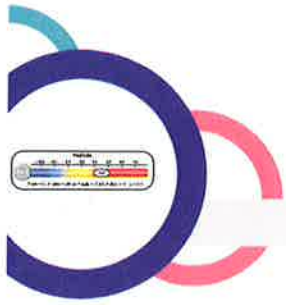
Excerpted from *Visible Learning for Teachers*

Students can see it. The Measures of Effective Teaching Project (Gates Foundation, 2010) has estimated the value-added component of 3,000 teachers and at the same time asked students of these teachers to complete surveys of their experiences in these classes. The set of seven factors (the '7 Cs') listed in Table 2.1 show dramatic differences in how students see the classes of those teachers (called 'high added-value teachers') who have added higher- than-expected achievement gains (taking into account students' prior achievement, at the 75th percentile) compared with students in classes in which the gains are much lower (at the 25th percentile). For example, teachers whose students claim that they 'really try to understand how students feel about things' are more likely to be at the 75th percentile than at the 25th in terms of the value-added learning that occurs in classes.

The picture of expert teachers, then, is one of involvement and respect for the students, of a willingness to be receptive to what the students need, of teachers who demonstrate a sense of responsibility in the learning process, and of teachers who are passionate about ensuring that their students are learning.

E. EXPERT TEACHERS INFLUENCE SURFACE AND DEEP STUDENT OUTCOMES

The fundamental quality of an expert teacher is the ability to have a positive influence on student outcomes – and, as noted in Chapter 1, such outcomes are not confined to test scores, but cover a wide range: students staying on at school and making an investment in their learning; students developing surface, deep, and conceptual understandings; students developing multiple learning strategies and a desire to master learning; students being willing to take risks and enjoying the challenge of learning; students having respect for self and others; and students developing into citizens who have challenging minds and the disposition to become active, competent, and thoughtfully critical participants in our complex world. For students to achieve these outcomes, teachers must set challenging goals, rather than 'do your best' goals, and invite students to engage in these challenges and commit to achieving the goals.



TEACHERS

THE MAJOR PLAYERS IN THE EDUCATION PROCESS

John Hattie

Excerpted from *Visible Learning for Teachers*

DIMENSIONS	EXAMPLE ITEMS	AT THE 25TH PERCENTILE	AT THE 75TH PERCENTILE
Care	My teacher in this class makes me feel that s/he really cares about me	40%	73%
	My teacher really tries to understand how students feel about things	35%	68%
Control	Students in this class treat the teacher with respect	33%	79%
	Our class stays busy and doesn't waste time	36%	69%
Clarify	My teacher has several good ways of explaining each topic that we cover in this class	53%	82%
	My teacher explains difficult things clearly	50%	79%
Challenge	In this class, we learn a lot almost every day	52%	81%
	In this class, we learn to correct our mistakes	56%	83%
Captivate	My teacher makes lessons interesting	33%	70%
	I like the ways in which we learn in this class	47%	81%
Confer	Students speak up and share their ideas about class work	40%	68%
	My teacher respects my ideas and suggestions	46%	75%
Consolidate	My teacher checks to make sure that we understand when s/he is teaching us	58%	86%
	The comments that I get on my work in this class help me to understand how to improve	46%	74%

Table 2.1 Differences in students' views of high-value and low-value teachers on seven factors of classroom climate (the '7 Cs')

How do expert teachers differ from experienced teachers in these five dimensions?

These five dimensions of expert teachers were identified from a literature review and they set the scene for a study in which we compared National Board certified teachers (NBCs) ('expert teachers') with teachers who had applied for, but did not become, NBCs ('experienced teachers'). While we sampled more than 300 teachers, the final study concentrated on those close to the 'pass' mark. We choose 65 middle childhood/generalists or early adolescence/English language arts teachers; half scored just above and half scored just below the cut-off score. For each of the five

TEACHERS

THE MAJOR PLAYERS IN THE EDUCATION PROCESS

John Hattie

Excerpted from *Visible Learning for Teachers*

dimensions of expert teachers, we devised a series of student tasks, class observation schedules, interviews with the teacher and students, and surveys, and we collected artefacts of the instruction that we observed (see Smith, Baker, Hattie, & Bond, 2008, for details). There were major differences in the means of the two groups across all dimensions.

The magnitude, or importance, of the differences in these means is best demonstrated by graphing the effect size of each of the dimensions (see Figure 2.1). The more accomplished teachers set tasks that had a greater degree of challenge; they were more sensitive to context and they had a deeper understanding of the content being taught. More importantly, there was little difference between the classrooms of expert and experienced teachers in surface-level achievement outcomes, but there were major differences in the proportions of surface and deep understandings: 74 per cent of the work samples of students in the classes of NBCs were judged to reflect a deep level of understanding, compared

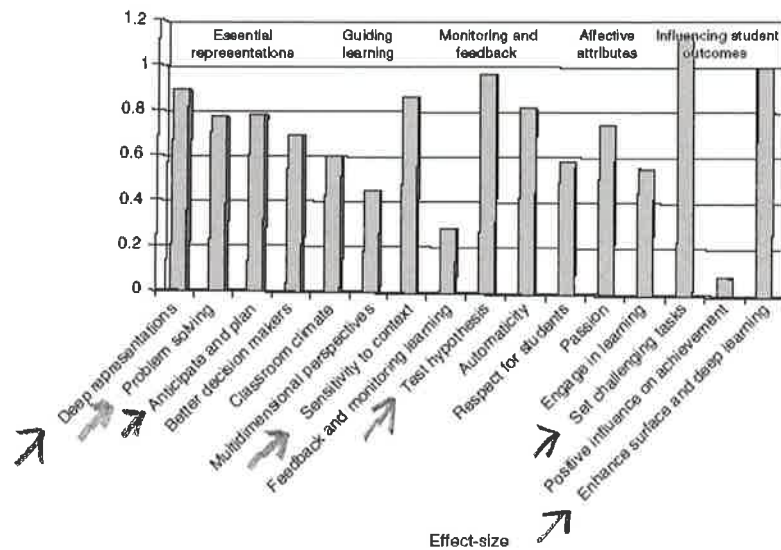


Figure 2.1 Effect sizes of differences between expert and experienced teachers

TEACHERS

THE MAJOR PLAYERS IN THE EDUCATION PROCESS

John Hattie

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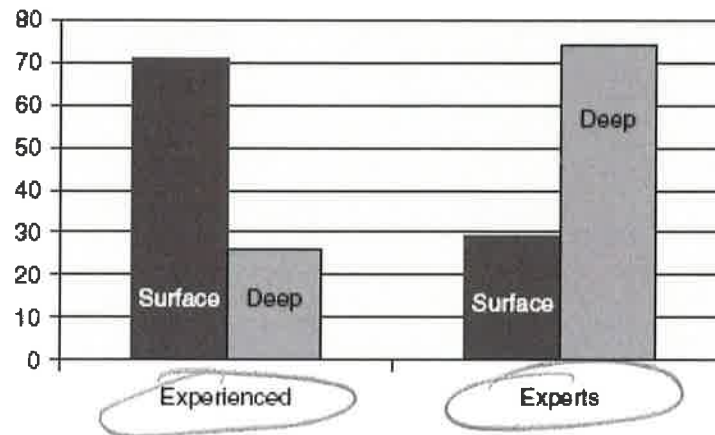


Figure 2.2 Percentage of student work classified as surface or deep learning

with 29 per cent of the work samples of non-NBC teachers (see Figure 2.2). Students of expert teachers are much more adept at deep, as well as surface, understanding, whereas experienced non-experts are as adept at surface, but not deep, learning.

Although there have been many claims of what makes an effective teacher, too few have been based on evidence from classrooms. Too often the lists have been based on simple analyses of individual parts of teaching, on small numbers of teachers, and on teachers that have not already been identified as expert based on rigorous and extensive assessment processes. The study reported above started with an extensive review of literature and a synthesis of many thousands of studies. It then led to a very detailed specification of information that was gathered in classrooms over many days. This information was then independently coded, using some exciting new developments in classroom observation methodology. The results are clear: expert teachers do differ from experienced teachers – particularly in the degree of challenge that they present to students, and, most critically, in the depth to which students learn to process information. Students who are taught by expert teachers exhibit an understanding of the concepts targeted in the instruction that is more integrated, more coherent, and at a higher level of abstraction than the understanding achieved by students in classes taught by experienced, but not expert, teachers.

TEACHERS

THE MAJOR PLAYERS IN THE EDUCATION PROCESS

John Hattie

Excerpted from *Visible Learning for Teachers*

THE INSPIRED TEACHER

VISIBLE LEARNING – CHECKLIST FOR INSPIRED AND PASSIONATE TEACHING

4. This school's professional development also aims to help teachers to seek pathways towards:

- a. solving instructional problems;
- b. interpreting events in progress;
- c. being sensitive to context;
- d. monitoring learning;
- e. testing hypotheses;
- f. demonstrating respect for all in the school;
- g. showing passion for teaching and learning; and
- h. helping students to understand complexity.

Steele (2009) has used our studies to develop a model of 'inspired teaching'. She made distinctions between the 'unaware', 'aware', 'capable', and 'inspired' teacher; that inspiration comes both from teachers being evaluators of their own effect and from teachers taking inspiration from the students – their reactions, learning, and challenges. She traces the pathways for each of the dimensions: the path to solving instructional problems; the path to interpreting events in progress; the path of being sensitive to context; the path to monitoring learning; the path to testing hypotheses; the path to demonstrating respect; the path to showing passion for teaching and learning; and the path to helping students to understand complexity.

Take, for example, showing passion for teaching and learning. Steele notes that passion is not mysterious: it relates to the level of enthusiasm that the teacher shows, the extent of commitment to each student, to learning, and to teaching itself, and it can be seen when listening to teachers talking about student learning.



These teachers are firmly convinced that they are responsible for student learning and consistently bend their efforts toward doing a better job every day.

(Steele, 2009: 185)

TEACHERS

THE MAJOR PLAYERS IN THE EDUCATION PROCESS

John Hattie

Excerpted from *Visible Learning for Teachers*

These teachers see better ways in which to teach their students; they believe that how they talk about the specific topic and the ways in which they lead students to experience it can make each lesson more engaging; and they believe that they are personally responsible for student learning. Most of us recall our favourite teachers because they cared deeply that we shared their passion and interest in their subject, they seemed to take extra effort to make sure that we understood, they tolerated and learned from our mistakes, and they celebrated when we attained the success criteria. These passionate teachers had the same time, same curriculum, same exam constraints, same physical settings, and the same class sizes as other teachers, but they certainly communicated the excitement of the challenge, and their commitment and caring for learning.

Steele notes that nearly all enter the teaching profession with a sense of idealism and purpose. As we confront the realities and challenges of schools and classrooms, we can then choose four roads: quit (as do about 50 per cent within the first five years); become dis-connected and simply perform the role of teaching; work to become competent and seek promotion out of the classroom; or learn to experience the joy of inspired teaching. The difference between the inspired teacher and the capable teacher is large. I do acknowledge that some commentators prefer to talk about inspired teaching (rather than teachers), arguing that individual teachers can be inspired on some days, but not necessarily on all days – and maybe not for all students all of the time. This is indeed the case. We know, for example, that Roger Federer is not a brilliant tennis player with every shot – but this should not mean that we can speak only of inspired tennis playing, and not of inspired tennis players.

Federer is inspiring and most of us would claim that he is an expert tennis player. Similarly, inspired teachers do not always have inspired teaching, but overall the probabilities are such that we can talk about inspired teachers. Yes, in my own tennis playing, I too can play an occasional shot like Roger Federer and, in these moments, could be considered an inspired player (at least in my own mind), but overall I am not an expert tennis player.

There are certainly many things that inspired teachers do not do: they do not use grading as punishment; they do not conflate behavioural and academic performance; they do not elevate quiet compliance over academic work; they do not excessively use worksheets; they do not have low expectations and keep defending low-quality learning as 'doing your best'; they do not evaluate their impact by compliance, covering the curriculum, or conceiving explanations as to why they have little or no



TEACHERS

THE MAJOR PLAYERS IN THE EDUCATION PROCESS

John Hattie

Excerpted from *Visible Learning for Teachers*

impact on their students; and they do not prefer perfection in homework over risk-taking that involves mistakes.

We can have high expectations of teachers and schools to have major impacts on students' growth in learning. We expect this of our sports coaches – not to win all of the time, but to teach and improve the quality of each player's skills, to play the game in the spirit of the rules, to develop individual as well as team work, to value commitment and loyalty to improvement, and to be fair to all players about the dual success criteria of most child sport (participation and aim to win). Our expectations of those in our schools need be no different.

The major theme underlying the five dimensions of expert teachers discussed in this chapter is that they are about the impact that teachers have – and not about teachers' personal or personality attributes (Kennedy, 2010). If only teacher education programs were more concerned about how budding teachers can know about the effect that they have, and less about knowing who they are and how to go about teaching, then we may get a better outcome. The ultimate requirement is for teachers to develop the skill of evaluating the effect that they have on their students. It is not so much a concern, for example, that beginning teachers know about diversity; it is more a concern that they know about the effects that they have on the diverse student cohort that they are likely to be teaching. They need to be able to react to the situation, the particular students, and the moment. Teachers work in remarkably varied situations, have interactions with many different students, and work in schools with much variance in conditions (planning times, interruptions, collaborative opportunities). To expect sustained effect on a regular basis is too big an ask – but the ask in this book is that teachers constantly attend to the nature and quality of the effect that they are having on every student.

CONCLUSIONS

VISIBLE LEARNING – CHECKLIST FOR INSPIRED AND PASSIONATE TEACHING

5. Professionalism in this school is achieved by teachers and school leaders working collaboratively to achieve 'visible learning inside'.

There is so often a rush to solve the problem of 'the teachers', but this is a mistaken direction. The messages in this book should not take us into the territory of

TEACHERS

THE MAJOR PLAYERS IN THE EDUCATION PROCESS

John Hattie

Excerpted from *Visible Learning for Teachers*

measuring teachers, paying better teachers more, changing the training, and fixing entry into the profession – albeit that these are important and fascinating questions. Instead, the message of this book is to enable each teacher to better understand his or her effect on his or her students, and to assist teachers to develop a mind frame of evaluation to help them to move into the group of highly effective teachers (that is, those who regularly have impacts $d \geq 0.40$) that we all should be inspired to join.

This is how a profession works: it aims to help to identify the goal posts of excellence (and they are rarely simple, uni-dimensional, and assessed by a test alone, as the outcomes of education outlined above should clearly show); it aims to encourage collaboration with all in the profession to drive the profession upwards; and it aims to esteem those who show the competence. Too often, we see the essential nature of our profession as autonomy – autonomy to teach how we know best, autonomy to choose resources and methods that we think are best, and autonomy to go back tomorrow and have another chance of doing what we have already done many times. As I noted in *Visible Learning*, we have good evidence that most, if not all, of our methods, resources, and teaching do have a positive effect on achievement – and many attain greater-than-average effects. The profession needs to be embracing the notions of what it is to be successful in teaching, helping all in a collaborative manner to attain this excellence, and recognizing major effects when they are evident. We have no right, however, to regularly teach in a way that leads to students gaining less than $d = 0.40$ within a year.

Clearly, this approach of evaluating the effects of teaching places more emphasis on student learning; often, we have been much more concerned with teaching rather than learning. At best, for some, learning occurs if the students complete the task, show interest and engagement, and 'pass' tests. Moving towards understanding learning, however, means starting with the private world of each student and the semi-private world of peer interactions, as well as the more public teacher-managed effect on students. Nuthall (2007) noted that 25 per cent of the specific concepts and principles that students learn are critically dependent on private peer talk or the choice of resources with which students can engage. The key is what is going on in each student's mind – because influencing these minds is the point of the lesson!

When students are interviewed as to what they want from teachers, the same theme of understanding their learning comes through. McIntyre, Pedder, and Rudduck (2005) summarized an extensive series of research on student voice and concluded that students want a constructive focus on learning. Students do not digress to

TEACHERS

THE MAJOR PLAYERS IN THE EDUCATION PROCESS

John Hattie

Excerpted from Visible Learning for Teachers

complaining about perceived injustices, or describing personal teacher characteristics; they wanted to talk about their learning and how to improve. As Chapter 7 will show, our studies underline the importance that students place on 'moving forward'. The students preferred concise explanations, recognition that students can learn at different rates, tasks that connected new with the familiar, and a greater independence and autonomy in their classroom learning than that to which they were often accustomed. As McIntyre et al. noted, it is as easy as it is legitimate for teachers to claim that students' suggestions rarely take adequate account of the complexity of the teacher's task, but it is only those teachers who have the mind frame that students' perceptions are important who make the sustained efforts needed to engage students more in learning.

EXERCISES

1. Using a six-point Likert scale (from 'Strongly disagree' to 'Strongly agree') administer the '7 Cs' measure of effective progress' discussed above. Use the results as the basis for a discussion about how you could change what you do as a teacher to have more students rate all of the items either '5' or '6'.
2. Consider forms of evidence from the NBPTS (<http://www.nbpts.org>) about teacher quality. Discuss how you might use this evidence to enhance your teaching, or collect the evidence and then discuss with colleagues how you might modify your teaching to increase your impact on all students
3. Invite all teachers to write a description of 'yourself as a teacher'. Pool all responses (with no names) and then meet to decide if this description is consistent with the inspired and passionate teacher.
4. Monitor the topics of debate in staff meetings, coffee sessions, and professional development meetings, then classify them according to domains of discussion (for example, structural, teaching, curricular, assessment, student). If they are not about the impact of our teaching, discuss what would be required in this school to shift the debates to the impact of teaching on students – and then engage in those debates.
5. Ask your teachers (or student teachers) to interview students (preferably students from another teacher's class to reduce bias and perceived pressure), asking: 'What does it mean to be a "good learner" in this classroom?' Share the interview results (minus student names) with your fellow teachers.



TEACHERS

THE MAJOR PLAYERS IN THE EDUCATION PROCESS

John Hattie

Excerpted from *Visible Learning for Teachers*

6. With other teachers, learn how to use the SOLO surface and deep categories (see Hattie & Brown, 2004) to develop learning intentions, success criteria, questions for assignments, and teacher and student in-class questions, and to provide feedback on student work. Ensure that there are high levels of agreement across teachers as to which categories are surface and which are deep.
7. Ask each teacher to think about the last time that they showed passion in their teaching. Ask students the same question (about their teachers). Compare these examples of passionate teaching.

Pleasant Hill School District #1 Monthly Principal's Report

Date: January 1, 2024 **PHHS**____ **PHES**__**X**_ (Check one)

Successes/Items of Interest:

1. Elementary monthly attenders, defined as a student who attends at least 90% of the days for which they were enrolled each month:

	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May	June
Kg.	93%	91%	89%	93%						
1 st	94%	93%	93%	94%						
2 nd	94%	93%	91%	94%						
3 rd	90%	95%	93%	96%						
4 th	97%	94%	93%	93%						
5 th	96%	95%	92%	94%						

2. State of Oregon regular attender defined as a student who attends school at least 90% of the days for which they are enrolled cumulatively in school.

	Dec.	Jan.	Feb.	Mar.	Apr.	May	June
K-5	77.95%						

3. The hearts of many were filled prior to winter break. We are so thankful for how generous our community is and the lessons are students learned about helping others.

Our annual PHES Bucket Filler Food Drive was a success! We donated over 500 lbs. of food to our community. In addition, our 3rd graders donated over 450.00 in toys to the Toys for Tots program.

4. You never know what type of contest our local radio stations will be running. Before winter break KKNU held a contest soliciting nominations of teachers who make learning come alive by incorporating sports and physical fitness into the classroom. Nathan Bofto, our elementary PE teacher was nominated and selected to be recognized during the Jan. 19th Harlem Globetrotters game at Matthew Knight Arena.

In addition, Mr. Bofto will have an opportunity to invite up to 25 students to be accompanied by a parent to join him that evening at the arena. Congratulations to Mr. Bofto and thank you to our community members and students who nominated him.

5. The first week back after any break including winter break is spent reviewing our Billie Spirit expectations of being kind, respectful, responsible and safe around the campus. In addition, to hand washing / sanitizing and respiratory etiquette
6. The week of January 8th will be our 2nd safety drill review week. We will be reviewing the three-whistle playground drill, fire drill, room clear drill, directed response and earthquake drill procedures.
7. The week of January 25th – January 31st, our Universal Screening team made up of our reading intervention team will be completing our winter universal screening in the area of reading fluency, measuring how many words a minute a student can correctly read in a minute in grades 1 – 5 and at the kindergarten level non-sense correct letter sounds, words and word fluency reading.

Respectfully submitted,
Devery Stoneberg, PHES Principal

Pleasant Hill Middle School Board Report January 8, 2024

Updates

School Board Appreciation

Congratulations to the following middle school students of the month for November:

- Student of the Month – 6th grade Lauren Darling, 7th grade Aria Verma, and 8th grade Peyton White
- Most Improved Students – 6th grade Bryson Flansberg-Solesbee, 7th grade Corrine Neal, and 8th grade Cora Arney
- Citizens of the Month – 6th grade Elizabeth Blake, 7th grade Alexis Moch, and 8th grade Reagan Dockery

We had a wonderful end to 2023. The Middle School Dance, Choir & Band concerts were a great success!

Grades

Percentage of 6th Grade Students with D's or F's by Core Class

	October	November	December
ELA	13%	13%	9%
Math	14%	12%	13%
Science	8%	8%	14%
Social Studies	5%	6%	9%

Percentage of 7th Grade Students with D's or F's by Core Class

	October	November	December
ELA	20%	12%	15%
Math	18%	23%	25%
Science	11%	26%	23%
Social Studies	20%	15%	15%

Percentage of 8th Grade Students with D's or F's by Core Class

	October	November	December
ELA	4%	26%	8%
Math	26%	25%	26%
Science	5%	14%	19%
Social Studies	4%	2%	4%

Attendance

Percentage of students with 90% attendance or better

	November	December
6th Grade	74%	79%
7th Grade	76%	81%
8th Grade	79%	74%

Looking Forward

We are getting back in the swing of things and are excited for the new year! In the coming weeks we will have our next round of Dibels universal screening, and are looking forward to implementing targeted Tier II reading intervention.

Pleasant Hill Middle School Board Report January 8, 2024

Updates

School Board Appreciation

Congratulations to the following middle school students of the month for November:

- Student of the Month – 9th grade Anna Crawford, 10th grade Spencer Smith, 11th grade Charlotte Keepers, 12th Grade Kathleen Willardson
- Most Improved Students – 9th grade Dean Scott, 10th grade Boone Marquess, 11th Grade Ewan Stuart, 12th Grade Danica Martin

Grades

Period Totals

Grade	A, B, C	D	F
Freshmen	473 / 543 (87%)	41 / 543 (8%)	29 / 543 (5%)
Sophomore	460 / 525 (88%)	35 / 525 (7%)	30 / 525 (6%)
Junior	414 / 509 (81%)	39 / 509 (8%)	56 / 509 (11%)
Senior	376 / 435 (86%)	16 / 435 (4%)	43 / 435 (10%)
TOTAL	1,723 / 2,012 (86%)	131 / 2,012 (7%)	158 / 2,012 (8%)

Attendance

	Regular Attenders (90% Attendance)	Chronically Absent (<90% Attendance)
Freshmen	50 / 78 (64%)	28 / 78 (36%)
Sophomore	56 / 76 (74%)	20 / 76 (26%)
Junior	46 / 79 (58%)	33 / 79 (42%)
Senior	60 / 86 (70%)	26 / 86 (30%)
TOTAL	212 / 319 (66%)	107 / 319 (34%)

Looking Forward

We are excited to start 2024 with our students at PHHS! We welcome Mr. Chris Reiersgaard as our new Interim Principal. Winter sports are in full swing with league competition starting up for boys & girls basketball and wrestling. Cheerleading will be competing in OSAA competitions for the first time in a number of years.

**Pleasant Hill School District
 Student Enrollment - Quarterly Comparisons to past years
 Quarter 2 - December 31**



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
KG	56	62	60	47	61	62	82	75	57	69	74	61
1	58	68	64	74	54	67	61	80	78	61	76	78
2	49	67	71	71	71	64	69	65	82	75	70	82
3	71	58	70	79	70	73	68	73	67	75	80	73
4	58	73	60	78	80	74	76	74	74	62	83	84
5	79	64	76	62	85	79	77	80	66	67	69	79
6	73	87	67	81	69	93	84	77	79	58	72	72
7	72	77	90	71	83	71	96	83	78	83	57	74
8	74	70	75	93	81	79	78	93	79	67	84	69
9	92	80	81	78	98	78	89	80	100	77	82	80
10	63	88	83	80	80	90	83	83	79	95	85	80
11	56	64	86	80	79	83	85	81	79	69	98	84
12	86	54	67	80	81	80	79	81	80	72	63	91

Total	887	912	950	974	992	993	1027	1025	998	930	993	1007
PHES	444	479	468	492	490	419	433	447	424	409	452	457
PHMS	146	147	165	164	164	243	258	253	236	208	213	215
PHHS	297	286	317	318	338	331	336	325	338	313	328	335

*PHES Grades K-5 beginning 2016-17 School Year

*PHHS Grades 6 beginning 2016-17 School Year

Date: January 8, 2024
Quarterly Board Report

Pleasant Hill School District 2023-2024
Revenue/Expenditure Forecast as of December 31, 2023

These projections are preliminary due to the nature of the school calendar and will likely change significantly over the course of the year.

Revenues:

- Current year tax collections are projected for 100% collection. To date there has been \$3.34 million in current year tax revenue received. Prior year tax collection has slowed down greatly and we are projecting to receive about 53% of our budgeted amount.
- The district's most significant portion of revenue is our Basic School Support payments through the Oregon Department of Education. Our current projection is about \$8.64 million based on increased Average Daily Membership (ADM). This is about \$430,000 more than budgeted.
- The state has lowered our estimate for the Common School Fund from \$144,593 to \$136,817. This number may fluctuate more before it is finalized.
- In other revenues, the projected change is mostly based on increased interest rates on our money market accounts. Both the Local Government Investment Pool (LGIP) and Banner Bank Money Market are paying at least 5%, a number higher than anticipated at budget time.

Expenditures:

- Projected salary expenditures are based upon staff allocations adopted during the budgeting process and are estimated using actual and projected data. The current projection of being under budget is partially due to some unfilled positions that are being paid as services such as the School Psychologist and Speech Language Pathologist.
- Benefit amounts are based upon projected staffing expenditures and are directly tied to the salary assumptions and are also projected to be under budget.
- The purchased services, supplies and capital outlay expenditure projections are based upon budgeted expenditures and anticipated to be expended similar to past trends, and at this time are expected to be under budget.
- Other objects include the projected cost for property and liability insurance. We anticipate being under budget by \$7,800 unless circumstances change with vehicles or buildings.
- Fund transfers allocated during the 2023-24 budget process total \$1.2 million. All transfers have been made except \$30,000 that has been put aside for Food Services, should it be needed.

Additional Notes: For the 2023-2024 budget year the current projection of ending fund balance is \$7,205,467. This number reflects the audited 2022-23 ending fund balance that was adjusted to \$7,261,733. As with previous years, this is an early estimate and accounts for the known reductions/adjustments and assumptions made in the current year operating budget.

Submitted by: Sheri Longobardo, Business Manager

PLEASANT HILL SCHOOL DISTRICT #1
2023-24 GENERAL FUND REVENUES AND EXPENDITURES - MONTHLY ACTIVITY
January 2, 2024

	BUDGET	7/23	8/23	9/23	10/23	11/23	12/23	1/24	2/24	3/24	4/24	5/24	6/24	YTD TOTAL	BALANCE OVER / (UNDER) BUDGET	Comments
Resources																
Beginning Fund Balance	\$6,447,645													\$7,261,733	\$814,088	
Current Year's Taxes	\$3,531,893	\$0	\$0	\$0	\$2,902	\$2,277,402	\$1,064,262	\$0	\$0	\$0	\$0	\$0	\$0	\$3,344,566	(187,327)	
Prior Year's Taxes	45,000	\$0	\$0	\$0	\$1,252	\$6,973	\$3,070	\$0	\$0	\$0	\$0	\$0	0	\$11,295	(33,705)	
Payment in Lieu Prop Tax	3,000	\$0	\$0	\$0	\$0	\$1,600	\$1,808	\$0	\$0	\$0	\$0	\$0	0	\$3,409	409	
Penalties & Int on Taxes	5,000	\$0	\$0	\$0	\$512	\$1,311	\$759	\$0	\$0	\$0	\$0	\$0	0	\$2,582	(2,418)	
Transportation Fees	5,000	\$0	\$0	\$1,861	\$182	\$338	\$150	\$0	\$0	\$0	\$0	\$0	0	\$2,531	(2,469)	
Interest on Investments	150,500	\$36,963	\$42,361	\$42,428	\$44,978	\$45,183	\$63,210	\$0	\$0	\$0	\$0	\$0	0	\$275,123	124,623	
Other Curricular Activity	86,000	\$5,375	\$11,780	\$4,790	\$14,972	\$6,930	\$18,341	\$0	\$0	\$0	\$0	\$0	0	\$62,188	(23,812)	
Rentals	5,500	\$338	\$630	\$300	\$1,435	\$925	\$880	\$0	\$0	\$0	\$0	\$0	0	\$4,508	(993)	
Miscellaneous	30,000	\$8,734	\$530	\$11,263	\$14,158	\$9,840	\$982	\$0	\$0	\$0	\$0	\$0	0	\$45,508	15,508	
Fingerprint Rev	1,000	\$132	\$0	\$330	\$0	\$132	\$66	\$0	\$0	\$0	\$0	\$0	0	\$660	(340)	
County / Intermediate	25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0	(25,000)	
Lane ESD Stipends	10,000	\$0	\$0	\$2,199	\$0	\$697	\$3,040	\$0	\$0	\$0	\$0	\$0	0	\$5,936	(4,064)	
State School Fund	8,223,523	\$1,442,448	\$720,791	\$720,791	\$720,791	\$720,791	\$720,791	\$0	\$0	\$0	\$0	\$0	0	\$5,046,403	(3,177,120)	
Common School Fund	144,593	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0	(144,593)	
Small School Grant	55,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0	(55,000)	
High Cost Disability Grant	45,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0	(45,000)	
Interfund Transfers	1,000	0	0	0	0	0	0	0	0	0	0	0	0	\$0	(1,000)	
Total Revenues	\$12,367,009	\$1,493,990	\$776,092	\$783,962	\$801,183	\$3,072,122	\$1,877,359	\$0	\$0	\$0	\$0	\$0	\$0	8,804,708	(\$3,562,301)	
Total Resources	\$18,814,654													\$16,066,441	(\$2,748,213)	
Expenditures																
Salaries	\$6,065,060	\$61,414	\$118,978	\$450,172	\$491,906	\$495,162	\$482,727	\$0	\$0	\$0	\$0	\$0	\$0	\$2,100,358	(\$3,964,702)	
Associated Payroll Costs	3,815,467	\$35,857	\$66,772	\$273,650	\$286,862	\$285,797	\$284,987	\$0	\$0	\$0	\$0	\$0	0	1,233,925	(\$2,581,542)	
Purchased Services	2,025,607	\$28,903	\$42,103	\$50,758	\$104,964	\$152,972	\$141,543	\$0	\$0	\$0	\$0	\$0	0	521,243	(\$1,504,364)	
Supplies and Materials	467,218	\$14,455	\$6,599	\$38,920	\$23,013	\$27,716	\$14,961	\$0	\$0	\$0	\$0	\$0	0	125,663	(\$341,555)	
Cap Outlay	3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0	(\$3,000)	
Other Objects	192,800	\$17,567	\$4,901	\$124,243	\$2,859	\$3,526	\$1,933	\$0	\$0	\$0	\$0	\$0	0	155,029	(\$37,771)	
Transfers	1,020,000	\$0	\$0	\$0	\$990,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$990,000	(\$30,000)	
Contingency/Beg Fund Bal	5,225,502	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0	\$0	(\$5,225,502)	
Total Expenditures	\$18,814,654	\$158,196	\$239,353	\$937,743	\$1,899,603	\$965,173	\$926,150	\$0	\$0	\$0	\$0	\$0	\$0	\$5,126,219	(\$13,688,435)	
Ending Fund Balance														\$10,940,223	\$10,940,223	

PLEASANT HILL SCHOOL DISTRICT #1
2023-24 GENERAL FUND - Quarted Ended December 31, 2023
January 5, 2024

RESOURCES	BUDGET	ACTUAL				PROJECTION		COMMENTS
	Adopted Budget	12/31/23	Encumbrances	YTD plus Encumbr.	Over / (Under) Budget	Projected as of 12/31/23	Over / (Under) Budget	
Beginning Fund Balance	\$6,447,645	\$7,261,733	\$0	\$7,261,733	\$814,088	\$7,261,733	\$814,088	
Revenues								
State School Fund								
Current Years Taxes	\$3,531,893	\$3,344,566	\$0	\$3,344,566	(\$187,327)	\$3,531,893	\$0	
Prior Years Taxes, Other	\$45,000	17,286	0	17,286	(27,714)	24,000	(21,000)	
County School Fund	\$25,000	0	0	0	(25,000)	25,000	0	
Common School Fund	\$144,593	0	0	0	(144,593)	136,817	(7,776)	
State School Fund	\$8,223,523	5,046,403	0	5,046,403	(3,177,120)	8,654,024	430,501	
SSF Prior Year Adjustment	\$0	0	0	0	0	0	0	
Small High School Grant	\$55,000	0	0	0	(55,000)	55,000	0	
High Cost Disability Grant	\$45,000	0	0	0	(45,000)	45,000	0	
Total SSF Revenue	\$12,070,009	\$8,408,255	\$0	\$8,408,255	(\$3,661,754)	\$12,471,734	\$401,725	
Other Revenue	\$296,000	396,453	\$528	\$396,981	\$100,981	\$350,000	\$54,000	
Transfers In	\$1,000	0	0	0	(1,000)	-	(1,000)	
Total Revenues	\$12,367,009	\$8,804,708	\$528	\$8,805,236	(\$3,561,773)	\$12,821,734	\$454,725	
TOTAL RESOURCES	\$18,814,654	\$16,066,441	\$528	\$16,066,969	(\$2,747,685)	\$20,083,467	\$1,268,813	
REQUIREMENTS								
Salaries	\$6,065,060	\$2,100,358	\$3,375,733	\$5,476,091	(\$588,969)	\$5,800,000	(\$265,060)	
Benefits	3,815,467	1,233,925	2,019,500	3,253,425	(562,042)	3,700,000	(115,467)	
Purchased Services	2,025,607	521,243	878,750	1,399,993	(625,614)	1,850,000	(175,607)	
Supplies	467,218	125,663	32,892	158,555	(308,663)	350,000	(117,218)	
Capital Outlay	3,000	-	-	0	(3,000)	3,000	0	
Other Objects	192,800	155,029	1,973	157,002	(35,798)	185,000	(7,800)	
Transfers	1,020,000	990,000	0	990,000	(30,000)	990,000	(30,000)	
Contingency	5,225,502	0	0	0	(5,225,502)	0	(5,225,502)	
TOTAL REQUIREMENTS	\$18,814,654	\$5,126,219	\$6,308,847	\$11,435,066	(\$7,379,588)	\$12,878,000	(\$5,936,654)	
ENDING FUND BALANCE	\$3,228,149				\$4,631,904	\$7,205,467	\$7,205,467	
% of Total Revenues	26.1%					56.2%		

PLEASANT HILL SCHOOL DISTRICT #1

2023-24 CASH AND INVESTMENTS REPORT - Quarter Ended December 31, 2023

January 5, 2024

CASH ACCOUNTS	10/1/2023	ADDITIONS	DISBURSEMENTS	INTEREST	FEES*	ENDING BALANCE 9/30/23	YIELD
General Checking	\$220,526	\$3,333,979	\$3,246,923	\$15	\$0	\$307,596	0.02%
Payroll	\$13,020	1,396,289	1,398,090	2	0	\$11,221	0.02%
PHES Student Body	\$20,182	6,303	1,068	1	0	\$25,417	0.02%
PHHS Student Body	\$190,958	57,227	85,319	9	0	\$162,875	0.02%
TOTAL CASH ACCOUNTS	\$444,687	\$4,793,797	\$4,731,400	\$27	\$0	\$507,110	

INVESTMENTS	10/1/2023	ADDITIONS	DISBURSEMENTS	INTEREST	FEES*	ENDING BALANCE 9/30/23	YIELD
Local Government Investment Pool	\$8,420,929	\$6,787,297	\$6,060,322	\$116,259	\$10	\$9,264,153	5.00%
Pleasant Hill School District Money Market	\$2,477,205	6,870,000	3,560,320	37,095	0	\$5,823,980	5.12%
Stan Smith Scholarship Fund (COD)	\$7,303	0	0	7	0	\$7,311	0.10%
Pleasant Hill High School Money Market	\$55,905	0	0	691	0	\$56,597	5.12%
TOTAL INVESTMENTS	\$10,961,343	\$13,657,297	\$9,620,642	\$154,053	\$10	\$15,152,041	

TOTAL CASH AND INVESTMENTS	\$11,406,030	\$18,451,093	\$14,352,043	\$154,080	\$10	\$15,659,150	
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PLEASANT HILL SCHOOL DISTRICT #1

2023-24 RESERVES AND SPECIAL REVENUE FUNDS - Quarter Ended December 31, 2023

January 5, 2024

FUND	RESERVE	RESOURCES AS OF 12/31/2023	EXPENDITURES AS OF 12/31/2023	RESOURCES - EXPENDITURES
271	Insurance / Benefit	\$436,992	\$11,951	\$425,041
282	K-12 Enrichment	52,393	1,095	51,298
283	Equipment Repair / Replacement	172,800	7,575	165,225
284	Maintenance	908,062	160,940	747,122
286	Technology	408,216	11,997	396,219
287	Instructional Materials	597,549	173,316	424,233
289	Field Repair and Replacement Reserve	403,355	-	\$403,355
TOTAL RESERVES		\$2,979,367	\$366,875	\$2,612,492

OTHER SPECIAL REVENUE FUNDS				
244	PHSD Preschool Program	37,781	21,508	16,273
299	Food Service Fund	353,765	182,975	170,790
TOTAL OTHER SPECIAL REVENUE FUNDS		\$391,546	\$204,483	\$187,063

TOTAL RESERVES AND OTHER		\$3,370,913	\$571,357	\$2,799,556
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